

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 1, 2019 (U 904-G))

Application No. 17-10-008

Exhibit No.: (SCG-38-WP-2R)

REDACTED VERSION
SECOND REVISED WORKPAPERS
TO PREPARED DIRECT TESTIMONY
OF KAREN C. CHAN
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

APRIL 6, 2018



**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

SECOND REVISED WORKPAPERS

<u>Line</u>	<u>No.</u>	<u>Schedule</u>	<u>TABLE OF CONTENTS</u>
1			Escalation Factor
2	Schedule A		CASH WORKING CAPITAL SUMMARY
3	Schedule B-1		(LEAD) / LAG FORECAST
4	Schedule B-2		(LEAD) / LAG SUMMARY
5	Schedule C		REVENUE LAG
6	Schedule D		PURCHASED COMMODITIES--GAS
7	Schedule E		PAYROLL EXPENSE
8	Schedule F		F. I. C. A. & MEDICARE EXPENSE
9	Schedule F		FEDERAL/STATE UNEMPLOYMENT INSURANCE
10	Schedule G		INCENTIVE COMPENSATION PLAN
11	Schedule H		EMPLOYEE BENEFITS
12	Schedule I		OTHER GOODS & SERVICES
13	Schedule J		PAYMENTS BY CORPORATE CENTER
14	Schedule K		REAL ESTATE RENTAL
15	Schedule L		MATERIALS ISSUED FROM STORES
16	Schedule Ma		PROPERTY/AD VALOREM, FRANCHISE TAXES, & PASS-THROUGH TAXES
17	Schedule Mb		TEST YEAR PASS-THROUGH TAXES FORECAST
18	Schedule N-1		FEDERAL INCOME TAXES--CURRENT
19	Schedule N-2		CALIFORNIA CORPORATE FRANCHISE TAXES
20	Schedule O-1		INCOME TAXES--DEFERRED
21	Schedule O-2		DEPRECIATION & AMORTIZATION
22	Schedule O-3		AMORTIZATION OF INSURANCE PREMIUMS
23	Schedule P-1		CASH BALANCES
24	Schedule P-2		OTHER RECEIVABLES
25	Schedule P-3		PREPAYMENTS
26	Schedule P-4		DEFERRED DEBITS
27	Schedule P-5		EMPLOYEES WITHHOLDING
28	Schedule P-6		CURRENT AND ACCRUED LIABILITIES
29	Schedule Q		TEST YEAR FORECASTED REFUNDABLE PROGRAM COSTS

2016 Dollar Escalators, for use in SoCalGas GRC calculations
Labor and Non-Labor O&M Expenses

Escalation Factors to Convert 2016 dollars to 2019 dollars

	<u>2019</u>
<u>Shared Service, & Working Cash: Labor/Non-Labor O&M Expenses</u> SoCalGas	1.0695

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

CASH WORKING CAPITAL SUMMARY

Schedule A

(\$ in Thousands)

Line No.	Description	[1] SCHEDULE REFERENCE	[2] 2016 CALCULATED		[3] 2019 PROPOSED	
			AMOUNT	SUB-TOTAL	AMOUNT	SUB-TOTAL
<u>OPERATIONAL CASH REQUIREMENT</u>						
1	CASH BALANCES	P-1	\$ 4,264		\$ 4,560	
2	OTHER RECEIVABLES	P-2		83,284	\$ 89,073	
3	PREPAYMENTS	P-3		36,176	\$ 38,690	
4	DEFERRED DEBITS	P-4		103,488	\$ 110,681	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 227,212		\$ 243,004
<u>LEAD / LAG WORKING CASH REQUIREMENT</u>						
6	LEAD/LAG CASH WORKING CAPITAL	B-1		134,986		162,644
7	TOTAL WORKING CASH REQUIREMENT			362,198		405,648
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>						
8	EMPLOYEES WITHHOLDING	P-5		(1,057)		(1,130)
9	CURRENT AND ACCRUED LIABILITIES	P-6		(220,099)		(235,395)
10	TOTAL OFFSETS			(221,156)		(236,525)
11	NET WORKING CASH REQUIREMENT			\$ 141,043		\$ 169,123

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

(LEAD) / LAG FORECAST

Schedule B-1

(\$ in Thousands)

Line No.	Description	[1] Schedule/ Reference	[2] Days Expense (Lead) Lag	[3] 2016 CALCULATED		[4] 2019 PROPOSED	
				Expense	Dollar-Days (Lead) Lag [2] * [3]	Expense	Dollar-Days (Lead) Lag [2] * [5]
1	PURCHASED COMMODITIES--GAS	D	41.58	\$ 956,791	\$ 39,783,388	980,961 [a]	\$ 40,788,366
2	EXPENSES EXCLUDING COMMODITY	B-2	25.71	<u>2,475,985</u>	<u>63,668,734</u>	<u>3,009,943 [a]</u>	<u>77,399,218</u>
3	TOTAL EXPENSES			<u>3,432,776</u>	<u>103,452,122</u>	<u>3,990,904</u>	<u>118,187,585</u>

LEAD/LAG WORKING CAPITAL REQUIREMENT

4	Average Revenue Lag Days	C			44.49		44.49
5	Average Expense Payment Lag Days	L 3: Dollar Days Lag/Expense			<u>30.14</u>		<u>29.61</u>
6	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 4 - L 5			14.35		14.88
7	TOTAL EXPENSES	L3: Expense			<u>\$ 3,432,776</u>		<u>\$ 3,990,904</u>
8	CWC Requirement from Lead/Lag Study	<u>365</u>	L 6 * L 7 / 365		<u>\$ 134,986</u>		<u>\$ 162,644</u>
9	(Lead) Lag Requirement To 'Schedule A, Line 7 '	L 8			<u>\$ 134,986</u>		<u>\$ 162,644</u>

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

Operating Expenses from Summary of Earnings:	\$ 2,417,241
Deferred Taxes:	11,694
Franchise Fees on Commodity:	13,459
Pass-Through Taxes	165,253
Balancing Account costs:	<u>402,296</u>
	<u>\$ 3,009,943</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

(LEAD) / LAG SUMMARY

Schedule B-2

(\$ in Thousands)

Line No.	Description	[1] Schedule/ Reference	[2] Days Expense (Lead) Lag	[3] [4] 2016 CALCULATED	
				Expense	Dollar-Days (Lead)/Lag [2] * [3]
1	PURCHASED COMMODITIES--GAS	D	41.58	\$ 956,791	\$ 39,783,388
2	PAYROLL EXPENSE	E	13.05	597,759	7,799,671
3	F. I. C. A. & MEDICARE EXPENSE	F	12.38	43,071	533,422
4	FEDERAL/STATE UNEMPLOYMENT INSURANCE	F	76.05	1,775	135,002
5	INCENTIVE COMPENSATION PLAN	G	257.50	39,175	10,087,678
6	EMPLOYEE BENEFITS	H	15.84	228,922	3,626,127
7	OTHER GOODS & SERVICES	I	34.00	586,584	19,943,864
8	PAYMENTS BY CORPORATE CENTER	J	21.15	97,389	2,060,194
9	REAL ESTATE RENTAL	K	(21.28)	16,133	(343,308)
10	MATERIALS ISSUED FROM STORES	L	-	12,954	-
11	PROPERTY/AD VALOREM, FRANCHISE TAXES, & PA	M	87.06	257,358	22,405,603
12	FEDERAL INCOME TAXES--CURRENT	N-1	(255.20)	(745)	190,181
13	CALIFORNIA CORPORATE FRANCHISE TAXES	N-2	(66.25)	41,807	(2,769,701)
14	INCOME TAXES--DEFERRED	O-1	0.00	60,295	-
15	DEPRECIATION & AMORTIZATION	O-2	0.00	463,398	-
16	AMORTIZATION OF INSURANCE PREMIUMS	O-3	0.00	30,108	-
17	EXPENSES EXCLUDING COMMODITY		25.71	<u>\$ 2,475,985</u>	<u>\$ 63,668,734</u>
18	TOTAL EXPENSES			<u>\$ 3,432,776</u>	<u>\$ 103,452,122</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

(LEAD) / LAG SUMMARY

			Schedule (continued)	B-2
19	Average Revenue Lag Days	C		44.49
20	Average Expense Payment Lag Days	L18 C [4] / C [3]		<u>30.14</u>
21	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 19 - L 20		14.35
22	TOTAL EXPENSES	L18 C [3]		<u>\$ 3,432,776</u>
23	CWC Requirement from Lead/Lag Study	<u>365</u> L 21 * L 22 / 365		<u>\$ 134,986</u>
24	(Lead) Lag Requirement To Schedule "A"	L 23		<u>\$ 134,986</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

