

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2019 (U 902-M))

Application No, 17-10-
Exhibit: SCG-29/SDG&E-27

**WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF NEIL K. CAYABYAB
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY**

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

OCTOBER 2017



San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: GRC Total
Cost Center: II INSURANCE
Workpaper: II Esc

Witness: Neil Cayabyab

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 133,797 | 136,856 | 128,321 | 112,651 | 163,506 | 157,841 | 175,068 | 187,588 |
| Total Costs | \$ 133,797 | \$ 136,856 | \$ 128,321 | \$ 112,651 | \$ 163,506 | \$ 157,841 | \$ 175,068 | \$ 187,588 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 8,428 | \$ 8,615 | \$ 7,306 | \$ 6,439 | \$ 6,835 | \$ 8,010 | \$ 9,291 | \$ 11,236 |
| So Cal Gas | 2,564 | 3,138 | 5,198 | 4,879 | 7,552 | 7,927 | 7,568 | 8,159 |
| Subtotal - Utilities | \$ 10,993 | \$ 11,753 | \$ 12,505 | \$ 11,318 | \$ 14,387 | \$ 15,937 | \$ 16,859 | \$ 19,394 |
| Global/Retained | 4,732 | 5,941 | 4,169 | 4,065 | 2,598 | 3,300 | 3,922 | 4,625 |
| Total Direct Assignments | \$ 15,725 | \$ 17,694 | \$ 16,674 | \$ 15,383 | \$ 16,985 | \$ 19,236 | \$ 20,781 | \$ 24,019 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 97,331 | \$ 97,915 | \$ 92,610 | \$ 79,411 | \$ 100,527 | \$ 100,819 | \$ 109,847 | \$ 115,034 |
| So Cal Gas | 11,663 | 12,163 | 11,351 | 10,862 | 28,631 | 23,305 | 27,736 | 30,401 |
| Subtotal - Utilities | \$ 108,993 | \$ 110,078 | \$ 103,960 | \$ 90,273 | \$ 129,158 | \$ 124,124 | \$ 137,584 | \$ 145,435 |
| Global/Retained | 9,078 | 9,085 | 7,687 | 6,995 | 17,363 | 14,481 | 16,703 | 18,133 |
| Total Allocations | \$ 118,072 | \$ 119,163 | \$ 111,647 | \$ 97,268 | \$ 146,522 | \$ 138,605 | \$ 154,287 | \$ 163,569 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 105,759 | \$ 106,530 | \$ 99,916 | \$ 85,850 | \$ 107,362 | \$ 108,829 | \$ 119,138 | \$ 126,270 |
| So Cal Gas | 14,227 | 15,301 | 16,549 | 15,742 | 36,183 | 31,231 | 35,305 | 38,560 |
| Subtotal - Utilities | \$ 119,986 | \$ 121,831 | \$ 116,465 | \$ 101,592 | \$ 143,545 | \$ 140,060 | \$ 154,443 | \$ 164,830 |
| Global/Retained | 13,811 | 15,025 | 11,856 | 11,060 | 19,961 | 17,781 | 20,626 | 22,758 |
| Total Billed Costs | \$ 133,797 | \$ 136,856 | \$ 128,321 | \$ 112,651 | \$ 163,506 | \$ 157,841 | \$ 175,068 | \$ 187,588 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: GRC Total

Witness: Neil Cayabyab

Department: II INSURANCE

Workpaper: II Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|--------------------------|-------------------------|-----------------------------|--------------------------|-----------------|
| 2016 - BASE YEAR | \$ 107,362 | \$ 36,183 | \$ 19,961 | \$ 163,506 | 0 |
| Please see detailed schedules for explanations. | 19,913 | 1,544 | 2,624 | 24,082 | |
| Change in Allocation Rates 2016-2019 | (1,005) | 833 | 173 | 0 | |
| Total Change from 2016 | <u>18,908</u> | <u>2,377</u> | <u>2,797</u> | <u>24,082</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 126,270</u> | <u>\$ 38,560</u> | <u>\$ 22,758</u> | <u>\$ 187,588</u> | <u>0</u> |
| Allocations | \$ 115,034 | \$ 30,401 | \$ 18,133 | \$ 163,569 | |
| Direct Assignments | <u>11,236</u> | <u>8,159</u> | <u>4,625</u> | <u>24,019</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 126,270</u> | <u>\$ 38,560</u> | <u>\$ 22,758</u> | <u>\$ 187,588</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: II INSURANCE

Witness: Neil Cayabyab

Cost Center: A Property

Workpaper: A Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 16,904 | 19,194 | 14,276 | 13,062 | 12,160 | 13,936 | 16,568 | 20,304 |
| Total Costs | \$ 16,904 | \$ 19,194 | \$ 14,276 | \$ 13,062 | \$ 12,160 | \$ 13,936 | \$ 16,568 | \$ 20,304 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 5,064 | \$ 6,135 | \$ 6,586 | \$ 5,852 | \$ 5,897 | \$ 6,653 | \$ 7,807 | \$ 9,614 |
| So Cal Gas | 1,355 | 1,831 | 3,785 | 3,292 | 3,590 | 3,756 | 4,608 | 5,823 |
| Subtotal - Utilities | \$ 6,419 | \$ 7,966 | \$ 10,371 | \$ 9,144 | \$ 9,487 | \$ 10,409 | \$ 12,414 | \$ 15,437 |
| Global/Retained | 3,842 | 4,847 | 3,217 | 3,198 | 1,830 | 2,770 | 3,360 | 4,029 |
| Total Direct Assignments | \$ 10,261 | \$ 12,814 | \$ 13,589 | \$ 12,342 | \$ 11,317 | \$ 13,178 | \$ 15,775 | \$ 19,466 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 2,858 | \$ 2,638 | \$ 271 | \$ 260 | \$ 302 | \$ 273 | \$ 283 | \$ 296 |
| So Cal Gas | 1,280 | 1,894 | 237 | 278 | 328 | 302 | 322 | 343 |
| Subtotal - Utilities | \$ 4,139 | \$ 4,531 | \$ 508 | \$ 538 | \$ 630 | \$ 576 | \$ 605 | \$ 639 |
| Global/Retained | 2,505 | 1,849 | 179 | 182 | 213 | 182 | 188 | 199 |
| Total Allocations | \$ 6,643 | \$ 6,380 | \$ 687 | \$ 720 | \$ 843 | \$ 758 | \$ 793 | \$ 838 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 7,922 | \$ 8,773 | \$ 6,857 | \$ 6,112 | \$ 6,199 | \$ 6,926 | \$ 8,090 | \$ 9,910 |
| So Cal Gas | 2,635 | 3,725 | 4,022 | 3,570 | 3,918 | 4,058 | 4,929 | 6,166 |
| Subtotal - Utilities | \$ 10,557 | \$ 12,498 | \$ 10,879 | \$ 9,683 | \$ 10,117 | \$ 10,984 | \$ 13,019 | \$ 16,076 |
| Global/Retained | 6,346 | 6,696 | 3,396 | 3,380 | 2,043 | 2,952 | 3,548 | 4,228 |
| Total Billed Costs | \$ 16,904 | \$ 19,194 | \$ 14,276 | \$ 13,062 | \$ 12,160 | \$ 13,936 | \$ 16,568 | \$ 20,304 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: II INSURANCE

Witness: Neil Cayabyab

Department: A Property

Workpaper: A Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|------------------------|------------------------|-----------------------------|-------------------------|-----------------|
| 2016 - BASE YEAR | \$ 6,199 | \$ 3,918 | \$ 2,043 | \$ 12,160 | 0 |
| Escalation of insurance is based broker/OIL forecast, anticipated asset growth, and loss history. | 3,715 | 2,231 | 2,198 | 8,144 | |
| Change in Allocation Rates 2016-2019 | (5) | 17 | (13) | (0) | |
| Total Change from 2016 | <u>3,710</u> | <u>2,249</u> | <u>2,185</u> | <u>8,144</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 9,910</u> | <u>\$ 6,166</u> | <u>\$ 4,228</u> | <u>\$ 20,304</u> | <u>0</u> |
| Allocations | \$ 296 | \$ 343 | \$ 199 | \$ 838 | |
| Direct Assignments | <u>9,614</u> | <u>5,823</u> | <u>4,029</u> | <u>19,466</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 9,910</u> | <u>\$ 6,166</u> | <u>\$ 4,228</u> | <u>\$ 20,304</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A Property
Cost Center: A-1 Primary
Workpaper: A-1 Esc

Witness: Neil Cayabyab

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|------------------|-----------------|-----------------|-----------------|--------------------|-----------------|-----------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 9,122 | 11,540 | 8,120 | 7,314 | 6,082 | 6,905 | 7,962 | 9,157 |
| Total Costs | \$ 9,122 | \$ 11,540 | \$ 8,120 | \$ 7,314 | \$ 6,082 | \$ 6,905 | \$ 7,962 | \$ 9,157 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 4,097 | \$ 5,030 | \$ 4,358 | \$ 3,585 | \$ 3,521 | \$ 3,748 | \$ 4,209 | \$ 4,841 |
| So Cal Gas | 1,252 | 1,305 | 1,360 | 1,143 | 1,105 | 1,115 | 1,285 | 1,478 |
| Subtotal - Utilities | \$ 5,348 | \$ 6,334 | \$ 5,718 | \$ 4,729 | \$ 4,626 | \$ 4,864 | \$ 5,494 | \$ 6,318 |
| Global/Retained | 3,774 | 5,090 | 2,290 | 2,498 | 1,234 | 1,952 | 2,365 | 2,720 |
| Total Direct Assignments | \$ 9,122 | \$ 11,424 | \$ 8,009 | \$ 7,227 | \$ 5,860 | \$ 6,816 | \$ 7,859 | \$ 9,038 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ 52 | \$ 57 | \$ 32 | \$ 81 | \$ 32 | \$ 37 | \$ 42 |
| So Cal Gas | - | 16 | 17 | 35 | 88 | 36 | 42 | 48 |
| Subtotal - Utilities | \$ - | \$ 69 | \$ 74 | \$ 67 | \$ 170 | \$ 68 | \$ 79 | \$ 90 |
| Global/Retained | - | 48 | 37 | 21 | 52 | 21 | 24 | 28 |
| Total Allocations | \$ - | \$ 116 | \$ 111 | \$ 88 | \$ 222 | \$ 89 | \$ 103 | \$ 118 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 4,097 | \$ 5,082 | \$ 4,415 | \$ 3,618 | \$ 3,602 | \$ 3,781 | \$ 4,246 | \$ 4,882 |
| So Cal Gas | 1,252 | 1,321 | 1,377 | 1,178 | 1,194 | 1,151 | 1,327 | 1,526 |
| Subtotal - Utilities | \$ 5,348 | \$ 6,403 | \$ 5,792 | \$ 4,796 | \$ 4,796 | \$ 4,932 | \$ 5,573 | \$ 6,409 |
| Global/Retained | 3,774 | 5,137 | 2,328 | 2,519 | 1,286 | 1,974 | 2,390 | 2,748 |
| Total Billed Costs | \$ 9,122 | \$ 11,540 | \$ 8,120 | \$ 7,314 | \$ 6,082 | \$ 6,905 | \$ 7,962 | \$ 9,157 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property
Department: A-1 Primary
Workpaper: A-1 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|------------------------|------------------------|-----------------------------|------------------------|-----------------|
| 2016 - BASE YEAR | \$ 3,602 | \$ 1,194 | \$ 1,286 | \$ 6,082 | 0 |
| Escalation in insurances based on property values and insurance broker forecast. | 1,283 | 330 | 1,462 | 3,075 | |
| Change in Allocation Rates 2016-2019 | (3) | 3 | 1 | (0) | |
| Total Change from 2016 | <u>1,280</u> | <u>332</u> | <u>1,462</u> | <u>3,075</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 4,882</u> | <u>\$ 1,526</u> | <u>\$ 2,748</u> | <u>\$ 9,157</u> | <u>0</u> |
| Allocations | \$ 42 | \$ 48 | \$ 28 | \$ 118 | |
| Direct Assignments | <u>4,841</u> | <u>1,478</u> | <u>2,720</u> | <u>9,038</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 4,882</u> | <u>\$ 1,526</u> | <u>\$ 2,748</u> | <u>\$ 9,157</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A-1 Primary

Witness: Neil Cayabyab

Cost Center: 1100-0403-PROP INS - ALL RISK PRIMARY

Workpaper: A-1.1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|------------------|-----------------|-----------------|-----------------|--------------------|-----------------|-----------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 9,122 | 11,540 | 8,120 | 7,314 | 6,082 | 6,905 | 7,962 | 9,157 |
| Total Costs | \$ 9,122 | \$ 11,540 | \$ 8,120 | \$ 7,314 | \$ 6,082 | \$ 6,905 | \$ 7,962 | \$ 9,157 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 4,097 | \$ 5,030 | \$ 4,358 | \$ 3,585 | \$ 3,521 | \$ 3,748 | \$ 4,209 | \$ 4,841 |
| So Cal Gas | 1,252 | 1,305 | 1,360 | 1,143 | 1,105 | 1,115 | 1,285 | 1,478 |
| Subtotal - Utilities | \$ 5,348 | \$ 6,334 | \$ 5,718 | \$ 4,729 | \$ 4,626 | \$ 4,864 | \$ 5,494 | \$ 6,318 |
| Global/Retained | 3,774 | 5,090 | 2,290 | 2,498 | 1,234 | 1,952 | 2,365 | 2,720 |
| Total Direct Assignments | \$ 9,122 | \$ 11,424 | \$ 8,009 | \$ 7,227 | \$ 5,860 | \$ 6,816 | \$ 7,859 | \$ 9,038 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ 52 | \$ 57 | \$ 32 | \$ 81 | \$ 32 | \$ 37 | \$ 42 |
| So Cal Gas | - | 16 | 17 | 35 | 88 | 36 | 42 | 48 |
| Subtotal - Utilities | \$ - | \$ 69 | \$ 74 | \$ 67 | \$ 170 | \$ 68 | \$ 79 | \$ 90 |
| Global/Retained | - | 48 | 37 | 21 | 52 | 21 | 24 | 28 |
| Total Allocations | \$ - | \$ 116 | \$ 111 | \$ 88 | \$ 222 | \$ 89 | \$ 103 | \$ 118 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 4,097 | \$ 5,082 | \$ 4,415 | \$ 3,618 | \$ 3,602 | \$ 3,781 | \$ 4,246 | \$ 4,882 |
| So Cal Gas | 1,252 | 1,321 | 1,377 | 1,178 | 1,194 | 1,151 | 1,327 | 1,526 |
| Subtotal - Utilities | \$ 5,348 | \$ 6,403 | \$ 5,792 | \$ 4,796 | \$ 4,796 | \$ 4,932 | \$ 5,573 | \$ 6,409 |
| Global/Retained | 3,774 | 5,137 | 2,328 | 2,519 | 1,286 | 1,974 | 2,390 | 2,748 |
| Total Billed Costs | \$ 9,122 | \$ 11,540 | \$ 8,120 | \$ 7,314 | \$ 6,082 | \$ 6,905 | \$ 7,962 | \$ 9,157 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property

