

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



Summary of Results

(Forecast in Escalated \$000's)

Department: GRC Total

Witness: Neil Cayabyab

Cost Center: II INSURANCE

Workpaper: II Esc

	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

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>	

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	<u>\$ 16,904</u>	<u>\$ 19,194</u>	<u>\$ 14,276</u>	<u>\$ 13,062</u>	<u>\$ 12,160</u>	<u>\$ 13,936</u>	<u>\$ 16,568</u>	<u>\$ 20,304</u>
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	<u>\$ 6,419</u>	<u>\$ 7,966</u>	<u>\$ 10,371</u>	<u>\$ 9,144</u>	<u>\$ 9,487</u>	<u>\$ 10,409</u>	<u>\$ 12,414</u>	<u>\$ 15,437</u>
Global/Retained	3,842	4,847	3,217	3,198	1,830	2,770	3,360	4,029
Total Direct Assignments	<u>\$ 10,261</u>	<u>\$ 12,814</u>	<u>\$ 13,589</u>	<u>\$ 12,342</u>	<u>\$ 11,317</u>	<u>\$ 13,178</u>	<u>\$ 15,775</u>	<u>\$ 19,466</u>
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	<u>\$ 4,139</u>	<u>\$ 4,531</u>	<u>\$ 508</u>	<u>\$ 538</u>	<u>\$ 630</u>	<u>\$ 576</u>	<u>\$ 605</u>	<u>\$ 639</u>
Global/Retained	2,505	1,849	179	182	213	182	188	199
Total Allocations	<u>\$ 6,643</u>	<u>\$ 6,380</u>	<u>\$ 687</u>	<u>\$ 720</u>	<u>\$ 843</u>	<u>\$ 758</u>	<u>\$ 793</u>	<u>\$ 838</u>
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	<u>\$ 10,557</u>	<u>\$ 12,498</u>	<u>\$ 10,879</u>	<u>\$ 9,683</u>	<u>\$ 10,117</u>	<u>\$ 10,984</u>	<u>\$ 13,019</u>	<u>\$ 16,076</u>
Global/Retained	6,346	6,696	3,396	3,380	2,043	2,952	3,548	4,228
Total Billed Costs	<u><u>\$ 16,904</u></u>	<u><u>\$ 19,194</u></u>	<u><u>\$ 14,276</u></u>	<u><u>\$ 13,062</u></u>	<u><u>\$ 12,160</u></u>	<u><u>\$ 13,936</u></u>	<u><u>\$ 16,568</u></u>	<u><u>\$ 20,304</u></u>

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>	

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

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>	

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

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>	

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	<u>\$ 6,077</u>	<u>\$ 5,726</u>	<u>\$ 5,762</u>	<u>\$ 5,005</u>	<u>\$ 4,941</u>	<u>\$ 6,177</u>	<u>\$ 7,675</u>	<u>\$ 10,194</u>
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	<u>\$ -</u>	<u>\$ 276</u>	<u>\$ 4,816</u>	<u>\$ 4,313</u>	<u>\$ 4,346</u>	<u>\$ 5,361</u>	<u>\$ 6,663</u>	<u>\$ 8,850</u>
Global/Retained	-	(276)	901	665	558	771	955	1,268
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,717</u>	<u>\$ 4,978</u>	<u>\$ 4,905</u>	<u>\$ 6,132</u>	<u>\$ 7,618</u>	<u>\$ 10,118</u>
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	<u>\$ 3,712</u>	<u>\$ 4,054</u>	<u>\$ 29</u>	<u>\$ 10</u>	<u>\$ 13</u>	<u>\$ 35</u>	<u>\$ 44</u>	<u>\$ 58</u>
Global/Retained	2,366	1,672	16	17	23	11	14	18
Total Allocations	<u>\$ 6,077</u>	<u>\$ 5,726</u>	<u>\$ 45</u>	<u>\$ 27</u>	<u>\$ 36</u>	<u>\$ 46</u>	<u>\$ 57</u>	<u>\$ 76</u>
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	<u>\$ 3,712</u>	<u>\$ 4,330</u>	<u>\$ 4,845</u>	<u>\$ 4,323</u>	<u>\$ 4,359</u>	<u>\$ 5,396</u>	<u>\$ 6,707</u>	<u>\$ 8,908</u>
Global/Retained	2,366	1,395	918	682	582	782	968	1,286
Total Billed Costs	<u>\$ 6,077</u>	<u>\$ 5,726</u>	<u>\$ 5,762</u>	<u>\$ 5,005</u>	<u>\$ 4,941</u>	<u>\$ 6,177</u>	<u>\$ 7,675</u>	<u>\$ 10,194</u>