REVENUE LAG

Schedule C

(\$ in Thousands)							
Line No.	Description	[1] Reference Or Count	[2] Accounts Receivable Balance at End of Month	[3] Average A/R Balance	[4] Sales	[5] A/R Turnover [4]/[3]	[6] Days Lag 365 / [5]
	Annual Number of Days						<u>365</u>
1	December-2015		\$ 346,124				
2	January-2016		\$ 550,047		\$ 614,026		
3	February-2016		\$ 447,524		\$ 433,059		
4	March-2016		\$ 300,614		\$ 292,586		
5	April-2016		\$ 251,627		\$ 283,371		
6	May-2016		\$ 224,399		\$ 262,620		
7	June-2016		\$ 203,381		\$ 261,150		
8	July-2016		\$ 201,778		\$ 240,004		
9	August-2016		\$ 177,507		\$ 230,182		
10	September-2016		\$ 189,292		\$ 253,804		
11	October-2016		\$ 162,149		\$ 258,309		
12	November-2016		\$ 191,235		\$ 284,978		
13	December-2016		\$ 313,098		\$ 408,021		
14	Total		<u>3,558,774</u>				
15	Less 1/2 of end periods		(329,611)				
16	Total, Less 1/2 of end periods		<u>3,229,163</u>				
17	Average	<u>12</u>		<u>\$269,097</u>	<u>\$ 3,822,110</u>	<u>14.20</u>	<u>25.70</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

REVENUE LAG		Schedule (continued)	C
18	Meter Reading Lag (365 days / 12 (months) / 2 (half month)) (See [a] below)		15.21
19	Billing Lag		2.58
20	Collection Lag		25.70
21	Bank Lag		1.00
22	Total Revenue Lag Days		<u>44.49</u>

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

Note:

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

**PURCHASED COMMODITIES--GAS
SUMMARY**

Schedule D

		[1]	[2]	[3]	[4]
LINE No.	DESCRIPTION	REFERENCE	INVOICE AMOUNT	(LEAD) LAG DOLLAR-DAYS AMOUNT	(LEAD) LAG DAYS [3]/[2]
<u>GAS PURCHASES</u>					
1	TRANSPORTATION --Payments	D-1	\$ 138,008,458	\$ 5,070,584,927	36.74
2	CALIFORNIA--Payments	D-2	351,455	14,235,656	40.50
3	INTERSTATE -- Net Payments *	D-3	833,538,766	35,347,713,959	42.41
4	SMS **	D-4	(15,107,240)	(647,777,615)	42.88
5	TOTAL GAS PAYMENTS		<u>\$ 956,791,438</u>	<u>\$ 39,784,756,928</u>	<u>41.58</u>

* Interstate payments were based on the net of payables and receivables per counter party each month.

** SMS (Secondary Market Services)

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

PAYROLL EXPENSE		Schedule	E	
LINE	[1]	[2]	[3]	[4]
No.	DESCRIPTION	AMOUNT	LAG DAYS	WEIGHTED DOLLAR LAG DAYS
COMPANY PAYROLL EXPENDITURES				
1	Clearing	\$ 89,457,852		
2	O&M	\$ 435,130,566		
3	Refundable	\$ 73,170,653		
4	Total Company Payroll Expenditures	\$ 597,759,071		
5	The Company pays all of its employees on Friday, every other week.			
6	Service Period For Payroll is therefore 12.4 days (See Line 17)			
7	6.5 days from the midpoint to the end of the payroll period	\$ 6.5		
8	The Company pays its employees on a One-Week Lag.			
9	6.9 days to payday Friday	\$ 6.9		
10	PAYROLL LAG DAYS		<u>13.4</u>	
11	Total Payroll Withholding Taxes (Federal & State Taxes & Employer FICA & Medicare Matching, incl. capital)	\$ 265,749,858		
12	Non-Capital Portion of Total Payroll Expenses	76%		
13	Total Payroll Withholding Taxes (Federal & State Taxes & Employer FICA & Medicare Matching, excl. capital) (L7*L8)	\$ 200,964,168		
14	Withholding Tax Lag Days			
15	Payroll lag days		13.4	
16	Additional Lag Days (SoCalGas' outsourcing company ADP takes care of all payroll tax payments on behalf of SoCalGas, but requires SoCalGas to fund the taxes one day before the check date)		-1.0	
17	Total Withholding Tax Lag Days		<u>12.4</u>	
18	Total Withholding Dollar Lag Days (L13*L17)			\$ 2,488,863,921
19	Total Net Tax Amount (excl. withholding taxes) (L4 - L13)	\$ 396,794,903		
20	Total Net Tax Lag Days (excl. withholding taxes) (L10)		13.4	
21	Net Payroll Tax Weighted Dollar Days			\$ 5,310,947,165
22	Total	<u>\$ 597,759,071</u>		<u>\$ 7,799,811,086</u>
23	Weighted Average Lag Days		<u>13.0484</u>	

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

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

F. I. C. A. & MEDICARE EXPENSE

		Schedule F			
		[1]	[2]	[3]	[4]
LINE NO.	DESCRIPTION	LAG DAYS	AMOUNT/ DAYS LAG TO PAYMENT	TOTAL LAG DAYS [3] + [4]	
	F.I.C.A. & MEDICARE EXPENSE		\$ 43,071,375.4		
1	Social Security - Taxes are deposited by wire one-day before the payroll payment day.				
2	Therefore, the lag days are Sch. E, Line 6	<u>13.38</u>	+ (1.00)	=	<u>12.38</u>
3	FUTA:		\$ 280,502.0		
4	SUI:		\$ 1,494,672.7		
5	Total FUTA and SUI		<u>\$ 1,775,175</u>		
6	Federal & State Unemployment Insurance payments are made electronically by ADP one month after the end of each quarter.				
7	Annual Lag Days	365			
8	Number of Quarters	4			
9	Days in Quarter Service Period-(L7 / L8)		91.25		
10	One-Half of Quarter		2		
11	Quarterly Service Period Lag Days (L9 / L10)		<u>45.63</u>		
12	Number of Months	12			
13	Days in Month service Period (L7 / L12)		<u>30.42</u>		
14	Therefore the lag days for the SUI and FUTA are	45.63	+	30.42	= <u>76.05</u>
15	Total FUTA & SUI Dollar-Days Lag (L5*L14)				<u>\$ 135,002.033</u>

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

INCENTIVE COMPENSATION PLAN

Schedule G

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
LINE No.	DESCRIPTION	AMOUNT*	BEGINNING	END	INVOICE DATE OR SERVICE MIDPOINT <small>((3] + [4]) / 2</small>	PAYMENT DATE	PAYMENT (LEAD) LAG DAYS <small>[6] - [5]</small>	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT <small>[2] * [7]</small>
<u>INCENTIVE COMPENSATION PLAN</u>								
	ICP Payments	\$68,202,383						
1	O&M Portion of ICP (less taxes)	\$22,560,500	1/1/2016	12/31/2016	07/01/16	3/15/2017	256.50	\$ 5,786,768,203
2	O&M ICP Withholding Taxes	\$16,614,949	1/1/2016	12/31/2016	07/01/16	3/15/2017	256.50	\$ 4,261,734,479
3	TOTAL	<u>\$ 39,175,449 (A)</u>						<u>\$ 10,048,502,682 (B)</u>
4	Number of Lag Days (B/A)						<u>256.50</u>	
5	Add Additional Check Clear Date						1.00 **	
6	Total Number of Lag Days						<u>257.50</u>	

* I.C.P. amount includes O&M, Clearing, and Refundable amounts. O&M portion is 57.44% of Total ICP.

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

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS

Schedule H

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]
		REFERENCE	AMOUNT	(LEAD) LAG DOLLAR-DAYS AMOUNT	WEIGHTED AVERAGE (LEAD) LAG DAYS [3]/[2]
1	DISABILITY PLAN	H-1	\$ 5,574,885	\$ 78,048,393	14.00
2	RETIREMENT SAVINGS PLAN	H-2	22,570,972	315,993,610	14.00
3	LIFE INSURANCE	H-3	1,559,851	-	0.00
4	DENTAL & VISION (2 Pages)	H-4.1 & H-4.2	8,161,027	-	0.00
5	HEALTH INSURANCE (2 Pages)	H-5.1 & H-5.2	102,892,872	18,558,942	0.18
6	WORKERS' COMPENSATION	H-6	16,382,450	147,442,047	9.00
7	BENEFIT FEES & SERVICES (2 Pages)	H-7.1 & H-7.2	1,158,647	32,186,839	27.78
8	PBOPs TRUST PAYMENTS	H-8	271,012	1,741,548	6.43
9	PENSION	H-9	70,350,433	3,031,037,774	43.08
10	TOTAL PAYMENTS TESTED		<u>\$ 228,922,149</u>	<u>\$ 3,625,009,153</u>	<u>15.84</u>

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
DISABILITY PLAN

Schedule H-1

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

COMPANY DISABILITY EXPENDITURES

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

1	The Company pays all of its employees on Friday, bi-weekly.					
2	a. Service Period For Payroll is therefore 14 days					
3	b. The Midpoint of the Service Period is therefore 7 days			7.00		
4	The Company pays its employees on a One-Week Lag.					
5	a. The Payment Lag is therefore 7 days			<u>7.00</u>		
6	DISABILITY EXPENDITURES LAG-DAYS				<u>14.00</u>	
7	TOTALS	<u>\$ 5,574,885</u>				<u>\$ 78,048,393</u>

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

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
RETIREMENT SAVINGS PLAN

Schedule H-2

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

COMPANY RETIREMENT SAVINGS PLAN EXPENDITURES

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

1	The Company pays all of its employees on Friday, bi-weekly.					
2	a. Service Period For Payroll is therefore 14 days					
3	b. The Midpoint of the Service Period is therefore 7 days			7.00		
4	The Company pays its employees on a One-Week Lag.					
5	a. The Payment Lag is therefore 7 days			<u>7.00</u>		
6	RETIREMENT SAVINGS LAG-DAYS				<u>14.00</u>	
7	TOTALS	<u>\$ 22,570,972</u>				<u>\$ 315,993,610</u>