Witness: Neil Cayabyab

Department: A-1 Primary

Cost Center: 1100-0403-PROP INS - ALL RISK PRIMARY

Workpaper: A-1.1 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|------------------------|------------------------|-----------------------------|------------------------|-----------------|
| 2016 - BASE YEAR | \$ 3,602 | \$ 1,194 | \$ 1,286 | \$ 6,082 | 0 |
| Escalation in insurances based on property values and insurance broker forecast. | 1,283 | 330 | 1,462 | 3,075 | |
| Change in Allocation Rates 2016-2019 | (3) | 3 | 1 | (0) | |
| Total Change from 2016 | <u>1,280</u> | <u>332</u> | <u>1,462</u> | <u>3,075</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 4,882</u> | <u>\$ 1,526</u> | <u>\$ 2,748</u> | <u>\$ 9,157</u> | <u>0</u> |
| Allocations | \$ 42 | \$ 48 | \$ 28 | \$ 118 | |
| Direct Assignments | <u>4,841</u> | <u>1,478</u> | <u>2,720</u> | <u>9,038</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 4,882</u> | <u>\$ 1,526</u> | <u>\$ 2,748</u> | <u>\$ 9,157</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A Property

Witness: Neil Cayabyab

Cost Center: A-2 Excess

Workpaper: A-2 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 6,077 | 5,726 | 5,762 | 5,005 | 4,941 | 6,177 | 7,675 | 10,194 |
| Total Costs | \$ 6,077 | \$ 5,726 | \$ 5,762 | \$ 5,005 | \$ 4,941 | \$ 6,177 | \$ 7,675 | \$ 10,194 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ (94) | \$ 2,511 | \$ 2,321 | \$ 2,362 | \$ 2,890 | \$ 3,583 | \$ 4,758 |
| So Cal Gas | - | 370 | 2,305 | 1,993 | 1,985 | 2,471 | 3,081 | 4,092 |
| Subtotal - Utilities | \$ - | \$ 276 | \$ 4,816 | \$ 4,313 | \$ 4,346 | \$ 5,361 | \$ 6,663 | \$ 8,850 |
| Global/Retained | - | (276) | 901 | 665 | 558 | 771 | 955 | 1,268 |
| Total Direct Assignments | \$ - | \$ - | \$ 5,717 | \$ 4,978 | \$ 4,905 | \$ 6,132 | \$ 7,618 | \$ 10,118 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 2,648 | \$ 2,378 | \$ 15 | \$ 5 | \$ 6 | \$ 16 | \$ 20 | \$ 27 |
| So Cal Gas | 1,064 | 1,676 | 14 | 5 | 7 | 18 | 23 | 31 |
| Subtotal - Utilities | \$ 3,712 | \$ 4,054 | \$ 29 | \$ 10 | \$ 13 | \$ 35 | \$ 44 | \$ 58 |
| Global/Retained | 2,366 | 1,672 | 16 | 17 | 23 | 11 | 14 | 18 |
| Total Allocations | \$ 6,077 | \$ 5,726 | \$ 45 | \$ 27 | \$ 36 | \$ 46 | \$ 57 | \$ 76 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 2,648 | \$ 2,284 | \$ 2,526 | \$ 2,326 | \$ 2,368 | \$ 2,906 | \$ 3,603 | \$ 4,785 |
| So Cal Gas | 1,064 | 2,046 | 2,319 | 1,998 | 1,991 | 2,489 | 3,104 | 4,123 |
| Subtotal - Utilities | \$ 3,712 | \$ 4,330 | \$ 4,845 | \$ 4,323 | \$ 4,359 | \$ 5,396 | \$ 6,707 | \$ 8,908 |
| Global/Retained | 2,366 | 1,395 | 918 | 682 | 582 | 782 | 968 | 1,286 |
| Total Billed Costs | \$ 6,077 | \$ 5,726 | \$ 5,762 | \$ 5,005 | \$ 4,941 | \$ 6,177 | \$ 7,675 | \$ 10,194 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property
Department: A-2 Excess
Workpaper: A-2 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|------------------------|------------------------|-----------------------------|-------------------------|-----------------|
| 2016 - BASE YEAR | \$ 2,368 | \$ 1,991 | \$ 582 | \$ 4,941 | 0 |
| Escalation of insurance is based on forecast provided by OIL. | 2,410 | 2,123 | 719 | 5,253 | |
| Change in Allocation Rates 2016-2019 | 7 | 8 | (15) | - | |
| Total Change from 2016 | <u>2,417</u> | <u>2,132</u> | <u>704</u> | <u>5,253</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 4,785</u> | <u>\$ 4,123</u> | <u>\$ 1,286</u> | <u>\$ 10,194</u> | <u>0</u> |
| Allocations | \$ 27 | \$ 31 | \$ 18 | \$ 76 | |
| Direct Assignments | <u>4,758</u> | <u>4,092</u> | <u>1,268</u> | <u>10,118</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 4,785</u> | <u>\$ 4,123</u> | <u>\$ 1,286</u> | <u>\$ 10,194</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Excess

Witness: Neil Cayabyab

Cost Center: 1100-0404-PROP INS - ALL RISK EXCESS

Workpaper: A-2.1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 6,077 | 5,726 | 5,762 | 5,005 | 4,941 | 6,177 | 7,675 | 10,194 |
| Total Costs | \$ 6,077 | \$ 5,726 | \$ 5,762 | \$ 5,005 | \$ 4,941 | \$ 6,177 | \$ 7,675 | \$ 10,194 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ (94) | \$ 2,511 | \$ 2,321 | \$ 2,362 | \$ 2,890 | \$ 3,583 | \$ 4,758 |
| So Cal Gas | - | 370 | 2,305 | 1,993 | 1,985 | 2,471 | 3,081 | 4,092 |
| Subtotal - Utilities | \$ - | \$ 276 | \$ 4,816 | \$ 4,313 | \$ 4,346 | \$ 5,361 | \$ 6,663 | \$ 8,850 |
| Global/Retained | - | (276) | 901 | 665 | 558 | 771 | 955 | 1,268 |
| Total Direct Assignments | \$ - | \$ - | \$ 5,717 | \$ 4,978 | \$ 4,905 | \$ 6,132 | \$ 7,618 | \$ 10,118 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 2,648 | \$ 2,378 | \$ 15 | \$ 5 | \$ 6 | \$ 16 | \$ 20 | \$ 27 |
| So Cal Gas | 1,064 | 1,676 | 14 | 5 | 7 | 18 | 23 | 31 |
| Subtotal - Utilities | \$ 3,712 | \$ 4,054 | \$ 29 | \$ 10 | \$ 13 | \$ 35 | \$ 44 | \$ 58 |
| Global/Retained | 2,366 | 1,672 | 16 | 17 | 23 | 11 | 14 | 18 |
| Total Allocations | \$ 6,077 | \$ 5,726 | \$ 45 | \$ 27 | \$ 36 | \$ 46 | \$ 57 | \$ 76 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 2,648 | \$ 2,284 | \$ 2,526 | \$ 2,326 | \$ 2,368 | \$ 2,906 | \$ 3,603 | \$ 4,785 |
| So Cal Gas | 1,064 | 2,046 | 2,319 | 1,998 | 1,991 | 2,489 | 3,104 | 4,123 |
| Subtotal - Utilities | \$ 3,712 | \$ 4,330 | \$ 4,845 | \$ 4,323 | \$ 4,359 | \$ 5,396 | \$ 6,707 | \$ 8,908 |
| Global/Retained | 2,366 | 1,395 | 918 | 682 | 582 | 782 | 968 | 1,286 |
| Total Billed Costs | \$ 6,077 | \$ 5,726 | \$ 5,762 | \$ 5,005 | \$ 4,941 | \$ 6,177 | \$ 7,675 | \$ 10,194 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property

Witness: Neil Cayabyab

Department: A-2 Excess

Cost Center: 1100-0404-PROP INS - ALL RISK EXCESS

Workpaper: A-2.1 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|------------------------|------------------------|-----------------------------|-------------------------|-----------------|
| 2016 - BASE YEAR | \$ 2,368 | \$ 1,991 | \$ 582 | \$ 4,941 | 0 |
| Escalation of insurance is based on forecast provided by OIL. | 2,410 | 2,123 | 719 | 5,253 | |
| Change in Allocation Rates 2016-2019 | 7 | 8 | (15) | - | |
| Total Change from 2016 | <u>2,417</u> | <u>2,132</u> | <u>704</u> | <u>5,253</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 4,785</u> | <u>\$ 4,123</u> | <u>\$ 1,286</u> | <u>\$ 10,194</u> | <u>0</u> |
| Allocations | \$ 27 | \$ 31 | \$ 18 | \$ 76 | |
| Direct Assignments | <u>4,758</u> | <u>4,092</u> | <u>1,268</u> | <u>10,118</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 4,785</u> | <u>\$ 4,123</u> | <u>\$ 1,286</u> | <u>\$ 10,194</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A Property

Witness: Neil Cayabyab

Cost Center: A-3 Other Property

Workpaper: A-3 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|-----------------|-----------------|---------------|-----------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 1,704 | 1,928 | 393 | 743 | 1,136 | 854 | 930 | 953 |
| Total Costs | \$ 1,704 | \$ 1,928 | \$ 393 | \$ 743 | \$ 1,136 | \$ 854 | \$ 930 | \$ 953 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 967 | \$ 1,200 | \$ (283) | \$ (54) | \$ 14 | \$ 15 | \$ 15 | \$ 15 |
| So Cal Gas | 103 | 156 | 120 | 156 | 500 | 169 | 242 | 254 |
| Subtotal - Utilities | \$ 1,070 | \$ 1,356 | \$ (163) | \$ 102 | \$ 514 | \$ 184 | \$ 257 | \$ 269 |
| Global/Retained | 68 | 34 | 26 | 36 | 38 | 47 | 40 | 41 |
| Total Direct Assignments | \$ 1,138 | \$ 1,389 | \$ (137) | \$ 138 | \$ 552 | \$ 231 | \$ 297 | \$ 309 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 210 | \$ 207 | \$ 199 | \$ 223 | \$ 214 | \$ 225 | \$ 226 | \$ 227 |
| So Cal Gas | 217 | 202 | 206 | 239 | 233 | 248 | 257 | 263 |
| Subtotal - Utilities | \$ 427 | \$ 409 | \$ 405 | \$ 461 | \$ 447 | \$ 473 | \$ 483 | \$ 491 |
| Global/Retained | 139 | 130 | 125 | 144 | 137 | 150 | 150 | 153 |
| Total Allocations | \$ 566 | \$ 538 | \$ 530 | \$ 605 | \$ 584 | \$ 623 | \$ 633 | \$ 643 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 1,177 | \$ 1,407 | \$ (84) | \$ 169 | \$ 229 | \$ 239 | \$ 241 | \$ 242 |
| So Cal Gas | 320 | 358 | 326 | 394 | 733 | 418 | 499 | 517 |
| Subtotal - Utilities | \$ 1,497 | \$ 1,765 | \$ 242 | \$ 563 | \$ 961 | \$ 657 | \$ 739 | \$ 759 |
| Global/Retained | 207 | 163 | 151 | 179 | 175 | 197 | 190 | 193 |
| Total Billed Costs | \$ 1,704 | \$ 1,928 | \$ 393 | \$ 743 | \$ 1,136 | \$ 854 | \$ 930 | \$ 953 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property

Witness: Neil Cayabyab

Department: A-3 Other Property

Workpaper: A-3 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|----------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 229 | \$ 733 | \$ 175 | \$ 1,136 | 0 |
| Escalation of insurance is based on insurance broker forecast. | 21 | (222) | 17 | (184) | |
| Change in Allocation Rates 2016-2019 | (8) | 7 | 1 | (0) | |
| Total Change from 2016 | <u>13</u> | <u>(215)</u> | <u>19</u> | <u>(184)</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 242</u> | <u>\$ 517</u> | <u>\$ 193</u> | <u>\$ 953</u> | <u>0</u> |
| Allocations | \$ 227 | \$ 263 | \$ 153 | \$ 643 | |
| Direct Assignments | <u>15</u> | <u>254</u> | <u>41</u> | <u>309</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 242</u> | <u>\$ 517</u> | <u>\$ 193</u> | <u>\$ 953</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0410-PROP INS - CONTROL OF WEL

Workpaper: A-3.1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 110 | 164 | 126 | 163 | 510 | 187 | 253 | 265 |
| Total Costs | <u>\$ 110</u> | <u>\$ 164</u> | <u>\$ 126</u> | <u>\$ 163</u> | <u>\$ 510</u> | <u>\$ 187</u> | <u>\$ 253</u> | <u>\$ 265</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | 103 | 156 | 120 | 156 | 500 | 169 | 242 | 254 |
| Subtotal - Utilities | <u>\$ 103</u> | <u>\$ 156</u> | <u>\$ 120</u> | <u>\$ 156</u> | <u>\$ 500</u> | <u>\$ 169</u> | <u>\$ 242</u> | <u>\$ 254</u> |
| Global/Retained | 6 | 8 | 7 | 7 | 10 | 18 | 11 | 11 |
| Total Direct Assignments | <u>\$ 110</u> | <u>\$ 164</u> | <u>\$ 126</u> | <u>\$ 163</u> | <u>\$ 510</u> | <u>\$ 187</u> | <u>\$ 253</u> | <u>\$ 265</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | 103 | 156 | 120 | 156 | 500 | 169 | 242 | 254 |
| Subtotal - Utilities | <u>\$ 103</u> | <u>\$ 156</u> | <u>\$ 120</u> | <u>\$ 156</u> | <u>\$ 500</u> | <u>\$ 169</u> | <u>\$ 242</u> | <u>\$ 254</u> |
| Global/Retained | 6 | 8 | 7 | 7 | 10 | 18 | 11 | 11 |
| Total Billed Costs | <u>\$ 110</u> | <u>\$ 164</u> | <u>\$ 126</u> | <u>\$ 163</u> | <u>\$ 510</u> | <u>\$ 187</u> | <u>\$ 253</u> | <u>\$ 265</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property

Witness: Neil Cayabyab

Department: A-3 Other Property

Cost Center: 1100-0410-PROP INS - CONTROL OF WEL

Workpaper: A-3.1 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|--------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ - | \$ 500 | \$ 10 | \$ 510 | 0 |
| Escalation of insurance is based on insurance broker forecast. | - | (246) | 2 | (245) | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>(246)</u> | <u>2</u> | <u>(245)</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ -</u> | <u>\$ 254</u> | <u>\$ 11</u> | <u>\$ 265</u> | <u>0</u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>-</u> | <u>254</u> | <u>11</u> | <u>265</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ -</u> | <u>\$ 254</u> | <u>\$ 11</u> | <u>\$ 265</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0405-PROP INS - CRIME

