

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 No.: (SDG&E-21-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF CARMEN L. HERRERA  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

OCTOBER 2017



**2019 General Rate Case - APP  
INDEX OF WORKPAPERS**

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**Overall Summary For Exhibit No. SDG&E-21-WP**

<b>Area:</b>	<b>FLEET SERVICES</b>
<b>Witness:</b>	<b>Carmen L. Herrera</b>

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
<b>Non-Shared Services</b>	26,587	33,035	39,325	43,839
<b>Shared Services</b>	1,356	1,539	1,617	1,617
<b>Total</b>	<b>27,943</b>	<b>34,574</b>	<b>40,942</b>	<b>45,456</b>

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
 2019 GRC - APP  
 Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera

**Summary of Non-Shared Services Workpapers:**

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
A. Ownership Costs	10,116	14,176	20,073	24,489
B. Maintenance Operations	15,747	18,294	18,704	18,802
C. Fleet Management	724	565	548	548
<b>Total</b>	<b>26,587</b>	<b>33,035</b>	<b>39,325</b>	<b>43,839</b>

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Workpaper: VARIOUS

**Summary for Category: A. Ownership Costs**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	10,116	0	0	0
NSE	0	14,176	20,073	24,489
<b>Total</b>	<b>10,116</b>	<b>14,176</b>	<b>20,073</b>	<b>24,489</b>
FTE	0.0	0.0	0.0	0.0

**Workpapers belonging to this Category:**

**1FS001.001 Amortization**

Labor	0	0	0	0
Non-Labor	8,337	0	0	0
NSE	0	12,298	15,953	18,632
<b>Total</b>	<b>8,337</b>	<b>12,298</b>	<b>15,953</b>	<b>18,632</b>
FTE	0.0	0.0	0.0	0.0

**1FS001.002 Interest**

Labor	0	0	0	0
Non-Labor	838	0	0	0
NSE	0	1,555	2,474	3,480
<b>Total</b>	<b>838</b>	<b>1,555</b>	<b>2,474</b>	<b>3,480</b>
FTE	0.0	0.0	0.0	0.0

**1FS001.003 Salvage**

Labor	0	0	0	0
Non-Labor	-284	0	0	0
NSE	0	-1,523	-1,204	-1,166
<b>Total</b>	<b>-284</b>	<b>-1,523</b>	<b>-1,204</b>	<b>-1,166</b>
FTE	0.0	0.0	0.0	0.0

**1FS001.004 License Fees**

Labor	0	0	0	0
Non-Labor	1,189	0	0	0
NSE	0	1,495	2,104	2,445
<b>Total</b>	<b>1,189</b>	<b>1,495</b>	<b>2,104</b>	<b>2,445</b>
FTE	0.0	0.0	0.0	0.0

**1FS001.006 Sales Tax**

Labor	0	0	0	0
Non-Labor	36	0	0	0
NSE	0	351	746	1,098
<b>Total</b>	<b>36</b>	<b>351</b>	<b>746</b>	<b>1,098</b>
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**1FS001.001 - Amortization**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 1. Amortization  
Workpaper: 1FS001.001 - Amortization

**Activity Description:**

Vehicle acquisitions are financed through a lease. This activity represents the annual repayment of principal for the fleet leases composed of active lease obligations for vehicles in the fleet and new lease obligations for replacements or additions to the fleet. Replacement scheduling is based on targeted useful lives of vehicles by various classes and amortization costs for each year are forecasted. Fleet Services projects the pay-down of active lease obligations, applies specified lease duration terms to new fleet vehicles scheduled to be placed in service during each forecast year. This activity covers one time payments associated with retirement of lease obligations. Vehicle replacement schedules and amortization terms vary according to the economic life of each class of vehicles and lifecycles are managed with the goal of achieving the lower total ownership cost for each class.

**Forecast Explanations:**

**Labor - Zero-Based**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - Zero-Based**

Not applicable. Addressed under NSE - Zero-Based.

**NSE - Zero-Based**

Vehicle replacements are based on the physical condition and economic life. Therefore, historical trends and averages do not accurately reflect the future amortization payment stream applicable to the existing fleet portfolio. Our forecast was derived by taking into consideration the fleet requirements and estimating the remaining economic life based on the total cost of ownership and replacement life cycle. We applied Global Insights utility non-labor escalation to bring new vehicle purchase prices current to the purchase year. We used straight line amortization to project from the purchase year through the lease term for each vehicle. Our forecast also considers the backlog of vehicles that need replacement in 2017 through 2019, incremental vehicle additions requested by various operating groups, a premium for Alternative Fuel Vehicles, and CARB compliance replacements (ATCM).

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2012	2013	2014	2015	2016	2017	2018	2019	
<b>Years</b>										
Labor	0	0	0	0	0	0	0	0		
Non-Labor	10,218	9,383	9,938	9,694	8,337	0	0	0		
NSE	0	0	0	0	0	12,298	15,953	18,632		
<b>Total</b>	<b>10,218</b>	<b>9,383</b>	<b>9,938</b>	<b>9,694</b>	<b>8,337</b>	<b>12,298</b>	<b>15,953</b>	<b>18,632</b>		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 1. Amortization  
Workpaper: 1FS001.001 - Amortization

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	12,298	15,953	18,632	12,298	15,953	18,632
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>12,298</b>	<b>15,953</b>	<b>18,632</b>	<b>12,298</b>	<b>15,953</b>	<b>18,632</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	1,463	1,463	0.0	1-Sided Adj	SOLSON20170306111844357	
<b>Explanation:</b>		Cash Flow Amortization forecast for 79 state-mandated replacement of Airborne Toxic Control Measure (ATCM) vehicles.							
2017	Other	0	0	92	92	0.0	1-Sided Adj	SOLSON20170306112248453	
<b>Explanation:</b>		Cash Flow Amortization forecast for 22 additional incremental vehicles required by various operating groups.							
2017	FOF-Ongoing	0	0	4	4	0.0	1-Sided Adj	SOLSON20170719113117080	
<b>Explanation:</b>		FOF 250; Cash Flow Amortization forecast for 2 additional incremental vehicles.							
2017	Other	0	0	211	211	0.0	1-Sided Adj	SOLSON20170306112127360	
<b>Explanation:</b>		Cash Flow Amortization forecast to increase Alternative Fuel Vehicles within our fleet above 20%. The cost reflects the incremental cost differential between current replacement cost for a gas or diesel vehicle versus an alternative fuel vehicle.							
2017	Other	0	0	10,528	10,528	0.0	1-Sided Adj	SOLSON20161128134607053	
<b>Explanation:</b>		Cash Flow Amortization forecast for existing replacement and backlog. The forecast considers the backlog of vehicles that need replacement in the years 2017-2019.							
<b>2017 Total</b>		<b>0</b>	<b>0</b>	<b>12,298</b>	<b>12,298</b>	<b>0.0</b>			
2018	Other	0	0	3,237	3,237	0.0	1-Sided Adj	SOLSON20170306115010150	
<b>Explanation:</b>		Cash Flow Amortization forecast for 53 state-mandated replacement of Airborne Toxic Control Measure (ATCM) vehicles.							

Note: Totals may include rounding differences.



San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 1. Amortization  
Workpaper: 1FS001.001 - Amortization

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2018	Other	0	0	253	253	0.0	1-Sided Adj	SOLSON20170306115154830
<b>Explanation:</b>		Cash Flow Amortization forecast for 22 additional incremental vehicles required by various operating groups.						
2018	FOF-Ongoing	0	0	8	8	0.0	1-Sided Adj	SOLSON20170719113408253
<b>Explanation:</b>		FOF 250; Cash Flow Amortization forecast for 2 additional incremental vehicles.						
2018	Other	0	0	504	504	0.0	1-Sided Adj	SOLSON20170306115319527
<b>Explanation:</b>		Cash Flow Amortization forecast to increase Alternative Fuel Vehicles within our fleet above 20%. The cost reflects the incremental cost differential between current replacement cost for a gas or diesel vehicle versus an alternative fuel vehicle.						
2018	Other	0	0	11,951	11,951	0.0	1-Sided Adj	SOLSON20161128134752043
<b>Explanation:</b>		Cash Flow Amortization forecast for existing replacement and backlog. The forecast considers the backlog of vehicles that need replacement in the years 2017-2019.						
<b>2018 Total</b>		<b>0</b>	<b>0</b>	<b>15,953</b>	<b>15,953</b>	<b>0.0</b>		
2019	Other	0	0	4,929	4,929	0.0	1-Sided Adj	SOLSON20170306115611707
<b>Explanation:</b>		Cash Flow Amortization forecast for 123 state-mandated replacement of Airborne Toxic Control Measure (ATCM) vehicles.						
2019	Other	0	0	384	384	0.0	1-Sided Adj	SOLSON20170306115700033
<b>Explanation:</b>		Cash Flow Amortization forecast for 12 additional incremental vehicles required by various operating groups.						
2019	FOF-Implementation	0	0	8	8	0.0	1-Sided Adj	SOLSON20170719113746650
<b>Explanation:</b>		FOF 250; Cash Flow Amortization forecast for 2 additional incremental vehicles.						
2019	Other	0	0	676	676	0.0	1-Sided Adj	SOLSON20170306115813017
<b>Explanation:</b>		Cash Flow Amortization forecast to increase Alternative Fuel Vehicles within our fleet above 20%. The cost reflects the incremental cost differential between current replacement cost for a gas or diesel vehicle versus an alternative fuel vehicle.						
2019	Other	0	0	12,635	12,635	0.0	1-Sided Adj	SOLSON20161128134840463
<b>Explanation:</b>		Cash Flow Amortization forecast for existing replacement and backlog. The forecast considers the backlog of vehicles that need replacement in the years 2017-2019.						

Note: Totals may include rounding differences.

SDG&E/FLEET SVCS./Exh No:SDG&E-21-WP/Witness: C. Herrera

San Diego Gas & Electric Company  
 2019 GRC - APP  
 Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 1. Amortization  
 Workpaper: 1FS001.001 - Amortization

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
<b>2019 Total</b>		<b>0</b>	<b>0</b>	<b>18,632</b>	<b>18,632</b>	<b>0.0</b>		

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 1. Amortization  
Workpaper: 1FS001.001 - Amortization

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	9,946	9,255	9,922	9,673	8,337
NSE	0	0	0	0	0
<b>Total</b>	<b>9,946</b>	<b>9,255</b>	<b>9,922</b>	<b>9,673</b>	<b>8,337</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	9,946	9,255	9,922	9,673	8,337
NSE	0	0	0	0	0
<b>Total</b>	<b>9,946</b>	<b>9,255</b>	<b>9,922</b>	<b>9,673</b>	<b>8,337</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2016\$</b>					
Labor	0	0	0	0	0
Non-Labor	273	128	17	22	0
NSE	0	0	0	0	0
<b>Total</b>	<b>273</b>	<b>128</b>	<b>17</b>	<b>22</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	0	0	0	0	0
Non-Labor	10,218	9,383	9,938	9,694	8,337
NSE	0	0	0	0	0
<b>Total</b>	<b>10,218</b>	<b>9,383</b>	<b>9,938</b>	<b>9,694</b>	<b>8,337</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
 2019 GRC - APP  
 Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 1. Amortization  
 Workpaper: 1FS001.001 - Amortization

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1FS001.001**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

**SDG&E-21-SMFS-CLH-1FS001.001 Amortization**

<b>Amortization</b>	<b>Year</b>			<b>Total</b>
	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Current Fleet	\$ 10,052,979	\$ 10,279,188	\$ 9,501,385	\$ 29,833,552
Fleet Replacements 2017 through 2019	\$ 475,559	\$ 1,671,562	\$ 3,133,384	\$ 5,280,505
Incremental Fleet for Business Needs	\$ 91,733	\$ 252,667	\$ 383,933	\$ 728,333
Incremental Fleet for Business Needs Fueling our Future (FOF) 250	\$ 4,133	\$ 8,267	\$ 8,267	\$ 20,667
Premium for Alternative Fuel Vehicle (AFV) Replacements	\$ 210,847	\$ 503,833	\$ 676,333	\$ 1,391,013
Airborne Toxic Control Measures (ATCM) Vehicles	\$ 1,463,205	\$ 3,237,524	\$ 4,928,976	\$ 9,629,705
<b>TOTAL AMORTIZATION =</b>	<b>\$12,298,456</b>	<b>\$15,953,041</b>	<b>\$18,632,278</b>	<b>\$ 46,883,775</b>

<b>Fleet Replacements</b>	<b>Year</b>			<b>Total Units</b>
	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Fleet Replacements 2017 through 2019	114	185	166	465
Alternative Fuel Vehicles (AFV)	93	58	66	217
Airborne Toxic Control Measures (ATCM) Vehicles	79	53	123	255
<b>TOTAL REPLACEMENT UNITS =</b>	<b>286</b>	<b>296</b>	<b>355</b>	<b>937</b>