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

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
LIFE INSURANCE

Schedule H-3

LINE No.	DESCRIPTION	[2] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	[6] WIRE DATE	[7] (LEAD) LAG DAYS [6] - [5]	[8] WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
MetLife (Basic AD&D)								
1	January-2016	\$ 4,122	01/01/16	01/31/16	01/16/16	01/16/16	-	-
2	February	4,187	02/01/16	02/29/16	02/15/16	02/15/16	-	-
3	March	4,171	03/01/16	03/31/16	03/16/16	03/16/16	-	-
4	April	4,416	04/01/16	04/30/16	04/15/16	04/15/16	-	-
5	May	4,912	05/01/16	05/31/16	05/16/16	05/16/16	-	-
6	June	4,613	06/01/16	06/30/16	06/15/16	06/15/16	-	-
7	July	4,607	07/01/16	07/31/16	07/16/16	07/16/16	-	-
8	August	4,583	08/01/16	08/31/16	08/16/16	08/16/16	-	-
9	September	4,652	09/01/16	09/30/16	09/15/16	09/15/16	-	-
10	October	4,645	10/01/16	10/31/16	10/16/16	10/16/16	-	-
11	November	4,650	11/01/16	11/30/16	11/15/16	11/15/16	-	-
12	December	4,674	12/01/16	12/31/16	12/16/16	12/16/16	-	-
MetLife (Basic Life insurance)								
13	January-2016	\$ 118,659	01/01/16	01/31/16	01/16/16	01/16/16	-	-
14	February	121,946	02/01/16	02/29/16	02/15/16	02/15/16	-	-
15	March	122,258	03/01/16	03/31/16	03/16/16	03/16/16	-	-
16	April	124,375	04/01/16	04/30/16	04/15/16	04/15/16	-	-
17	May	127,664	05/01/16	05/31/16	05/16/16	05/16/16	-	-
18	June	125,996	06/01/16	06/30/16	06/15/16	06/15/16	-	-
19	July	126,420	07/01/16	07/31/16	07/16/16	07/16/16	-	-
20	August	126,782	08/01/16	08/31/16	08/16/16	08/16/16	-	-
21	September	127,229	09/01/16	09/30/16	09/15/16	09/15/16	-	-
22	October	127,533	10/01/16	10/31/16	10/16/16	10/16/16	-	-
23	November	128,201	11/01/16	11/30/16	11/15/16	11/15/16	-	-
24	December	128,555	12/01/16	12/31/16	12/16/16	12/16/16	-	-
25	LIFE INSURANCE LAG-DAYS (The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)						-	-
26	TOTAL	<u>\$ 1,559,851</u>					-	-

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
DENTAL & VISION (2 Pages)

Schedule H-4.1

LINE No.	[1]	[2]	[3] SERVICE PERIOD		[5]	[6]	[7]	[8]
			BEGINNING	END	INVOICE DATE OR SERVICE MIDPOINT			
	0	AMOUNT			([3] + [4]) / 2		[6] - [5]	[2] * [7]
Delta Dental								
1	January-2016	\$ 597,805	01/01/16	01/31/16	01/16/16	01/16/16	-	-
2	February	477,600	02/01/16	02/29/16	02/15/16	02/15/16	-	-
3	March	536,498	03/01/16	03/31/16	03/16/16	03/16/16	-	-
4	April	540,620	04/01/16	04/30/16	04/15/16	04/15/16	-	-
5	May	540,322	05/01/16	05/31/16	05/16/16	05/16/16	-	-
6	June	540,438	06/01/16	06/30/16	06/15/16	06/15/16	-	-
7	July	536,797	07/01/16	07/31/16	07/16/16	07/16/16	-	-
8	August	537,362	08/01/16	08/31/16	08/16/16	08/16/16	-	-
9	September	533,114	09/01/16	09/30/16	09/15/16	09/15/16	-	-
10	October	536,235	10/01/16	10/31/16	10/16/16	10/16/16	-	-
11	November	535,070	11/01/16	11/30/16	11/15/16	11/15/16	-	-
12	December	533,231	12/01/16	12/31/16	12/16/16	12/16/16	-	-
Safeguard - Dental								
13	January-2016	\$ 37,539	01/01/16	01/31/16	01/16/16	01/16/16	-	-
11	February	37,161	02/01/16	02/29/16	02/15/16	02/15/16	-	-
12	March	37,529	03/01/16	03/31/16	03/16/16	03/16/16	-	-
13	April	38,698	04/01/16	04/30/16	04/15/16	04/15/16	-	-
14	May	37,127	05/01/16	05/31/16	05/16/16	05/16/16	-	-
15	June	36,945	06/01/16	06/30/16	06/15/16	06/15/16	-	-
16	July	37,409	07/01/16	07/31/16	07/16/16	07/16/16	-	-
17	August	38,061	08/01/16	08/31/16	08/16/16	08/16/16	-	-
18	September	37,948	09/01/16	09/30/16	09/15/16	09/15/16	-	-
19	October	37,557	10/01/16	10/31/16	10/16/16	10/16/16	-	-
20	November	37,401	11/01/16	11/30/16	11/15/16	11/15/16	-	-
21	December	37,360	12/01/16	12/31/16	12/16/16	12/16/16	-	-
20	SUB-TOTAL	<u>\$ 6,895,825</u>						

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
DENTAL & VISION (2 Pages)

Schedule H-4.2

LINE No.	[1]	[2]	[3] SERVICE PERIOD		[5] INVOICE DATE OR	[6] CHECK CLEAR DATE	[7] (LEAD) LAG DAYS	[8] WEIGHTED (LEAD) LAG
	January-2016	AMOUNT	BEGINNING	END	SERVICE MIDPOINT ([3] + [4]) / 2		[6] - [5]	DOLLAR-DAYS AMOUNT [2] * [7]
MetLife - Vision								
21	January-2016	\$ 10,543	01/01/16	01/31/16	01/16/16	01/16/16	-	-
22	February	10,455	02/01/16	02/29/16	02/15/16	02/15/16	-	-
23	March	10,483	03/01/16	03/31/16	03/16/16	03/16/16	-	-
24	April	10,762	04/01/16	04/30/16	04/15/16	04/15/16	-	-
25	May	10,417	05/01/16	05/31/16	05/16/16	05/16/16	-	-
26	June	10,623	06/01/16	06/30/16	06/15/16	06/15/16	-	-
27	July	10,548	07/01/16	07/31/16	07/16/16	07/16/16	-	-
28	August	10,609	08/01/16	08/31/16	08/16/16	08/16/16	-	-
29	September	10,584	09/01/16	09/30/16	09/15/16	09/15/16	-	-
30	October	10,686	10/01/16	10/31/16	10/16/16	10/16/16	-	-
31	November	10,451	11/01/16	11/30/16	11/15/16	11/15/16	-	-
32	December	10,384	12/01/16	12/31/16	12/16/16	12/16/16	-	-
VSP								
33	January-2016	\$ 95,287	01/01/16	01/31/16	01/16/16	01/16/16	-	-
34	February	94,815	02/01/16	02/29/16	02/15/16	02/15/16	-	-
35	March	94,858	03/01/16	03/31/16	03/16/16	03/16/16	-	-
36	April	95,916	04/01/16	04/30/16	04/15/16	04/15/16	-	-
37	May	95,581	05/01/16	05/31/16	05/16/16	05/16/16	-	-
38	June	95,438	06/01/16	06/30/16	06/15/16	06/15/16	-	-
39	July	94,922	07/01/16	07/31/16	07/16/16	07/16/16	-	-
40	August	94,865	08/01/16	08/31/16	08/16/16	08/16/16	-	-
41	September	94,041	09/01/16	09/30/16	09/15/16	09/15/16	-	-
42	October	94,544	10/01/16	10/31/16	10/16/16	10/16/16	-	-
43	November	94,307	11/01/16	11/30/16	11/15/16	11/15/16	-	-
44	December	94,082	12/01/16	12/31/16	12/16/16	12/16/16	-	-
45	SUB-TOTAL--Sch H-4.2	\$ 1,265,202						
46	SUB-TOTAL-- Sch H-4.1	\$ 6,895,825						
47	DENTAL & VISION LAG-DAYS (The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)						-	\$ -
48	TOTAL	\$ 8,161,027					-	\$ -

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
HEALTH INSURANCE (2 Pages)