Workpaper: A-3.2 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 223 | 156 | 180 | 255 | 199 | 203 | 213 | 223 |
| Total Costs | \$ 223 | \$ 156 | \$ 180 | \$ 255 | \$ 199 | \$ 203 | \$ 213 | \$ 223 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 83 | \$ 60 | \$ 68 | \$ 94 | \$ 73 | \$ 73 | \$ 76 | \$ 79 |
| So Cal Gas | 86 | 58 | 70 | 101 | 79 | 81 | 86 | 91 |
| Subtotal - Utilities | \$ 169 | \$ 118 | \$ 138 | \$ 194 | \$ 153 | \$ 154 | \$ 162 | \$ 170 |
| Global/Retained | 55 | 38 | 43 | 61 | 47 | 49 | 51 | 53 |
| Total Allocations | \$ 223 | \$ 156 | \$ 180 | \$ 255 | \$ 199 | \$ 203 | \$ 213 | \$ 223 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 83 | \$ 60 | \$ 68 | \$ 94 | \$ 73 | \$ 73 | \$ 76 | \$ 79 |
| So Cal Gas | 86 | 58 | 70 | 101 | 79 | 81 | 86 | 91 |
| Subtotal - Utilities | \$ 169 | \$ 118 | \$ 138 | \$ 194 | \$ 153 | \$ 154 | \$ 162 | \$ 170 |
| Global/Retained | 55 | 38 | 43 | 61 | 47 | 49 | 51 | 53 |
| Total Billed Costs | \$ 223 | \$ 156 | \$ 180 | \$ 255 | \$ 199 | \$ 203 | \$ 213 | \$ 223 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property
Department: A-3 Other Property
Cost Center: 1100-0405-PROP INS - CRIME
Workpaper: A-3.2 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|---------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 73 | \$ 79 | \$ 47 | \$ 199 | 0 |
| Escalation of insurance is based on insurance broker forecast. | 9 | 10 | 6 | 24 | |
| Change in Allocation Rates 2016-2019 | (3) | 2 | 0 | (0) | |
| Total Change from 2016 | <u>6</u> | <u>12</u> | <u>6</u> | <u>24</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 79</u> | <u>\$ 91</u> | <u>\$ 53</u> | <u>\$ 223</u> | <u>0</u> |
| Allocations | \$ 79 | \$ 91 | \$ 53 | \$ 223 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 79</u> | <u>\$ 91</u> | <u>\$ 53</u> | <u>\$ 223</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0406-PROP INS - YUMA 500 KV

Workpaper: A-3.3 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|--------------------|-------------|-------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 0 | 0 | 0 | 1 | 0 | 1 | 1 | 1 |
| Total Costs | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 1</u> | <u>\$ 0</u> | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ 1</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 0 | \$ 0 | \$ 0 | \$ 1 | \$ 0 | \$ 1 | \$ 1 | \$ 1 |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 1</u> | <u>\$ 0</u> | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ 1</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 1</u> | <u>\$ 0</u> | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ 1</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 0 | \$ 0 | \$ 0 | \$ 1 | \$ 0 | \$ 1 | \$ 1 | \$ 1 |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 1</u> | <u>\$ 0</u> | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ 1</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Billed Costs | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 1</u> | <u>\$ 0</u> | <u>\$ 1</u> | <u>\$ 1</u> | <u>\$ 1</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property
Department: A-3 Other Property
Cost Center: 1100-0406-PROP INS - YUMA 500 KV
Workpaper: A-3.3 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|-------------|----------------------|-----------------------------|--------------|--------------|
| 2016 - BASE YEAR | \$ 0 | \$ - | \$ - | \$ 0 | 0 |
| Insurance is based on allocation from another party. | 0 | - | - | 0 | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>0</u> | <u>-</u> | <u>-</u> | <u>0</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 1</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1</u> | <u>0</u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>1</u> | <u>-</u> | <u>-</u> | <u>1</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 1</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0409-PROP INS - CARGO

Workpaper: A-3.4 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|--------------|--------------|-------------|--------------|--------------|--------------------|--------------|--------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 54 | 18 | 9 | 18 | 18 | 18 | 18 | 18 |
| Total Costs | <u>\$ 54</u> | <u>\$ 18</u> | <u>\$ 9</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>\$ 18</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | 54 | 18 | 9 | 18 | 18 | 18 | 18 | 18 |
| Total Direct Assignments | <u>\$ 54</u> | <u>\$ 18</u> | <u>\$ 9</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>\$ 18</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | 54 | 18 | 9 | 18 | 18 | 18 | 18 | 18 |
| Total Billed Costs | <u>\$ 54</u> | <u>\$ 18</u> | <u>\$ 9</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>\$ 18</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property
Department: A-3 Other Property
Cost Center: 1100-0409-PROP INS - CARGO
Workpaper: A-3.4 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|-------------|----------------------|-----------------------------|--------------|--------------|
| 2016 - BASE YEAR | \$ - | \$ - | \$ 18 | \$ 18 | 0 |
| Insurance charges are based on anticipated shipping activities. | - | - | - | - | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>0</u> |
| | | | | | |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>18</u> | <u>18</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 18</u> | <u>\$ 18</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0408-PROP INS - FOREIGN PACKAG

Workpaper: A-3.5 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-------------|-------------|--------------|--------------|--------------|--------------------|--------------|--------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 8 | 8 | 10 | 11 | 10 | 12 | 12 | 12 |
| Total Costs | <u>\$ 8</u> | <u>\$ 8</u> | <u>\$ 10</u> | <u>\$ 11</u> | <u>\$ 10</u> | <u>\$ 12</u> | <u>\$ 12</u> | <u>\$ 12</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | 8 | 8 | 10 | 11 | 10 | 12 | 12 | 12 |
| Total Direct Assignments | <u>\$ 8</u> | <u>\$ 8</u> | <u>\$ 10</u> | <u>\$ 11</u> | <u>\$ 10</u> | <u>\$ 12</u> | <u>\$ 12</u> | <u>\$ 12</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | 8 | 8 | 10 | 11 | 10 | 12 | 12 | 12 |
| Total Billed Costs | <u>\$ 8</u> | <u>\$ 8</u> | <u>\$ 10</u> | <u>\$ 11</u> | <u>\$ 10</u> | <u>\$ 12</u> | <u>\$ 12</u> | <u>\$ 12</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property
Department: A-3 Other Property
Cost Center: 1100-0408-PROP INS - FOREIGN PACKAG
Workpaper: A-3.5 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|--------------------|----------------------|-----------------------------|---------------------|-----------------|
| 2016 - BASE YEAR | \$ - | \$ - | \$ 10 | \$ 10 | 0 |
| Insurance charges are based on insurance broker forecast | - | - | 1 | 1 | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>-</u> | <u>1</u> | <u>1</u> | <u>0</u> |
| 2019 - TEST YEAR | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 12</u></u> | <u><u>\$ 12</u></u> | <u><u>0</u></u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>12</u> | <u>12</u> | |
| TOTAL 2019 ALLOCATIONS | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 12</u></u> | <u><u>\$ 12</u></u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0401-PROP INS - SONGS NUCLEAR

Workpaper: A-3.6 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|---------------|-----------------|-----------------|--------------|--------------|--------------------|--------------|--------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 909 | 1,050 | (369) | 16 | 14 | 14 | 14 | 14 |
| Total Costs | \$ 909 | \$ 1,050 | \$ (369) | \$ 16 | \$ 14 | \$ 14 | \$ 14 | \$ 14 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 909 | \$ 1,050 | \$ (369) | \$ 16 | \$ 14 | \$ 14 | \$ 14 | \$ 14 |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ 909 | \$ 1,050 | \$ (369) | \$ 16 | \$ 14 | \$ 14 | \$ 14 | \$ 14 |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ 909 | \$ 1,050 | \$ (369) | \$ 16 | \$ 14 | \$ 14 | \$ 14 | \$ 14 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 0 | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 0 | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 909 | \$ 1,050 | \$ (369) | \$ 16 | \$ 14 | \$ 14 | \$ 14 | \$ 14 |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ 909 | \$ 1,050 | \$ (369) | \$ 16 | \$ 14 | \$ 14 | \$ 14 | \$ 14 |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Billed Costs | \$ 909 | \$ 1,050 | \$ (369) | \$ 16 | \$ 14 | \$ 14 | \$ 14 | \$ 14 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property
Department: A-3 Other Property
Cost Center: 1100-0401-PROP INS - SONGS NUCLEAR
Workpaper: A-3.6 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|---------------------|----------------------|-----------------------------|---------------------|-----------------|
| 2016 - BASE YEAR | \$ 14 | \$ - | \$ - | \$ 14 | 0 |
| SONGS switchyard will be used after decommissioning and will be an ongoing operational expense. Insurance charges are billed from another party. | - | - | - | - | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 14</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14</u> | <u>0</u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>14</u> | <u>-</u> | <u>-</u> | <u>14</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 14</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0402-PROP INS - SONGS MESA

Workpaper: A-3.7 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|--------------|---------------|--------------|----------------|-------------|--------------------|-------------|-------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 58 | 150 | 86 | (71) | - | - | - | - |
| Total Costs | <u>\$ 58</u> | <u>\$ 150</u> | <u>\$ 86</u> | <u>\$ (71)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 58 | \$ 150 | \$ 86 | \$ (71) | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 58</u> | <u>\$ 150</u> | <u>\$ 86</u> | <u>\$ (71)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | <u>\$ 58</u> | <u>\$ 150</u> | <u>\$ 86</u> | <u>\$ (71)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 58 | \$ 150 | \$ 86 | \$ (71) | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 58</u> | <u>\$ 150</u> | <u>\$ 86</u> | <u>\$ (71)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Billed Costs | <u>\$ 58</u> | <u>\$ 150</u> | <u>\$ 86</u> | <u>\$ (71)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

San Diego Gas & Electric Company
 2019 GRC – APP
**Sempra Energy Corporate Center
 Test Year 2019 General Rate Case
 Allocation Reconciliation**

(2016 \$000's)

Division: A Property
 Department: A-3 Other Property
 Cost Center: 1100-0402-PROP INS - SONGS MESA
 Workpaper: A-3.7 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--------------------------------------|--------------------|----------------------|-----------------------------|--------------------|-----------------|
| 2016 - BASE YEAR | \$ - | \$ - | \$ - | \$ - | 0 |
| | - | - | - | - | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> |
| 2019 - TEST YEAR | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>0</u></u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Other Property

Witness: Neil Cayabyab

Cost Center: 1100-0407-PROP INS - BROKER FEES

Workpaper: A-3.8 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 343 | 383 | 350 | 350 | 385 | 420 | 420 | 420 |
| Total Costs | \$ 343 | \$ 383 | \$ 350 | \$ 350 | \$ 385 | \$ 420 | \$ 420 | \$ 420 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 127 | \$ 147 | \$ 131 | \$ 129 | \$ 141 | \$ 151 | \$ 150 | \$ 148 |
| So Cal Gas | 131 | 143 | 136 | 138 | 153 | 168 | 170 | 172 |
| Subtotal - Utilities | \$ 258 | \$ 290 | \$ 267 | \$ 267 | \$ 295 | \$ 319 | \$ 320 | \$ 320 |
| Global/Retained | 84 | 92 | 83 | 83 | 90 | 101 | 100 | 100 |
| Total Allocations | \$ 343 | \$ 383 | \$ 350 | \$ 350 | \$ 385 | \$ 420 | \$ 420 | \$ 420 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 127 | \$ 147 | \$ 131 | \$ 129 | \$ 141 | \$ 151 | \$ 150 | \$ 148 |
| So Cal Gas | 131 | 143 | 136 | 138 | 153 | 168 | 170 | 172 |
| Subtotal - Utilities | \$ 258 | \$ 290 | \$ 267 | \$ 267 | \$ 295 | \$ 319 | \$ 320 | \$ 320 |
| Global/Retained | 84 | 92 | 83 | 83 | 90 | 101 | 100 | 100 |
| Total Billed Costs | \$ 343 | \$ 383 | \$ 350 | \$ 350 | \$ 385 | \$ 420 | \$ 420 | \$ 420 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: A Property
Department: A-3 Other Property
Cost Center: 1100-0407-PROP INS - BROKER FEES
Workpaper: A-3.8 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--------------------------------------|----------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 141 | \$ 153 | \$ 90 | \$ 385 | 0 |
| | 12 | 14 | 8 | 35 | |
| Change in Allocation Rates 2016-2019 | (5) | 4 | 1 | (0) | |
| Total Change from 2016 | <u>7</u> | <u>19</u> | <u>9</u> | <u>35</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 148</u> | <u>\$ 172</u> | <u>\$ 100</u> | <u>\$ 420</u> | <u>0</u> |
| Allocations | \$ 148 | \$ 172 | \$ 100 | \$ 420 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 148</u> | <u>\$ 172</u> | <u>\$ 100</u> | <u>\$ 420</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: II INSURANCE

Witness: Neil Cayabyab

Cost Center: B Liability

Workpaper: B Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|--------------------|-------------------|-------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 115,885 | 117,579 | 113,827 | 99,263 | 151,148 | 143,604 | 158,191 | 166,965 |
| Total Costs | \$ 115,885 | \$ 117,579 | \$ 113,827 | \$ 99,263 | \$ 151,148 | \$ 143,604 | \$ 158,191 | \$ 166,965 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 2,455 | \$ 2,496 | \$ 673 | \$ 553 | \$ 890 | \$ 1,235 | \$ 1,358 | \$ 1,492 |
| So Cal Gas | 1,146 | 1,258 | 1,302 | 1,380 | 3,911 | 4,112 | 2,901 | 2,273 |
| Subtotal - Utilities | \$ 3,601 | \$ 3,754 | \$ 1,975 | \$ 1,932 | \$ 4,801 | \$ 5,347 | \$ 4,259 | \$ 3,766 |
| Global/Retained | 856 | 1,044 | 892 | 783 | 669 | 414 | 443 | 473 |
| Total Direct Assignments | \$ 4,457 | \$ 4,797 | \$ 2,867 | \$ 2,716 | \$ 5,470 | \$ 5,761 | \$ 4,701 | \$ 4,239 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 94,472 | \$ 95,277 | \$ 92,339 | \$ 79,151 | \$ 100,225 | \$ 100,545 | \$ 109,564 | \$ 114,738 |
| So Cal Gas | 10,382 | 10,269 | 11,113 | 10,584 | 28,303 | 23,003 | 27,415 | 30,058 |
| Subtotal - Utilities | \$ 104,855 | \$ 105,547 | \$ 103,452 | \$ 89,735 | \$ 128,528 | \$ 123,548 | \$ 136,979 | \$ 144,796 |
| Global/Retained | 6,573 | 7,235 | 7,508 | 6,812 | 17,150 | 14,295 | 16,511 | 17,930 |
| Total Allocations | \$ 111,428 | \$ 112,782 | \$ 110,960 | \$ 96,547 | \$ 145,678 | \$ 137,843 | \$ 153,490 | \$ 162,726 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 96,927 | \$ 97,773 | \$ 93,012 | \$ 79,704 | \$ 101,115 | \$ 101,780 | \$ 110,922 | \$ 116,231 |
| So Cal Gas | 11,528 | 11,527 | 12,415 | 11,964 | 32,214 | 27,115 | 30,315 | 32,331 |
| Subtotal - Utilities | \$ 108,456 | \$ 109,300 | \$ 105,428 | \$ 91,668 | \$ 133,330 | \$ 128,895 | \$ 141,237 | \$ 148,562 |
| Global/Retained | 7,429 | 8,279 | 8,400 | 7,595 | 17,818 | 14,709 | 16,954 | 18,403 |
| Total Billed Costs | \$ 115,885 | \$ 117,579 | \$ 113,827 | \$ 99,263 | \$ 151,148 | \$ 143,604 | \$ 158,191 | \$ 166,965 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: II INSURANCE