<b>Incremental Fleet for Business Needs</b>	<b>Year</b>			<b>Total Units</b>
	<b>2017</b>	<b>2018</b>	<b>2019</b>	
<b>SDG&amp;E Organization</b>				
Gas Distribution	2	0	0	2
Gas Transmission	4	20	2	26
Electrical Distribution O&M	0	0	0	0
Customer Service Field	9	4	6	19
Customer Services- Office Operations	7	0	6	13
Customer Services- Office Operations Fueling our Future (FOF)250	2	0	0	2
<b>TOTAL INCREMENTAL UNITS =</b>	<b>24</b>	<b>24</b>	<b>14</b>	<b>62</b>

**SDG&E-21-SMFS-CLH-1FS001 Replacement Life Cycles**

<b>Major Grouping</b>	<b>Replacement Mileage</b>	<b>Replacement Age (Months)</b>
Automobiles	100,000	84
Compact Truck & Vans	125,000	96
Light Trucks & Vans	125,000 - 175,000	96 - 108
Medium Duty Trucks	200,000	108 - 120
Heavy Duty Trucks	200,000	120
Mechanized Trailers	N/A	144 - 156
Non-Mechanized Trailers	N/A	144 - 156
Power-Operated Equipment	N/A	144

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers  
SDG&E-21-SMFS-CLH-1FS001 Cash Flow Model Example

VEHICLE #	MAKE	MODEL	LEASE EFFECTIVE DATE	ACQUISITION COST	LEASE TERM (MONTHS)	BASE LEASE PERCENT
1234	FORD	F150	7/1/2017	32,000.00	72	80%

\*Sample Price

Payment Date	Balance	Amortization	Interest	Use Tax	Total
7/1/2017	\$ 32,000	\$ 356	\$ 80	\$ 34	\$ 436
8/1/2017	\$ 31,644	\$ 356	\$ 79	\$ 34	\$ 435
9/1/2017	\$ 31,289	\$ 356	\$ 78	\$ 34	\$ 434
10/1/2017	\$ 30,933	\$ 356	\$ 77	\$ 34	\$ 433
11/1/2017	\$ 30,578	\$ 356	\$ 76	\$ 33	\$ 432
12/1/2017	\$ 30,222	\$ 356	\$ 76	\$ 33	\$ 431
1/1/2018	\$ 29,867	\$ 356	\$ 85	\$ 34	\$ 440
2/1/2018	\$ 29,511	\$ 356	\$ 84	\$ 34	\$ 439
3/1/2018	\$ 29,156	\$ 356	\$ 83	\$ 34	\$ 438
4/1/2018	\$ 28,800	\$ 356	\$ 82	\$ 34	\$ 437
5/1/2018	\$ 28,444	\$ 356	\$ 81	\$ 34	\$ 436
6/1/2018	\$ 28,089	\$ 356	\$ 80	\$ 34	\$ 435
7/1/2018	\$ 27,733	\$ 356	\$ 79	\$ 34	\$ 434
8/1/2018	\$ 27,378	\$ 356	\$ 78	\$ 34	\$ 433
9/1/2018	\$ 27,022	\$ 356	\$ 77	\$ 33	\$ 432
10/1/2018	\$ 26,667	\$ 356	\$ 76	\$ 33	\$ 431
11/1/2018	\$ 26,311	\$ 356	\$ 75	\$ 33	\$ 430
12/1/2018	\$ 25,956	\$ 356	\$ 74	\$ 33	\$ 429
1/1/2019	\$ 25,600	\$ 356	\$ 75	\$ 33	\$ 430
2/1/2019	\$ 25,244	\$ 356	\$ 74	\$ 33	\$ 429
3/1/2019	\$ 24,889	\$ 356	\$ 73	\$ 33	\$ 428
4/1/2019	\$ 24,533	\$ 356	\$ 72	\$ 33	\$ 427
5/1/2019	\$ 24,178	\$ 356	\$ 71	\$ 33	\$ 426
6/1/2019	\$ 23,822	\$ 356	\$ 69	\$ 33	\$ 425
7/1/2019	\$ 23,467	\$ 356	\$ 68	\$ 33	\$ 424
8/1/2019	\$ 23,111	\$ 356	\$ 67	\$ 33	\$ 423
9/1/2019	\$ 22,756	\$ 356	\$ 66	\$ 33	\$ 422
10/1/2019	\$ 22,400	\$ 356	\$ 65	\$ 33	\$ 421
11/1/2019	\$ 22,044	\$ 356	\$ 64	\$ 33	\$ 420
12/1/2019	\$ 21,689	\$ 356	\$ 63	\$ 32	\$ 419
<b>TOTAL =</b>	<b>\$ 10,667</b>	<b>\$ 2,243</b>	<b>\$ 1,001</b>	<b>\$ 12,910</b>	

Sample Interest Rate	
2017	3.000%
2018	3.400%
2019	3.500%

Amortization

The Acquisition Cost is multiplied by the base lease percentage. The resulting Base Lease Amount is divided by the Base Term to arrive at the monthly amortization amount. The amortization starts on the Lease Effective Date.

Interest

Interest is paid in arrears. The interest rate is divided by 360 days and multiplied by 30 days (30/360) to and multiplied by the Lease Balance to calculate monthly interest.

Interest is based on LIBOR plus a contractual spread. Sample interest rates are for illustrative purposes only.

Use Tax

Company has elected to pay monthly use tax rather than pay a sales tax upfront commencing with leases beginning in the later part of 2016. This use tax applies to leases where this election was made and new leases going forward.

7.75 percent use tax rate is multiplied by the sum of amortization and interest.

Total

The Total amount is the sum of amortization, interest, and sales tax, which is the Total monthly payment to lessor.



**SDG&E-21-SMFS-CLH-1FS001 AFV Premiums (CONFIDENTIAL)**

Vehicle Class	Technology	Premium per Vehicle

This supplemental document contains confidential information. Placeholder

**Beginning of Workpaper**  
**1FS001.002 - Interest**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 2. Interest  
 Workpaper: 1FS001.002 - Interest

**Activity Description:**

This activity consists of interest payments associated with vehicle lease financing, including interest on the outstanding balance of assets currently being amortized, as well as forecasts for acquisitions scheduled as replacements or additions to the fleet each year.

**Forecast Explanations:**

**Labor - Zero-Based**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - Zero-Based**

See NSE explanation for non-labor forecast method explanation.

**NSE - Zero-Based**

Interest costs in each forecast year are calculated from monthly outstanding lease balances multiplied by the London Interbank Offered Rate ("LIBOR") contained in the Global Insight Forecast plus a contractual spread for the payment month, then summed for the year. Use of alternate forecast method(s) or certain historical data is not appropriate because the interest calculations are tied to the forecasted outstanding balances and these balances vary year-to-year depending on the number and value of leases. Details are included in the supplemental documentation.

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		951	820	956	850	838	0	0	0	
NSE		0	0	0	0	0	1,555	2,474	3,480	
<b>Total</b>		<b>951</b>	<b>820</b>	<b>956</b>	<b>850</b>	<b>838</b>	<b>1,555</b>	<b>2,474</b>	<b>3,480</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 2. Interest  
Workpaper: 1FS001.002 - Interest

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,555	2,474	3,480	1,555	2,474	3,480
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,555</b>	<b>2,474</b>	<b>3,480</b>	<b>1,555</b>	<b>2,474</b>	<b>3,480</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	227	227	0.0	1-Sided Adj	SOLSON20170306123040240	
<b>Explanation:</b>	Cash Flow Interest forecast for 79 state-mandated replacement of Airborne Toxic Control Measure (ATCM) vehicles.								
2017	Other	0	0	17	17	0.0	1-Sided Adj	SOLSON20170306123157040	
<b>Explanation:</b>	Cash Flow Interest for 22 additional incremental vehicles required by various operating groups.								
2017	FOF-Ongoing	0	0	1	1	0.0	1-Sided Adj	SOLSON20170719114003240	
<b>Explanation:</b>	FOF 250; Cash Flow Interest forecast for 2 additional incremental vehicles.								
2017	Other	0	0	32	32	0.0	1-Sided Adj	SOLSON20170306123303253	
<b>Explanation:</b>	Cash Flow Interest forecast to increase Alternative Fuel Vehicles within our fleet above 20%.								
2017	Other	0	0	1,278	1,278	0.0	1-Sided Adj	SOLSON20161128135038107	
<b>Explanation:</b>	Cash Flow Interest forecast is based on the lease balance run-out; scheduled vehicle replacements and backlog using the Global Insights ("LIBOR") Index plus a contractual spread. Calculation details are contained in workpaper supplementals.								
<b>2017 Total</b>		<b>0</b>	<b>0</b>	<b>1,555</b>	<b>1,555</b>	<b>0.0</b>			

2018 Other 0 0 648 648 0.0 1-Sided Adj SOLSON20170306124014893

**Explanation:** Cash Flow Interest forecast for 53 state-mandated replacement of Airborne Toxic Control Measure (ATCM) vehicles.

2018 Other 0 0 57 57 0.0 1-Sided Adj SOLSON20170306124229990

**Explanation:** Cash Flow Interest for 22 additional incremental vehicles required by various operating groups.

Note: Totals may include rounding differences.

SDG&E/FLEET SVCS./Exh No:SDG&E-21-WP/Witness: C. Herrera

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 2. Interest  
Workpaper: 1FS001.002 - Interest

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2018	FOF-Ongoing	0	0	2	2	0.0	1-Sided Adj	SOLSON20170719114440457
<b>Explanation:</b>		FOF 250; Cash Flow Interest forecast for 2 additional incremental vehicles.						
2018	Other	0	0	90	90	0.0	1-Sided Adj	SOLSON20170306124308160
<b>Explanation:</b>		Cash Flow Interest forecast to increase Alternative Fuel Vehicles within our fleet above 20%.						
2018	Other	0	0	1,677	1,677	0.0	1-Sided Adj	SOLSON20161128135110400
<b>Explanation:</b>		Cash Flow Interest forecast is based on the lease balance run-out scheduled vehicle replacements and backlog using the Global Insights ("LIBOR") Index plus a contractual spread. Calculations details are contained in workpaper supplements.						
<b>2018 Total</b>		<b>0</b>	<b>0</b>	<b>2,474</b>	<b>2,474</b>	<b>0.0</b>		
2019	Other	0	0	1,201	1,201	0.0	1-Sided Adj	SOLSON20170306124629380
<b>Explanation:</b>		Cash Flow Interest forecast for 123 state-mandated replacement of Airborne Toxic Control Measure (ATCM) vehicles.						
2019	Other	0	0	102	102	0.0	1-Sided Adj	SOLSON20170306124717683
<b>Explanation:</b>		Cash Flow Interest for 12 additional incremental vehicles required by various operating groups.						
2019	FOF-Ongoing	0	0	2	2	0.0	1-Sided Adj	SOLSON20170719114153543
<b>Explanation:</b>		FOF 250; Cash Flow Interest forecast for 2 additional incremental vehicles.						
2019	Other	0	0	136	136	0.0	1-Sided Adj	SOLSON20170306124750943
<b>Explanation:</b>		Cash Flow Interest forecast to increase Alternative Fuel Vehicles within our fleet above 20%.						
2019	Other	0	0	2,039	2,039	0.0	1-Sided Adj	SOLSON20161128135156950
<b>Explanation:</b>		Cash Flow Interest forecast is based on the lease balance run-out scheduled vehicle replacements and backlog using the Global Insights ("LIBOR") index plus a contractual spread. Calculation details are contained in workpaper supplementals.						
<b>2019 Total</b>		<b>0</b>	<b>0</b>	<b>3,480</b>	<b>3,480</b>	<b>0.0</b>		

Note: Totals may include rounding differences.