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>	

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	<u>\$ 6,077</u>	<u>\$ 5,726</u>	<u>\$ 5,762</u>	<u>\$ 5,005</u>	<u>\$ 4,941</u>	<u>\$ 6,177</u>	<u>\$ 7,675</u>	<u>\$ 10,194</u>
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	<u>\$ -</u>	<u>\$ 276</u>	<u>\$ 4,816</u>	<u>\$ 4,313</u>	<u>\$ 4,346</u>	<u>\$ 5,361</u>	<u>\$ 6,663</u>	<u>\$ 8,850</u>
Global/Retained	-	(276)	901	665	558	771	955	1,268
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,717</u>	<u>\$ 4,978</u>	<u>\$ 4,905</u>	<u>\$ 6,132</u>	<u>\$ 7,618</u>	<u>\$ 10,118</u>
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	<u>\$ 3,712</u>	<u>\$ 4,054</u>	<u>\$ 29</u>	<u>\$ 10</u>	<u>\$ 13</u>	<u>\$ 35</u>	<u>\$ 44</u>	<u>\$ 58</u>
Global/Retained	2,366	1,672	16	17	23	11	14	18
Total Allocations	<u>\$ 6,077</u>	<u>\$ 5,726</u>	<u>\$ 45</u>	<u>\$ 27</u>	<u>\$ 36</u>	<u>\$ 46</u>	<u>\$ 57</u>	<u>\$ 76</u>
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	<u>\$ 3,712</u>	<u>\$ 4,330</u>	<u>\$ 4,845</u>	<u>\$ 4,323</u>	<u>\$ 4,359</u>	<u>\$ 5,396</u>	<u>\$ 6,707</u>	<u>\$ 8,908</u>
Global/Retained	2,366	1,395	918	682	582	782	968	1,286
Total Billed Costs	<u><u>\$ 6,077</u></u>	<u><u>\$ 5,726</u></u>	<u><u>\$ 5,762</u></u>	<u><u>\$ 5,005</u></u>	<u><u>\$ 4,941</u></u>	<u><u>\$ 6,177</u></u>	<u><u>\$ 7,675</u></u>	<u><u>\$ 10,194</u></u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Property
Department: A-2 Excess
Cost Center: 1100-0404-PROP INS - ALL RISK EXCESS
Workpaper: A-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	\$ 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>	