Witness: Neil Cayabyab

Department: B Liability

Workpaper: B Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|--------------------------|-------------------------|-----------------------------|--------------------------|-----------------|
| 2016 - BASE YEAR | \$ 101,115 | \$ 32,214 | \$ 17,818 | \$ 151,148 | 0 |
| Escalation of insurance is based on anticipated market conditions, broker forecast, and loss history. | 16,116 | (698) | 400 | 15,817 | |
| Change in Allocation Rates 2016-2019 | (1,001) | 815 | 186 | 0 | |
| Total Change from 2016 | <u>15,115</u> | <u>117</u> | <u>585</u> | <u>15,817</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 116,231</u> | <u>\$ 32,331</u> | <u>\$ 18,403</u> | <u>\$ 166,965</u> | <u>0</u> |
| Allocations | \$ 114,738 | \$ 30,058 | \$ 17,930 | \$ 162,726 | |
| Direct Assignments | <u>1,492</u> | <u>2,273</u> | <u>473</u> | <u>4,239</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 116,231</u> | <u>\$ 32,331</u> | <u>\$ 18,403</u> | <u>\$ 166,965</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B Liability

Witness: Neil Cayabyab

Cost Center: B-1 General Excess

Workpaper: B-1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 22,579 | 23,500 | 24,166 | 23,549 | 69,714 | 55,995 | 64,395 | 69,224 |
| Total Costs | \$ 22,579 | \$ 23,500 | \$ 24,166 | \$ 23,549 | \$ 69,714 | \$ 55,995 | \$ 64,395 | \$ 69,224 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | 2,390 | 2,233 | 833 | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ 2,390 | \$ 2,233 | \$ 833 | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ - | \$ - | \$ - | \$ - | \$ 2,390 | \$ 2,233 | \$ 833 | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 8,388 | \$ 9,043 | \$ 9,067 | \$ 8,673 | \$ 24,708 | \$ 19,383 | \$ 22,699 | \$ 24,446 |
| So Cal Gas | 8,646 | 8,801 | 9,398 | 9,285 | 26,795 | 21,455 | 25,776 | 28,337 |
| Subtotal - Utilities | \$ 17,034 | \$ 17,844 | \$ 18,465 | \$ 17,958 | \$ 51,503 | \$ 40,837 | \$ 48,475 | \$ 52,783 |
| Global/Retained | 5,546 | 5,656 | 5,701 | 5,590 | 15,821 | 12,925 | 15,086 | 16,441 |
| Total Allocations | \$ 22,579 | \$ 23,500 | \$ 24,166 | \$ 23,549 | \$ 67,325 | \$ 53,762 | \$ 63,561 | \$ 69,224 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 8,388 | \$ 9,043 | \$ 9,067 | \$ 8,673 | \$ 24,708 | \$ 19,383 | \$ 22,699 | \$ 24,446 |
| So Cal Gas | 8,646 | 8,801 | 9,398 | 9,285 | 29,185 | 23,688 | 26,610 | 28,337 |
| Subtotal - Utilities | \$ 17,034 | \$ 17,844 | \$ 18,465 | \$ 17,958 | \$ 53,893 | \$ 43,071 | \$ 49,308 | \$ 52,783 |
| Global/Retained | 5,546 | 5,656 | 5,701 | 5,590 | 15,821 | 12,925 | 15,086 | 16,441 |
| Total Billed Costs | \$ 22,579 | \$ 23,500 | \$ 24,166 | \$ 23,549 | \$ 69,714 | \$ 55,995 | \$ 64,395 | \$ 69,224 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability

Witness: Neil Cayabyab

Department: B-1 General Excess

Workpaper: B-1 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------|
| 2016 - BASE YEAR | \$ 24,708 | \$ 29,185 | \$ 15,821 | \$ 69,714 | 0 |
| Escalation of insurance is based on anticipated market conditions, broker forecast, and loss history. | 671 | (1,612) | 451 | (490) | |
| Change in Allocation Rates 2016-2019 | (933) | 764 | 169 | (0) | |
| Total Change from 2016 | <u>(262)</u> | <u>(848)</u> | <u>620</u> | <u>(490)</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 24,446</u> | <u>\$ 28,337</u> | <u>\$ 16,441</u> | <u>\$ 69,224</u> | <u>0</u> |
| Allocations | \$ 24,446 | \$ 28,337 | \$ 16,441 | \$ 69,224 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 24,446</u> | <u>\$ 28,337</u> | <u>\$ 16,441</u> | <u>\$ 69,224</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 General Excess

Witness: Neil Cayabyab

Cost Center: 1100-0428-LIAB INS - EXCESS LIABILI

Workpaper: B-1.1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 22,579 | 23,500 | 24,166 | 23,549 | 69,714 | 55,995 | 64,395 | 69,224 |
| Total Costs | \$ 22,579 | \$ 23,500 | \$ 24,166 | \$ 23,549 | \$ 69,714 | \$ 55,995 | \$ 64,395 | \$ 69,224 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | 2,390 | 2,233 | 833 | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ 2,390 | \$ 2,233 | \$ 833 | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ - | \$ - | \$ - | \$ - | \$ 2,390 | \$ 2,233 | \$ 833 | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 8,388 | \$ 9,043 | \$ 9,067 | \$ 8,673 | \$ 24,708 | \$ 19,383 | \$ 22,699 | \$ 24,446 |
| So Cal Gas | 8,646 | 8,801 | 9,398 | 9,285 | 26,795 | 21,455 | 25,776 | 28,337 |
| Subtotal - Utilities | \$ 17,034 | \$ 17,844 | \$ 18,465 | \$ 17,958 | \$ 51,503 | \$ 40,837 | \$ 48,475 | \$ 52,783 |
| Global/Retained | 5,546 | 5,656 | 5,701 | 5,590 | 15,821 | 12,925 | 15,086 | 16,441 |
| Total Allocations | \$ 22,579 | \$ 23,500 | \$ 24,166 | \$ 23,549 | \$ 67,325 | \$ 53,762 | \$ 63,561 | \$ 69,224 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 8,388 | \$ 9,043 | \$ 9,067 | \$ 8,673 | \$ 24,708 | \$ 19,383 | \$ 22,699 | \$ 24,446 |
| So Cal Gas | 8,646 | 8,801 | 9,398 | 9,285 | 29,185 | 23,688 | 26,610 | 28,337 |
| Subtotal - Utilities | \$ 17,034 | \$ 17,844 | \$ 18,465 | \$ 17,958 | \$ 53,893 | \$ 43,071 | \$ 49,308 | \$ 52,783 |
| Global/Retained | 5,546 | 5,656 | 5,701 | 5,590 | 15,821 | 12,925 | 15,086 | 16,441 |
| Total Billed Costs | \$ 22,579 | \$ 23,500 | \$ 24,166 | \$ 23,549 | \$ 69,714 | \$ 55,995 | \$ 64,395 | \$ 69,224 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-1 General Excess
Cost Center: 1100-0428-LIAB INS - EXCESS LIABILI
Workpaper: B-1.1 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------|
| 2016 - BASE YEAR | \$ 24,708 | \$ 29,185 | \$ 15,821 | \$ 69,714 | 0 |
| Escalation of insurance is based on anticipated market conditions, broker forecast, and loss history. | 671 | (1,612) | 451 | (490) | |
| Change in Allocation Rates 2016-2019 | (933) | 764 | 169 | (0) | |
| Total Change from 2016 | <u>(262)</u> | <u>(848)</u> | <u>620</u> | <u>(490)</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 24,446</u> | <u>\$ 28,337</u> | <u>\$ 16,441</u> | <u>\$ 69,224</u> | <u>0</u> |
| Allocations | \$ 24,446 | \$ 28,337 | \$ 16,441 | \$ 69,224 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 24,446</u> | <u>\$ 28,337</u> | <u>\$ 16,441</u> | <u>\$ 69,224</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B Liability

Witness: Neil Cayabyab

Cost Center: B-2 Fire

Workpaper: B-2 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 84,952 | 85,518 | 82,188 | 69,700 | 74,599 | 80,183 | 85,866 | 89,266 |
| Total Costs | <u>\$ 84,952</u> | <u>\$ 85,518</u> | <u>\$ 82,188</u> | <u>\$ 69,700</u> | <u>\$ 74,599</u> | <u>\$ 80,183</u> | <u>\$ 85,866</u> | <u>\$ 89,266</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | 131 | 129 | 121 | 114 | 112 | - | - | - |
| Subtotal - Utilities | <u>\$ 131</u> | <u>\$ 129</u> | <u>\$ 121</u> | <u>\$ 114</u> | <u>\$ 112</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | <u>\$ 131</u> | <u>\$ 129</u> | <u>\$ 121</u> | <u>\$ 114</u> | <u>\$ 112</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 84,584 | \$ 85,146 | \$ 81,824 | \$ 69,400 | \$ 74,274 | \$ 79,930 | \$ 85,595 | \$ 88,985 |
| So Cal Gas | 183 | 187 | 188 | 144 | 160 | 184 | 197 | 205 |
| Subtotal - Utilities | <u>\$ 84,767</u> | <u>\$ 85,333</u> | <u>\$ 82,012</u> | <u>\$ 69,544</u> | <u>\$ 74,434</u> | <u>\$ 80,114</u> | <u>\$ 85,792</u> | <u>\$ 89,190</u> |
| Global/Retained | 55 | 56 | 54 | 43 | 53 | 69 | 74 | 76 |
| Total Allocations | <u>\$ 84,822</u> | <u>\$ 85,389</u> | <u>\$ 82,067</u> | <u>\$ 69,587</u> | <u>\$ 74,487</u> | <u>\$ 80,183</u> | <u>\$ 85,866</u> | <u>\$ 89,266</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 84,584 | \$ 85,146 | \$ 81,824 | \$ 69,400 | \$ 74,274 | \$ 79,930 | \$ 85,595 | \$ 88,985 |
| So Cal Gas | 314 | 316 | 309 | 258 | 272 | 184 | 197 | 205 |
| Subtotal - Utilities | <u>\$ 84,898</u> | <u>\$ 85,463</u> | <u>\$ 82,133</u> | <u>\$ 69,657</u> | <u>\$ 74,546</u> | <u>\$ 80,114</u> | <u>\$ 85,792</u> | <u>\$ 89,190</u> |
| Global/Retained | 55 | 56 | 54 | 43 | 53 | 69 | 74 | 76 |
| Total Billed Costs | <u>\$ 84,952</u> | <u>\$ 85,518</u> | <u>\$ 82,188</u> | <u>\$ 69,700</u> | <u>\$ 74,599</u> | <u>\$ 80,183</u> | <u>\$ 85,866</u> | <u>\$ 89,266</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-2 Fire
Workpaper: B-2 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|-------------------------|----------------------|-----------------------------|-------------------------|-----------------|
| 2016 - BASE YEAR | \$ 74,274 | \$ 272 | \$ 53 | \$ 74,599 | 0 |
| Escalation of insurance is based on anticipated market conditions, broker forecast, and loss history. | 14,732 | (78) | 13 | 14,667 | |
| Change in Allocation Rates 2016-2019 | (22) | 11 | 11 | 0 | |
| Total Change from 2016 | <u>14,711</u> | <u>(67)</u> | <u>23</u> | <u>14,667</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 88,985</u> | <u>\$ 205</u> | <u>\$ 76</u> | <u>\$ 89,266</u> | <u>0</u> |
| Allocations | \$ 88,985 | \$ 205 | \$ 76 | \$ 89,266 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 88,985</u> | <u>\$ 205</u> | <u>\$ 76</u> | <u>\$ 89,266</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Fire

Witness: Neil Cayabyab

Cost Center: 1100-0445-LIAB INS - EXCESS FIRE

Workpaper: B-2.1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 49,582 | 50,594 | 49,503 | 38,999 | 44,365 | 50,991 | 56,090 | 58,895 |
| Total Costs | \$ 49,582 | \$ 50,594 | \$ 49,503 | \$ 38,999 | \$ 44,365 | \$ 50,991 | \$ 56,090 | \$ 58,895 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 49,344 | \$ 50,352 | \$ 49,260 | \$ 38,812 | \$ 44,152 | \$ 50,830 | \$ 55,913 | \$ 58,709 |
| So Cal Gas | 183 | 187 | 188 | 144 | 160 | 117 | 129 | 135 |
| Subtotal - Utilities | \$ 49,528 | \$ 50,539 | \$ 49,448 | \$ 38,956 | \$ 44,311 | \$ 50,947 | \$ 56,042 | \$ 58,844 |
| Global/Retained | 55 | 56 | 54 | 43 | 53 | 44 | 48 | 50 |
| Total Allocations | \$ 49,582 | \$ 50,594 | \$ 49,503 | \$ 38,999 | \$ 44,365 | \$ 50,991 | \$ 56,090 | \$ 58,895 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 49,344 | \$ 50,352 | \$ 49,260 | \$ 38,812 | \$ 44,152 | \$ 50,830 | \$ 55,913 | \$ 58,709 |
| So Cal Gas | 183 | 187 | 188 | 144 | 160 | 117 | 129 | 135 |
| Subtotal - Utilities | \$ 49,528 | \$ 50,539 | \$ 49,448 | \$ 38,956 | \$ 44,311 | \$ 50,947 | \$ 56,042 | \$ 58,844 |
| Global/Retained | 55 | 56 | 54 | 43 | 53 | 44 | 48 | 50 |
| Total Billed Costs | \$ 49,582 | \$ 50,594 | \$ 49,503 | \$ 38,999 | \$ 44,365 | \$ 50,991 | \$ 56,090 | \$ 58,895 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-2 Fire
Cost Center: 1100-0445-LIAB INS - EXCESS FIRE
Workpaper: B-2.1 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|-------------------------|----------------------|-----------------------------|-------------------------|-----------------|
| 2016 - BASE YEAR | \$ 44,152 | \$ 160 | \$ 53 | \$ 44,365 | 0 |
| Escalation of insurance is based on anticipated market conditions, broker forecast, and loss history. | 14,484 | 33 | 12 | 14,530 | |
| Change in Allocation Rates 2016-2019 | 73 | (58) | (15) | 0 | |
| Total Change from 2016 | <u>14,557</u> | <u>(25)</u> | <u>(3)</u> | <u>14,530</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 58,709</u> | <u>\$ 135</u> | <u>\$ 50</u> | <u>\$ 58,895</u> | <u>0</u> |
| Allocations | \$ 58,709 | \$ 135 | \$ 50 | \$ 58,895 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 58,709</u> | <u>\$ 135</u> | <u>\$ 50</u> | <u>\$ 58,895</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Fire