SDG&E/FLEET SVCS./Exh No:SDG&E-21-WP/Witness: C. Herrera

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 2. Interest  
Workpaper: 1FS001.002 - Interest

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	926	808	955	848	838
NSE	0	0	0	0	0
<b>Total</b>	<b>926</b>	<b>808</b>	<b>955</b>	<b>848</b>	<b>838</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	926	808	955	848	838
NSE	0	0	0	0	0
<b>Total</b>	<b>926</b>	<b>808</b>	<b>955</b>	<b>848</b>	<b>838</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2016\$</b>					
Labor	0	0	0	0	0
Non-Labor	25	11	2	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>25</b>	<b>11</b>	<b>2</b>	<b>2</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	0	0	0	0	0
Non-Labor	951	820	956	850	838
NSE	0	0	0	0	0
<b>Total</b>	<b>951</b>	<b>820</b>	<b>956</b>	<b>850</b>	<b>838</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 2. Interest  
 Workpaper: 1FS001.002 - Interest

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1FS001.002**



San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

SDG&E-21-SMFS-CLH-1FS001.002 Interest

<u>Interest</u>	Year			Total
	2017	2018	2019	
Current Fleet	\$ 1,205,222	\$ 1,349,627	\$ 1,294,214	\$ 3,849,063
Fleet Replacements 2017 through 2019	\$ 72,181	\$ 327,742	\$ 744,672	\$ 1,144,595
Incremental Fleet for Business Needs	\$ 17,254	\$ 56,922	\$ 101,512	\$ 175,688
Incremental Fleet for Business Needs Fueling our Future (FOF) 250	\$ 777	\$ 1,806	\$ 1,965	\$ 4,548
Premium for Alternative Fuel Vehicle (AFV) Replacements	\$ 32,344	\$ 89,723	\$ 135,964	\$ 258,031
Airborne Toxic Control Measures (ATCM) Vehicles	\$ 227,396	\$ 648,023	\$ 1,201,183	\$ 2,076,602
<b>TOTAL INTEREST =</b>	<b><u>\$1,555,174</u></b>	<b><u>\$2,473,843</u></b>	<b><u>\$3,479,510</u></b>	<b><u>\$7,508,527</u></b>

**Beginning of Workpaper**  
**1FS001.003 - Salvage**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 3. Salvage  
Workpaper: 1FS001.003 - Salvage

**Activity Description:**

This activity consists of the recovery of the residual value of assets being retired from the fleet. Salvage proceeds received at auction are credited to this activity to minimize total asset ownership costs.

**Forecast Explanations:**

**Labor - Zero-Based**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - Zero-Based**

See NSE explanation for non-labor forecast method explanation.

**NSE - Zero-Based**

Vehicle salvage values are a function of the number, type, age, mileage and condition of vehicles being sent to auction, as well as the market climate in which those auctions occur. Amounts forecasted for each year reflect the planned vehicle sales using the 5-year average per-unit salvage achieved. Details are included in the supplemental documentation.

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		-645	-966	-1,823	-634	-284	0	0	0	
NSE		0	0	0	0	0	-1,523	-1,204	-1,166	
<b>Total</b>		<b>-645</b>	<b>-966</b>	<b>-1,823</b>	<b>-634</b>	<b>-284</b>	<b>-1,523</b>	<b>-1,204</b>	<b>-1,166</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 3. Salvage  
Workpaper: 1FS001.003 - Salvage

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	-1,523	-1,204	-1,166	-1,523	-1,204	-1,166
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,523</b>	<b>-1,204</b>	<b>-1,166</b>	<b>-1,523</b>	<b>-1,204</b>	<b>-1,166</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	-1,523	-1,523	0.0	1-Sided Adj	SOLSON20161128135427170	
<b>Explanation:</b>		Cash Flow Salvage forecast based on replacement plan and backlog unit replacements using per-unit Salvage value estimate from 5-year average.							
<b>2017 Total</b>		<b>0</b>	<b>0</b>	<b>-1,523</b>	<b>-1,523</b>	<b>0.0</b>			
2018	Other	0	0	-1,204	-1,204	0.0	1-Sided Adj	SOLSON20161128135452980	
<b>Explanation:</b>		Cash Flow Salvage forecast based on replacement plan and backlog unit replacements using per-unit Salvage value estimate from 5-year average.							
<b>2018 Total</b>		<b>0</b>	<b>0</b>	<b>-1,204</b>	<b>-1,204</b>	<b>0.0</b>			
2019	Other	0	0	-1,166	-1,166	0.0	1-Sided Adj	SOLSON20161128135535683	
<b>Explanation:</b>		Cash Flow Salvage forecast based on replacement plan and backlog unit replacements using per-unit Salvage value estimate from 5-year average.							
<b>2019 Total</b>		<b>0</b>	<b>0</b>	<b>-1,166</b>	<b>-1,166</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 3. Salvage  
Workpaper: 1FS001.003 - Salvage

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	-650	-953	-1,820	-632	-284
NSE	0	0	0	0	0
<b>Total</b>	<b>-650</b>	<b>-953</b>	<b>-1,820</b>	<b>-632</b>	<b>-284</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	23	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	-627	-953	-1,820	-632	-284
NSE	0	0	0	0	0
<b>Total</b>	<b>-627</b>	<b>-953</b>	<b>-1,820</b>	<b>-632</b>	<b>-284</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2016\$</b>					
Labor	0	0	0	0	0
Non-Labor	-17	-13	-3	-1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-17</b>	<b>-13</b>	<b>-3</b>	<b>-1</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	0	0	0	0	0
Non-Labor	-645	-966	-1,823	-634	-284
NSE	0	0	0	0	0
<b>Total</b>	<b>-645</b>	<b>-966</b>	<b>-1,823</b>	<b>-634</b>	<b>-284</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 3. Salvage  
 Workpaper: 1FS001.003 - Salvage

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	23	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	23	0	0.0	1-Sided Adj	SOLSON20170224154700950
<b>Explanation:</b>		Transfer correction to salvage from IFS003.000 to IFS001.003					
<b>2012 Total</b>		<b>0</b>	<b>23</b>	<b>0</b>	<b>0.0</b>		
<b>2013 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2014 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2015 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2016 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1FS001.003**

San Diego Gas & Electric Company  
 2019 GRC - APP  
 Non-Shared Service Workpapers

**SDG&E-21-SMFS-CLH-1FS001.003 Salvage**

	<b>5-Year Average</b>
Average Salvage	\$5,400

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Total</b>
Salvage Units	282	223	216	721
Dollars from Salvage Units =	\$1,522,800	\$1,204,200	\$1,166,400	\$3,893,400
<b>TOTAL SALVAGE =</b>	<b>\$1,522,800</b>	<b>\$1,204,200</b>	<b>\$1,166,400</b>	<b>\$3,893,400</b>



**Beginning of Workpaper**  
**1FS001.004 - License Fees**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 4. License Fees  
 Workpaper: 1FS001.004 - License Fees

**Activity Description:**

This activity consists of payment of title, license and registration fees to the State of California for operation of motor vehicles, trailers and specialized equipment on California streets and highways. It also includes Federal taxes related to heavy-duty trucks with a high gross vehicle weight and annual lease administrative fees.

**Forecast Explanations:**

**Labor - Zero-Based**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - Zero-Based**

See NSE explanation for non-labor forecast method explanation.

**NSE - Zero-Based**

Motor vehicle license fees in the State of California are comprised of three components: an annual registration fee and an annual weight fee, both of which are generally fixed for the life of the vehicle, and an annual vehicle license fee that uses a scalar factor of original vehicle sale price and renewal age to determine the annual renewal fee. License fees are therefore a factor of fleet composition and age, and since it is complex to forecast license fees individually for each vehicle each year, the 5-year average ratio of amortization payments to license fees is used to approximate future license fee payments. This estimating method has proven a reasonable approximation. Details are included in the supplemental documentation.

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		972	1,054	1,220	1,150	1,189	0	0	0	
NSE		0	0	0	0	0	1,495	2,104	2,445	
<b>Total</b>		<b>972</b>	<b>1,054</b>	<b>1,220</b>	<b>1,150</b>	<b>1,189</b>	<b>1,495</b>	<b>2,104</b>	<b>2,445</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 4. License Fees  
Workpaper: 1FS001.004 - License Fees

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,495	2,104	2,445	1,495	2,104	2,445
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,495</b>	<b>2,104</b>	<b>2,445</b>	<b>1,495</b>	<b>2,104</b>	<b>2,445</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	1,494	1,494	0.0	1-Sided Adj	SOLSON20161128135723673	
<b>Explanation:</b>		Since License fees vary with fleet age and composition; the 5-year ratio of amortization to License Fees is used to forecast future year expenses.							
2017	FOF-Implementation	0	0	1	1	0.0	1-Sided Adj	SOLSON20170719120534080	
<b>Explanation:</b>		FOF 250: Incremental vehicles License cost							
<b>2017 Total</b>		<b>0</b>	<b>0</b>	<b>1,495</b>	<b>1,495</b>	<b>0.0</b>			
2018	Other	0	0	1,945	1,945	0.0	1-Sided Adj	SOLSON20161128135805573	
<b>Explanation:</b>		Since License fees vary with fleet age and composition; the 5-year ratio of amortization to License Fees is used to forecast future year expenses.							
2018	FOF-Implementation	0	0	1	1	0.0	1-Sided Adj	SOLSON20170719120709363	
<b>Explanation:</b>		FOF 250: Incremental vehicles License cost							
2018	Other	0	0	158	158	0.0	1-Sided Adj	SOLSON20170627112523247	
<b>Explanation:</b>		Additional legislated annual registration fees for transportation improvements per California Senate Bill No. 1, approved on April 28, 2017.							
<b>2018 Total</b>		<b>0</b>	<b>0</b>	<b>2,104</b>	<b>2,104</b>	<b>0.0</b>			
2019	Other	0	0	2,274	2,274	0.0	1-Sided Adj	SOLSON20161128135842837	
<b>Explanation:</b>		Since License fees vary with fleet age and composition; the 5-year ratio of amortization to License Fees is used to forecast future year expenses.							

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 4. License Fees  
 Workpaper: 1FS001.004 - License Fees

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2019	FOF-Ongoing	0	0	1	1	0.0	1-Sided Adj	SOLSON20170719121316800
<b>Explanation:</b>		FOF 250: Incremental vehicles License cost						
2019	Other	0	0	170	170	0.0	1-Sided Adj	SOLSON20170627112637300
<b>Explanation:</b>		Additional legislated annual registration fees for transportation improvements per California Senate Bill No. 1, approved on April 28, 2017.						
<b>2019 Total</b>		<b>0</b>	<b>0</b>	<b>2,445</b>	<b>2,445</b>	<b>0.0</b>		

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 4. License Fees  
Workpaper: 1FS001.004 - License Fees

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	946	1,039	1,218	1,147	1,189
NSE	0	0	0	0	0
<b>Total</b>	<b>946</b>	<b>1,039</b>	<b>1,218</b>	<b>1,147</b>	<b>1,189</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	946	1,039	1,218	1,147	1,189
NSE	0	0	0	0	0
<b>Total</b>	<b>946</b>	<b>1,039</b>	<b>1,218</b>	<b>1,147</b>	<b>1,189</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2016\$</b>					
Labor	0	0	0	0	0
Non-Labor	26	14	2	3	0
NSE	0	0	0	0	0
<b>Total</b>	<b>26</b>	<b>14</b>	<b>2</b>	<b>3</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	0	0	0	0	0
Non-Labor	972	1,054	1,220	1,150	1,189
NSE	0	0	0	0	0
<b>Total</b>	<b>972</b>	<b>1,054</b>	<b>1,220</b>	<b>1,150</b>	<b>1,189</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 4. License Fees  
 Workpaper: 1FS001.004 - License Fees

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1FS001.004**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

**SDG&E-21-SMFS-CLH-1FS001.004 Licensing**

	<b>5-Year Total</b>
Amortization*	\$ 45,447,075
License & Fees*	\$ 5,593,831
5-Year Average Licensing Fees as a % of Amortization	12.3%

<b>Licensing Calculation:</b>	<b>Year</b>			<b>Total</b>
	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Total Amortization**	\$ 12,149,223	\$ 15,804,284	\$ 18,479,967	\$ 46,433,474
License Fee Percentage	12.3%	12.3%	12.3%	12.3%

Licensing & Fees	\$ 1,495,381	\$ 1,945,263	\$ 2,274,598	\$ 5,715,242
Additional Legislated Fees***	\$ -	\$ 158,288	\$ 170,100	\$ 328,388
<b>TOTAL LICENSE &amp; FEES =</b>	<b>\$ 1,495,381</b>	<b>\$ 2,103,551</b>	<b>\$ 2,444,698</b>	<b>\$ 6,043,630</b>

\*Source: Company SAP Accounting System

\*\*Less Amortization for auctioned vehicles

\*\*\*CA Senate Bill No. 1: Additional licensing fees between \$25 - \$175. Calculations use \$75 multiplied by the average number of vehicles expected in the fleet for each forecast year.

Fees are subject to law changes. *California Vehicle Code (CVC), California Harbors & Navigation Code (CH & NC), California Civil Code (CCC), California Government Code (CGC), California Health & Safety Code (CH & SC), California Code of Civil Procedures, and California Revenue & Taxation Code (CR & TC)* sections (§) are noted for reference.

Fees are due upon original registration/renewal based on:

Vehicle type (auto, motorcycle, etc.).

Purchase price or declared value.

Dates (date purchased, date vehicle entered California, etc.).

Owner's residence county/city or business address, if business.

Unladen or declared gross vehicle weight (GVW)/number of axles.

Special license plates.

Unpaid parking violation/toll evasion bail.