Schedule H-5.1

LINE No.	[1]	[2]	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT	[6] CHECK CLEAR DATE	[7] (LEAD) LAG DAYS	[8] WEIGHTED (LEAD) LAG
	September	AMOUNT	BEGINNING	END	([3] + [4]) / 2		[6] - [5]	[2] * [7]
Blue Cross								
1	January-2016	\$ 4,775,016	01/01/16	01/31/16	01/16/16	01/16/16	-	-
2	February	4,797,058	02/01/16	02/29/16	02/15/16	02/15/16	-	-
3	March	4,791,544	03/01/16	03/31/16	03/16/16	03/16/16	-	-
4	April	4,816,157	04/01/16	04/30/16	04/15/16	04/15/16	-	-
5	May	4,787,692	05/01/16	05/31/16	05/16/16	05/16/16	-	-
6	June	4,766,782	06/01/16	06/30/16	06/15/16	06/15/16	-	-
7	July	4,760,929	07/01/16	07/31/16	07/16/16	07/16/16	-	-
8	August	4,743,469	08/01/16	08/31/16	08/16/16	08/16/16	-	-
9	September	4,707,302	09/01/16	09/30/16	09/15/16	09/15/16	-	-
10	October	4,723,648	10/01/16	10/31/16	10/16/16	10/16/16	-	-
11	November	4,693,282	11/01/16	11/30/16	11/15/16	11/15/16	-	-
12	December	4,691,988	12/01/16	12/31/16	12/16/16	12/16/16	-	-
Kaiser								
13	January-2016	\$ 3,617,029	01/01/16	01/31/16	01/16/16	01/16/16	-	-
14	February	3,593,150	02/01/16	02/29/16	02/15/16	02/15/16	-	-
15	March	3,609,123	03/01/16	03/31/16	03/16/16	03/16/16	-	-
16	April	3,651,053	04/01/16	04/30/16	04/15/16	04/15/16	-	-
17	May	3,645,984	05/01/16	05/31/16	05/16/16	05/16/16	-	-
18	June	3,654,226	06/01/16	06/30/16	06/15/16	06/15/16	-	-
19	July	3,633,197	07/01/16	07/31/16	07/16/16	07/16/16	-	-
20	August	3,683,947	08/01/16	08/31/16	08/16/16	08/16/16	-	-
21	September	3,662,972	09/01/16	09/30/16	09/15/16	09/15/16	-	-
22	October	3,666,531	10/01/16	10/31/16	10/16/16	10/16/16	-	-
23	November	3,661,008	11/01/16	11/30/16	11/15/16	11/15/16	-	-
24	December	3,642,715	12/01/16	12/31/16	12/16/16	12/16/16	-	-
Holman Mental (Admin)								
25	January-2016	\$ 60,712	01/01/16	01/31/16	01/16/16	01/16/16	-	-
26	February	60,737	02/01/16	02/29/16	02/15/16	02/15/16	-	-
27	March	61,280	03/01/16	03/31/16	03/16/16	03/16/16	-	-
28	April	61,237	04/01/16	04/30/16	04/15/16	04/15/16	-	-
29	May	61,117	05/01/16	05/31/16	05/16/16	05/16/16	-	-
30	June	60,822	06/01/16	06/30/16	06/15/16	06/15/16	-	-
31	July	60,741	07/01/16	07/31/16	07/16/16	07/16/16	-	-
32	August	60,517	08/01/16	08/31/16	08/16/16	08/16/16	-	-
33	September	59,761	09/01/16	09/30/16	09/15/16	09/15/16	-	-
34	October	60,053	10/01/16	10/31/16	10/16/16	10/16/16	-	-
35	November	59,840	11/01/16	11/30/16	11/15/16	11/15/16	-	-
36	December	59,684	12/01/16	12/31/16	12/16/16	12/16/16	-	-
37	SUB-TOTAL	<u>\$ 101,502,303</u>						

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
HEALTH INSURANCE (2 Pages)

Schedule H-5.2

LINE No.	[1]	[2]	[3] SERVICE PERIOD		[5] INVOICE DATE OR	[6]	[7]	[8] WEIGHTED (LEAD) LAG
	February	AMOUNT	BEGINNING	END	SERVICE MIDPOINT ([3] + [4]) / 2	WIRE DATE	(LEAD) LAG DAYS [6] - [5]	DOLLAR-DAYS AMOUNT [2] * [7]
Holman Mental (Claims)								
38	January	\$ 28,950	12/29/15	01/06/16	01/02/16	01/15/16	13.00	376,350
39	January	6,725	12/22/15	12/28/15	12/25/15	01/15/16	21.00	141,225
40	January	23,838	01/07/16	01/13/16	01/10/16	01/26/16	16.00	381,403
41	January	12,724	01/01/16	01/15/16	01/08/16	01/26/16	18.00	229,037
42	February	29,114	01/21/16	01/27/16	01/24/16	02/09/16	16.00	465,831
43	February	81,406	01/28/16	02/02/16	01/30/16	02/16/16	16.50	1,343,194
44	February	15,202	02/03/16	02/10/16	02/06/16	02/22/16	15.50	235,632
45	February	10,771	02/11/16	02/17/16	02/14/16	02/24/16	10.00	107,709
46	March	27,399	02/18/16	02/24/16	02/21/16	03/02/16	10.00	273,991
47	March	30,288	02/18/16	02/24/16	02/24/16	03/08/16	16.00	484,608
48	March	59,743	03/03/16	03/09/16	03/06/16	03/18/16	12.00	716,910
49	March	26,353	03/17/16	03/23/16	03/20/16	03/30/16	10.00	263,528
50	March	27,182	03/10/16	03/16/16	03/13/16	03/30/16	17.00	462,086
51	April	6,319	03/24/16	03/30/16	03/27/16	04/11/16	15.00	94,778
52	April	19,864	03/31/16	04/06/16	04/03/16	04/11/16	11.00	218,500
53	April	24,697	04/14/16	04/20/16	04/17/16	04/26/16	9.00	222,273
54	April	47,405	04/07/16	04/13/16	04/10/16	04/28/16	18.00	853,292
55	May	21,137	04/21/16	04/27/16	04/24/16	05/04/16	10.00	211,370
56	May	32,725	04/28/16	05/04/16	05/01/16	05/10/16	9.00	294,521
57	May	51,960	05/05/16	05/11/16	05/08/16	05/19/16	11.00	571,555
58	May	25,153	05/11/16	05/18/16	05/14/16	05/26/16	11.50	289,257
59	June	12,380	05/18/16	05/25/16	05/21/16	06/06/16	15.50	191,892
60	June	23,347	06/01/16	06/08/16	06/04/16	06/21/16	16.50	385,221
61	June	13,155	05/25/16	06/01/16	05/28/16	06/21/16	23.50	309,143
62	June	18,554	06/01/16	06/15/16	06/08/16	06/23/16	15.00	278,307
63	July	32,608	06/15/16	06/30/16	06/22/16	07/07/16	14.50	472,813
64	July	22,614	06/15/16	06/30/16	06/22/16	07/11/16	18.50	418,357
65	July	11,915	06/22/16	07/07/16	06/29/16	07/14/16	14.50	172,770
66	July	41,185	07/06/16	07/13/16	07/09/16	07/26/16	16.50	679,556
67	July	47,812	07/13/16	07/20/16	07/16/16	07/28/16	11.50	549,834
68	July	1,350	07/01/16	07/31/16	07/16/16	07/28/16	12.00	16,200
69	August	21,887	07/20/16	07/27/16	07/23/16	08/08/16	15.50	339,247
70	August	40,071	07/27/16	08/03/16	07/30/16	08/10/16	10.50	420,750
71	August	17,119	08/03/16	08/10/16	08/06/16	08/17/16	10.50	179,745
72	August	41,295	08/10/16	08/17/16	08/13/16	08/24/16	10.50	433,592
73	August	13,584	08/17/16	08/24/16	08/20/16	09/01/16	11.50	156,217
74	September	11,878	08/25/16	09/01/16	08/28/16	09/14/16	16.50	195,988
75	September	6,516	09/01/16	09/08/16	09/04/16	09/16/16	11.50	74,929
76	September	14,419	09/08/16	09/15/16	09/11/16	09/27/16	15.50	223,491
77	September	17,472	09/15/16	09/22/16	09/18/16	09/28/16	9.50	165,984
78	October	32,613	09/22/16	09/29/16	09/25/16	11/01/16	36.50	1,190,364
79	October	18,210	09/29/16	10/06/16	10/02/16	10/25/16	22.50	409,724
80	October	25,269	10/06/16	10/13/16	10/09/16	10/19/16	9.50	240,058
81	October	31,838	10/13/16	10/20/16	10/16/16	10/13/16	(3.50)	(111,432)
82	October	14,922	10/20/16	10/27/16	10/23/16	10/05/16	(18.50)	(276,064)
83	November	36,649	10/27/16	11/03/16	10/30/16	11/30/16	30.50	1,117,788
84	November	29,997	11/03/16	11/10/16	11/06/16	11/23/16	16.50	494,946
85	November	39,448	11/10/16	11/17/16	11/13/16	11/16/16	2.50	98,620
86	November	12,593	11/17/16	11/24/16	11/20/16	11/08/16	(12.50)	(157,417)
87	December	44,439	11/24/16	12/01/16	11/27/16	12/30/16	32.50	1,444,268
88	December	29,207	12/01/16	12/08/16	12/04/16	12/22/16	17.50	511,130
89	December	24,451	12/08/16	12/15/16	12/11/16	12/14/16	2.50	61,128
90	December	30,821	12/15/16	12/22/16	12/18/16	12/06/16	(12.50)	(385,257)
91	SUB-TOTAL--Sch H-5.2				\$ 1,390,569			
92	SUB-TOTAL--Sch H-5.1				\$ 101,502,303			
93	HEALTH INSURANCE LAG-DAYS (The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)							\$ 18,558,942
94	TOTAL				\$ 102,892,872	0.18		\$ 18,558,942

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
WORKERS' COMPENSATION

Schedule H-6

LINE No.	[1]	[2]	[3]		[4]	[5]	[6]	[7]	[8]
	February	AMOUNT	BEGINNING	END		INVOICE DATE OR SERVICE MIDPOINT $([3] + [4]) / 2$	CHECK CLEAR DATE	(LEAD) LAG DAYS $[6] - [5]$	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT $[2] * [7]$
1	Jan-16	\$ 730,120					[B]	9.00	6,571,077.39
2	February	1,206,902					[B]	9.00	10,862,121.24
3	March	2,142,283					[B]	9.00	19,280,546.55
4	April	1,361,828					[B]	9.00	12,256,456.50
5	May	1,098,396					[B]	9.00	9,885,566.34
6	June	1,744,229					[B]	9.00	15,698,056.77
7	July	1,481,529					[B]	9.00	13,333,763.61
8	August	1,483,307					[B]	9.00	13,349,766.33
9	September	954,672					[B]	9.00	8,592,045.12
10	October	1,023,864					[B]	9.00	9,214,773.03
11	November	1,200,170					[B]	9.00	10,801,530.09
12	December	1,955,149					[B]	9.00	17,596,344.51
13	TOTAL	<u>\$ 16,382,450</u>							<u>\$ 147,442,047</u>
14	(Lead) Lag Days							<u>9.00</u>	

[B] : Multiple invoices are paid during the month; a full year average of 9 lag days.