Witness: Neil Cayabyab

Cost Center: 1100-0446-WILDFIRE DAMAGE REINSURANCE

Workpaper: B-2.2 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 35,370 | 34,924 | 32,685 | 30,701 | 30,234 | 29,192 | 29,776 | 30,371 |
| Total Costs | \$ 35,370 | \$ 34,924 | \$ 32,685 | \$ 30,701 | \$ 30,234 | \$ 29,192 | \$ 29,776 | \$ 30,371 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | 131 | 129 | 121 | 114 | 112 | - | - | - |
| Subtotal - Utilities | \$ 131 | \$ 129 | \$ 121 | \$ 114 | \$ 112 | \$ - | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ 131 | \$ 129 | \$ 121 | \$ 114 | \$ 112 | \$ - | \$ - | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 35,239 | \$ 34,795 | \$ 32,564 | \$ 30,588 | \$ 30,122 | \$ 29,100 | \$ 29,682 | \$ 30,276 |
| So Cal Gas | - | - | - | - | - | 67 | 68 | 70 |
| Subtotal - Utilities | \$ 35,239 | \$ 34,795 | \$ 32,564 | \$ 30,588 | \$ 30,122 | \$ 29,167 | \$ 29,750 | \$ 30,345 |
| Global/Retained | - | - | - | - | - | 25 | 25 | 26 |
| Total Allocations | \$ 35,239 | \$ 34,795 | \$ 32,564 | \$ 30,588 | \$ 30,122 | \$ 29,192 | \$ 29,776 | \$ 30,371 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 35,239 | \$ 34,795 | \$ 32,564 | \$ 30,588 | \$ 30,122 | \$ 29,100 | \$ 29,682 | \$ 30,276 |
| So Cal Gas | 131 | 129 | 121 | 114 | 112 | 67 | 68 | 70 |
| Subtotal - Utilities | \$ 35,370 | \$ 34,924 | \$ 32,685 | \$ 30,701 | \$ 30,234 | \$ 29,167 | \$ 29,750 | \$ 30,345 |
| Global/Retained | - | - | - | - | - | 25 | 25 | 26 |
| Total Billed Costs | \$ 35,370 | \$ 34,924 | \$ 32,685 | \$ 30,701 | \$ 30,234 | \$ 29,192 | \$ 29,776 | \$ 30,371 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability

Witness: Neil Cayabyab

Department: B-2 Fire

Cost Center: 1100-0446-WILDFIRE DAMAGE REINSURANCE

Workpaper: B-2.2 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|-------------------------|----------------------|-----------------------------|-------------------------|-----------------|
| 2016 - BASE YEAR | \$ 30,122 | \$ 112 | \$ - | \$ 30,234 | 0 |
| Escalation of insurance is based on anticipated market conditions and broker forecast. | 248 | (111) | 0 | 137 | |
| Change in Allocation Rates 2016-2019 | (95) | 69 | 26 | 0 | |
| Total Change from 2016 | <u>153</u> | <u>(42)</u> | <u>26</u> | <u>137</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 30,276</u> | <u>\$ 70</u> | <u>\$ 26</u> | <u>\$ 30,371</u> | <u>0</u> |
| Allocations | \$ 30,276 | \$ 70 | \$ 26 | \$ 30,371 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 30,276</u> | <u>\$ 70</u> | <u>\$ 26</u> | <u>\$ 30,371</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B Liability

Witness: Neil Cayabyab

Cost Center: B-3 D&O

Workpaper: B-3 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|-----------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 2,091 | 2,139 | 2,392 | 1,405 | 1,374 | 1,403 | 1,474 | 1,547 |
| Total Costs | \$ 2,091 | \$ 2,139 | \$ 2,392 | \$ 1,405 | \$ 1,374 | \$ 1,403 | \$ 1,474 | \$ 1,547 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 777 | \$ 542 | \$ 587 | \$ 339 | \$ 330 | \$ 333 | \$ 345 | \$ 358 |
| So Cal Gas | 801 | 527 | 609 | 363 | 357 | 369 | 392 | 415 |
| Subtotal - Utilities | \$ 1,578 | \$ 1,069 | \$ 1,196 | \$ 702 | \$ 687 | \$ 702 | \$ 737 | \$ 774 |
| Global/Retained | 514 | 1,070 | 1,196 | 702 | 687 | 702 | 737 | 774 |
| Total Allocations | \$ 2,091 | \$ 2,139 | \$ 2,392 | \$ 1,405 | \$ 1,374 | \$ 1,403 | \$ 1,474 | \$ 1,547 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 777 | \$ 542 | \$ 587 | \$ 339 | \$ 330 | \$ 333 | \$ 345 | \$ 358 |
| So Cal Gas | 801 | 527 | 609 | 363 | 357 | 369 | 392 | 415 |
| Subtotal - Utilities | \$ 1,578 | \$ 1,069 | \$ 1,196 | \$ 702 | \$ 687 | \$ 702 | \$ 737 | \$ 774 |
| Global/Retained | 514 | 1,070 | 1,196 | 702 | 687 | 702 | 737 | 774 |
| Total Billed Costs | \$ 2,091 | \$ 2,139 | \$ 2,392 | \$ 1,405 | \$ 1,374 | \$ 1,403 | \$ 1,474 | \$ 1,547 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-3 D&O
Workpaper: B-3 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|----------------------|----------------------|-----------------------------|------------------------|-----------------|
| 2016 - BASE YEAR | \$ 330 | \$ 357 | \$ 687 | \$ 1,374 | 0 |
| Escalation of insurance is based on insurance broker forecast | 40 | 46 | 87 | 173 | |
| Change in Allocation Rates 2016-2019 | (11) | 11 | - | - | |
| Total Change from 2016 | <u>29</u> | <u>58</u> | <u>87</u> | <u>173</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 358</u> | <u>\$ 415</u> | <u>\$ 774</u> | <u>\$ 1,547</u> | <u>0</u> |
| Allocations | \$ 358 | \$ 415 | \$ 774 | \$ 1,547 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 358</u> | <u>\$ 415</u> | <u>\$ 774</u> | <u>\$ 1,547</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 D&O

Witness: Neil Cayabyab

Cost Center: 1100-0427-LIAB INS - D&O

Workpaper: B-3.1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|-----------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 2,091 | 2,139 | 2,392 | 1,405 | 1,374 | 1,403 | 1,474 | 1,547 |
| Total Costs | \$ 2,091 | \$ 2,139 | \$ 2,392 | \$ 1,405 | \$ 1,374 | \$ 1,403 | \$ 1,474 | \$ 1,547 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 777 | \$ 542 | \$ 587 | \$ 339 | \$ 330 | \$ 333 | \$ 345 | \$ 358 |
| So Cal Gas | 801 | 527 | 609 | 363 | 357 | 369 | 392 | 415 |
| Subtotal - Utilities | \$ 1,578 | \$ 1,069 | \$ 1,196 | \$ 702 | \$ 687 | \$ 702 | \$ 737 | \$ 774 |
| Global/Retained | 514 | 1,070 | 1,196 | 702 | 687 | 702 | 737 | 774 |
| Total Allocations | \$ 2,091 | \$ 2,139 | \$ 2,392 | \$ 1,405 | \$ 1,374 | \$ 1,403 | \$ 1,474 | \$ 1,547 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 777 | \$ 542 | \$ 587 | \$ 339 | \$ 330 | \$ 333 | \$ 345 | \$ 358 |
| So Cal Gas | 801 | 527 | 609 | 363 | 357 | 369 | 392 | 415 |
| Subtotal - Utilities | \$ 1,578 | \$ 1,069 | \$ 1,196 | \$ 702 | \$ 687 | \$ 702 | \$ 737 | \$ 774 |
| Global/Retained | 514 | 1,070 | 1,196 | 702 | 687 | 702 | 737 | 774 |
| Total Billed Costs | \$ 2,091 | \$ 2,139 | \$ 2,392 | \$ 1,405 | \$ 1,374 | \$ 1,403 | \$ 1,474 | \$ 1,547 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-3 D&O
Cost Center: 1100-0427-LIAB INS - D&O
Workpaper: B-3.1 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|----------------------|----------------------|-----------------------------|------------------------|-----------------|
| 2016 - BASE YEAR | \$ 330 | \$ 357 | \$ 687 | \$ 1,374 | 0 |
| Escalation of insurance is based on insurance broker forecast | 40 | 46 | 87 | 173 | |
| Change in Allocation Rates 2016-2019 | (11) | 11 | - | - | |
| Total Change from 2016 | <u>29</u> | <u>58</u> | <u>87</u> | <u>173</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 358</u> | <u>\$ 415</u> | <u>\$ 774</u> | <u>\$ 1,547</u> | <u>0</u> |
| Allocations | \$ 358 | \$ 415 | \$ 774 | \$ 1,547 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 358</u> | <u>\$ 415</u> | <u>\$ 774</u> | <u>\$ 1,547</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B Liability
Cost Center: B-4 Fiduciary
Workpaper: B-4 Esc

Witness: Neil Cayabyab

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|-----------------|-----------------|---------------|---------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 1,103 | 1,102 | 1,079 | 616 | 616 | 647 | 679 | 713 |
| Total Costs | <u>\$ 1,103</u> | <u>\$ 1,102</u> | <u>\$ 1,079</u> | <u>\$ 616</u> | <u>\$ 616</u> | <u>\$ 647</u> | <u>\$ 679</u> | <u>\$ 713</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 410 | \$ 424 | \$ 405 | \$ 227 | \$ 226 | \$ 233 | \$ 243 | \$ 252 |
| So Cal Gas | 422 | 413 | 420 | 243 | 245 | 258 | 275 | 292 |
| Subtotal - Utilities | <u>\$ 832</u> | <u>\$ 836</u> | <u>\$ 825</u> | <u>\$ 469</u> | <u>\$ 471</u> | <u>\$ 491</u> | <u>\$ 518</u> | <u>\$ 544</u> |
| Global/Retained | 271 | 265 | 255 | 146 | 145 | 156 | 161 | 169 |
| Total Allocations | <u>\$ 1,103</u> | <u>\$ 1,102</u> | <u>\$ 1,079</u> | <u>\$ 616</u> | <u>\$ 616</u> | <u>\$ 647</u> | <u>\$ 679</u> | <u>\$ 713</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 410 | \$ 424 | \$ 405 | \$ 227 | \$ 226 | \$ 233 | \$ 243 | \$ 252 |
| So Cal Gas | 422 | 413 | 420 | 243 | 245 | 258 | 275 | 292 |
| Subtotal - Utilities | <u>\$ 832</u> | <u>\$ 836</u> | <u>\$ 825</u> | <u>\$ 469</u> | <u>\$ 471</u> | <u>\$ 491</u> | <u>\$ 518</u> | <u>\$ 544</u> |
| Global/Retained | 271 | 265 | 255 | 146 | 145 | 156 | 161 | 169 |
| Total Billed Costs | <u>\$ 1,103</u> | <u>\$ 1,102</u> | <u>\$ 1,079</u> | <u>\$ 616</u> | <u>\$ 616</u> | <u>\$ 647</u> | <u>\$ 679</u> | <u>\$ 713</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-4 Fiduciary
Workpaper: B-4 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|----------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 226 | \$ 245 | \$ 145 | \$ 616 | 0 |
| Escalation of insurance is based on insurance broker forecast | 34 | 40 | 23 | 97 | |
| Change in Allocation Rates 2016-2019 | (9) | 7 | 2 | (0) | |
| Total Change from 2016 | <u>26</u> | <u>47</u> | <u>25</u> | <u>97</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 252</u> | <u>\$ 292</u> | <u>\$ 169</u> | <u>\$ 713</u> | <u>0</u> |
| Allocations | \$ 252 | \$ 292 | \$ 169 | \$ 713 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 252</u> | <u>\$ 292</u> | <u>\$ 169</u> | <u>\$ 713</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-4 Fiduciary

Witness: Neil Cayabyab

Cost Center: 1100-0432-LIAB INS - FIDUCIARY LIAB

Workpaper: B-4.1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|-----------------|-----------------|---------------|---------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 1,103 | 1,102 | 1,079 | 616 | 616 | 647 | 679 | 713 |
| Total Costs | \$ 1,103 | \$ 1,102 | \$ 1,079 | \$ 616 | \$ 616 | \$ 647 | \$ 679 | \$ 713 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 410 | \$ 424 | \$ 405 | \$ 227 | \$ 226 | \$ 233 | \$ 243 | \$ 252 |
| So Cal Gas | 422 | 413 | 420 | 243 | 245 | 258 | 275 | 292 |
| Subtotal - Utilities | \$ 832 | \$ 836 | \$ 825 | \$ 469 | \$ 471 | \$ 491 | \$ 518 | \$ 544 |
| Global/Retained | 271 | 265 | 255 | 146 | 145 | 156 | 161 | 169 |
| Total Allocations | \$ 1,103 | \$ 1,102 | \$ 1,079 | \$ 616 | \$ 616 | \$ 647 | \$ 679 | \$ 713 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 410 | \$ 424 | \$ 405 | \$ 227 | \$ 226 | \$ 233 | \$ 243 | \$ 252 |
| So Cal Gas | 422 | 413 | 420 | 243 | 245 | 258 | 275 | 292 |
| Subtotal - Utilities | \$ 832 | \$ 836 | \$ 825 | \$ 469 | \$ 471 | \$ 491 | \$ 518 | \$ 544 |
| Global/Retained | 271 | 265 | 255 | 146 | 145 | 156 | 161 | 169 |
| Total Billed Costs | \$ 1,103 | \$ 1,102 | \$ 1,079 | \$ 616 | \$ 616 | \$ 647 | \$ 679 | \$ 713 |

San Diego Gas & Electric Company
2019 GRC – APP
Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation

(2016 \$000's)

Division: B Liability
Department: B-4 Fiduciary
Cost Center: 1100-0432-LIAB INS - FIDUCIARY LIAB
Workpaper: B-4.1 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|----------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 226 | \$ 245 | \$ 145 | \$ 616 | 0 |
| Escalation of insurance is based on insurance broker forecast | 34 | 40 | 23 | 97 | |
| Change in Allocation Rates 2016-2019 | (9) | 7 | 2 | (0) | |
| Total Change from 2016 | <u>26</u> | <u>47</u> | <u>25</u> | <u>97</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 252</u> | <u>\$ 292</u> | <u>\$ 169</u> | <u>\$ 713</u> | <u>0</u> |
| Allocations | \$ 252 | \$ 292 | \$ 169 | \$ 713 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 252</u> | <u>\$ 292</u> | <u>\$ 169</u> | <u>\$ 713</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B Liability