The registration fee (\$46), California Highway Patrol (CHP) fee (\$23), vehicle license fee (VLF), and county/district fees are due for most vehicles registered for on-highway use. Registration and CHP fees are used by the Department of Motor Vehicles (DMV) and CHP to offset costs. Commercial Vehicle Registration Act (CVRA) and/or weight fees may be due for commercial vehicles.<sup>1</sup>

<sup>1</sup>[https://www.dmv.ca.gov/portal/dmv/detail/pubs/brochures/fast\\_facts/ffvr34](https://www.dmv.ca.gov/portal/dmv/detail/pubs/brochures/fast_facts/ffvr34)



**Beginning of Workpaper**  
**1FS001.006 - Sales Tax**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 5. Sales Tax  
 Workpaper: 1FS001.006 - Sales Tax

**Activity Description:**

This activity consists of payment of use tax.

**Forecast Explanations:**

**Labor - Zero-Based**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - Zero-Based**

See NSE explanation for non-labor forecast method explanation.

**NSE - Zero-Based**

SDG&E has elected to pay monthly use tax rather than pay a sales tax upfront pursuant to California Sales and Use Tax Regulations 1661(b)(1) and 1660(c)(1) commencing with leases beginning in the later part of 2016. Accordingly, no CA sales would be paid upon equipment acquisition, instead a monthly use tax would be treated as Other Payments to be included in monthly lease payments. Use tax is calculated on the fair rental value for all periods during which the equipment is leased. Details are included in the supplemental documentation.

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		0	0	0	0	36	0	0	0	
NSE		0	0	0	0	0	351	746	1,098	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>	<b>351</b>	<b>746</b>	<b>1,098</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 5. Sales Tax  
Workpaper: 1FS001.006 - Sales Tax

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	351	746	1,098	351	746	1,098
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>351</b>	<b>746</b>	<b>1,098</b>	<b>351</b>	<b>746</b>	<b>1,098</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	351	351	0.0	1-Sided Adj	SOLSON20161128140712343	
<b>Explanation:</b>		Cash Flow Sales tax forecast is based on monthly amortization and interest multiplied by the current use tax rate.							
<b>2017 Total</b>		<b>0</b>	<b>0</b>	<b>351</b>	<b>351</b>	<b>0.0</b>			
2018	Other	0	0	745	745	0.0	1-Sided Adj	SOLSON20161128140740107	
<b>Explanation:</b>		Cash Flow Sales tax forecast is based on monthly amortization and interest multiplied by the current use tax rate.							
2018	FOF-Ongoing	0	0	1	1	0.0	1-Sided Adj	SOLSON20170719121658160	
<b>Explanation:</b>		FOF 250; Cash Flow sales tax forecast for 2 incremental vehicles is based on monthly amortization and interest multiplied by the current use tax rate.							
<b>2018 Total</b>		<b>0</b>	<b>0</b>	<b>746</b>	<b>746</b>	<b>0.0</b>			
2019	Other	0	0	1,097	1,097	0.0	1-Sided Adj	SOLSON20161128140824017	
<b>Explanation:</b>		Cash Flow Sales tax forecast is based on monthly amortization and interest multiplied by the current use tax rate.							
2019	FOF-Ongoing	0	0	1	1	0.0	1-Sided Adj	SOLSON20170719121803243	
<b>Explanation:</b>		FOF 250; Cash Flow sales tax forecast for 2 incremental vehicles is based on monthly amortization and interest multiplied by the current use tax rate.							
<b>2019 Total</b>		<b>0</b>	<b>0</b>	<b>1,098</b>	<b>1,098</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

SDG&E/FLEET SVCS./Exh No:SDG&E-21-WP/Witness: C. Herrera

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 5. Sales Tax  
Workpaper: 1FS001.006 - Sales Tax

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	36
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	36
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2016\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	36
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 5. Sales Tax  
 Workpaper: 1FS001.006 - Sales Tax

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1FS001.006**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

**SDG&E-21-SMFS-CLH-1FS001.006 Sales Tax**

<b>Sales Tax Calculation:</b>	<b>Year</b>			<b>Total</b>
	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Total Amortization*	\$ 3,914,722	\$ 8,068,095	\$ 11,525,135	\$ 23,507,952
Total Interest*	\$ 620,642	\$ 1,562,730	\$ 2,646,465	\$ 4,829,837
Taxable Amount	\$ 4,535,364	\$ 9,630,825	\$ 14,171,600	\$ 28,337,789
Tax Rate	7.75%	7.75%	7.75%	7.75%
<b>TOTAL SALES TAX =</b>	<b>\$351,491</b>	<b>\$746,389</b>	<b>\$1,098,299</b>	<b>\$ 2,196,179</b>

\*Only includes lease schedules with use tax election paid to Lessor in lieu of upfront sales tax payment primarily for new acquisitions.

**Tax Application Regulation 1661:**

Tax applies to fair rental value for all periods during which the mobile transportation equipment is leased even though the lessees may not make the required rental payments. The lessor must pay tax at the rate in effect at the time the equipment is first leased. The tax rate will remain the same for all periods during which the equipment is leased, including the periods during the first lease of the equipment and all periods during any subsequent leases of the equipment.<sup>1</sup>

<sup>1</sup><http://www.boe.ca.gov/lawguides/business/current/btlg/voll/sutr/1661.html>

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: B. Maintenance Operations  
Workpaper: VARIOUS

**Summary for Category: B. Maintenance Operations**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	6,112	6,620	6,620	6,620
Non-Labor	9,635	11,674	12,084	12,182
NSE	0	0	0	0
<b>Total</b>	<b>15,747</b>	<b>18,294</b>	<b>18,704</b>	<b>18,802</b>
FTE	73.5	78.5	78.5	78.5

**Workpapers belonging to this Category:**

**1FS002.000 Maintenance Operations**

Labor	6,112	6,620	6,620	6,620
Non-Labor	4,887	5,340	5,397	5,442
NSE	0	0	0	0
<b>Total</b>	<b>10,999</b>	<b>11,960</b>	<b>12,017</b>	<b>12,062</b>
FTE	73.5	78.5	78.5	78.5

**1FS002.001 Automotive Fuels**

Labor	0	0	0	0
Non-Labor	4,748	6,334	6,687	6,740
NSE	0	0	0	0
<b>Total</b>	<b>4,748</b>	<b>6,334</b>	<b>6,687</b>	<b>6,740</b>
FTE	0.0	0.0	0.0	0.0

*Note: Totals may include rounding differences.*



**Beginning of Workpaper**  
**1FS002.000 - Maintenance Operations**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 1. Maintenance Operations  
 Workpaper: 1FS002.000 - Maintenance Operations

**Activity Description:**

This activity consists of the maintenance and repair costs associated with a fleet of more than 2,100 vehicles and power-operated equipment, including technician labor, replacement parts, and contracted repair services. In addition to operating a fleet that is properly maintained and safe, this activity also includes maintaining compliance with all federal, state, and local environmental, safety and emission regulations.

**Forecast Explanations:**

**Labor - 5-YR Average**

The 5-YR average most accurately reflects the most recent changes in staffing levels. Newer vehicles require a higher level of technical training for our technicians as well as additional expertise to maintain compliance with emission reduction targets and operational safety. This activity includes additional technician training.

**Non-Labor - 5-YR Average**

The 5-YR average most accurately reflects the fleet composition and associated costs as it considers the recent economic trends, and regulatory requirements such as California Air Resources Board (CARB), Airborne Toxic Control Measures (ATCM) requirements and California Basic Inspection of Terminals (BIT). Costs in this area are prone to fluctuations because of the volatility in commodity prices that directly affect parts and material costs used in the maintenance of fleet vehicles such as tires, vehicle parts, and lubricants. SDG&E cannot predict the changes in commodity prices and must therefore rely on averaging to arrive at a reasonable cost estimate. This activity also includes maintenance costs associated with incremental vehicles required by various operating groups.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		6,744	6,993	6,318	6,194	6,112	6,620	6,620	6,620	
Non-Labor		5,866	5,466	4,912	4,648	4,887	5,339	5,396	5,441	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>12,609</b>	<b>12,459</b>	<b>11,230</b>	<b>10,842</b>	<b>10,999</b>	<b>11,959</b>	<b>12,016</b>	<b>12,061</b>	
FTE		79.4	82.6	76.7	71.7	73.5	78.6	78.6	78.6	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: B. Maintenance Operations  
Category-Sub: 1. Maintenance Operations  
Workpaper: 1FS002.000 - Maintenance Operations

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	6,472	6,472	6,472	148	148	148	6,620	6,620	6,620
Non-Labor	5-YR Average	5,156	5,156	5,156	184	241	286	5,340	5,397	5,442
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>11,628</b>	<b>11,628</b>	<b>11,628</b>	<b>332</b>	<b>389</b>	<b>434</b>	<b>11,960</b>	<b>12,017</b>	<b>12,062</b>
FTE	5-YR Average	76.8	76.8	76.8	1.7	1.7	1.7	78.5	78.5	78.5

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	148	0	0	148	1.7	1-Sided Adj	SOLSON20170310185439737	
<b>Explanation:</b>		Backfilling Fleet Service Technicians							
2017	Other	0	156	0	156	0.0	1-Sided Adj	SOLSON20170310184219330	
<b>Explanation:</b>		Incremental Fleet technician training on safety, Alternative Fuel Vehicle technology, and Basic Inspection of Terminals compliance.							
2017	Other	0	26	0	26	0.0	1-Sided Adj	SOLSON20161205173425793	
<b>Explanation:</b>		Incremental Non-Labor maintenance costs associated with 22 additional incremental vehicles required by various operating groups.							
2017	FOF-Ongoing	0	2	0	2	0.0	1-Sided Adj	SOLSON20170719122155233	
<b>Explanation:</b>		FOF 250; Non-Labor maintenance costs associated with 2 additional incremental vehicles							
<b>2017 Total</b>		<b>148</b>	<b>184</b>	<b>0</b>	<b>332</b>	<b>1.7</b>			
2018	Other	148	0	0	148	1.7	1-Sided Adj	SOLSON20170310185526030	
<b>Explanation:</b>		Backfilling Fleet Service Technicians							
2018	Other	0	156	0	156	0.0	1-Sided Adj	SOLSON20170310184435163	
<b>Explanation:</b>		Incremental Fleet technician training on safety, Alternative Fuel Vehicle technology, and Basic Inspection of Terminals compliance.							
2018	Other	0	80	0	80	0.0	1-Sided Adj	SOLSON20161205173514003	
<b>Explanation:</b>		Incremental Non-Labor maintenance costs associated with 22 additional incremental vehicles required by various operating groups.							

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 1. Maintenance Operations  
 Workpaper: 1FS002.000 - Maintenance Operations

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2018	FOF-Ongoing	0	5	0	5	0.0	1-Sided Adj	SOLSON20170719122455860
<b>Explanation:</b>		FOF 250; Non-Labor maintenance costs associated with 2 additional incremental vehicles						
<b>2018 Total</b>		<b>148</b>	<b>241</b>	<b>0</b>	<b>389</b>	<b>1.7</b>		
2019	Other	148	0	0	148	1.7	1-Sided Adj	SOLSON20170310185633763
<b>Explanation:</b>		Backfilling Fleet Service Technicians						
2019	Other	0	156	0	156	0.0	1-Sided Adj	SOLSON20170310184532023
<b>Explanation:</b>		Incremental Fleet technician training on safety, Alternative Fuel Vehicle technology, and Basic Inspection of Terminals compliance.						
2019	Other	0	125	0	125	0.0	1-Sided Adj	SOLSON20161205173555933
<b>Explanation:</b>		Incremental Non-Labor maintenance costs associated with 12 additional incremental vehicles required by various operating groups.						
2019	FOF-Ongoing	0	5	0	5	0.0	1-Sided Adj	SOLSON20170719122657310
<b>Explanation:</b>		FOF 250; Non-Labor maintenance costs associated with 2 additional incremental vehicles						
<b>2019 Total</b>		<b>148</b>	<b>286</b>	<b>0</b>	<b>434</b>	<b>1.7</b>		

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: B. Maintenance Operations  
Category-Sub: 1. Maintenance Operations  
Workpaper: 1FS002.000 - Maintenance Operations