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES (2 Pages)

Schedule H-7.1

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
		AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT	
			BEGINNING	END	([3] + [4]) / 2		[6] - [5]	[2] * [7]	
MARY JEAN SALCIDO									
1	February	\$ 56	02/01/16	02/29/16	02/15/16	03/14/16	28.00	1,571	
2	October	57	10/01/16	10/31/16	10/16/16	11/02/16	17.00	964	
BEST DOCTORS INC									
3	January	\$ 13,095	01/01/16	01/30/16	01/15/16	01/15/16	-	-	
4	February	13,118	02/01/16	02/29/16	02/15/16	02/15/16	-	-	
5	March	13,157	03/01/16	03/30/16	03/15/16	03/15/16	-	-	
6	April	13,279	04/01/16	04/30/16	04/15/16	04/15/16	-	-	
7	May	13,207	05/01/16	05/31/16	05/16/16	05/16/16	-	-	
DIEGO & SON PRINTING									
8	January	\$ 2,548	01/01/16	01/30/16	01/15/16	02/04/16	19.50	49,686	
9	October	2,540	10/01/16	10/31/16	10/16/16	11/29/16	44.00	111,760	
10	October	1,010	10/01/16	10/31/16	10/16/16	11/29/16	44.00	44,440	
11	October	3,120	10/01/16	10/31/16	10/16/16	11/29/16	44.00	137,280	
12	October	2,970	10/01/16	10/31/16	10/16/16	11/29/16	44.00	130,680	
13	November	8,816	11/01/16	11/30/16	11/15/16	12/13/16	27.50	242,440	
14	November	720	11/01/16	11/30/16	11/15/16	12/13/16	27.50	19,800	
15	November	2,990	11/01/16	11/30/16	11/15/16	12/13/16	27.50	82,225	
16	November	3,160	11/01/16	11/30/16	11/15/16	12/13/16	27.50	86,900	
17	November	4,758	11/01/16	11/30/16	11/15/16	12/13/16	27.50	130,845	
18	November	2,514	11/01/16	11/30/16	11/15/16	12/13/16	27.50	69,135	
19	November	1,090	11/01/16	11/30/16	11/15/16	12/13/16	27.50	29,975	
20	December	1,104	12/01/16	12/31/16	12/16/16	01/04/17	19.00	20,976	
		<u>\$ 103,309</u>						<u>\$ 1,158,676</u>	

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES (2 Pages)

Schedule H-7.2

LINE No.	DESCRIPTION	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
		AMOUNT	BEGINNING	END	INVOICE DATE OR SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT	
						$([3] + [4]) / 2$		$[6] - [5]$	$[2] * [7]$
Ceridian Benefits Service (no longer use)									
Deloitte & Touche									
21	June 2016 (interco)	\$ 101,223	06/01/16	06/30/16	06/15/16	06/30/16		14.50	1,467,734
EVERCORE ESOP									
22	August (interco)	\$ 50,880	08/01/16	08/31/16	08/16/16	08/31/16		15.00	763,203
23	September (interco)	38,194	09/01/16	09/30/16	09/15/16	09/30/16		14.50	737,763
24	December (interco)	37,639	12/01/16	12/31/16	12/16/16	12/31/16		15.00	564,591
Willis Towers Watson									
25	January	\$ 53,179	01/01/16	01/30/16	01/15/16	02/22/16		37.50	1,994,229
26	February	43,057	02/01/16	02/29/16	02/15/16	03/22/16		36.00	1,550,035
27	March	147,362	03/01/16	03/30/16	03/15/16	04/22/16		37.50	5,526,079
28	April	39,835	04/01/16	04/30/16	04/15/16	05/23/16		37.50	1,493,823
29	May	35,575	05/01/16	05/31/16	05/16/16	06/20/16		35.00	1,245,124
30	June	36,385	06/01/16	06/30/16	06/15/16	07/21/16		35.50	1,291,675
31	July	46,481	07/01/16	07/31/16	07/16/16	08/24/16		39.00	1,812,770
32	August	76,867	08/01/16	08/31/16	08/16/16	09/21/16		36.00	2,767,224
33	September	78,258	09/01/16	09/30/16	09/15/16	10/16/16		30.50	2,386,869
34	October	24,453	10/01/16	10/31/16	10/16/16	11/23/16		38.00	929,205
35	November	70,356	11/01/16	11/30/16	11/15/16	12/23/16		37.50	2,638,357
36	December	75,360	12/01/16	12/31/16	12/16/16	01/15/17		30.00	2,260,795
T Rowe Price									
37	January	\$ 4,432	01/01/16	01/30/16	01/15/16	02/17/16		32.50	144,040
38	February	4,408	02/01/16	02/29/16	02/15/16	03/09/16		23.00	101,384
39	February	4,308	02/01/16	02/29/16	02/15/16	03/31/16		45.00	193,860
40	April	4,248	04/01/16	04/30/16	04/15/16	05/10/16		24.50	104,076
41	May	4,184	05/01/16	05/31/16	05/16/16	06/08/16		23.00	96,232
42	May	4,092	05/01/16	05/31/16	05/16/16	06/30/16		45.00	184,140
43	September	3,528	09/01/16	09/30/16	09/15/16	10/07/16		21.50	75,852
44	September	3,676	09/01/16	09/30/16	09/15/16	10/07/16		21.50	79,034
45	December	3,192	12/01/16	12/31/16	12/16/16	12/29/16		13.00	41,496
SIMPSON & SIMPSON									
46	January	10,433	01/01/16	01/30/16	01/15/16	01/21/16		5.50	57,383
47	July	10,746	07/01/16	07/31/16	07/16/16	07/22/16		6.00	64,477
48	July	10,746	07/01/16	07/31/16	07/16/16	08/02/16		17.00	182,685
49	August	10,746	08/01/16	08/31/16	08/16/16	08/24/16		8.00	85,970
50	October	10,746	10/01/16	10/31/16	10/16/16	10/13/16		(3.00)	(32,239)
51	November	10,746	11/01/16	11/30/16	11/15/16	12/06/16		20.50	220,297
LIFE INSURANCE OF NORTH AMERICA (BUS TRAVEL)									
52	SUB-TOTAL--Sch H-7.2	1,055,338							31,028,162
53	SUB-TOTAL--Sch H-7.1	103,309							1,158,676
54	TOTAL	<u>\$ 1,158,647</u>							<u>\$ 32,186,839</u>
55	Number of Days (Lead) Lag							<u>27.78</u>	

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
PBOPs TRUST PAYMENTS

Schedule H-8

LINE No.	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
	PAYMENT PERIOD	SERVICE PERIOD		MID-POINT ([3] + [4]) / 2	PAYMENT DATE	AMOUNT	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [6] * [7]
		BEGINNING	END					
1	1	10/1/2015	12/31/2015	11/15/2015	1/4/2016	\$ 44,050	49.5	\$ 2,180,460
2	1	1/1/2016	3/31/2016	2/15/2016	1/25/2016	19,968	-21	(419,333)
3	2	1/1/2016	3/31/2016	2/15/2016	2/18/2016	19,968	3	59,905
4	3	1/1/2016	3/31/2016	2/15/2016	3/16/2016	18,980	30	569,409
5	4	4/1/2016	6/30/2016	5/16/2016	4/1/2016	19,474	-45	(876,342)
6	5	4/1/2016	6/30/2016	5/16/2016	5/18/2016	19,474	2	38,949
7	6	4/1/2016	6/30/2016	5/16/2016	6/21/2016	17,417	36	627,016
8	7	7/1/2016	9/30/2016	8/15/2016	7/19/2016	18,446	-27.5	(507,256)
9	8	7/1/2016	9/30/2016	8/15/2016	8/15/2016	18,446	-0.5	(9,223)
10	9	7/1/2016	9/30/2016	8/15/2016	9/9/2016	18,446	24.5	451,919
11	10	10/1/2016	12/31/2016	11/15/2016	10/11/2016	18,446	-35.5	(654,822)
12	11	10/1/2016	12/31/2016	11/15/2016	11/7/2016	18,446	-8.5	(156,788)
13	12	10/1/2016	12/31/2016	11/15/2016	12/8/2016	19,451	22.5	437,655
14								
15	TOTAL					<u>\$ 271,012</u>	<u>6.43</u>	<u>\$ 1,741,548</u>