Witness: Neil Cayabyab

Cost Center: B-5 Workers Comp

Workpaper: B-5 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|-----------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 2,518 | 2,935 | 2,486 | 2,578 | 2,689 | 3,502 | 3,847 | 4,226 |
| Total Costs | <u>\$ 2,518</u> | <u>\$ 2,935</u> | <u>\$ 2,486</u> | <u>\$ 2,578</u> | <u>\$ 2,689</u> | <u>\$ 3,502</u> | <u>\$ 3,847</u> | <u>\$ 4,226</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 896 | \$ 1,005 | \$ 749 | \$ 774 | \$ 871 | \$ 1,201 | \$ 1,321 | \$ 1,453 |
| So Cal Gas | 1,014 | 1,128 | 1,181 | 1,263 | 1,407 | 1,875 | 2,062 | 2,269 |
| Subtotal - Utilities | <u>\$ 1,910</u> | <u>\$ 2,133</u> | <u>\$ 1,930</u> | <u>\$ 2,037</u> | <u>\$ 2,278</u> | <u>\$ 3,076</u> | <u>\$ 3,383</u> | <u>\$ 3,721</u> |
| Global/Retained | 490 | 616 | 447 | 445 | 308 | 246 | 266 | 288 |
| Total Direct Assignments | <u>\$ 2,400</u> | <u>\$ 2,749</u> | <u>\$ 2,377</u> | <u>\$ 2,482</u> | <u>\$ 2,586</u> | <u>\$ 3,322</u> | <u>\$ 3,649</u> | <u>\$ 4,009</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 48 | \$ 81 | \$ 47 | \$ 35 | \$ 38 | \$ 65 | \$ 71 | \$ 77 |
| So Cal Gas | 56 | 95 | 54 | 38 | 41 | 72 | 80 | 89 |
| Subtotal - Utilities | <u>\$ 105</u> | <u>\$ 176</u> | <u>\$ 101</u> | <u>\$ 73</u> | <u>\$ 79</u> | <u>\$ 137</u> | <u>\$ 151</u> | <u>\$ 165</u> |
| Global/Retained | 13 | 10 | 8 | 23 | 24 | 43 | 47 | 52 |
| Total Allocations | <u>\$ 117</u> | <u>\$ 186</u> | <u>\$ 109</u> | <u>\$ 96</u> | <u>\$ 104</u> | <u>\$ 180</u> | <u>\$ 198</u> | <u>\$ 217</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 944 | \$ 1,086 | \$ 796 | \$ 810 | \$ 909 | \$ 1,266 | \$ 1,392 | \$ 1,529 |
| So Cal Gas | 1,070 | 1,223 | 1,235 | 1,301 | 1,449 | 1,947 | 2,143 | 2,358 |
| Subtotal - Utilities | <u>\$ 2,015</u> | <u>\$ 2,309</u> | <u>\$ 2,031</u> | <u>\$ 2,111</u> | <u>\$ 2,357</u> | <u>\$ 3,213</u> | <u>\$ 3,534</u> | <u>\$ 3,887</u> |
| Global/Retained | 503 | 626 | 455 | 468 | 332 | 289 | 313 | 340 |
| Total Billed Costs | <u>\$ 2,518</u> | <u>\$ 2,935</u> | <u>\$ 2,486</u> | <u>\$ 2,578</u> | <u>\$ 2,689</u> | <u>\$ 3,502</u> | <u>\$ 3,847</u> | <u>\$ 4,226</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability

Witness: Neil Cayabyab

Department: B-5 Workers Comp

Workpaper: B-5 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|------------------------|------------------------|-----------------------------|------------------------|-----------------|
| 2016 - BASE YEAR | \$ 909 | \$ 1,449 | \$ 332 | \$ 2,689 | 0 |
| Escalation of insurance is based on insurance broker forecast and payroll increase | 622 | 908 | 7 | 1,537 | |
| Change in Allocation Rates 2016-2019 | (1) | 1 | 0 | 0 | |
| Total Change from 2016 | <u>621</u> | <u>909</u> | <u>8</u> | <u>1,537</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 1,529</u> | <u>\$ 2,358</u> | <u>\$ 340</u> | <u>\$ 4,226</u> | <u>0</u> |
| Allocations | \$ 77 | \$ 89 | \$ 52 | \$ 217 | |
| Direct Assignments | <u>1,453</u> | <u>2,269</u> | <u>288</u> | <u>4,009</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 1,529</u> | <u>\$ 2,358</u> | <u>\$ 340</u> | <u>\$ 4,226</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-5 Workers Comp

Witness: Neil Cayabyab

Cost Center: 1100-0429-LIAB INS - EXCESS WORKERS

Workpaper: B-5.1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|-----------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 2,094 | 2,377 | 2,132 | 2,230 | 2,463 | 3,400 | 3,740 | 4,114 |
| Total Costs | \$ 2,094 | \$ 2,377 | \$ 2,132 | \$ 2,230 | \$ 2,463 | \$ 3,400 | \$ 3,740 | \$ 4,114 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 891 | \$ 962 | \$ 741 | \$ 790 | \$ 861 | \$ 1,192 | \$ 1,312 | \$ 1,443 |
| So Cal Gas | 1,014 | 1,128 | 1,181 | 1,263 | 1,407 | 1,875 | 2,062 | 2,269 |
| Subtotal - Utilities | \$ 1,905 | \$ 2,091 | \$ 1,922 | \$ 2,053 | \$ 2,268 | \$ 3,067 | \$ 3,374 | \$ 3,711 |
| Global/Retained | 79 | 102 | 102 | 86 | 95 | 158 | 174 | 191 |
| Total Direct Assignments | \$ 1,984 | \$ 2,193 | \$ 2,025 | \$ 2,139 | \$ 2,363 | \$ 3,225 | \$ 3,548 | \$ 3,902 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 48 | \$ 81 | \$ 46 | \$ 33 | \$ 37 | \$ 63 | \$ 69 | \$ 75 |
| So Cal Gas | 56 | 95 | 54 | 36 | 40 | 70 | 78 | 87 |
| Subtotal - Utilities | \$ 104 | \$ 176 | \$ 100 | \$ 69 | \$ 76 | \$ 133 | \$ 147 | \$ 161 |
| Global/Retained | 5 | 9 | 7 | 22 | 23 | 42 | 46 | 50 |
| Total Allocations | \$ 110 | \$ 184 | \$ 107 | \$ 91 | \$ 100 | \$ 175 | \$ 192 | \$ 212 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 939 | \$ 1,043 | \$ 788 | \$ 823 | \$ 898 | \$ 1,255 | \$ 1,380 | \$ 1,517 |
| So Cal Gas | 1,070 | 1,223 | 1,235 | 1,299 | 1,447 | 1,945 | 2,140 | 2,355 |
| Subtotal - Utilities | \$ 2,010 | \$ 2,266 | \$ 2,023 | \$ 2,122 | \$ 2,345 | \$ 3,200 | \$ 3,521 | \$ 3,873 |
| Global/Retained | 84 | 111 | 109 | 107 | 118 | 200 | 219 | 241 |
| Total Billed Costs | \$ 2,094 | \$ 2,377 | \$ 2,132 | \$ 2,230 | \$ 2,463 | \$ 3,400 | \$ 3,740 | \$ 4,114 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability

Witness: Neil Cayabyab

Department: B-5 Workers Comp

Cost Center: 1100-0429-LIAB INS - EXCESS WORKERS

Workpaper: B-5.1 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|------------------------|------------------------|-----------------------------|------------------------|-----------------|
| 2016 - BASE YEAR | \$ 898 | \$ 1,447 | \$ 118 | \$ 2,463 | 0 |
| Escalation of insurance is based on insurance broker forecast and payroll increase | 621 | 907 | 123 | 1,651 | |
| Change in Allocation Rates 2016-2019 | (1) | 1 | 0 | - | |
| Total Change from 2016 | <u>620</u> | <u>908</u> | <u>123</u> | <u>1,651</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 1,517</u> | <u>\$ 2,355</u> | <u>\$ 241</u> | <u>\$ 4,114</u> | <u>0</u> |
| Allocations | \$ 75 | \$ 87 | \$ 50 | \$ 212 | |
| Direct Assignments | <u>1,443</u> | <u>2,269</u> | <u>191</u> | <u>3,902</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 1,517</u> | <u>\$ 2,355</u> | <u>\$ 241</u> | <u>\$ 4,114</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-5 Workers Comp

Witness: Neil Cayabyab

Cost Center: 1100-0439-LIAB INS - GLOBAL WORKERS

Workpaper: B-5.2 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|---------------|---------------|---------------|----------------|---------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 424 | 558 | 354 | 349 | 226 | 102 | 107 | 112 |
| Total Costs | <u>\$ 424</u> | <u>\$ 558</u> | <u>\$ 354</u> | <u>\$ 349</u> | <u>\$ 226</u> | <u>\$ 102</u> | <u>\$ 107</u> | <u>\$ 112</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 5 | \$ 42 | \$ 8 | \$ (16) | \$ 10 | \$ 9 | \$ 9 | \$ 10 |
| So Cal Gas | (0) | (0) | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 5</u> | <u>\$ 42</u> | <u>\$ 8</u> | <u>\$ (16)</u> | <u>\$ 10</u> | <u>\$ 9</u> | <u>\$ 9</u> | <u>\$ 10</u> |
| Global/Retained | 411 | 514 | 345 | 359 | 213 | 88 | 92 | 97 |
| Total Direct Assignments | <u>\$ 416</u> | <u>\$ 557</u> | <u>\$ 352</u> | <u>\$ 343</u> | <u>\$ 223</u> | <u>\$ 97</u> | <u>\$ 102</u> | <u>\$ 107</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 0 | \$ 0 | \$ 0 | \$ 2 | \$ 1 | \$ 2 | \$ 2 | \$ 2 |
| So Cal Gas | 0 | - | 0 | 2 | 2 | 2 | 2 | 2 |
| Subtotal - Utilities | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 4</u> | <u>\$ 3</u> | <u>\$ 4</u> | <u>\$ 4</u> | <u>\$ 4</u> |
| Global/Retained | 8 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Total Allocations | <u>\$ 8</u> | <u>\$ 1</u> | <u>\$ 2</u> | <u>\$ 5</u> | <u>\$ 4</u> | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 5</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 5 | \$ 42 | \$ 8 | \$ (14) | \$ 11 | \$ 11 | \$ 11 | \$ 12 |
| So Cal Gas | (0) | (0) | 0 | 2 | 2 | 2 | 2 | 2 |
| Subtotal - Utilities | <u>\$ 5</u> | <u>\$ 42</u> | <u>\$ 8</u> | <u>\$ (12)</u> | <u>\$ 13</u> | <u>\$ 13</u> | <u>\$ 13</u> | <u>\$ 14</u> |
| Global/Retained | 418 | 516 | 346 | 360 | 214 | 89 | 94 | 98 |
| Total Billed Costs | <u>\$ 424</u> | <u>\$ 558</u> | <u>\$ 354</u> | <u>\$ 349</u> | <u>\$ 226</u> | <u>\$ 102</u> | <u>\$ 107</u> | <u>\$ 112</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability

Witness: Neil Cayabyab

Department: B-5 Workers Comp

Cost Center: 1100-0439-LIAB INS - GLOBAL WORKERS

Workpaper: B-5.2 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|---------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 11 | \$ 2 | \$ 214 | \$ 226 | 0 |
| Escalation of insurance is based on insurance broker forecast. Decrease in Global/Retained represents divesture of business units in 2016. | 1 | 1 | (115) | (114) | |
| Change in Allocation Rates 2016-2019 | (0) | 0 | 0 | - | |
| Total Change from 2016 | <u>1</u> | <u>1</u> | <u>(115)</u> | <u>(114)</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 12</u> | <u>\$ 2</u> | <u>\$ 98</u> | <u>\$ 112</u> | <u>0</u> |
| Allocations | \$ 2 | \$ 2 | \$ 1 | \$ 5 | |
| Direct Assignments | <u>10</u> | <u>-</u> | <u>97</u> | <u>107</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 12</u> | <u>\$ 2</u> | <u>\$ 98</u> | <u>\$ 112</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B Liability

Witness: Neil Cayabyab

Cost Center: B-6 Other Liability

Workpaper: B-6 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-----------------|-----------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 2,641 | 2,386 | 1,517 | 1,415 | 2,155 | 1,873 | 1,931 | 1,988 |
| Total Costs | \$ 2,641 | \$ 2,386 | \$ 1,517 | \$ 1,415 | \$ 2,155 | \$ 1,873 | \$ 1,931 | \$ 1,988 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 1,559 | \$ 1,491 | \$ (76) | \$ (221) | \$ 19 | \$ 34 | \$ 37 | \$ 40 |
| So Cal Gas | 1 | - | - | 3 | 3 | 4 | 5 | 5 |
| Subtotal - Utilities | \$ 1,560 | \$ 1,491 | \$ (76) | \$ (219) | \$ 22 | \$ 38 | \$ 42 | \$ 44 |
| Global/Retained | 366 | 428 | 445 | 338 | 361 | 168 | 177 | 185 |
| Total Direct Assignments | \$ 1,926 | \$ 1,919 | \$ 369 | \$ 120 | \$ 383 | \$ 206 | \$ 219 | \$ 230 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 266 | \$ 41 | \$ 409 | \$ 477 | \$ 649 | \$ 601 | \$ 611 | \$ 621 |
| So Cal Gas | 274 | 247 | 445 | 511 | 704 | 665 | 694 | 720 |
| Subtotal - Utilities | \$ 539 | \$ 288 | \$ 854 | \$ 988 | \$ 1,353 | \$ 1,267 | \$ 1,306 | \$ 1,341 |
| Global/Retained | 176 | 178 | 294 | 308 | 419 | 401 | 406 | 418 |
| Total Allocations | \$ 715 | \$ 467 | \$ 1,148 | \$ 1,295 | \$ 1,772 | \$ 1,668 | \$ 1,712 | \$ 1,759 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 1,824 | \$ 1,533 | \$ 333 | \$ 256 | \$ 669 | \$ 635 | \$ 649 | \$ 661 |
| So Cal Gas | 275 | 247 | 445 | 514 | 707 | 670 | 699 | 724 |
| Subtotal - Utilities | \$ 2,099 | \$ 1,780 | \$ 778 | \$ 769 | \$ 1,375 | \$ 1,304 | \$ 1,348 | \$ 1,385 |
| Global/Retained | 542 | 606 | 739 | 646 | 780 | 569 | 583 | 603 |
| Total Billed Costs | \$ 2,641 | \$ 2,386 | \$ 1,517 | \$ 1,415 | \$ 2,155 | \$ 1,873 | \$ 1,931 | \$ 1,988 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability

Witness: Neil Cayabyab

Department: B-6 Other Liability

Workpaper: B-6 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|----------------------|----------------------|-----------------------------|------------------------|-----------------|
| 2016 - BASE YEAR | \$ 669 | \$ 707 | \$ 780 | \$ 2,155 | 0 |
| Escalation of insurance is based on insurance broker forecast. Decrease in Global/Retained premium due to divesture of business units. | 17 | (2) | (181) | (167) | |
| Change in Allocation Rates 2016-2019 | (25) | 20 | 4 | (0) | |
| Total Change from 2016 | <u>(8)</u> | <u>18</u> | <u>(177)</u> | <u>(167)</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 661</u> | <u>\$ 724</u> | <u>\$ 603</u> | <u>\$ 1,988</u> | <u>0</u> |
| Allocations | \$ 621 | \$ 720 | \$ 418 | \$ 1,759 | |
| Direct Assignments | <u>40</u> | <u>5</u> | <u>185</u> | <u>230</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 661</u> | <u>\$ 724</u> | <u>\$ 603</u> | <u>\$ 1,988</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0438-LIAB INS - CYBER SECURITY