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	5,391	5,644	5,203	5,144	5,339
Non-Labor	5,709	5,391	4,904	4,638	4,887
NSE	0	0	0	0	0
<b>Total</b>	<b>11,100</b>	<b>11,035</b>	<b>10,107</b>	<b>9,782</b>	<b>10,226</b>
FTE	68.5	70.4	65.1	60.0	63.3
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	97	-97
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97</b>	<b>-97</b>
FTE	0.0	0.0	0.0	1.1	-1.1
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	5,391	5,644	5,203	5,241	5,242
Non-Labor	5,709	5,391	4,904	4,638	4,887
NSE	0	0	0	0	0
<b>Total</b>	<b>11,100</b>	<b>11,035</b>	<b>10,107</b>	<b>9,879</b>	<b>10,129</b>
FTE	68.5	70.4	65.1	61.1	62.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	781	895	831	809	870
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>781</b>	<b>895</b>	<b>831</b>	<b>809</b>	<b>870</b>
FTE	11.0	12.3	11.7	10.7	11.3
<b>Escalation to 2016\$</b>					
Labor	572	454	284	144	0
Non-Labor	156	75	8	10	0
NSE	0	0	0	0	0
<b>Total</b>	<b>728</b>	<b>529</b>	<b>292</b>	<b>154</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	6,744	6,993	6,318	6,194	6,112
Non-Labor	5,866	5,466	4,912	4,648	4,887
NSE	0	0	0	0	0
<b>Total</b>	<b>12,609</b>	<b>12,459</b>	<b>11,230</b>	<b>10,842</b>	<b>10,999</b>
FTE	79.5	82.7	76.8	71.8	73.5

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 1. Maintenance Operations  
 Workpaper: 1FS002.000 - Maintenance Operations

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	97	-97
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97</b>	<b>-97</b>
FTE	0.0	0.0	0.0	1.1	-1.1

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
<b>2012 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2013 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2014 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
2015	Other	97	0	0	1.1	1-Sided Adj	SOLSON20161118155950040
<b>2015 Total</b>		<b>97</b>	<b>0</b>	<b>0</b>	<b>1.1</b>		
2016	Other	-97	0	0	-1.1	1-Sided Adj	SOLSON20161118161053590
<b>2016 Total</b>		<b>-97</b>	<b>0</b>	<b>0</b>	<b>-1.1</b>		

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1FS002.001 - Automotive Fuels**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 2. Automotive Fuels  
 Workpaper: 1FS002.001 - Automotive Fuels

**Activity Description:**

This activity consists of the purchasing of automotive fuels for a fleet of over 2,100 motorized vehicles and power-operated equipment, including bulk fuel purchased for dispensing from underground storage tanks, mobile fuel tankers, and a limited number of commercial credit cards.

**Forecast Explanations:**

**Labor - 5-YR Average**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - 5-YR Average**

Using a 5-YR historical average is reasonable as it is a recent reflection of usage and price. Costs in this area are prone to fluctuations because of the volatility of fuel prices due to political, social, and economic concerns. Such volatility makes predicting the cost of fuel over an extended historical time difficult. As a result, SDG&E must rely on averaging to arrive at a reasonable estimate. This activity also includes fuel costs associated with incremental vehicles required by various operating groups as well as impacts of rising fuel taxes approved by CA State Senate Bill No. 1.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		7,490	6,786	6,442	5,772	4,748	6,334	6,687	6,740	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>7,490</b>	<b>6,786</b>	<b>6,442</b>	<b>5,772</b>	<b>4,748</b>	<b>6,334</b>	<b>6,687</b>	<b>6,740</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 2. Automotive Fuels  
 Workpaper: 1FS002.001 - Automotive Fuels

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	6,247	6,247	6,247	87	440	493	6,334	6,687	6,740
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>6,247</b>	<b>6,247</b>	<b>6,247</b>	<b>87</b>	<b>440</b>	<b>493</b>	<b>6,334</b>	<b>6,687</b>	<b>6,740</b>
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	27	0	27	0.0	1-Sided Adj	SOLSON20170307090619743	
<b>Explanation:</b>		Incremental fuel costs associated with 22 additional incremental vehicles required by various operating groups.							
2017	FOF-Ongoing	0	2	0	2	0.0	1-Sided Adj	SOLSON20170719122936237	
<b>Explanation:</b>		FOF 250; Incremental fuel costs associated with 2 additional incremental vehicles.							
2017	Other	0	58	0	58	0.0	1-Sided Adj	SOLSON20170512112947397	
<b>Explanation:</b>		New fuel tax impacts approved by Senate Bill No. 1 (SB1) in effect beginning November 1, 2017. Incremental \$0.12 per gallon excise tax on unleaded fuel, incremental \$0.20 per gallon excise tax on diesel fuel, incremental 4% sales tax on diesel fuel.							
<b>2017 Total</b>		<b>0</b>	<b>87</b>	<b>0</b>	<b>87</b>	<b>0.0</b>			
2018	Other	0	86	0	86	0.0	1-Sided Adj	SOLSON20170307090729723	
<b>Explanation:</b>		Incremental fuel costs associated with 22 additional incremental vehicles required by various operating groups.							
2018	FOF-Ongoing	0	5	0	5	0.0	1-Sided Adj	SOLSON20170719123048237	
<b>Explanation:</b>		FOF 250; Incremental fuel costs associated with 2 additional incremental vehicles.							
2018	Other	0	349	0	349	0.0	1-Sided Adj	SOLSON20170512113330110	
<b>Explanation:</b>		New fuel tax impacts approved by Senate Bill No. 1 (SB1) in effect beginning November 1, 2017. Incremental \$0.12 per gallon excise tax on unleaded fuel, incremental \$0.20 per gallon excise tax on diesel fuel, incremental 4% sales tax on diesel fuel.							

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 2. Automotive Fuels  
 Workpaper: 1FS002.001 - Automotive Fuels

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
<b>2018 Total</b>		<b>0</b>	<b>440</b>	<b>0</b>	<b>440</b>	<b>0.0</b>		
2019 Other		0	139	0	139	0.0	1-Sided Adj	SOLSON20170307090848543
<b>Explanation:</b>	Incremental fuel costs associated with 12 additional incremental vehicles required by various operating groups.							
2019 FOF-Ongoing		0	5	0	5	0.0	1-Sided Adj	SOLSON20170719123214730
<b>Explanation:</b>	FOF 250; Incremental fuel costs associated with 2 additional incremental vehicles.							
2019 Other		0	349	0	349	0.0	1-Sided Adj	SOLSON20170512113506253
<b>Explanation:</b>	New fuel tax impacts approved by Senate Bill No. 1 (SB1) in effect beginning November 1, 2017. Incremental \$0.12 per gallon excise tax on unleaded fuel, incremental \$0.20 per gallon excise tax on diesel fuel, incremental 4% sales tax on diesel fuel.							
<b>2019 Total</b>		<b>0</b>	<b>493</b>	<b>0</b>	<b>493</b>	<b>0.0</b>		

Note: Totals may include rounding differences.

SDG&E/FLEET SVCS./Exh No:SDG&E-21-WP/Witness: C. Herrera

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: B. Maintenance Operations  
Category-Sub: 2. Automotive Fuels  
Workpaper: 1FS002.001 - Automotive Fuels

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	7,290	6,693	6,431	5,759	4,748
NSE	0	0	0	0	0
<b>Total</b>	<b>7,290</b>	<b>6,693</b>	<b>6,431</b>	<b>5,759</b>	<b>4,748</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	7,290	6,693	6,431	5,759	4,748
NSE	0	0	0	0	0
<b>Total</b>	<b>7,290</b>	<b>6,693</b>	<b>6,431</b>	<b>5,759</b>	<b>4,748</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2016\$</b>					
Labor	0	0	0	0	0
Non-Labor	200	93	11	13	0
NSE	0	0	0	0	0
<b>Total</b>	<b>200</b>	<b>93</b>	<b>11</b>	<b>13</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	0	0	0	0	0
Non-Labor	7,490	6,786	6,442	5,772	4,748
NSE	0	0	0	0	0
<b>Total</b>	<b>7,490</b>	<b>6,786</b>	<b>6,442</b>	<b>5,772</b>	<b>4,748</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 2. Automotive Fuels  
 Workpaper: 1FS002.001 - Automotive Fuels

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: C. Fleet Management  
Workpaper: VARIOUS

**Summary for Category: C. Fleet Management**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	839	693	693	693
Non-Labor	-115	-128	-145	-145
NSE	0	0	0	0
<b>Total</b>	<b>724</b>	<b>565</b>	<b>548</b>	<b>548</b>
FTE	9.3	7.5	7.5	7.5

**Workpapers belonging to this Category:**

**1FS005.000 Maintenance Management**

Labor	839	693	693	693
Non-Labor	89	71	71	71
NSE	0	0	0	0
<b>Total</b>	<b>928</b>	<b>764</b>	<b>764</b>	<b>764</b>
FTE	9.3	7.5	7.5	7.5

**1FS006.000 Director**

Labor	0	0	0	0
Non-Labor	-204	-199	-216	-216
NSE	0	0	0	0
<b>Total</b>	<b>-204</b>	<b>-199</b>	<b>-216</b>	<b>-216</b>
FTE	0.0	0.0	0.0	0.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1FS005.000 - Maintenance Management**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Maintenance Management  
 Workpaper: 1FS005.000 - Maintenance Management

**Activity Description:**

This activity consists of the maintenance manager, garage supervisors, and other support functions necessary for the safe and efficient operations of maintenance garages that are disbursed throughout the SDG&E service area.

**Forecast Explanations:**

**Labor - 5-YR Average**

The 5-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past years. In addition, this methodology accurately reflects the current and forecasted staffing levels and rates. This activity also includes costs associated with backfilling one maintenance supervisor and one incremental maintenance advisor to provide additional relevant data analysis that ultimately improve business decisions.

**Non-Labor - 5-YR Average**

The 5-year historical average is most appropriate because recorded costs for this activity have fluctuated in past years. This methodology accurately reflects the current operations and economic conditions for costs.

**NSE - 5-YR Average**

N/A

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		463	590	527	673	839	694	694	694	
Non-Labor		71	81	65	97	89	71	71	71	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>534</b>	<b>671</b>	<b>592</b>	<b>770</b>	<b>927</b>	<b>765</b>	<b>765</b>	<b>765</b>	
FTE		5.0	6.3	5.3	7.0	9.2	7.5	7.5	7.5	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Maintenance Management  
 Workpaper: 1FS005.000 - Maintenance Management

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	618	618	618	75	75	75	693	693	693
Non-Labor	5-YR Average	81	81	81	-10	-10	-10	71	71	71
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>699</b>	<b>699</b>	<b>699</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>764</b>	<b>764</b>	<b>764</b>
FTE	5-YR Average	6.6	6.6	6.6	0.9	0.9	0.9	7.5	7.5	7.5

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	168	0	0	168	1.8	1-Sided Adj	SOLSON20161129100147680	
<b>Explanation:</b>		Fleet Management staff: backfill 1 maintenance supervisor and 1 incremental maintenance advisor.							
2017	Other	-93	0	0	-93	-0.9	1-Sided Adj	SOLSON20170310230306227	
<b>Explanation:</b>		Transfer Continuous Improvement function to shared cost center							
2017	Other	0	-10	0	-10	0.0	1-Sided Adj	SOLSON20170310230337960	
<b>Explanation:</b>		Transfer Continuous Improvement function to shared cost center							
<b>2017 Total</b>		<b>75</b>	<b>-10</b>	<b>0</b>	<b>65</b>	<b>0.9</b>			
2018	Other	168	0	0	168	1.8	1-Sided Adj	SOLSON20161129100236197	
<b>Explanation:</b>		Fleet Management staff: backfill 1 maintenance supervisor and 1 incremental maintenance advisor.							
2018	Other	-93	0	0	-93	-0.9	1-Sided Adj	SOLSON20170310230408947	
<b>Explanation:</b>		Transfer Continuous Improvement function to shared cost center							
2018	Other	0	-10	0	-10	0.0	1-Sided Adj	SOLSON20170310230436150	
<b>Explanation:</b>		Transfer Continuous Improvement function to shared cost center							
<b>2018 Total</b>		<b>75</b>	<b>-10</b>	<b>0</b>	<b>65</b>	<b>0.9</b>			
2019	Other	168	0	0	168	1.8	1-Sided Adj	SOLSON20161129100345477	
<b>Explanation:</b>		Fleet Management staff: backfill 1 maintenance supervisor and 1 incremental maintenance advisor.							

Note: Totals may include rounding differences.