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
PENSION

Schedule H-9

LINE No.	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
	PAYMENT PERIOD	SERVICE PERIOD		MID-POINT	PAYMENT DATE	AMOUNT	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
		BEGINNING	END					
1	10	7/1/2016	9/30/2016	8/15/2016	10/3/2016	\$ 50,300,000	48.5	\$ 2,439,550,000
2	12	10/1/2016	12/31/2016	11/15/2016	12/15/2016	20,050,433	29.5	591,487,774
3								
4	TOTAL					\$ 70,350,433	43.08	\$ 3,031,037,774

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

**OTHER GOODS & SERVICES
SUMMARY**

Schedule I

LINE No.	[1] DESCRIPTION	[2] NUMBER of INVOICES TESTED	[3] INVOICE AMOUNT	[4] (LEAD) LAG DOLLAR-DAYS AMOUNT	[5] WEIGHTED AVERAGE (LEAD) LAG DAYS [4]/[3]
1	January 2016	12,361	38,551,396	1,166,378,451	30.26
2	February 2016	14,019	41,456,280	1,469,812,528	35.45
3	March 2016	15,097	67,963,142	2,048,283,195	30.14
4	April 2016	15,256	50,227,199	1,685,207,899	33.55
5	May 2016	15,013	40,659,472	1,358,026,416	33.40
6	June 2016	14,133	57,455,200	1,670,366,178	29.07
7	July 2016	14,329	42,892,573	1,665,113,738	38.82
8	August 2016	15,185	62,174,694	2,501,727,324	40.24
9	September 2016	12,872	44,124,680	1,306,691,362	29.61
10	October 2016	9,450	39,431,321	1,235,060,342	31.32
11	November 2016	15,683	46,467,557	1,782,513,427	38.36
12	December 2016	13,013	55,180,718	2,057,089,503	37.28
13	TOTAL INVOICES TESTED	<u>166,411</u>	<u>\$ 586,584,232</u>	<u>\$ 19,946,270,365</u>	<u>34.00</u>
14	USED IN LEAD/LAG STUDY		\$ 586,584,232		

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

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

PAYMENTS BY CORPORATE CENTER

Schedule J

Line No.	Description	[1] AMOUNT	[2] LAG DAYS	[3]	[4] LEAD/LAG DOLLAR DAYS [2] * [3]	[5] WEIGHTED AVERAGE (LEAD) LAG DAYS L 10 [4] / [2]
1	Corporate Labor Charges	\$ 16,386,507	13.38	[a]	\$ 219,327,098	
2	Payroll Taxes	1,518,200	12.38	[b]	18,802,318	
3	Incentive Compensation Plan	3,459,924	257.50	[c]	890,930,348	
4	Benefits (Employee, Corp & SEU Executive)	19,522,592	15.84	[d]	309,237,854	
5	Property Taxes	716,802	47.50	[e]	34,048,104	
6	Depreciation, ROR & Amortization	3,398,752	0.00	[f]	-	
7	Insurance Premiums (Cash Basis)	35,096,845	0.00	[g]	-	
8	Other Goods & Services	17,289,656	34.00	[h]	587,848,316	
9	Total	<u>\$ 97,389,277</u>			<u>\$ 2,060,194,037</u>	
10	Average Lag Days					<u>21.15</u>

Notes:

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

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

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

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

REAL ESTATE RENTAL

LINE No.	DESCRIPTION	[2] INVOICE AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	[6] PAYMENT DATE *	[7] CHECK CLEARING LAG	[8] NUMBER PAYMENT (LEAD) LAG DAYS [6] - [5] + [7]	[9] WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [8]
			BEGINNING	END					
Gas Company Towers									
1	January-2016	\$ 934,849	01/01/16	01/31/16	01/16/16	01/01/16	0.00	[b]	\$ (14,022,738)
2	February-2016	1,136,976	02/01/16	02/29/16	02/15/16	02/01/16	0.00	[b]	(15,917,660)
3	March-2016	1,236,082	03/01/16	03/31/16	03/16/16	03/01/16	0.00	[b]	(18,541,224)
4	April-2016	775,395	04/01/16	04/30/16	04/15/16	04/01/16	0.00	[b]	(11,243,231)
5	May-2016	1,360,002	05/01/16	05/31/16	05/16/16	05/01/16	0.00	[b]	(20,400,025)
6	June-2016	860,826	06/01/16	06/30/16	06/15/16	06/01/16	0.00	[b]	(12,481,975)
7	July-2016	313,366	07/01/16	07/31/16	07/16/16	07/01/16	0.00	[b]	(4,700,491)
8	August-2016	673,141	08/01/16	08/31/16	08/16/16	08/01/16	0.00	[b]	(10,097,114)
9	September-2016	968,231	09/01/16	09/30/16	09/15/16	09/01/16	0.00	[b]	(14,039,356)
10	October-2016	1,721,605	10/01/16	10/31/16	10/16/16	10/01/16	0.00	[b]	(25,824,079)
11	November-2016	1,163,718	11/01/16	11/30/16	11/15/16	11/01/16	0.00	[b]	(16,873,911)
12	December-2016	19,569	12/01/16	12/31/16	12/16/16	12/01/16	0.00	[b]	(293,533)
Payment Offices, Operational Bases, and Other Leases other than Communication Sites									
13	January-2016	\$ 183,031	01/01/16	01/31/16	01/16/16	12/31/15	7.35	[a]	\$ (1,583,378)
14	February-2016	183,062	02/01/16	02/29/16	02/15/16	01/31/16	7.35	[a]	(1,400,585)
15	March-2016	181,972	03/01/16	03/31/16	03/16/16	02/29/16	7.35	[a]	(1,574,219)
16	April-2016	184,849	04/01/16	04/30/16	04/15/16	03/31/16	7.35	[a]	(1,506,682)
17	May-2016	188,190	05/01/16	05/31/16	05/16/16	04/30/16	7.35	[a]	(1,628,009)
18	June-2016	183,622	06/01/16	06/30/16	06/15/16	05/31/16	7.35	[a]	(1,496,679)
19	July-2016	179,883	07/01/16	07/31/16	07/16/16	06/30/16	7.35	[a]	(1,556,143)
20	August-2016	180,333	08/01/16	08/31/16	08/16/16	07/31/16	7.35	[a]	(1,560,035)
21	September-2016	184,818	09/01/16	09/30/16	09/15/16	08/31/16	7.35	[a]	(1,506,423)
22	October-2016	181,234	10/01/16	10/31/16	10/16/16	09/30/16	7.35	[a]	(1,567,834)
23	November-2016	173,613	11/01/16	11/30/16	11/15/16	10/31/16	7.35	[a]	(1,415,099)
24	December-2016	193,896	12/01/16	12/31/16	12/16/16	11/30/16	7.35	[a]	(1,677,366)
Communication Sites									
25	January-2016	\$ 114,289	01/01/16	01/31/16	01/16/16	12/31/15	7.35	[a]	\$ (988,695)
26	February-2016	122,355	02/01/16	02/29/16	02/15/16	01/31/16	7.35	[a]	(936,124)
27	March-2016	119,431	03/01/16	03/31/16	03/16/16	02/29/16	7.35	[a]	(1,033,184)
28	April-2016	111,896	04/01/16	04/30/16	04/15/16	03/31/16	7.35	[a]	(912,048)
29	May-2016	160,061	05/01/16	05/31/16	05/16/16	04/30/16	7.35	[a]	(1,384,664)
30	June-2016	106,523	06/01/16	06/30/16	06/15/16	05/31/16	7.35	[a]	(868,256)
31	July-2016	106,165	07/01/16	07/31/16	07/16/16	06/30/16	7.35	[a]	(918,423)
32	August-2016	130,720	08/01/16	08/31/16	08/16/16	07/31/16	7.35	[a]	(1,130,842)
33	September-2016	111,139	09/01/16	09/30/16	09/15/16	08/31/16	7.35	[a]	(905,882)
34	October-2016	105,009	10/01/16	10/31/16	10/16/16	09/30/16	7.35	[a]	(908,422)
35	November-2016	114,695	11/01/16	11/30/16	11/15/16	10/31/16	7.35	[a]	(934,860)
36	December-2016	144,283	12/01/16	12/31/16	12/16/16	11/30/16	7.35	[a]	(1,248,177)
37	Sub-Total to Ln 36	\$ 14,808,831							\$ (195,077,366)