Workpaper: B-6.1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-------------|-------------|---------------|---------------|-----------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | - | - | 482 | 608 | 1,017 | 870 | 914 | 959 |
| Total Costs | \$ - | \$ - | \$ 482 | \$ 608 | \$ 1,017 | \$ 870 | \$ 914 | \$ 959 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ 181 | \$ 224 | \$ 373 | \$ 314 | \$ 326 | \$ 339 |
| So Cal Gas | - | - | 187 | 240 | 405 | 347 | 370 | 393 |
| Subtotal - Utilities | \$ - | \$ - | \$ 368 | \$ 464 | \$ 778 | \$ 661 | \$ 697 | \$ 731 |
| Global/Retained | - | - | 114 | 144 | 239 | 209 | 217 | 228 |
| Total Allocations | \$ - | \$ - | \$ 482 | \$ 608 | \$ 1,017 | \$ 870 | \$ 914 | \$ 959 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ 181 | \$ 224 | \$ 373 | \$ 314 | \$ 326 | \$ 339 |
| So Cal Gas | - | - | 187 | 240 | 405 | 347 | 370 | 393 |
| Subtotal - Utilities | \$ - | \$ - | \$ 368 | \$ 464 | \$ 778 | \$ 661 | \$ 697 | \$ 731 |
| Global/Retained | - | - | 114 | 144 | 239 | 209 | 217 | 228 |
| Total Billed Costs | \$ - | \$ - | \$ 482 | \$ 608 | \$ 1,017 | \$ 870 | \$ 914 | \$ 959 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-6 Other Liability
Cost Center: 1100-0438-LIAB INS - CYBER SECURITY
Workpaper: B-6.1 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|----------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 373 | \$ 405 | \$ 239 | \$ 1,017 | 0 |
| Escalation of insurance is based on insurance broker forecast. | (20) | (24) | (14) | (58) | |
| Change in Allocation Rates 2016-2019 | (14) | 12 | 3 | (0) | |
| Total Change from 2016 | <u>(35)</u> | <u>(12)</u> | <u>(11)</u> | <u>(58)</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 339</u> | <u>\$ 393</u> | <u>\$ 228</u> | <u>\$ 959</u> | <u>0</u> |
| Allocations | \$ 339 | \$ 393 | \$ 228 | \$ 959 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 339</u> | <u>\$ 393</u> | <u>\$ 228</u> | <u>\$ 959</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0430-LIAB INS - AUTO

Workpaper: B-6.2 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|--------------------|--------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 240 | 274 | 270 | 298 | 307 | 94 | 99 | 104 |
| Total Costs | <u>\$ 240</u> | <u>\$ 274</u> | <u>\$ 270</u> | <u>\$ 298</u> | <u>\$ 307</u> | <u>\$ 94</u> | <u>\$ 99</u> | <u>\$ 104</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 2 | \$ 6 | \$ 4 | \$ 2 | \$ 2 | \$ 3 | \$ 3 | \$ 3 |
| So Cal Gas | 1 | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 3</u> | <u>\$ 6</u> | <u>\$ 4</u> | <u>\$ 2</u> | <u>\$ 2</u> | <u>\$ 3</u> | <u>\$ 3</u> | <u>\$ 3</u> |
| Global/Retained | 237 | 240 | 239 | 262 | 268 | 74 | 78 | 81 |
| Total Direct Assignments | <u>\$ 240</u> | <u>\$ 245</u> | <u>\$ 242</u> | <u>\$ 264</u> | <u>\$ 270</u> | <u>\$ 76</u> | <u>\$ 80</u> | <u>\$ 84</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ 4 | \$ 1 | \$ 13 | \$ 14 | \$ 6 | \$ 7 | \$ 7 |
| So Cal Gas | - | 4 | 1 | 13 | 15 | 7 | 7 | 8 |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ 7</u> | <u>\$ 2</u> | <u>\$ 26</u> | <u>\$ 28</u> | <u>\$ 13</u> | <u>\$ 14</u> | <u>\$ 15</u> |
| Global/Retained | - | 22 | 26 | 8 | 9 | 4 | 4 | 5 |
| Total Allocations | <u>\$ -</u> | <u>\$ 29</u> | <u>\$ 28</u> | <u>\$ 34</u> | <u>\$ 37</u> | <u>\$ 18</u> | <u>\$ 18</u> | <u>\$ 19</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 2 | \$ 9 | \$ 5 | \$ 15 | \$ 16 | \$ 9 | \$ 9 | \$ 10 |
| So Cal Gas | 1 | 4 | 1 | 13 | 15 | 7 | 7 | 8 |
| Subtotal - Utilities | <u>\$ 3</u> | <u>\$ 13</u> | <u>\$ 5</u> | <u>\$ 28</u> | <u>\$ 31</u> | <u>\$ 16</u> | <u>\$ 17</u> | <u>\$ 17</u> |
| Global/Retained | 237 | 261 | 265 | 270 | 276 | 78 | 82 | 86 |
| Total Billed Costs | <u>\$ 240</u> | <u>\$ 274</u> | <u>\$ 270</u> | <u>\$ 298</u> | <u>\$ 307</u> | <u>\$ 94</u> | <u>\$ 99</u> | <u>\$ 104</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-6 Other Liability
Cost Center: 1100-0430-LIAB INS - AUTO
Workpaper: B-6.2 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|---------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 16 | \$ 15 | \$ 276 | \$ 307 | 0 |
| Decrease in Global/Retained premium due to divesture of business units. | (6) | (7) | (190) | (204) | |
| Change in Allocation Rates 2016-2019 | (1) | 0 | 0 | (0) | |
| Total Change from 2016 | <u>(6)</u> | <u>(7)</u> | <u>(190)</u> | <u>(204)</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 10</u> | <u>\$ 8</u> | <u>\$ 86</u> | <u>\$ 104</u> | <u>0</u> |
| | | | | | |
| Allocations | \$ 7 | \$ 8 | \$ 5 | \$ 19 | |
| Direct Assignments | <u>3</u> | <u>-</u> | <u>81</u> | <u>84</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 10</u> | <u>\$ 8</u> | <u>\$ 86</u> | <u>\$ 104</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0435-LIAB INS - YUMA 500 KV

Workpaper: B-6.3 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|---------------------|--------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 10 | 9 | 10 | 22 | (1) | 12 | 12 | 13 |
| Total Costs | <u>\$ 10</u> | <u>\$ 9</u> | <u>\$ 10</u> | <u>\$ 22</u> | <u>\$ (1)</u> | <u>\$ 12</u> | <u>\$ 12</u> | <u>\$ 13</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 10 | \$ 9 | \$ 10 | \$ 22 | \$ (1) | \$ 12 | \$ 12 | \$ 13 |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 10</u> | <u>\$ 9</u> | <u>\$ 10</u> | <u>\$ 22</u> | <u>\$ (1)</u> | <u>\$ 12</u> | <u>\$ 12</u> | <u>\$ 13</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | <u>\$ 10</u> | <u>\$ 9</u> | <u>\$ 10</u> | <u>\$ 22</u> | <u>\$ (1)</u> | <u>\$ 12</u> | <u>\$ 12</u> | <u>\$ 13</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 10 | \$ 9 | \$ 10 | \$ 22 | \$ (1) | \$ 12 | \$ 12 | \$ 13 |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 10</u> | <u>\$ 9</u> | <u>\$ 10</u> | <u>\$ 22</u> | <u>\$ (1)</u> | <u>\$ 12</u> | <u>\$ 12</u> | <u>\$ 13</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Billed Costs | <u><u>\$ 10</u></u> | <u><u>\$ 9</u></u> | <u><u>\$ 10</u></u> | <u><u>\$ 22</u></u> | <u><u>\$ (1)</u></u> | <u><u>\$ 12</u></u> | <u><u>\$ 12</u></u> | <u><u>\$ 13</u></u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-6 Other Liability
Cost Center: 1100-0435-LIAB INS - YUMA 500 KV
Workpaper: B-6.3 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|---------------------|----------------------|-----------------------------|---------------------|-----------------|
| 2016 - BASE YEAR | \$ (1) | \$ - | \$ - | \$ (1) | 0 |
| Insurance charges are billed from another party. Invoice payment for 2016 renewal was paid in 2015. | 14 | - | - | 14 | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>14</u> | <u>-</u> | <u>-</u> | <u>14</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 13</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13</u> | <u>0</u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>13</u> | <u>-</u> | <u>-</u> | <u>13</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 13</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0436-LIAB INS - BROKER FEES

Workpaper: B-6.4 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 715 | 650 | 650 | 650 | 715 | 780 | 780 | 780 |
| Total Costs | \$ 715 | \$ 650 | \$ 650 | \$ 650 | \$ 715 | \$ 780 | \$ 780 | \$ 780 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ 266 | \$ 250 | \$ 244 | \$ 239 | \$ 262 | \$ 281 | \$ 279 | \$ 275 |
| So Cal Gas | 274 | 243 | 253 | 256 | 285 | 311 | 316 | 319 |
| Subtotal - Utilities | \$ 539 | \$ 494 | \$ 497 | \$ 496 | \$ 547 | \$ 592 | \$ 595 | \$ 595 |
| Global/Retained | 176 | 156 | 153 | 154 | 168 | 188 | 185 | 185 |
| Total Allocations | \$ 715 | \$ 650 | \$ 650 | \$ 650 | \$ 715 | \$ 780 | \$ 780 | \$ 780 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 266 | \$ 250 | \$ 244 | \$ 239 | \$ 262 | \$ 281 | \$ 279 | \$ 275 |
| So Cal Gas | 274 | 243 | 253 | 256 | 285 | 311 | 316 | 319 |
| Subtotal - Utilities | \$ 539 | \$ 494 | \$ 497 | \$ 496 | \$ 547 | \$ 592 | \$ 595 | \$ 595 |
| Global/Retained | 176 | 156 | 153 | 154 | 168 | 188 | 185 | 185 |
| Total Billed Costs | \$ 715 | \$ 650 | \$ 650 | \$ 650 | \$ 715 | \$ 780 | \$ 780 | \$ 780 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-6 Other Liability
Cost Center: 1100-0436-LIAB INS - BROKER FEES
Workpaper: B-6.4 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--------------------------------------|----------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 262 | \$ 285 | \$ 168 | \$ 715 | 0 |
| | 23 | 27 | 15 | 65 | |
| Change in Allocation Rates 2016-2019 | (10) | 8 | 2 | (0) | |
| Total Change from 2016 | <u>13</u> | <u>35</u> | <u>17</u> | <u>65</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 275</u> | <u>\$ 319</u> | <u>\$ 185</u> | <u>\$ 780</u> | <u>0</u> |
| Allocations | \$ 275 | \$ 319 | \$ 185 | \$ 780 | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 275</u> | <u>\$ 319</u> | <u>\$ 185</u> | <u>\$ 780</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability
Cost Center: 1100-0442-LIAB INS - P&I/CHARTER
Workpaper: B-6.5 Esc

Witness: Neil Cayabyab

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|--------------|--------------|--------------|-------------|--------------|--------------------|--------------|--------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 12 | 31 | 16 | 1 | 16 | 17 | 17 | 18 |
| Total Costs | <u>\$ 12</u> | <u>\$ 31</u> | <u>\$ 16</u> | <u>\$ 1</u> | <u>\$ 16</u> | <u>\$ 17</u> | <u>\$ 17</u> | <u>\$ 18</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | 12 | 31 | 16 | 1 | 16 | 17 | 17 | 18 |
| Total Direct Assignments | <u>\$ 12</u> | <u>\$ 31</u> | <u>\$ 16</u> | <u>\$ 1</u> | <u>\$ 16</u> | <u>\$ 17</u> | <u>\$ 17</u> | <u>\$ 18</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | 12 | 31 | 16 | 1 | 16 | 17 | 17 | 18 |
| Total Billed Costs | <u>\$ 12</u> | <u>\$ 31</u> | <u>\$ 16</u> | <u>\$ 1</u> | <u>\$ 16</u> | <u>\$ 17</u> | <u>\$ 17</u> | <u>\$ 18</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-6 Other Liability
Cost Center: 1100-0442-LIAB INS - P&I/CHARTER
Workpaper: B-6.5 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|--------------------|----------------------|-----------------------------|---------------------|-----------------|
| 2016 - BASE YEAR | \$ - | \$ - | \$ 16 | \$ 16 | 0 |
| Escalation of insurance is based on insurance broker forecast | - | - | 3 | 3 | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>-</u> | <u>3</u> | <u>3</u> | <u>0</u> |
| 2019 - TEST YEAR | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 18</u></u> | <u><u>\$ 18</u></u> | <u><u>0</u></u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>18</u> | <u>18</u> | |
| TOTAL 2019 ALLOCATIONS | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 18</u></u> | <u><u>\$ 18</u></u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0443-LIAB INS - POLLUTION

Workpaper: B-6.6 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-------------|-------------|--------------|--------------|--------------|--------------------|--------------|--------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 5 | 5 | 74 | 75 | 78 | 78 | 82 | 86 |
| Total Costs | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 74</u> | <u>\$ 75</u> | <u>\$ 78</u> | <u>\$ 78</u> | <u>\$ 82</u> | <u>\$ 86</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | 5 | 5 | 74 | 75 | 78 | 78 | 82 | 86 |
| Total Direct Assignments | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 74</u> | <u>\$ 75</u> | <u>\$ 78</u> | <u>\$ 78</u> | <u>\$ 82</u> | <u>\$ 86</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | 5 | 5 | 74 | 75 | 78 | 78 | 82 | 86 |
| Total Billed Costs | <u>\$ 5</u> | <u>\$ 5</u> | <u>\$ 74</u> | <u>\$ 75</u> | <u>\$ 78</u> | <u>\$ 78</u> | <u>\$ 82</u> | <u>\$ 86</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
Department: B-6 Other Liability
Cost Center: 1100-0443-LIAB INS - POLLUTION
Workpaper: B-6.6 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|--------------------|----------------------|-----------------------------|---------------------|-----------------|
| 2016 - BASE YEAR | \$ - | \$ - | \$ 78 | \$ 78 | 0 |
| Escalation of insurance is based on insurance broker forecast | - | - | 8 | 8 | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>-</u> | <u>8</u> | <u>8</u> | <u>0</u> |
| 2019 - TEST YEAR | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 86</u></u> | <u><u>\$ 86</u></u> | <u><u>0</u></u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>86</u> | <u>86</u> | |
| TOTAL 2019 ALLOCATIONS | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 86</u></u> | <u><u>\$ 86</u></u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0441-LIAB INS - TERMINAL OPERA

Workpaper: B-6.7 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|--------------|---------------|---------------|-------------|-------------|--------------------|-------------|-------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 90 | 115 | 116 | 1 | - | - | - | - |
| Total Costs | \$ 90 | \$ 115 | \$ 116 | \$ 1 | \$ - | \$ - | \$ - | \$ - |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | 90 | 115 | 116 | 1 | - | - | - | - |
| Total Direct Assignments | \$ 90 | \$ 115 | \$ 116 | \$ 1 | \$ - | \$ - | \$ - | \$ - |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | 90 | 115 | 116 | 1 | - | - | - | - |
| Total Billed Costs | \$ 90 | \$ 115 | \$ 116 | \$ 1 | \$ - | \$ - | \$ - | \$ - |