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	<u>\$ 1,704</u>	<u>\$ 1,928</u>	<u>\$ 393</u>	<u>\$ 743</u>	<u>\$ 1,136</u>	<u>\$ 854</u>	<u>\$ 930</u>	<u>\$ 953</u>
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	<u>\$ 1,070</u>	<u>\$ 1,356</u>	<u>\$ (163)</u>	<u>\$ 102</u>	<u>\$ 514</u>	<u>\$ 184</u>	<u>\$ 257</u>	<u>\$ 269</u>
Global/Retained	68	34	26	36	38	47	40	41
Total Direct Assignments	<u>\$ 1,138</u>	<u>\$ 1,389</u>	<u>\$ (137)</u>	<u>\$ 138</u>	<u>\$ 552</u>	<u>\$ 231</u>	<u>\$ 297</u>	<u>\$ 309</u>
ALLOCATIONS								
SDG&E	\$ 210	\$ 207	\$ 199	\$ 223	\$ 214	\$ 225	\$ 226	\$ 227
So Cal Gas	217	202	206	239	233	248	257	263
Subtotal - Utilities	<u>\$ 427</u>	<u>\$ 409</u>	<u>\$ 405</u>	<u>\$ 461</u>	<u>\$ 447</u>	<u>\$ 473</u>	<u>\$ 483</u>	<u>\$ 491</u>
Global/Retained	139	130	125	144	137	150	150	153
Total Allocations	<u>\$ 566</u>	<u>\$ 538</u>	<u>\$ 530</u>	<u>\$ 605</u>	<u>\$ 584</u>	<u>\$ 623</u>	<u>\$ 633</u>	<u>\$ 643</u>
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	<u>\$ 1,497</u>	<u>\$ 1,765</u>	<u>\$ 242</u>	<u>\$ 563</u>	<u>\$ 961</u>	<u>\$ 657</u>	<u>\$ 739</u>	<u>\$ 759</u>
Global/Retained	207	163	151	179	175	197	190	193
Total Billed Costs	<u><u>\$ 1,704</u></u>	<u><u>\$ 1,928</u></u>	<u><u>\$ 393</u></u>	<u><u>\$ 743</u></u>	<u><u>\$ 1,136</u></u>	<u><u>\$ 854</u></u>	<u><u>\$ 930</u></u>	<u><u>\$ 953</u></u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Property
Department: A-3 Other Property
Workpaper: A-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	\$ 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>	

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>

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></u>	<u><u>\$ 254</u></u>	<u><u>\$ 11</u></u>	<u><u>\$ 265</u></u>	<u><u>0</u></u>
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>254</u>	<u>11</u>	<u>265</u>	
TOTAL 2019 ALLOCATIONS	<u><u>\$ -</u></u>	<u><u>\$ 254</u></u>	<u><u>\$ 11</u></u>	<u><u>\$ 265</u></u>	

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

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>	

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><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>

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>	

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>

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><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>	

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>

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>	

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	<u>\$ 909</u>	<u>\$ 1,050</u>	<u>\$ (369)</u>	<u>\$ 16</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 909	\$ 1,050	\$ (369)	\$ 16	\$ 14	\$ 14	\$ 14	\$ 14
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 909</u>	<u>\$ 1,050</u>	<u>\$ (369)</u>	<u>\$ 16</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 909</u>	<u>\$ 1,050</u>	<u>\$ (369)</u>	<u>\$ 16</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</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	\$ 909	\$ 1,050	\$ (369)	\$ 16	\$ 14	\$ 14	\$ 14	\$ 14
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 909</u>	<u>\$ 1,050</u>	<u>\$ (369)</u>	<u>\$ 16</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u><u>\$ 909</u></u>	<u><u>\$ 1,050</u></u>	<u><u>\$ (369)</u></u>	<u><u>\$ 16</u></u>	<u><u>\$ 14</u></u>	<u><u>\$ 14</u></u>	<u><u>\$ 14</u></u>	<u><u>\$ 14</u></u>

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>	

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	\$ 58	\$ 150	\$ 86	\$ (71)	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 58	\$ 150	\$ 86	\$ (71)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 58	\$ 150	\$ 86	\$ (71)	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 58	\$ 150	\$ 86	\$ (71)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 58	\$ 150	\$ 86	\$ (71)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 58	\$ 150	\$ 86	\$ (71)	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 58	\$ 150	\$ 86	\$ (71)	\$ -	\$ -	\$ -	\$ -