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

REAL ESTATE RENTAL

Schedule K-2

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE *	CHECK CLEARING LAG	NUMBER PAYMENT (LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END	$([3] + [4]) / 2$			$[6] - [5] + [7]$	$[2] * [8]$
Annual Leases (Easements)									
38	January-2016	\$ 677,249	01/01/16	12/31/16	07/01/16	12/31/15	7.35 [a]	(176.15)	\$ (119,298,034)
39	February-2016	12,755	01/01/16	12/31/16	07/01/16	01/31/16	7.35 [a]	(145.15)	(1,851,376)
40	March-2016	25,525	01/01/16	12/31/16	07/01/16	02/29/16	7.35 [a]	(116.15)	(2,964,760)
41	April-2016	182,418	01/01/16	12/31/16	07/01/16	03/31/16	7.35 [a]	(85.15)	(15,533,042)
42	May-2016	306,983	01/01/16	12/31/16	07/01/16	04/30/16	7.35 [a]	(55.15)	(16,930,402)
43	June-2016	4,337	01/01/16	12/31/16	07/01/16	05/31/16	7.35 [a]	(24.15)	(104,750)
44	July-2016	6,273	01/01/16	12/31/16	07/01/16	06/30/16	7.35 [a]	5.85	36,693
45	August-2016	46,613	01/01/16	12/31/16	07/01/16	07/31/16	7.35 [a]	36.85	1,717,643
46	September-2016	21,194	01/01/16	12/31/16	07/01/16	08/31/16	7.35 [a]	67.85	1,437,999
47	October-2016	19,365	01/01/16	12/31/16	07/01/16	09/30/16	7.35 [a]	97.85	1,894,846
48	November-2016	1,596	01/01/16	12/31/16	07/01/16	10/31/16	7.35 [a]	128.85	205,643
49	December-2016	19,741	01/01/16	12/31/16	07/01/16	11/30/16	7.35 [a]	158.85	3,135,804
	Sub-Total	\$ 1,324,050							\$ (148,253,736)
50	Sub-Total from Ln 37	14,808,831							(195,077,366)
51	TOTAL	<u>\$ 16,132,880</u>							<u>\$ (343,331,102)</u>
52	Composite (Lead) Lag Days							<u>(21.28)</u>	
53									

[a] Additional days added for Check Clearing Lag. Number of Days added 7.35
(Weighted average lag based on random sampling of 20 actual checks for lease payments in 2016).

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

MATERIALS ISSUED FROM STORES

Schedule L

	[1]	[2]	[3]
Line No.	PERIOD	MATERIALS ISSUED	(LEAD) LAG DAYS
1	Materials issued and charged to O&M	\$ 12,954,282	
2	LAG DAYS IS ZERO		<u>0.00</u>

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

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

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

Schedule Ma

SUMMARY

		[1]	[2]	[3]	[4]
LINE No.	DESCRIPTION	REFERENCE	INVOICE AMOUNT	LEAD/LAG DOLLAR DAYS	(LEAD) LAG DAYS [3]/[2]
1	Ad Valorem Taxes	M-1	\$ 61,309,319	\$ 2,912,086,214	47.50
2	Franchise Fee Payments	M-2	41,534,783	8,753,834,506	210.76
3	Municipal Surcharge	M-3	21,408,803	5,093,018,058	237.89
4	Utility User Tax	M-4	114,831,323	4,454,931,646	38.80
5	Municipal Transport Tax	M-5	5,117,528	211,064,231	41.24
6	Natural Gas Surcharge (State Board of Equalization)	M-6	13,156,424	980,167,204	74.50
7	TOTAL INVOICES TESTED		<u>\$ 257,358,182</u>	<u>\$ 22,405,101,858</u>	<u>87.06</u>
8	USED IN LEAD/LAG STUDY		\$ 257,358,182		

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

Test Year Pass-through Tax Forecast

Schedule Mb

	<u>Pass-Through Taxes</u>	<u>2016 Actual Payments *</u>	<u>Escalation Factor</u>	<u>Forecasted 2019 Payments Total</u>
M-3	Municipal Surcharge	\$ 21,408,803	1.0695	\$ 22,896,715
M-4	Utility User Tax	114,831,323	1.0695	122,812,100
M-5	Municipal Transport Tax	5,117,528	1.0695	5,473,197
M-6	Natural Gas Surcharge (State Board of Equalization)	13,156,424	1.0695	14,070,796
	Total 2016 Payment	<u>\$ 154,514,079</u>	1.0695	<u>\$ 165,252,808</u>
	In Thousands:	\$ 154,514		\$ 165,253

2016 Pass-through Tax Payment (in Thousands)

\$ 165,253

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

SCG 2019 Forecast in other RO Model (in Thousands)

Gas Commodity Costs	\$980,961
Franchise Fees (FF&U Multiplier)	1.3720%
Franchise Taxes on Commodity (in Thousands)	\$13,459

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

FEDERAL INCOME TAXES--CURRENT

Schedule N-1

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
LINE No.	SERVICE PERIOD		SERVICE MIDPOINT	PAYMENT DATE	(LEAD) LAG DAYS	TAX AMOUNT	LEAD/LAG DOLLAR DAYS
	BEGINNING	END	$([1] + [2]) / 2$		$[4] - [3]$		$[5] * [6]$
1	1/1/2014	12/31/2014	7/2/2014	3/15/2016	622.0	\$ 1,045,775 *	\$ 650,472,050
2	1/1/2015	12/31/2015	7/2/2015	3/15/2016	257.0	\$ (1,791,000) *	\$ (460,287,000)
3	1/1/2016	12/31/2016	7/1/2016	4/15/2016	(77.5)	\$ -	\$ -
4	1/1/2016	12/31/2016	7/1/2016	6/15/2016	(16.5)	\$ -	\$ -
5	1/1/2016	12/31/2016	7/1/2016	12/15/2016	166.5	\$ -	\$ -
6	TOTAL					\$ (745,225)	\$ 190,185,050
7				Lag Days	(255.20)		
8	USED IN LEAD LAG STUDY					\$ (745,225)	

* 2014 and 2015 true-up payment (refund)

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

CALIFORNIA CORPORATE FRANCHISE TAXES

Schedule N-2

	SERVICE PERIOD		SERVICE MIDPOINT ([1] + [2]) / 2	PAYMENT DATE	(LEAD) LAG DAYS [4] - [3]	TAX AMOUNT	(Lead) Lag DOLLAR DAYS [5] * [6]
	BEGINNING	END					
9	1/1/2014	12/31/2014	07/02/14	3/15/2016	622.0	\$ (8,993,199) *	\$ (5,593,769,778)
10	1/1/2015	12/31/2015	07/02/15	3/15/2016	257.0	\$ 12,900,000 *	3,315,300,000
11	1/1/2016	12/31/2016	07/01/16	4/15/2016	(77.5)	\$ 17,000,000	(1,317,500,000)
12	1/1/2016	12/31/2016	07/01/16	6/15/2016	(16.5)	\$ 14,500,000	(239,250,000)
13	1/1/2016	12/31/2016	07/01/16	12/15/2016	166.5	\$ 6,400,000	1,065,600,000
13	TOTAL					\$ 41,806,801	\$ (2,769,619,778)
14				Lag Days	(66.25)		
15	USED IN LEAD LAG STUDY					\$ 41,806,801	

* 2014 and 2015 true-up payment (refund)

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

FEDERAL & STATE INCOME TAXES--DEFERRED

Schedule O-1

LINE No.	DESCRIPTION	TOTAL
1	Income Taxes Deferred	\$ 60,295,220
2	TOTAL	<u>\$ 60,295,220</u>
3	TOTAL TO LEAD LAG STUDY - SCHEDULE B-2	<u>\$ 60,295,000</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

DEPRECIATION & AMORTIZATION

Schedule O-2

<u>LINE No.</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
1	DEPRECIATION & AMORTIZATION	\$ 463,398,317
2	TOTAL	<u>\$ 463,398,317</u>
3	TOTAL TO LEAD LAG STUDY - SCHEDULE B-2	<u>\$ 463,398,000</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

AMORTIZATION OF INSURANCE PREMIUMS

Schedule O-3

<u>LINE</u> <u>No.</u>	<u>DESCRIPTION</u>	<u>TOTAL</u>
1	AMORTIZATION OF INSURANCE PREMIUMS	\$ 30,108,385
2	TOTAL	<u>\$ 30,108,385</u>
3	TOTAL TO LEAD LAG STUDY - SCHEDULE B-2	<u>\$ 30,108,000</u>

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

CASH BALANCES

Schedule P-1

[1]

LINE No.	Description	Average of Average Collected Balances
1	Union Bank (UBOC)	4,264,355
2	Total	<u>\$ 4,264,355</u>

Cost of Service Positions

3	Included in CWC	<u>\$ 4,264,355</u>	
4	2016 amount to Schedule "A"---\$ in Thousands		<u>\$ 4,264</u>
5	Inflation Factor for 2016	<u>1.0695</u>	
6	2019 Test Year proposed amount to Schedule "A"---\$ in Thousands		<u>\$ 4,560</u>

Southern California Gas Company
2019 GRC – APP

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

OTHER RECEIVABLES

LINE #	DESCRIPTION	[1]	Schedule [2]	P-2 [3]
		2016	2019	TEST YEAR AMOUNT
1	December-2015	\$ 74,653,839		
2	January-2016	83,729,456		
3	February-2016	78,824,461		
4	March-2016	94,002,168		
5	April-2016	90,631,425		
6	May-2016	79,616,040		
7	June-2016	81,035,672		
8	July-2016	80,100,315		
9	August-2016	79,989,774		
10	September-2016	85,441,160		
11	October-2016	83,923,917		
12	November-2016	85,829,896		
13	December-2016	77,919,375		
14	Total for 13 months	1,075,697,495		
15	1/2 of Decembers	(76,286,607)		
16	12 Month Total	<u>\$ 999,410,888</u>		
17	Average 12 Month Balance	<u>\$ 83,284,241</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0695</u>	
19	Inflation Adjusted Balance	<u>\$ 83,284,241</u>	<u>\$ 89,072,496</u>	
20	Base Year 2013 Amount	83,284,241		
21	Addition to CWC			<u>\$ 89,072,496</u>
22	TO SCHEDULE "A"--\$ in Thousands	83,284		<u>\$ 89,073</u>