San Diego Gas & Electric Company  
 2019 GRC - APP  
 Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Maintenance Management  
 Workpaper: 1FS005.000 - Maintenance Management

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
2019	Other	-93	0	0	-93	-0.9	1-Sided Adj	SOLSON20170310230530553
<b>Explanation:</b>		Transfer Continuous Improvement function to shared cost center						
2019	Other	0	-10	0	-10	0.0	1-Sided Adj	SOLSON20170310230555163
<b>Explanation:</b>		Transfer Continuous Improvement function to shared cost center						
<b>2019 Total</b>		<b>75</b>	<b>-10</b>	<b>0</b>	<b>65</b>	<b>0.9</b>		

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: C. Fleet Management  
Category-Sub: 1. Maintenance Management  
Workpaper: 1FS005.000 - Maintenance Management

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	370	476	434	569	719
Non-Labor	69	80	65	97	89
NSE	0	0	0	0	0
<b>Total</b>	<b>439</b>	<b>556</b>	<b>499</b>	<b>666</b>	<b>808</b>
FTE	4.3	5.4	4.5	6.0	7.9
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	370	476	434	569	719
Non-Labor	69	80	65	97	89
NSE	0	0	0	0	0
<b>Total</b>	<b>439</b>	<b>556</b>	<b>499</b>	<b>666</b>	<b>808</b>
FTE	4.3	5.4	4.5	6.0	7.9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	54	76	69	88	119
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>54</b>	<b>76</b>	<b>69</b>	<b>88</b>	<b>119</b>
FTE	0.7	0.9	0.8	1.0	1.4
<b>Escalation to 2016\$</b>					
Labor	39	38	24	16	0
Non-Labor	2	1	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>41</b>	<b>39</b>	<b>24</b>	<b>16</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	463	590	527	673	839
Non-Labor	71	81	65	97	89
NSE	0	0	0	0	0
<b>Total</b>	<b>534</b>	<b>671</b>	<b>592</b>	<b>770</b>	<b>927</b>
FTE	5.0	6.3	5.3	7.0	9.3

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
 2019 GRC - APP  
 Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Maintenance Management  
 Workpaper: 1FS005.000 - Maintenance Management

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1FS006.000 - Director**

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Maintenance Management  
 Workpaper: 1FS006.000 - Director

**Activity Description:**

This activity consists of the Fleet Services Director who provides leadership guidance and overall support for all of Fleet Services. This cost center also collects employee commutation fees to help offset incremental fleet costs for take-home vehicles.

**Forecast Explanations:**

**Labor - 3-YR Average**

N/A

**Non-Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years and appropriately reflect organizational changes. In addition, this methodology accurately reflects the current operations with one director for both SDG&E Fleet Services and SCG Fleet Services and economic conditions for costs. This activity also includes additional commutation fees related to Fueling our Future idea# 1960.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		150	146	0	0	0	0	0	0	
Non-Labor		-180	-181	-166	-175	-204	-199	-216	-216	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>-29</b>	<b>-35</b>	<b>-166</b>	<b>-175</b>	<b>-204</b>	<b>-199</b>	<b>-216</b>	<b>-216</b>	
FTE		1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: C. Fleet Management  
Category-Sub: 1. Maintenance Management  
Workpaper: 1FS006.000 - Director

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	3-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	3-YR Average	-182	-182	-182	-17	-34	-34	-199	-216	-216
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>-182</b>	<b>-182</b>	<b>-182</b>	<b>-17</b>	<b>-34</b>	<b>-34</b>	<b>-199</b>	<b>-216</b>	<b>-216</b>
FTE	3-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	FOF-Ongoing	0	-17	0	-17	0.0	1-Sided Adj	SOLSON20170303141810193	
<b>Explanation:</b>		Fueling our Future Idea #1960: Increase commutation fee for take-home vehicles to offset maintenance and fuel costs.							
<b>2017 Total</b>		<b>0</b>	<b>-17</b>	<b>0</b>	<b>-17</b>	<b>0.0</b>			
2018	FOF-Ongoing	0	-34	0	-34	0.0	1-Sided Adj	SOLSON20170303141935070	
<b>Explanation:</b>		Fueling our Future Idea #1960: Increase commutation fee for take-home vehicles to offset maintenance and fuel costs.							
<b>2018 Total</b>		<b>0</b>	<b>-34</b>	<b>0</b>	<b>-34</b>	<b>0.0</b>			
2019	FOF-Ongoing	0	-34	0	-34	0.0	1-Sided Adj	SOLSON20170303142042100	
<b>Explanation:</b>		Fueling our Future Idea #1960: Increase commutation fee for take-home vehicles to offset maintenance and fuel costs.							
<b>2019 Total</b>		<b>0</b>	<b>-34</b>	<b>0</b>	<b>-34</b>	<b>0.0</b>			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: C. Fleet Management  
Category-Sub: 1. Maintenance Management  
Workpaper: 1FS006.000 - Director

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	120	118	-22	0	0
Non-Labor	-223	-178	-165	-184	-212
NSE	0	0	0	0	0
<b>Total</b>	<b>-103</b>	<b>-60</b>	<b>-186</b>	<b>-184</b>	<b>-212</b>
FTE	0.9	0.9	-0.2	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	22	0	0
Non-Labor	48	0	-1	9	8
NSE	0	0	0	0	0
<b>Total</b>	<b>48</b>	<b>0</b>	<b>21</b>	<b>9</b>	<b>8</b>
FTE	0.0	0.0	0.2	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	120	118	0	0	0
Non-Labor	-175	-178	-166	-175	-204
NSE	0	0	0	0	0
<b>Total</b>	<b>-55</b>	<b>-60</b>	<b>-166</b>	<b>-175</b>	<b>-204</b>
FTE	0.9	0.9	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	17	19	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>17</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.1	0.1	0.0	0.0	0.0
<b>Escalation to 2016\$</b>					
Labor	13	9	0	0	0
Non-Labor	-5	-2	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>8</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	150	146	0	0	0
Non-Labor	-180	-181	-166	-175	-204
NSE	0	0	0	0	0
<b>Total</b>	<b>-29</b>	<b>-35</b>	<b>-166</b>	<b>-175</b>	<b>-204</b>
FTE	1.0	1.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: C. Fleet Management  
Category-Sub: 1. Maintenance Management  
Workpaper: 1FS006.000 - Director

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	22	0	0
Non-Labor	48	0	-0.725	9	8
NSE	0	0	0	0	0
<b>Total</b>	<b>48</b>	<b>0</b>	<b>21</b>	<b>9</b>	<b>8</b>
FTE	0.0	0.0	0.2	0.0	0.0

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	48	0	0.0	1-Sided Adj	SOLSON20170309190906273
<b>Explanation:</b>		Move from 2100-0188 due to organization change					
<b>2012 Total</b>		<b>0</b>	<b>48</b>	<b>0</b>	<b>0.0</b>		
<b>2013 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
2014	Other	22	0	0	0.2	1-Sided Adj	SOLSON20161130150809780
<b>Explanation:</b>		Adjust for over-accrual in 2100-3410 for payroll					
2014	Other	0	-1	0	0.0	1-Sided Adj	SOLSON20170309182620657
<b>Explanation:</b>		Move cost center 2100-0188 to Director due to organization change					
<b>2014 Total</b>		<b>22</b>	<b>-1</b>	<b>0</b>	<b>0.2</b>		
2015	Other	0	9	0	0.0	1-Sided Adj	SOLSON20170309182402853
<b>Explanation:</b>		Move from cost center 2100-0188 due to organization change					
<b>2015 Total</b>		<b>0</b>	<b>9</b>	<b>0</b>	<b>0.0</b>		
2016	Other	0	8	0	0.0	1-Sided Adj	SOLSON20170309182013087
<b>Explanation:</b>		From cost center 2100-0188. Move to Director cost center due to organization change					
<b>2016 Total</b>		<b>0</b>	<b>8</b>	<b>0</b>	<b>0.0</b>		

*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
 2019 GRC - APP  
 Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera

**Summary of Shared Services Workpapers:**

<b>Description</b>	<b>In 2016 \$ (000) Incurred Costs</b>			
	<b>Adjusted-Recorded</b>	<b>Adjusted-Forecast</b>		
	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
A. Shared Fleet Management	1,356	1,539	1,617	1,617
<b>Total</b>	<b>1,356</b>	<b>1,539</b>	<b>1,617</b>	<b>1,617</b>

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Shared Fleet Management  
Cost Center: VARIOUS

**Summary for Category: A. Shared Fleet Management**

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	904	1,243	1,321	1,321
Non-Labor	452	296	296	296
NSE	0	0	0	0
<b>Total</b>	<b>1,356</b>	<b>1,539</b>	<b>1,617</b>	<b>1,617</b>
FTE	9.6	13.7	14.6	14.6

**Cost Centers belonging to this Category:**

**2100-0203.000 SDGE FLEET ASSET**

Labor	630	768	768	768
Non-Labor	371	219	219	219
NSE	0	0	0	0
<b>Total</b>	<b>1,001</b>	<b>987</b>	<b>987</b>	<b>987</b>
FTE	6.6	8.4	8.4	8.4

**2100-3411.000 FLEET SYSTEMS SUPPORT**

Labor	181	245	323	323
Non-Labor	80	65	65	65
NSE	0	0	0	0
<b>Total</b>	<b>261</b>	<b>310</b>	<b>388</b>	<b>388</b>
FTE	2.0	2.7	3.6	3.6

**2100-3412.000 FLEET FINANCIAL SUPPORT**

Labor	93	137	137	137
Non-Labor	1	2	2	2
NSE	0	0	0	0
<b>Total</b>	<b>94</b>	<b>139</b>	<b>139</b>	<b>139</b>
FTE	1.0	1.7	1.7	1.7

**2100-3952.000 FLEET PROJECTS & PROGRAMS**

Labor	0	93	93	93
Non-Labor	0	10	10	10
NSE	0	0	0	0
<b>Total</b>	<b>0</b>	<b>103</b>	<b>103</b>	<b>103</b>
FTE	0.0	0.9	0.9	0.9

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-0203.000 - SDGE FLEET ASSET**

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-0203.000 - SDGE FLEET ASSET

**Activity Description:**

This activity consists of the acquisition, disposition, quality assurance inspection services, design specification, and replacement planning support of all vehicles and equipment.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects the current and forecasted staffing levels of the shared organization. This activity includes incremental labor for 1 fleet Asset team lead and 1 equipment designer to appropriately review, update, and write vehicle specifications that can be standardized across the Company.

**Non-Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects current operations and economic conditions for costs.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		632	629	669	466	630	768	768	768	
Non-Labor		136	80	32	253	371	218	218	218	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>769</b>	<b>709</b>	<b>701</b>	<b>719</b>	<b>1,001</b>	<b>986</b>	<b>986</b>	<b>986</b>	
FTE		7.2	7.1	7.7	5.4	6.6	8.4	8.4	8.4	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-0203.000 - SDGE FLEET ASSET

**Cost Center Allocations (Incurred Costs):**

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	12	2	0	14	0.0	5	5	0	10	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	618	369	0	987	6.6	763	213	0	976	8.4
<b>Total Incurred</b>	<b>630</b>	<b>371</b>	<b>0</b>	<b>1,001</b>	<b>6.6</b>	<b>768</b>	<b>218</b>	<b>0</b>	<b>986</b>	<b>8.4</b>
<b>% Allocation</b>										
Retained	65.31%	65.31%				59.34%	59.34%			
SEU	34.69%	34.69%				40.66%	40.66%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	5	5	0	10	0.0	5	5	0	10	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	763	213	0	976	8.4	763	213	0	976	8.4
<b>Total Incurred</b>	<b>768</b>	<b>218</b>	<b>0</b>	<b>986</b>	<b>8.4</b>	<b>768</b>	<b>218</b>	<b>0</b>	<b>986</b>	<b>8.4</b>
<b>% Allocation</b>										
Retained	59.34%	59.34%				59.34%	59.34%			
SEU	40.66%	40.66%				40.66%	40.66%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Shared Fleet Management  
Category-Sub: 1. Shared Fleet Management  
Cost Center: 2100-0203.000 - SDGE FLEET ASSET

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2016**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides dedicated support for vehicle acquisitions including replacement planning, specification design, acquisition planning, quality assurance inspection, and disposition services.

**Cost Center Allocation Percentage for 2017**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides dedicated support for vehicle acquisitions including replacement planning, specification design, acquisition planning, quality assurance inspection, and disposition services.

**Cost Center Allocation Percentage for 2018**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides dedicated support for vehicle acquisitions including replacement planning, specification design, acquisition planning, quality assurance inspection, and disposition services.