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>	

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	<u>\$ 343</u>	<u>\$ 383</u>	<u>\$ 350</u>	<u>\$ 350</u>	<u>\$ 385</u>	<u>\$ 420</u>	<u>\$ 420</u>	<u>\$ 420</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	\$ 127	\$ 147	\$ 131	\$ 129	\$ 141	\$ 151	\$ 150	\$ 148
So Cal Gas	131	143	136	138	153	168	170	172
Subtotal - Utilities	<u>\$ 258</u>	<u>\$ 290</u>	<u>\$ 267</u>	<u>\$ 267</u>	<u>\$ 295</u>	<u>\$ 319</u>	<u>\$ 320</u>	<u>\$ 320</u>
Global/Retained	84	92	83	83	90	101	100	100
Total Allocations	<u>\$ 343</u>	<u>\$ 383</u>	<u>\$ 350</u>	<u>\$ 350</u>	<u>\$ 385</u>	<u>\$ 420</u>	<u>\$ 420</u>	<u>\$ 420</u>
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	<u>\$ 258</u>	<u>\$ 290</u>	<u>\$ 267</u>	<u>\$ 267</u>	<u>\$ 295</u>	<u>\$ 319</u>	<u>\$ 320</u>	<u>\$ 320</u>
Global/Retained	84	92	83	83	90	101	100	100
Total Billed Costs	<u><u>\$ 343</u></u>	<u><u>\$ 383</u></u>	<u><u>\$ 350</u></u>	<u><u>\$ 350</u></u>	<u><u>\$ 385</u></u>	<u><u>\$ 420</u></u>	<u><u>\$ 420</u></u>	<u><u>\$ 420</u></u>

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>	

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	<u>\$ 115,885</u>	<u>\$ 117,579</u>	<u>\$ 113,827</u>	<u>\$ 99,263</u>	<u>\$ 151,148</u>	<u>\$ 143,604</u>	<u>\$ 158,191</u>	<u>\$ 166,965</u>
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	<u>\$ 3,601</u>	<u>\$ 3,754</u>	<u>\$ 1,975</u>	<u>\$ 1,932</u>	<u>\$ 4,801</u>	<u>\$ 5,347</u>	<u>\$ 4,259</u>	<u>\$ 3,766</u>
Global/Retained	856	1,044	892	783	669	414	443	473
Total Direct Assignments	<u>\$ 4,457</u>	<u>\$ 4,797</u>	<u>\$ 2,867</u>	<u>\$ 2,716</u>	<u>\$ 5,470</u>	<u>\$ 5,761</u>	<u>\$ 4,701</u>	<u>\$ 4,239</u>
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	<u>\$ 104,855</u>	<u>\$ 105,547</u>	<u>\$ 103,452</u>	<u>\$ 89,735</u>	<u>\$ 128,528</u>	<u>\$ 123,548</u>	<u>\$ 136,979</u>	<u>\$ 144,796</u>
Global/Retained	6,573	7,235	7,508	6,812	17,150	14,295	16,511	17,930
Total Allocations	<u>\$ 111,428</u>	<u>\$ 112,782</u>	<u>\$ 110,960</u>	<u>\$ 96,547</u>	<u>\$ 145,678</u>	<u>\$ 137,843</u>	<u>\$ 153,490</u>	<u>\$ 162,726</u>
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	<u>\$ 108,456</u>	<u>\$ 109,300</u>	<u>\$ 105,428</u>	<u>\$ 91,668</u>	<u>\$ 133,330</u>	<u>\$ 128,895</u>	<u>\$ 141,237</u>	<u>\$ 148,562</u>
Global/Retained	7,429	8,279	8,400	7,595	17,818	14,709	16,954	18,403
Total Billed Costs	<u>\$ 115,885</u>	<u>\$ 117,579</u>	<u>\$ 113,827</u>	<u>\$ 99,263</u>	<u>\$ 151,148</u>	<u>\$ 143,604</u>	<u>\$ 158,191</u>	<u>\$ 166,965</u>

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>	

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

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Liability
Department: B-1 General Excess
Workpaper: B-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>	