San Diego Gas & Electric Company
 2019 GRC – APP
**Sempra Energy Corporate Center
 Test Year 2019 General Rate Case
 Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
 Department: B-6 Other Liability
 Cost Center: 1100-0441-LIAB INS - TERMINAL OPERA
 Workpaper: B-6.7 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|--------------------|----------------------|-----------------------------|--------------------|-----------------|
| 2016 - BASE YEAR | \$ - | \$ - | \$ - | \$ - | 0 |
| Currently there is no Terminal Operators Liability Insurance. | - | - | - | - | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> |
| 2019 - TEST YEAR | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>0</u></u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0425-LIAB INS - SONGS NUCLEAR

Workpaper: B-6.8 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|----------------------|----------------------|----------------------|------------------------|--------------------|--------------------|--------------------|--------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 348 | 230 | 232 | (218) | - | - | - | - |
| Total Costs | <u>\$ 348</u> | <u>\$ 230</u> | <u>\$ 232</u> | <u>\$ (218)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 348 | \$ 442 | \$ 250 | \$ (218) | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 348</u> | <u>\$ 442</u> | <u>\$ 250</u> | <u>\$ (218)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | <u>\$ 348</u> | <u>\$ 442</u> | <u>\$ 250</u> | <u>\$ (218)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ (212) | \$ (18) | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ (212)</u> | <u>\$ (18)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ (212)</u> | <u>\$ (18)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 348 | \$ 230 | \$ 232 | \$ (218) | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 348</u> | <u>\$ 230</u> | <u>\$ 232</u> | <u>\$ (218)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Billed Costs | <u><u>\$ 348</u></u> | <u><u>\$ 230</u></u> | <u><u>\$ 232</u></u> | <u><u>\$ (218)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

San Diego Gas & Electric Company
 2019 GRC – APP
**Sempra Energy Corporate Center
 Test Year 2019 General Rate Case
 Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
 Department: B-6 Other Liability
 Cost Center: 1100-0425-LIAB INS - SONGS NUCLEAR
 Workpaper: B-6.8 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|--------------------|----------------------|-----------------------------|--------------------|-----------------|
| 2016 - BASE YEAR | \$ - | \$ - | \$ - | \$ - | 0 |
| Beginning in 2016, SONGS expenses have been excluded from the GRC and are being addressed in various nuclear decommissioning proceedings at the Commission | - | - | - | - | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> |
| 2019 - TEST YEAR | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>0</u></u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability
Cost Center: 1100-0426-LIAB INS - SONGS MESA
Workpaper: B-6.9 Esc

Witness: Neil Cayabyab

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|------------------------|------------------------|------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 1,198 | 1,035 | (340) | (42) | - | - | - | - |
| Total Costs | <u>\$ 1,198</u> | <u>\$ 1,035</u> | <u>\$ (340)</u> | <u>\$ (42)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 1,198 | \$ 1,035 | \$ (340) | \$ (42) | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 1,198</u> | <u>\$ 1,035</u> | <u>\$ (340)</u> | <u>\$ (42)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | <u>\$ 1,198</u> | <u>\$ 1,035</u> | <u>\$ (340)</u> | <u>\$ (42)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 1,198 | \$ 1,035 | \$ (340) | \$ (42) | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ 1,198</u> | <u>\$ 1,035</u> | <u>\$ (340)</u> | <u>\$ (42)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Billed Costs | <u><u>\$ 1,198</u></u> | <u><u>\$ 1,035</u></u> | <u><u>\$ (340)</u></u> | <u><u>\$ (42)</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

San Diego Gas & Electric Company
 2019 GRC – APP
**Sempra Energy Corporate Center
 Test Year 2019 General Rate Case
 Allocation Reconciliation**

(2016 \$000's)

Division: B Liability
 Department: B-6 Other Liability
 Cost Center: 1100-0426-LIAB INS - SONGS MESA
 Workpaper: B-6.9 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--------------------------------------|--------------------|----------------------|-----------------------------|--------------------|-----------------|
| 2016 - BASE YEAR | \$ - | \$ - | \$ - | \$ - | 0 |
| | - | - | - | - | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> |
| 2019 - TEST YEAR | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>0</u></u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability
Cost Center: 1100-0444-LIAB INS - GENERAL
Workpaper: B-6.10 Esc

Witness: Neil Cayabyab

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|--------------|--------------|-------------|-------------|-------------|--------------------|-------------|-------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 22 | 36 | - | - | - | - | - | - |
| Total Costs | <u>\$ 22</u> | <u>\$ 36</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | 22 | 36 | - | - | - | - | - | - |
| Total Direct Assignments | <u>\$ 22</u> | <u>\$ 36</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | 22 | 36 | - | - | - | - | - | - |
| Total Billed Costs | <u>\$ 22</u> | <u>\$ 36</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

San Diego Gas & Electric Company
 2019 GRC – APP
Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation

(2016 \$000's)

Division: B Liability
 Department: B-6 Other Liability
 Cost Center: 1100-0444-LIAB INS - GENERAL
 Workpaper: B-6.10 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|--------------------|----------------------|-----------------------------|--------------------|-----------------|
| 2016 - BASE YEAR | \$ - | \$ - | \$ - | \$ - | 0 |
| This policy is no longer purchased. | - | - | - | - | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>0</u> |
| 2019 - TEST YEAR | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>0</u></u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| TOTAL 2019 ALLOCATIONS | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0434-LIAB INS - RAILROAD PROTECTIVE

Workpaper: B-6.11 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-------------|-------------|-------------|--------------|--------------|--------------------|--------------|--------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | - | - | 6 | 21 | 24 | 24 | 27 | 29 |
| Total Costs | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6</u> | <u>\$ 21</u> | <u>\$ 24</u> | <u>\$ 24</u> | <u>\$ 27</u> | <u>\$ 29</u> |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ 15 | \$ 18 | \$ 19 | \$ 22 | \$ 24 |
| So Cal Gas | - | - | - | 3 | 3 | 4 | 5 | 5 |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 17</u> | <u>\$ 21</u> | <u>\$ 24</u> | <u>\$ 27</u> | <u>\$ 29</u> |
| Global/Retained | - | - | - | - | - | - | - | - |
| Total Direct Assignments | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 17</u> | <u>\$ 21</u> | <u>\$ 24</u> | <u>\$ 27</u> | <u>\$ 29</u> |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ 2 | \$ 1 | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | 4 | 1 | - | - | - | - |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6</u> | <u>\$ 2</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Global/Retained | - | - | 1 | 1 | 3 | - | - | - |
| Total Allocations | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6</u> | <u>\$ 3</u> | <u>\$ 3</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ 2 | \$ 16 | \$ 18 | \$ 19 | \$ 22 | \$ 24 |
| So Cal Gas | - | - | 4 | 4 | 3 | 4 | 5 | 5 |
| Subtotal - Utilities | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6</u> | <u>\$ 20</u> | <u>\$ 21</u> | <u>\$ 24</u> | <u>\$ 27</u> | <u>\$ 29</u> |
| Global/Retained | - | - | 1 | 1 | 3 | - | - | - |
| Total Billed Costs | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 6</u> | <u>\$ 21</u> | <u>\$ 24</u> | <u>\$ 24</u> | <u>\$ 27</u> | <u>\$ 29</u> |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: B Liability

Witness: Neil Cayabyab

Department: B-6 Other Liability

Cost Center: 1100-0434-LIAB INS - RAILROAD PROTECTIVE

Workpaper: B-6.11 Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|--|---------------------|----------------------|-----------------------------|---------------------|-----------------|
| 2016 - BASE YEAR | \$ 18 | \$ 3 | \$ 3 | \$ 24 | 0 |
| Escalation of insurance is based on insurance broker forecast. | 6 | 2 | (3) | 5 | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>6</u> | <u>2</u> | <u>(3)</u> | <u>5</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 24</u> | <u>\$ 5</u> | <u>\$ -</u> | <u>\$ 29</u> | <u>0</u> |
| Allocations | \$ - | \$ - | \$ - | \$ - | |
| Direct Assignments | <u>24</u> | <u>5</u> | <u>-</u> | <u>29</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 24</u> | <u>\$ 5</u> | <u>\$ -</u> | <u>\$ 29</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: II INSURANCE

Witness: Neil Cayabyab

Cost Center: C Surety Bonds

Workpaper: C Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|--------------|---------------|---------------|---------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 1,008 | 83 | 219 | 326 | 199 | 301 | 310 | 319 |
| Total Costs | \$ 1,008 | \$ 83 | \$ 219 | \$ 326 | \$ 199 | \$ 301 | \$ 310 | \$ 319 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 910 | \$ (17) | \$ 47 | \$ 33 | \$ 48 | \$ 122 | \$ 126 | \$ 130 |
| So Cal Gas | 63 | 50 | 111 | 208 | 51 | 59 | 60 | 62 |
| Subtotal - Utilities | \$ 973 | \$ 33 | \$ 158 | \$ 242 | \$ 98 | \$ 181 | \$ 186 | \$ 192 |
| Global/Retained | 35 | 50 | 60 | 84 | 100 | 116 | 120 | 123 |
| Total Direct Assignments | \$ 1,008 | \$ 83 | \$ 218 | \$ 325 | \$ 198 | \$ 297 | \$ 306 | \$ 315 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | 1 | 0 | 0 | 1 | 1 | 4 | 4 | 4 |
| Total Allocations | \$ 1 | \$ 0 | \$ 0 | \$ 1 | \$ 1 | \$ 4 | \$ 4 | \$ 4 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 910 | \$ (17) | \$ 47 | \$ 33 | \$ 48 | \$ 122 | \$ 126 | \$ 130 |
| So Cal Gas | 63 | 50 | 111 | 208 | 51 | 59 | 60 | 62 |
| Subtotal - Utilities | \$ 973 | \$ 33 | \$ 158 | \$ 242 | \$ 98 | \$ 181 | \$ 186 | \$ 192 |
| Global/Retained | 35 | 50 | 60 | 84 | 101 | 120 | 124 | 127 |
| Total Billed Costs | \$ 1,008 | \$ 83 | \$ 219 | \$ 326 | \$ 199 | \$ 301 | \$ 310 | \$ 319 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: II INSURANCE

Witness: Neil Cayabyab

Department: C Surety Bonds

Workpaper: C Recon

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|----------------------|---------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 48 | \$ 51 | \$ 101 | \$ 199 | 0 |
| Bonds are procured on an as required basis. | 82 | 11 | 27 | 120 | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>82</u> | <u>11</u> | <u>27</u> | <u>120</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 130</u> | <u>\$ 62</u> | <u>\$ 127</u> | <u>\$ 319</u> | <u>0</u> |
| Allocations | \$ - | \$ - | \$ 4 | \$ 4 | |
| Direct Assignments | <u>130</u> | <u>62</u> | <u>123</u> | <u>315</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 130</u> | <u>\$ 62</u> | <u>\$ 127</u> | <u>\$ 319</u> | |

San Diego Gas & Electric Company
2019 GRC – APP

Summary of Results

(Forecast in Escalated \$000's)

Department: C Surety Bonds

Witness: Neil Cayabyab

Cost Center: 1100-0440-INS - SURETY BONDS

Workpaper: C.1 Esc

| | Actuals | | | | | Escalated Forecast | | |
|---------------------------------|-----------------|--------------|---------------|---------------|---------------|--------------------|---------------|---------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| FTE's | - | - | - | - | - | - | - | - |
| Labor Costs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-Labor Costs | 1,008 | 83 | 219 | 326 | 199 | 301 | 310 | 319 |
| Total Costs | \$ 1,008 | \$ 83 | \$ 219 | \$ 326 | \$ 199 | \$ 301 | \$ 310 | \$ 319 |
| DIRECT ASSIGNMENTS | | | | | | | | |
| SDG&E | \$ 910 | \$ (17) | \$ 47 | \$ 33 | \$ 48 | \$ 122 | \$ 126 | \$ 130 |
| So Cal Gas | 63 | 50 | 111 | 208 | 51 | 59 | 60 | 62 |
| Subtotal - Utilities | \$ 973 | \$ 33 | \$ 158 | \$ 242 | \$ 98 | \$ 181 | \$ 186 | \$ 192 |
| Global/Retained | 35 | 50 | 60 | 84 | 100 | 116 | 120 | 123 |
| Total Direct Assignments | \$ 1,008 | \$ 83 | \$ 218 | \$ 325 | \$ 198 | \$ 297 | \$ 306 | \$ 315 |
| ALLOCATIONS | | | | | | | | |
| SDG&E | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| So Cal Gas | - | - | - | - | - | - | - | - |
| Subtotal - Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Global/Retained | 1 | 0 | 0 | 1 | 1 | 4 | 4 | 4 |
| Total Allocations | \$ 1 | \$ 0 | \$ 0 | \$ 1 | \$ 1 | \$ 4 | \$ 4 | \$ 4 |
| BILLED COSTS | | | | | | | | |
| SDG&E | \$ 910 | \$ (17) | \$ 47 | \$ 33 | \$ 48 | \$ 122 | \$ 126 | \$ 130 |
| So Cal Gas | 63 | 50 | 111 | 208 | 51 | 59 | 60 | 62 |
| Subtotal - Utilities | \$ 973 | \$ 33 | \$ 158 | \$ 242 | \$ 98 | \$ 181 | \$ 186 | \$ 192 |
| Global/Retained | 35 | 50 | 60 | 84 | 101 | 120 | 124 | 127 |
| Total Billed Costs | \$ 1,008 | \$ 83 | \$ 219 | \$ 326 | \$ 199 | \$ 301 | \$ 310 | \$ 319 |

San Diego Gas & Electric Company
2019 GRC – APP
**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Allocation Reconciliation**

(2016 \$000's)

Division: II INSURANCE
Department: C Surety Bonds
Cost Center: 1100-0440-INS - SURETY BONDS
Workpaper: C.1 Recon

Witness: Neil Cayabyab

| EVALUATION OF CHANGE | <u>SDGE</u> | <u>SoCal Gas</u> | <u>Global/ Retained</u> | <u>TOTAL</u> | <u>FTE's</u> |
|---|----------------------|----------------------|-----------------------------|----------------------|-----------------|
| 2016 - BASE YEAR | \$ 48 | \$ 51 | \$ 101 | \$ 199 | 0 |
| Bonds are procured on an as required basis. | 82 | 11 | 27 | 120 | |
| Change in Allocation Rates 2016-2019 | - | - | - | - | |
| Total Change from 2016 | <u>82</u> | <u>11</u> | <u>27</u> | <u>120</u> | <u>0</u> |
| 2019 - TEST YEAR | <u>\$ 130</u> | <u>\$ 62</u> | <u>\$ 127</u> | <u>\$ 319</u> | <u>0</u> |
| Allocations | \$ - | \$ - | \$ 4 | \$ 4 | |
| Direct Assignments | <u>130</u> | <u>62</u> | <u>123</u> | <u>315</u> | |
| TOTAL 2019 ALLOCATIONS | <u>\$ 130</u> | <u>\$ 62</u> | <u>\$ 127</u> | <u>\$ 319</u> | |