SEE SCHEDULE P-2.1 FOR DETAIL

Southern California Gas Company
2019 GRC – APP

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

PREPAYMENTS		[1]	Schedule [2]	P-3 [3]
LINE #	DESCRIPTION	2016	2019	TEST YEAR AMOUNT
1	December-2015	\$ 30,365,671		
2	January-2016	29,089,471		
3	February-2016	27,144,056		
4	March-2016	31,800,279		
5	April-2016	31,493,340		
6	May-2016	28,172,796		
7	June-2016	25,321,415		
8	July-2016	48,684,978		
9	August-2016	48,148,891		
10	September-2016	43,490,746		
11	October-2016	42,072,838		
12	November-2016	41,794,827		
13	December-2016	43,428,562		
14	Total for 13 months	471,007,868		
15	1/2 of Decembers	(36,897,116)		
16	12 Month Total	<u>\$ 434,110,752</u>		
17	Average 12 Month Balance	<u>\$ 36,175,895.97</u>		
18	Inflation Factor	1.00000	1.0695	
19	Inflation Adjusted Balance	<u>\$ 36,175,896</u>	<u>\$ 38,690,121</u>	
20	Base Year 2013 Amount	<u>\$ 36,175,896</u>		
21	Addition to CWC			<u>\$ 38,690,121</u>
22	TO SCHEDULE "A"--\$ in Thousands	<u>\$ 36,176</u>		<u>\$ 38,690</u>

SEE SCHEDULE P-3.1 FOR DETAIL

Southern California Gas Company
2019 GRC – APP

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

DEFERRED DEBITS

Schedule P-4

LINE #	DESCRIPTION	[1] <u>2016</u>	[2] <u>2019</u>	[3] <u>TEST YEAR AMOUNT</u>
1	December-2015	\$ 50,988,799		
2	January-2016	84,201,288		
3	February-2016	89,953,518		
4	March-2016	97,279,168		
5	April-2016	97,690,730		
6	May-2016	97,594,729		
7	June-2016	99,088,864		
8	July-2016	111,676,587		
9	August-2016	111,340,263		
10	September-2016	116,965,225		
11	October-2016	118,705,144		
12	November-2016	128,414,873		
13	December-2016	126,910,268		
14	Total for 13 months	1,330,809,457		
15	1/2 of Decembers	<u>(88,949,533)</u>		
16	12 Month Total	<u>\$ 1,241,859,924</u>		
17	Average 12 Month Balance	<u>\$ 103,488,327</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0695</u>	
19	Inflation Adjusted Balance	<u>\$ 103,488,327</u>	<u>\$ 110,680,766</u>	
20	Base Year 2013 Amount	<u>\$ 103,488,327</u>		
21	Addition to CWC			<u>\$ 110,680,766</u>
22	TO SCHEDULE "A"--\$ in Thousands	<u>\$ 103,488</u>		<u>\$ 110,681</u>

SEE SCHEDULE P-4.1 FOR DETAIL

Southern California Gas Company
2019 GRC – APP

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

EMPLOYEES WITHHOLDING

Schedule P-5

LINE #	DESCRIPTION	[1]	[2]	[3]
		2016	2019	TEST YEAR AMOUNT
1	December-2015	\$ (83,293)		
2	January-2016	1,679		
3	February-2016	(45,027)		
4	March-2016	(3,119,932)		
5	April-2016	(3,132,303)		
6	May-2016	6,100		
7	June-2016	11,149		
8	July-2016	7,447		
9	August-2016	(3,132,290)		
10	September-2016	(3,142,439)		
11	October-2016	(26,049)		
12	November-2016	(59,235)		
13	December-2016	(22,668)		
14	Total for 13 months	(12,736,861)		
15	1/2 of Decembers	52,981		
16	12 Month Total	<u>\$ (12,683,880)</u>		
17	Average 12 Month Balance	<u>\$ (1,056,990)</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0695</u>	
19	Inflation Adjusted Balance	<u>\$ (1,056,990)</u>	<u>\$ (1,130,451)</u>	
20	Base Year 2013 Amount	<u>\$ (1,056,990)</u>		
21	Addition to CWC			<u>\$ (1,130,451)</u>
22	TO SCHEDULE "A"--\$ in Thousands	<u>\$ (1,057)</u>		<u>\$ (1,130)</u>

SEE SCHEDULE P-5.1 FOR DETAIL

Southern California Gas Company
2019 GRC – APP

**SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

CURRENT AND ACCRUED LIABILITIES

Schedule P-6

LINE #	DESCRIPTION	[1]	[2]	[3]
#	DESCRIPTION	2016	2019	TEST YEAR AMOUNT
1	December-2015	\$ (185,757,207)		
2	January-2016	(186,955,751)		
3	February-2016	(202,542,041)		
4	March-2016	(208,956,884)		
5	April-2016	(213,062,222)		
6	May-2016	(220,206,778)		
7	June-2016	(227,792,532)		
8	July-2016	(227,995,130)		
9	August-2016	(233,534,043)		
10	September-2016	(240,338,444)		
11	October-2016	(237,445,619)		
12	November-2016	(232,533,175)		
13	December-2016	(233,882,490)		
14	Total for 13 months	(2,851,002,316)		
15	1/2 of Decembers	<u>209,819,849</u>		
16	12 Month Total	<u>\$ (2,641,182,467)</u>		
17	Average 12 Month Balance	<u>\$ (220,098,539)</u>		
18	Inflation Factor	<u>1.00000</u>	<u>1.0695</u>	
19	Inflation Adjusted Balance	<u>\$ (220,098,539)</u>	<u>\$ (235,395,387)</u>	
20	Base Year 2013 Amount	<u>\$ (220,098,539)</u>		
21	Addition to CWC			<u>\$ (235,395,387)</u>
22	TO SCHEDULE "A"--\$ in Thousands	<u>\$ (220,099)</u>		<u>\$ (235,395)</u>

SEE SCHEDULE P-6.1 FOR DETAIL

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019
BALANCE SHEET ACCOUNT DETAIL

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

OTHER RECEIVABLES

Schedule P-2.1

Line No.	G/L Account No.	Account Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	1103018														
2	1103019														
3	1103021														
4	1106000														
5	1106009														
6	1106031														
7	1106033														
8	1106034														
9	1106035														
10	1106036														
11	1106041														
12	1106049														
13	1106050														
14	1106070														
15	1106400														
16	1105060														
17	1106015														
18	1106106														
19	1106098														
20	1106038														
21	1107119														
22	1107120														
23	1107118														
24	1360074														
25															
26															

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY-TEST YEAR 2019
BALANCE SHEET ACCOUNT DETAIL

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

PREPAYMENTS

Schedule P-3.1

Line No.	G/L Account No.	Account Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	1110003														
2	1110029														
3	1110039														
4	1110500														
5	1131014														
6	1110072														
7	1110073														
8	1110076														
9	1131110														
10	1131109														
11															
12															

Southern California Gas Company 2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019
BALANCE SHEET ACCOUNT DETAIL

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

Schedule P-4.1

DEFERRED DEBITS

Line No.	G/L Account No.	Account Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	1360020														
2	1333500														
3	1360080														
4	1360090														
5	1333018														
6	1360085														
7															
8															

Southern California Gas Company 2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY–TEST YEAR 2019
BALANCE SHEET ACCOUNT DETAIL

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

EMPLOYEES WITHHOLDING

Schedule P-5.1

Line No.	G/L Account No.	Account Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	2126000														
2	2126020														
3	2126022														
4	2126023														
5	2160019														
6	2160020														
7	2160027														
8	2165002														
9	2165003														
10	2165004														
11	2126028														
12	2160012														
13															
14															

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019
BALANCE SHEET ACCOUNT DETAIL

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12]

CURRENT AND ACCRUED LIABILITIES

Schedule P-6.1

Line No.	G/L Account No.	Account Description	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	2120212														
2	2120214														
3	2126101														
4	2129018														
5	2126060														
6	2126061														
7	2126064														
8	2126069														
9	2500071														
10	2160056														
11	2197083														
12	2126013														
13	2126016														
14	2197231														
15	2540036														
16															
17															

Southern California Gas Company
2019 GRC – APP

SOUTHERN CALIFORNIA GAS COMPANY
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

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

Schedule Q

<u>Refundable Programs</u>	<u>Forecasted 2019 Test Year Costs</u>
California Alternate Rates for Energy Account (CAREA)	\$ 9,600
California Solar Initiative Thermal Program Memorandum Account (CSITPMA)	2,000
Direct Assistance Program Balancing Account (DAPBA)	129,252
Demand Management Program Balancing Account (DSMBA)	85,705
Hazardous Substance Cost Recovery Account (HSCRA)	495
Self-Generation Program Memorandum Account (SGPMA)	10,560
Integrated Transmission Balancing Account (ITBA)	780
Intervenor Award Memorandum Account (IAMA)	95
Compressor Station Fuel and Power Balancing Account (CFPBA)	228
██	████████
██	████████
Low Cost Fuel Standard Balancing Account (LCFSBA)	68
Total Refundable O&M (excl pension/pbop)	<u><u>402,296</u></u>