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

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>	

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><u>\$ 84,952</u></u>	<u><u>\$ 85,518</u></u>	<u><u>\$ 82,188</u></u>	<u><u>\$ 69,700</u></u>	<u><u>\$ 74,599</u></u>	<u><u>\$ 80,183</u></u>	<u><u>\$ 85,866</u></u>	<u><u>\$ 89,266</u></u>

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>	

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	<u>\$ 49,582</u>	<u>\$ 50,594</u>	<u>\$ 49,503</u>	<u>\$ 38,999</u>	<u>\$ 44,365</u>	<u>\$ 50,991</u>	<u>\$ 56,090</u>	<u>\$ 58,895</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	\$ 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	<u>\$ 49,528</u>	<u>\$ 50,539</u>	<u>\$ 49,448</u>	<u>\$ 38,956</u>	<u>\$ 44,311</u>	<u>\$ 50,947</u>	<u>\$ 56,042</u>	<u>\$ 58,844</u>
Global/Retained	55	56	54	43	53	44	48	50
Total Allocations	<u>\$ 49,582</u>	<u>\$ 50,594</u>	<u>\$ 49,503</u>	<u>\$ 38,999</u>	<u>\$ 44,365</u>	<u>\$ 50,991</u>	<u>\$ 56,090</u>	<u>\$ 58,895</u>
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	<u>\$ 49,528</u>	<u>\$ 50,539</u>	<u>\$ 49,448</u>	<u>\$ 38,956</u>	<u>\$ 44,311</u>	<u>\$ 50,947</u>	<u>\$ 56,042</u>	<u>\$ 58,844</u>
Global/Retained	55	56	54	43	53	44	48	50
Total Billed Costs	<u><u>\$ 49,582</u></u>	<u><u>\$ 50,594</u></u>	<u><u>\$ 49,503</u></u>	<u><u>\$ 38,999</u></u>	<u><u>\$ 44,365</u></u>	<u><u>\$ 50,991</u></u>	<u><u>\$ 56,090</u></u>	<u><u>\$ 58,895</u></u>

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>	

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	<u>\$ 35,370</u>	<u>\$ 34,924</u>	<u>\$ 32,685</u>	<u>\$ 30,701</u>	<u>\$ 30,234</u>	<u>\$ 29,192</u>	<u>\$ 29,776</u>	<u>\$ 30,371</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	\$ 35,239	\$ 34,795	\$ 32,564	\$ 30,588	\$ 30,122	\$ 29,100	\$ 29,682	\$ 30,276
So Cal Gas	-	-	-	-	-	67	68	70
Subtotal - Utilities	<u>\$ 35,239</u>	<u>\$ 34,795</u>	<u>\$ 32,564</u>	<u>\$ 30,588</u>	<u>\$ 30,122</u>	<u>\$ 29,167</u>	<u>\$ 29,750</u>	<u>\$ 30,345</u>
Global/Retained	-	-	-	-	-	25	25	26
Total Allocations	<u>\$ 35,239</u>	<u>\$ 34,795</u>	<u>\$ 32,564</u>	<u>\$ 30,588</u>	<u>\$ 30,122</u>	<u>\$ 29,192</u>	<u>\$ 29,776</u>	<u>\$ 30,371</u>
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	<u>\$ 35,370</u>	<u>\$ 34,924</u>	<u>\$ 32,685</u>	<u>\$ 30,701</u>	<u>\$ 30,234</u>	<u>\$ 29,167</u>	<u>\$ 29,750</u>	<u>\$ 30,345</u>
Global/Retained	-	-	-	-	-	25	25	26
Total Billed Costs	<u>\$ 35,370</u>	<u>\$ 34,924</u>	<u>\$ 32,685</u>	<u>\$ 30,701</u>	<u>\$ 30,234</u>	<u>\$ 29,192</u>	<u>\$ 29,776</u>	<u>\$ 30,371</u>