**Cost Center Allocation Percentage for 2019**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides dedicated support for vehicle acquisitions including replacement planning, specification design, acquisition planning, quality assurance inspection, and disposition services.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-0203.000 - SDGE FLEET ASSET

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	3-YR Average	588	588	588	180	180	180	768	768	768
Non-Labor	3-YR Average	219	219	219	0	0	0	219	219	219
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>807</b>	<b>807</b>	<b>807</b>	<b>180</b>	<b>180</b>	<b>180</b>	<b>987</b>	<b>987</b>	<b>987</b>
FTE	3-YR Average	6.6	6.6	6.6	1.8	1.8	1.8	8.4	8.4	8.4

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	106	0	0	106	0.9	1-Sided Adj	SOLSON20161202133412140	
<b>Explanation:</b>		Asset team lead added in May 2016 to coordinate replacement planning, design, and acquisition of vehicles.							
2017	Other	74	0	0	74	0.9	1-Sided Adj	SOLSON20161202141637023	
<b>Explanation:</b>		Equipment designer to appropriately review, update, and write vehicle specifications that can be standardized across the Company.							
<b>2017 Total</b>		<b>180</b>	<b>0</b>	<b>0</b>	<b>180</b>	<b>1.8</b>			
2018	Other	106	0	0	106	0.9	1-Sided Adj	SOLSON20161202133455190	
<b>Explanation:</b>		Asset team lead added in May 2016 to coordinate replacement planning, design, and acquisition of vehicles.							
2018	Other	74	0	0	74	0.9	1-Sided Adj	SOLSON20161202141706900	
<b>Explanation:</b>		Equipment designer to appropriately review, update, and write vehicle specifications that can be standardized across the Company.							
<b>2018 Total</b>		<b>180</b>	<b>0</b>	<b>0</b>	<b>180</b>	<b>1.8</b>			
2019	Other	106	0	0	106	0.9	1-Sided Adj	SOLSON20161202133536957	
<b>Explanation:</b>		Asset team lead added in May 2016 to coordinate replacement planning, design, and acquisition of vehicles.							
2019	Other	74	0	0	74	0.9	1-Sided Adj	SOLSON20161202141739620	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
 2019 GRC - APP  
 Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-0203.000 - SDGE FLEET ASSET

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj_Type</u>	<u>RefID</u>
<b>Explanation:</b>		Equipment designer to appropriately review, update, and write vehicle specifications that can be standardized across the Company.						
<b>2019 Total</b>		<b>180</b>	<b>0</b>	<b>0</b>	<b>180</b>	<b>1.8</b>		

*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Shared Fleet Management  
Category-Sub: 1. Shared Fleet Management  
Cost Center: 2100-0203.000 - SDGE FLEET ASSET

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	459	479	474	364	540
Non-Labor	75	76	31	327	293
NSE	0	0	0	0	0
<b>Total</b>	<b>534</b>	<b>555</b>	<b>506</b>	<b>691</b>	<b>834</b>
FTE	5.1	5.2	5.0	4.1	5.6
<b>Adjustments (Nominal \$) **</b>					
Labor	57	38	83	33	0
Non-Labor	53	0	0	-78	78
NSE	0	0	0	0	0
<b>Total</b>	<b>109</b>	<b>38</b>	<b>83</b>	<b>-45</b>	<b>78</b>
FTE	1.1	0.8	1.5	0.5	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	516	516	558	397	540
Non-Labor	127	76	31	249	371
NSE	0	0	0	0	0
<b>Total</b>	<b>643</b>	<b>592</b>	<b>589</b>	<b>646</b>	<b>912</b>
FTE	6.2	6.0	6.5	4.6	5.6
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	75	82	89	61	90
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>75</b>	<b>82</b>	<b>89</b>	<b>61</b>	<b>90</b>
FTE	1.0	1.1	1.2	0.8	1.0
<b>Escalation to 2016\$</b>					
Labor	42	31	22	8	0
Non-Labor	9	4	1	4	0
NSE	0	0	0	0	0
<b>Total</b>	<b>51</b>	<b>35</b>	<b>23</b>	<b>12</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	632	629	669	466	630
Non-Labor	136	80	32	253	371
NSE	0	0	0	0	0
<b>Total</b>	<b>769</b>	<b>709</b>	<b>701</b>	<b>719</b>	<b>1,001</b>
FTE	7.2	7.1	7.7	5.4	6.6

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-0203.000 - SDGE FLEET ASSET

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	57	38	83	33	0
Non-Labor	53	0	0	-78	78
NSE	0	0	0	0	0
<b>Total</b>	<b>109</b>	<b>38</b>	<b>83</b>	<b>-45</b>	<b>78</b>
FTE	1.1	0.8	1.5	0.5	0.0

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	1	0	0	0.0	1-Sided Adj	SOLSON20170206133738410
<b>Explanation:</b> Transfer from 2100-3673 to 2100-0203							
2012	Other	56	0	0	1.1	1-Sided Adj	SOLSON20170309193427193
<b>Explanation:</b> From cost center 2100-0188 due to organization change							
2012	Other	0	53	0	0.0	1-Sided Adj	SOLSON20170309193524240
<b>Explanation:</b> From cost center 2100-0188 due to organization change							
<b>2012 Total</b>		<b>57</b>	<b>53</b>	<b>0</b>	<b>1.1</b>		
2013	Other	38	0	0	0.8	1-Sided Adj	SOLSON20170309193622187
<b>Explanation:</b> From cost center 2100-0188 due to organization change							
<b>2013 Total</b>		<b>38</b>	<b>0</b>	<b>0</b>	<b>0.8</b>		
2014	Other	46	0	0	0.7	CCTR Transf From 2100-3412.000	SOLSON20161202094856753
<b>Explanation:</b> Organizational change in 2016. Restate historical for three year average to reflect current organization. Employee transferred from Finance to Asset Management.							
2014	Other	37	0	0	0.8	1-Sided Adj	SOLSON20161202115415813
<b>Explanation:</b> Adjust historical costs to reflect organization change in 2016. Employee transferred to 2100-0203 from 2100-0188							
<b>2014 Total</b>		<b>83</b>	<b>0</b>	<b>0</b>	<b>1.5</b>		

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-0203.000 - SDGE FLEET ASSET

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2015	Other	0	-78	0	0.0	1-Sided Adj	SOLSON20161130161355417
<b>Explanation:</b> Computer Equipment charged to 6213025 from Southland Technology that was capitalized.							
2015	Other	28	0	0	0.4	CCTR Transf From 2100-3412.000	SOLSON20161202094631557
<b>Explanation:</b> Organizational change in 2016. Restate history for three year average to reflect current organization. Employee transferred from Finance to Asset Management.							
2015	Other	5	0	0	0.1	1-Sided Adj	SOLSON20161202115635067
<b>Explanation:</b> Adjust historical to reflect organization change in 2015. Employee transferred to 2100-0203							
<b>2015 Total</b>		<b>33</b>	<b>-78</b>	<b>0</b>	<b>0.5</b>		
2016	Other	0	78	0	0.0	1-Sided Adj	SOLSON20161130161525760
<b>Explanation:</b> Computer equipment charged to 6213025 from Southland Technology that was capitalized and credited to O&M							
<b>2016 Total</b>		<b>0</b>	<b>78</b>	<b>0</b>	<b>0.0</b>		

Note: Totals may include rounding differences.

**Beginning of Workpaper**  
**2100-3411.000 - FLEET SYSTEMS SUPPORT**

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3411.000 - FLEET SYSTEMS SUPPORT

**Activity Description:**

This activity consists of the administrative and operational support for Fleet data systems including the Fleet management system, fuel management system and compliance services.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years and appropriately reflect organizational changes. In addition, this methodology accurately reflects the current and forecasted staffing levels and rates. This activity includes one incremental compliance inspector to coordinate and ensure compliance with newly revised CHP Basic Inspection of Terminals (BIT) and one incremental technology and fleet maintenance trainer.

**Non-Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects current operations and economic conditions for costs.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		86	176	195	125	181	245	323	323	
Non-Labor		2	1	48	66	80	65	65	65	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>88</b>	<b>177</b>	<b>243</b>	<b>191</b>	<b>261</b>	<b>310</b>	<b>388</b>	<b>388</b>	
FTE		0.9	1.9	2.0	1.3	2.0	2.7	3.6	3.6	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3411.000 - FLEET SYSTEMS SUPPORT

**Cost Center Allocations (Incurred Costs):**

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	3	0	3	0.0	1	1	0	2	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	181	77	0	258	2.0	244	64	0	308	2.7
<b>Total Incurred</b>	<b>181</b>	<b>80</b>	<b>0</b>	<b>261</b>	<b>2.0</b>	<b>245</b>	<b>65</b>	<b>0</b>	<b>310</b>	<b>2.7</b>
<b>% Allocation</b>										
Retained	80.00%	80.00%				60.00%	60.00%			
SEU	20.00%	20.00%				40.00%	40.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	1	0	2	0.0	1	1	0	2	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	322	64	0	386	3.6	322	64	0	386	3.6
<b>Total Incurred</b>	<b>323</b>	<b>65</b>	<b>0</b>	<b>388</b>	<b>3.6</b>	<b>323</b>	<b>65</b>	<b>0</b>	<b>388</b>	<b>3.6</b>
<b>% Allocation</b>										
Retained	57.50%	57.50%				57.50%	57.50%			
SEU	42.50%	42.50%				42.50%	42.50%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Shared Fleet Management  
Category-Sub: 1. Shared Fleet Management  
Cost Center: 2100-3411.000 - FLEET SYSTEMS SUPPORT

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2016**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides operational Fleet system support for Fleet data systems including E.J. Ward and Asset Works (m4) as well as quality assurance and compliance services.

**Cost Center Allocation Percentage for 2017**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides operational Fleet system support for Fleet data systems including E.J. Ward and Asset Works (m4) as well as quality assurance and compliance services.

**Cost Center Allocation Percentage for 2018**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides operational Fleet system support for Fleet data systems including E.J. Ward and Asset Works (m4) as well as quality assurance and compliance services.

**Cost Center Allocation Percentage for 2019**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides operational Fleet system support for Fleet data systems including E.J. Ward and Asset Works (m4) as well as quality assurance and compliance services.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3411.000 - FLEET SYSTEMS SUPPORT

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	3-YR Average	167	167	167	78	156	156	245	323	323
Non-Labor	3-YR Average	65	65	65	0	0	0	65	65	65
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>232</b>	<b>232</b>	<b>232</b>	<b>78</b>	<b>156</b>	<b>156</b>	<b>310</b>	<b>388</b>	<b>388</b>
FTE	3-YR Average	1.8	1.8	1.8	0.9	1.8	1.8	2.7	3.6	3.6

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	78	0	0	78	0.9	1-Sided Adj	SOLSON20161202151959097	
<b>Explanation:</b>		1 incremental compliance inspector to coordinate and ensure compliance with newly revised CHP Basic Inspection of Terminal (BIT) program and other state and federally mandated compliance.							
<b>2017 Total</b>		<b>78</b>	<b>0</b>	<b>0</b>	<b>78</b>	<b>0.9</b>			
2018	Other	78	0	0	78	0.9	1-Sided Adj	SOLSON20161202152031240	
<b>Explanation:</b>		1 incremental compliance inspector to coordinate and ensure compliance with CHP Basic Inspection of Terminal (BIT) and other state and federally mandated compliance.							
2018	Other	78	0	0	78	0.9	1-Sided Adj	SOLSON20170303125532900	
<b>Explanation:</b>		1 incremental maintenance trainer that supports AFV technology advancements and additional hydraulic training.							
<b>2018 Total</b>		<b>156</b>	<b>0</b>	<b>0</b>	<b>156</b>	<b>1.8</b>			
2019	Other	78	0	0	78	0.9	1-Sided Adj	SOLSON20161202152103083	
<b>Explanation:</b>		1 incremental compliance inspector to coordinate and ensure compliance with newly revised CHP Basic Inspection of Terminal (BIT) program and other state and federally mandated compliance.							
2019	Other	78	0	0	78	0.9	1-Sided Adj	SOLSON20170303125726493	
<b>Explanation:</b>		1 incremental maintenance trainer that supports AFV technology advancements and additional hydraulic training.							
<b>2019 Total</b>		<b>156</b>	<b>0</b>	<b>0</b>	<b>156</b>	<b>1.8</b>			

Note: Totals may include rounding differences.

SDG&E/FLEET SVCS./Exh No:SDG&E-21-WP/Witness: C. Herrera



San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3411.000 - FLEET SYSTEMS SUPPORT

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	70	145	162	106	155
Non-Labor	2	1	46	65	80
NSE	0	0	0	0	0
<b>Total</b>	<b>72</b>	<b>146</b>	<b>209</b>	<b>171</b>	<b>235</b>
FTE	0.8	1.6	1.7	1.1	1.7
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	70	145	162	106	155
Non-Labor	2	1	46	65	80
NSE	0	0	0	0	0
<b>Total</b>	<b>72</b>	<b>146</b>	<b>209</b>	<b>171</b>	<b>235</b>
FTE	0.8	1.6	1.7	1.1	1.7
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	10	23	26	16	26
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>10</b>	<b>23</b>	<b>26</b>	<b>16</b>	<b>26</b>
FTE	0.1	0.3	0.3	0.2	0.3
<b>Escalation to 2016\$</b>					
Labor	6	9	6	2	0
Non-Labor	0	0	2	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>6</b>	<b>9</b>	<b>8</b>	<b>3</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	86	176	195	125	181
Non-Labor	2	1	48	66	80
NSE	0	0	0	0	0
<b>Total</b>	<b>88</b>	<b>177</b>	<b>243</b>	<b>191</b>	<b>261</b>
FTE	0.9	1.9	2.0	1.3	2.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3411.000 - FLEET SYSTEMS SUPPORT

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-3412.000 - FLEET FINANCIAL SUPPORT**

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3412.000 - FLEET FINANCIAL SUPPORT

**Activity Description:**

This activity consists of administrative and operational support for financial transactions, KPI's, and metrics reporting as well as administrative support for vehicle rentals.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years and appropriately reflects organizational changes. In addition, this methodology accurately reflects the current and forecasted staffing levels.