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>	

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

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>	

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	<u>\$ 2,091</u>	<u>\$ 2,139</u>	<u>\$ 2,392</u>	<u>\$ 1,405</u>	<u>\$ 1,374</u>	<u>\$ 1,403</u>	<u>\$ 1,474</u>	<u>\$ 1,547</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	\$ 777	\$ 542	\$ 587	\$ 339	\$ 330	\$ 333	\$ 345	\$ 358
So Cal Gas	801	527	609	363	357	369	392	415
Subtotal - Utilities	<u>\$ 1,578</u>	<u>\$ 1,069</u>	<u>\$ 1,196</u>	<u>\$ 702</u>	<u>\$ 687</u>	<u>\$ 702</u>	<u>\$ 737</u>	<u>\$ 774</u>
Global/Retained	514	1,070	1,196	702	687	702	737	774
Total Allocations	<u>\$ 2,091</u>	<u>\$ 2,139</u>	<u>\$ 2,392</u>	<u>\$ 1,405</u>	<u>\$ 1,374</u>	<u>\$ 1,403</u>	<u>\$ 1,474</u>	<u>\$ 1,547</u>
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	<u>\$ 1,578</u>	<u>\$ 1,069</u>	<u>\$ 1,196</u>	<u>\$ 702</u>	<u>\$ 687</u>	<u>\$ 702</u>	<u>\$ 737</u>	<u>\$ 774</u>
Global/Retained	514	1,070	1,196	702	687	702	737	774
Total Billed Costs	<u><u>\$ 2,091</u></u>	<u><u>\$ 2,139</u></u>	<u><u>\$ 2,392</u></u>	<u><u>\$ 1,405</u></u>	<u><u>\$ 1,374</u></u>	<u><u>\$ 1,403</u></u>	<u><u>\$ 1,474</u></u>	<u><u>\$ 1,547</u></u>

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>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B Liability

Witness: Neil Cayabyab

Cost Center: B-4 Fiduciary

Workpaper: B-4 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

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>	

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

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>	

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><u>\$ 2,518</u></u>	<u><u>\$ 2,935</u></u>	<u><u>\$ 2,486</u></u>	<u><u>\$ 2,578</u></u>	<u><u>\$ 2,689</u></u>	<u><u>\$ 3,502</u></u>	<u><u>\$ 3,847</u></u>	<u><u>\$ 4,226</u></u>

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>	

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	<u>\$ 2,094</u>	<u>\$ 2,377</u>	<u>\$ 2,132</u>	<u>\$ 2,230</u>	<u>\$ 2,463</u>	<u>\$ 3,400</u>	<u>\$ 3,740</u>	<u>\$ 4,114</u>
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	<u>\$ 1,905</u>	<u>\$ 2,091</u>	<u>\$ 1,922</u>	<u>\$ 2,053</u>	<u>\$ 2,268</u>	<u>\$ 3,067</u>	<u>\$ 3,374</u>	<u>\$ 3,711</u>
Global/Retained	79	102	102	86	95	158	174	191
Total Direct Assignments	<u>\$ 1,984</u>	<u>\$ 2,193</u>	<u>\$ 2,025</u>	<u>\$ 2,139</u>	<u>\$ 2,363</u>	<u>\$ 3,225</u>	<u>\$ 3,548</u>	<u>\$ 3,902</u>
ALLOCATIONS								
SDG&E	\$ 48	\$ 81	\$ 46	\$ 33	\$ 37	\$ 63	\$ 69	\$ 75
So Cal Gas	56	95	54	36	40	70	78	87
Subtotal - Utilities	<u>\$ 104</u>	<u>\$ 176</u>	<u>\$ 100</u>	<u>\$ 69</u>	<u>\$ 76</u>	<u>\$ 133</u>	<u>\$ 147</u>	<u>\$ 161</u>
Global/Retained	5	9	7	22	23	42	46	50
Total Allocations	<u>\$ 110</u>	<u>\$ 184</u>	<u>\$ 107</u>	<u>\$ 91</u>	<u>\$ 100</u>	<u>\$ 175</u>	<u>\$ 192</u>	<u>\$ 212</u>
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	<u>\$ 2,010</u>	<u>\$ 2,266</u>	<u>\$ 2,023</u>	<u>\$ 2,122</u>	<u>\$ 2,345</u>	<u>\$ 3,200</u>	<u>\$ 3,521</u>	<u>\$ 3,873</u>
Global/Retained	84	111	109	107	118	200	219	241
Total Billed Costs	<u>\$ 2,094</u>	<u>\$ 2,377</u>	<u>\$ 2,132</u>	<u>\$ 2,230</u>	<u>\$ 2,463</u>	<u>\$ 3,400</u>	<u>\$ 3,740</u>	<u>\$ 4,114</u>

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>	

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>

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>	

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	<u>\$ 2,641</u>	<u>\$ 2,386</u>	<u>\$ 1,517</u>	<u>\$ 1,415</u>	<u>\$ 2,155</u>	<u>\$ 1,873</u>	<u>\$ 1,931</u>	<u>\$ 1,988</u>
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	<u>\$ 1,560</u>	<u>\$ 1,491</u>	<u>\$ (76)</u>	<u>\$ (219)</u>	<u>\$ 22</u>	<u>\$ 38</u>	<u>\$ 42</u>	<u>\$ 44</u>
Global/Retained	366	428	445	338	361	168	177	185
Total Direct Assignments	<u>\$ 1,926</u>	<u>\$ 1,919</u>	<u>\$ 369</u>	<u>\$ 120</u>	<u>\$ 383</u>	<u>\$ 206</u>	<u>\$ 219</u>	<u>\$ 230</u>
ALLOCATIONS								
SDG&E	\$ 266	\$ 41	\$ 409	\$ 477	\$ 649	\$ 601	\$ 611	\$ 621
So Cal Gas	274	247	445	511	704	665	694	720
Subtotal - Utilities	<u>\$ 539</u>	<u>\$ 288</u>	<u>\$ 854</u>	<u>\$ 988</u>	<u>\$ 1,353</u>	<u>\$ 1,267</u>	<u>\$ 1,306</u>	<u>\$ 1,341</u>
Global/Retained	176	178	294	308	419	401	406	418
Total Allocations	<u>\$ 715</u>	<u>\$ 467</u>	<u>\$ 1,148</u>	<u>\$ 1,295</u>	<u>\$ 1,772</u>	<u>\$ 1,668</u>	<u>\$ 1,712</u>	<u>\$ 1,759</u>
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	<u>\$ 2,099</u>	<u>\$ 1,780</u>	<u>\$ 778</u>	<u>\$ 769</u>	<u>\$ 1,375</u>	<u>\$ 1,304</u>	<u>\$ 1,348</u>	<u>\$ 1,385</u>
Global/Retained	542	606	739	646	780	569	583	603
Total Billed Costs	<u><u>\$ 2,641</u></u>	<u><u>\$ 2,386</u></u>	<u><u>\$ 1,517</u></u>	<u><u>\$ 1,415</u></u>	<u><u>\$ 2,155</u></u>	<u><u>\$ 1,873</u></u>	<u><u>\$ 1,931</u></u>	<u><u>\$ 1,988</u></u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Liability
Department: B-6 Other Liability
Workpaper: B-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	\$ 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>	