**Non-Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects current operations and economic conditions for costs.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		84	315	173	146	93	137	137	137	
Non-Labor		20	14	1	4	1	2	2	2	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>104</b>	<b>329</b>	<b>175</b>	<b>150</b>	<b>93</b>	<b>139</b>	<b>139</b>	<b>139</b>	
FTE		0.9	4.1	2.2	1.8	1.0	1.7	1.7	1.7	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3412.000 - FLEET FINANCIAL SUPPORT

**Cost Center Allocations (Incurred Costs):**

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	1	0	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	93	1	0	94	1.0	136	2	0	138	1.7
<b>Total Incurred</b>	<b>93</b>	<b>1</b>	<b>0</b>	<b>94</b>	<b>1.0</b>	<b>137</b>	<b>2</b>	<b>0</b>	<b>139</b>	<b>1.7</b>
<b>% Allocation</b>										
Retained	95.00%	95.00%				95.00%	95.00%			
SEU	5.00%	5.00%				5.00%	5.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.0	1	0	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	136	2	0	138	1.7	136	2	0	138	1.7
<b>Total Incurred</b>	<b>137</b>	<b>2</b>	<b>0</b>	<b>139</b>	<b>1.7</b>	<b>137</b>	<b>2</b>	<b>0</b>	<b>139</b>	<b>1.7</b>
<b>% Allocation</b>										
Retained	95.00%	95.00%				95.00%	95.00%			
SEU	5.00%	5.00%				5.00%	5.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Shared Fleet Management  
Category-Sub: 1. Shared Fleet Management  
Cost Center: 2100-3412.000 - FLEET FINANCIAL SUPPORT

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2016**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides Operational support for Fleet Financial and Metrics reporting as well as rental vehicle support.

**Cost Center Allocation Percentage for 2017**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides Operational support for Fleet Financial and Metrics reporting as well as rental vehicle support.

**Cost Center Allocation Percentage for 2018**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides Operational support for Fleet Financial and Metrics reporting as well as rental vehicle support.

**Cost Center Allocation Percentage for 2019**

The level of activities provided to SoCalGas varies with each employee in the Cost Center. The percentage of the cost center to bill affiliate is a weighted average for the employees in the cost center providing services. This cost center provides Operational support for Fleet Financial and Metrics reporting as well as rental vehicle support.

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3412.000 - FLEET FINANCIAL SUPPORT

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	3-YR Average	137	137	137	0	0	0	137	137	137
Non-Labor	3-YR Average	2	2	2	0	0	0	2	2	2
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>139</b>	<b>139</b>	<b>139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139</b>	<b>139</b>	<b>139</b>
FTE	3-YR Average	1.7	1.7	1.7	0.0	0.0	0.0	1.7	1.7	1.7

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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Note: Totals may include rounding differences.

SDG&E/FLEET SVCS./Exh No:SDG&E-21-WP/Witness: C. Herrera

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Shared Fleet Management  
Category-Sub: 1. Shared Fleet Management  
Cost Center: 2100-3412.000 - FLEET FINANCIAL SUPPORT

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	69	258	191	152	79
Non-Labor	18	14	57	101	49
NSE	0	0	0	0	0
<b>Total</b>	<b>87</b>	<b>272</b>	<b>248</b>	<b>254</b>	<b>128</b>
FTE	0.8	3.5	2.6	1.9	0.8
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	-46	-28	0
Non-Labor	0	0	-56	-97	-48
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-102</b>	<b>-126</b>	<b>-48</b>
FTE	0.0	0.0	-0.7	-0.4	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	69	258	144	124	79
Non-Labor	18	14	1	4	1
NSE	0	0	0	0	0
<b>Total</b>	<b>87</b>	<b>272</b>	<b>146</b>	<b>128</b>	<b>80</b>
FTE	0.8	3.5	1.9	1.5	0.8
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	10	41	23	19	13
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>10</b>	<b>41</b>	<b>23</b>	<b>19</b>	<b>13</b>
FTE	0.1	0.6	0.3	0.3	0.2
<b>Escalation to 2016\$</b>					
Labor	6	16	6	2	0
Non-Labor	1	1	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>7</b>	<b>16</b>	<b>6</b>	<b>2</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	84	315	173	146	93
Non-Labor	20	14	1	4	1
NSE	0	0	0	0	0
<b>Total</b>	<b>104</b>	<b>329</b>	<b>175</b>	<b>150</b>	<b>93</b>
FTE	0.9	4.1	2.2	1.8	1.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.



San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3412.000 - FLEET FINANCIAL SUPPORT

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	-46	-28	0
Non-Labor	0	0	-56	-97	-48
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-102</b>	<b>-126</b>	<b>-48</b>
FTE	0.0	0.0	-0.7	-0.4	0.0

**Detail of Adjustments to Recorded:**

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
<b>2012 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
<b>2013 Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>		
2014	Other	-46	0	0	-0.7	CCTR Transf To 2100-0203.000	SOLSON20161202094856753
<b>Explanation:</b>		Organizational change in 2016. Restate historical for three year average to reflect current organization. Employee transferred from Finance to Asset Management.					
2014	Other	0	-56	0	0.0	1-Sided Adj	SOLSON20161202095625687
<b>Explanation:</b>		Adjust historical to reflect conversion of temp/agency person to SCG employee. Temp/agency not required in future.					
<b>2014 Total</b>		<b>-46</b>	<b>-56</b>	<b>0</b>	<b>-0.7</b>		
2015	Other	-28	0	0	-0.4	CCTR Transf To 2100-0203.000	SOLSON20161202094631557
<b>Explanation:</b>		Organizational change in 2016. Restate history for three year average to reflect current organization. Employee transferred from Finance to Asset Management.					
2015	Other	0	-97	0	0.0	1-Sided Adj	SOLSON20161202095505840
<b>Explanation:</b>		Adjust historical to reflect conversion of temp/agency person to SCG employee in 2016. Temp/agency not required in future.					
<b>2015 Total</b>		<b>-28</b>	<b>-97</b>	<b>0</b>	<b>-0.4</b>		
2016	Other	0	-48	0	0.0	1-Sided Adj	SOLSON20161202095346133

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
 2019 GRC - APP  
 Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3412.000 - FLEET FINANCIAL SUPPORT

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
<b>Explanation:</b> Adjust history for temp/agency person converted to SCG employee. Temp/agency fees not needed in future.							
<b>2016 Total</b>		0	-48	0	0.0		

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**2100-3952.000 - FLEET PROJECTS & PROGRAMS**

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3952.000 - FLEET PROJECTS & PROGRAMS

**Activity Description:**

This activity consists of continuous improvement projects for Fleet Services.

**Forecast Explanations:**

**Labor - Zero-Based**

A Zero-Based method was selected to transfer employee from Maintenance Management to the shared activities for continuous improvement. This labor supports the fleet optimization of processes and best practices implementation.

**Non-Labor - Zero-Based**

A Zero-Based method was selected to transfer employee expenses from Maintenance Management associated with this activity.

**NSE - Zero-Based**

N/A

**Summary of Results:**

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	93	93	93	
Non-Labor		0	0	0	0	0	10	10	10	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>	<b>103</b>	<b>103</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.9	0.9	0.9	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3952.000 - FLEET PROJECTS & PROGRAMS

**Cost Center Allocations (Incurred Costs):**

	2016 Adjusted-Recorded					2017 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	93	10	0	103	0.9
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	0	0	0.0	0	0	0	0	0.0
<b>Total Incurred</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>93</b>	<b>10</b>	<b>0</b>	<b>103</b>	<b>0.9</b>
<b>% Allocation</b>										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	50.00%	50.00%				50.00%	50.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	93	10	0	103	0.9	93	10	0	103	0.9
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	0	0	0.0	0	0	0	0	0.0
<b>Total Incurred</b>	<b>93</b>	<b>10</b>	<b>0</b>	<b>103</b>	<b>0.9</b>	<b>93</b>	<b>10</b>	<b>0</b>	<b>103</b>	<b>0.9</b>
<b>% Allocation</b>										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	50.00%	50.00%				50.00%	50.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

**Cost Center Allocation Percentage Drivers/Methodology:**

**Cost Center Allocation Percentage for 2016**

The level of activity in this cost center is evenly distributed between SDG&E and SoCalGas. This cost center provides continuous improvement project support of Fleet processes and systems.

**Cost Center Allocation Percentage for 2017**

The level of activity in this cost center is evenly distributed between SDG&E and SoCalGas. This cost center provides continuous improvement project support of Fleet processes and systems.

**Cost Center Allocation Percentage for 2018**

The level of activity in this cost center is evenly distributed between SDG&E and SoCalGas. This cost center provides continuous improvement project support of Fleet processes and systems.

**Cost Center Allocation Percentage for 2019**

The level of activity in this cost center is evenly distributed between SDG&E and SoCalGas. This cost center provides continuous improvement project support of Fleet processes and systems.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3952.000 - FLEET PROJECTS & PROGRAMS

**Summary of Adjustments to Forecast:**

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	93	93	93	93	93	93
Non-Labor	Zero-Based	0	0	0	10	10	10	10	10	10
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>
FTE	Zero-Based	0.0	0.0	0.0	0.9	0.9	0.9	0.9	0.9	0.9

**Forecast Adjustment Details:**

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	93	0	0	93	0.9	1-Sided Adj	SOLSON20170310225508533	
<b>Explanation:</b>		Transfer of Continuous Improvement staff from non-Shared to Shared activity.							
2017	Other	0	10	0	10	0.0	1-Sided Adj	SOLSON20170310225637403	
<b>Explanation:</b>		Transfer of Continuous Improvement staff from non-Shared to Shared activity.							
<b>2017 Total</b>		<b>93</b>	<b>10</b>	<b>0</b>	<b>103</b>	<b>0.9</b>			
2018	Other	93	0	0	93	0.9	1-Sided Adj	SOLSON20170310225712930	
<b>Explanation:</b>		Transfer of Continuous Improvement staff from non-Shared to Shared activity.							
2018	Other	0	10	0	10	0.0	1-Sided Adj	SOLSON20170310225733663	
<b>Explanation:</b>		Transfer of Continuous Improvement staff from non-Shared to Shared activity.							
<b>2018 Total</b>		<b>93</b>	<b>10</b>	<b>0</b>	<b>103</b>	<b>0.9</b>			
2019	Other	93	0	0	93	0.9	1-Sided Adj	SOLSON20170310225804763	
<b>Explanation:</b>		Transfer of Continuous Improvement staff from non-Shared to Shared activity.							
2019	Other	0	10	0	10	0.0	1-Sided Adj	SOLSON20170310225830067	
<b>Explanation:</b>		Transfer of Continuous Improvement staff from non-Shared to Shared activity.							
<b>2019 Total</b>		<b>93</b>	<b>10</b>	<b>0</b>	<b>103</b>	<b>0.9</b>			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3952.000 - FLEET PROJECTS & PROGRAMS

**Determination of Adjusted-Recorded (Incurred Costs):**

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2016\$</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2016\$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

\*\* Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
2019 GRC - APP  
Shared Services Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Shared Fleet Management  
 Category-Sub: 1. Shared Fleet Management  
 Cost Center: 2100-3952.000 - FLEET PROJECTS & PROGRAMS

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
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*Note: Totals may include rounding differences.*



San Diego Gas & Electric Company  
2019 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera

**Appendix A: List of Non-Shared Cost Centers**

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
2100-0192	000	QUEST GARAGE
2100-0193	000	MIRAMAR PM GARAGE
2100-0194	000	BEACH CITIES GARAGE
2100-0195	000	NORTHEAST GARAGE
2100-0196	000	EASTERN GARAGE
2100-0197	000	METRO GARAGE
2100-0198	000	NORTH COAST GARAGE
2100-0199	000	ORANGE COUNTY GARAGE
2100-0200	000	KEARNY GARAGE
2100-0202	000	FLEET FUELS & SERVICES
2100-0387	000	VEHICLE UTILIZATION CREDIT - SDGE
2100-0554	000	MOUNTAIN EMPIRE GARAGE
2100-0658	000	RAMONA GARAGE
2100-3410	000	FLEET SERVICES DIRECTOR SDGE
2100-3413	000	FLEET MAINTENANCE OPERATIONS SOUTH MANAG
2100-3641	000	FLEET ATCM SDGE