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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482</u>	<u>\$ 608</u>	<u>\$ 1,017</u>	<u>\$ 870</u>	<u>\$ 914</u>	<u>\$ 959</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	\$ -	\$ -	\$ 181	\$ 224	\$ 373	\$ 314	\$ 326	\$ 339
So Cal Gas	-	-	187	240	405	347	370	393
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 368</u>	<u>\$ 464</u>	<u>\$ 778</u>	<u>\$ 661</u>	<u>\$ 697</u>	<u>\$ 731</u>
Global/Retained	-	-	114	144	239	209	217	228
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 482</u>	<u>\$ 608</u>	<u>\$ 1,017</u>	<u>\$ 870</u>	<u>\$ 914</u>	<u>\$ 959</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 181	\$ 224	\$ 373	\$ 314	\$ 326	\$ 339
So Cal Gas	-	-	187	240	405	347	370	393
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 368</u>	<u>\$ 464</u>	<u>\$ 778</u>	<u>\$ 661</u>	<u>\$ 697</u>	<u>\$ 731</u>
Global/Retained	-	-	114	144	239	209	217	228
Total Billed Costs	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 482</u></u>	<u><u>\$ 608</u></u>	<u><u>\$ 1,017</u></u>	<u><u>\$ 870</u></u>	<u><u>\$ 914</u></u>	<u><u>\$ 959</u></u>

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>	

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>

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 divestiture 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>	

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>\$ 10</u>	<u>\$ 9</u>	<u>\$ 10</u>	<u>\$ 22</u>	<u>\$ (1)</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 13</u>

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>	

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	<u>\$ 715</u>	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 715</u>	<u>\$ 780</u>	<u>\$ 780</u>	<u>\$ 780</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	\$ 266	\$ 250	\$ 244	\$ 239	\$ 262	\$ 281	\$ 279	\$ 275
So Cal Gas	274	243	253	256	285	311	316	319
Subtotal - Utilities	<u>\$ 539</u>	<u>\$ 494</u>	<u>\$ 497</u>	<u>\$ 496</u>	<u>\$ 547</u>	<u>\$ 592</u>	<u>\$ 595</u>	<u>\$ 595</u>
Global/Retained	176	156	153	154	168	188	185	185
Total Allocations	<u>\$ 715</u>	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 715</u>	<u>\$ 780</u>	<u>\$ 780</u>	<u>\$ 780</u>
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	<u>\$ 539</u>	<u>\$ 494</u>	<u>\$ 497</u>	<u>\$ 496</u>	<u>\$ 547</u>	<u>\$ 592</u>	<u>\$ 595</u>	<u>\$ 595</u>
Global/Retained	176	156	153	154	168	188	185	185
Total Billed Costs	<u>\$ 715</u>	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 650</u>	<u>\$ 715</u>	<u>\$ 780</u>	<u>\$ 780</u>	<u>\$ 780</u>

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>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0442-LIAB INS - P&I/CHARTER

Workpaper: B-6.5 Esc

	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>

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>	

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>

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>	

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	<u>\$ 90</u>	<u>\$ 115</u>	<u>\$ 116</u>	<u>\$ 1</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	90	115	116	1	-	-	-	-
Total Direct Assignments	<u>\$ 90</u>	<u>\$ 115</u>	<u>\$ 116</u>	<u>\$ 1</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	90	115	116	1	-	-	-	-
Total Billed Costs	<u>\$ 90</u>	<u>\$ 115</u>	<u>\$ 116</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Currently there is no Terminal Operators Liability Insurance. </div>	-	-	-	-	
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>	

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>

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>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Other Liability

Witness: Neil Cayabyab

Cost Center: 1100-0426-LIAB INS - SONGS MESA

Workpaper: B-6.9 Esc

	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	\$ 1,198	\$ 1,035	\$ (340)	\$ (42)	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,198	\$ 1,035	\$ (340)	\$ (42)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1,198	\$ 1,035	\$ (340)	\$ (42)	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1,198	\$ 1,035	\$ (340)	\$ (42)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 1,198	\$ 1,035	\$ (340)	\$ (42)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1,198	\$ 1,035	\$ (340)	\$ (42)	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 1,198	\$ 1,035	\$ (340)	\$ (42)	\$ -	\$ -	\$ -	\$ -

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

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>	

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>

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>	

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

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: II INSURANCE
Department: C Surety Bonds
Workpaper: C 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>	

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

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>	