

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-31-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF SANDRA K. HRNA
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**

**Exhibit SDG&E-31-WP - ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS
AND EXTERNAL AFFAIRS**

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AND EXTERNAL AFFAIRS**

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Overall Summary For Exhibit No. SDG&E-31-WP

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AF
Witness: Sandra K. Hrna

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Non-Shared Services	24,437	21,378	22,062	22,119
Shared Services	13,386	13,923	13,830	13,858
Total	37,823	35,301	35,892	35,977

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna

Summary of Non-Shared Services Workpapers:

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
A. Accounting and Finance Division	7,306	7,477	7,631	7,580
B. Legal Division	16,041	13,029	13,299	13,407
C. Regulatory Affairs Division	1,051	841	1,101	1,101
D. External Affairs Division	39	31	31	31
Total	24,437	21,378	22,062	22,119

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: A. Accounting and Finance Division
Workpaper: VARIOUS

Summary for Category: A. Accounting and Finance Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	6,957	7,250	7,450	7,450
Non-Labor	349	225	179	128
NSE	0	0	0	0
Total	7,306	7,475	7,629	7,578
FTE	67.3	72.7	74.7	74.7

Workpapers belonging to this Category:

1AG003.000 Oper CCTR-NSS-Controllers	-Cost Accounting			
Labor	1,810	1,883	1,883	1,883
Non-Labor	202	91	97	97
NSE	0	0	0	0
Total	2,012	1,974	1,980	1,980
FTE	17.4	17.2	17.2	17.2
1AG004.000 Oper CCTR-NSS-Controllers	-Sundry Billing			
Labor	682	864	864	864
Non-Labor	6	22	22	-29
NSE	0	0	0	0
Total	688	886	886	835
FTE	7.6	11.2	11.2	11.2
1AG005.000 Oper CCTR-NSS-Controllers	-MARP			
Labor	178	206	206	206
Non-Labor	8	6	6	6
NSE	0	0	0	0
Total	186	212	212	212
FTE	3.0	3.3	3.3	3.3
1AG002.000 Oper CCTR-NSS-Controllers	-Fin Sys & Bus Controls			
Labor	450	461	461	461
Non-Labor	5	7	7	7
NSE	0	0	0	0
Total	455	468	468	468
FTE	4.0	4.2	4.2	4.2
1AG001.000 Oper CCTR-NSS-Controllers	-Png & Reg Accts			
Labor	3,837	3,836	4,036	4,036
Non-Labor	128	99	47	47
NSE	0	0	0	0
Total	3,965	3,935	4,083	4,083
FTE	35.3	36.8	38.8	38.8

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG003.000 - Oper CCTR-NSS-Controllers -Cost Accounting

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG003.000 - Oper CCTR-NSS-Controllers -Cost Accounting

Activity Description:

The Asset and Project Accounting group is responsible for all SDG&E accounting duties associated with rate base, operating cost, new business, fixed asset management, construction billing and generation.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		2,010	1,914	1,898	1,783	1,810	1,883	1,883	1,883	
Non-Labor		50	76	62	57	202	92	98	98	
NSE		0	0	0	0	0	0	0	0	
Total		2,060	1,990	1,959	1,840	2,012	1,975	1,981	1,981	
FTE		18.2	16.8	17.2	16.3	17.4	17.1	17.1	17.1	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG003.000 - Oper CCTR-NSS-Controllers -Cost Accounting

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	1,883	1,883	1,883	0	0	0	1,883	1,883	1,883
Non-Labor	5-YR Average	89	89	89	2	8	8	91	97	97
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,972	1,972	1,972	2	8	8	1,974	1,980	1,980
FTE	5-YR Average	17.2	17.2	17.2	0.0	0.0	0.0	17.2	17.2	17.2

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	FOF-Ongoing	0	2	0	2	0.0	1-Sided Adj	ADEIKO20170309134332040	
Explanation:		Automate Master Data and workflow for workorder form.							
2017 Total		0	2	0	2	0.0			
2018	FOF-Ongoing	0	8	0	8	0.0	1-Sided Adj	ADEIKO20170309134409927	
Explanation:		Automate Master Data and workflow for workorder form.							
2018 Total		0	8	0	8	0.0			
2019	FOF-Ongoing	0	8	0	8	0.0	1-Sided Adj	ADEIKO20170309134429530	
Explanation:		Automate Master Data and workflow for workorder form.							
2019 Total		0	8	0	8	0.0			

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG003.000 - Oper CCTR-NSS-Controllers -Cost Accounting

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	1,401	1,324	1,389	1,318	1,461
Non-Labor	49	75	62	57	202
NSE	0	0	0	0	0
Total	1,449	1,399	1,450	1,375	1,663
FTE	15.7	14.3	14.6	13.9	14.7
Adjustments (Nominal \$) **					
Labor	206	221	174	191	91
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	206	221	174	191	91
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,606	1,545	1,563	1,509	1,552
Non-Labor	49	75	62	57	202
NSE	0	0	0	0	0
Total	1,655	1,620	1,624	1,566	1,754
FTE	15.7	14.3	14.6	13.9	14.7
Vacation & Sick (Nominal \$)					
Labor	233	245	250	233	258
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	233	245	250	233	258
FTE	2.5	2.5	2.6	2.4	2.7
Escalation to 2016\$					
Labor	170	124	85	41	0
Non-Labor	1	1	0	0	0
NSE	0	0	0	0	0
Total	172	125	85	41	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	2,010	1,914	1,898	1,783	1,810
Non-Labor	50	76	62	57	202
NSE	0	0	0	0	0
Total	2,060	1,990	1,959	1,840	2,012
FTE	18.2	16.8	17.2	16.3	17.4

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG003.000 - Oper CCTR-NSS-Controllers -Cost Accounting

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	206	221	174	191	91
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	206	221	174	191	91
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	206	0	0	0.0	1-Sided Adj	JBRODRIG20170222214207500
Explanation:		Labor true-up for employees returning to O&M from non-recurring capital project.					
2012 Total		206	0	0	0.0		
2013	Other	221	0	0	0.0	1-Sided Adj	JBRODRIG20170222214306990
Explanation:		Labor true-up for employees returning to O&M from non-recurring capital project.					
2013 Total		221	0	0	0.0		
2014	Other	174	0	0	0.0	1-Sided Adj	JBRODRIG20170222214341193
Explanation:		Labor true-up for employees returning to O&M from non-recurring capital project.					
2014 Total		174	0	0	0.0		
2015	Other	191	0	0	0.0	1-Sided Adj	JBRODRIG20170222214428520
Explanation:		Labor true-up for employees returning to O&M from non-recurring capital project.					
2015 Total		191	0	0	0.0		
2016	Other	91	0	0	0.0	1-Sided Adj	JBRODRIG20170222215234413
Explanation:		Labor true-up for employees returning to O&M from non-recurring capital project.					
2016 Total		91	0	0	0.0		

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG004.000 - Oper CCTR-NSS-Controllers -Sundry Billing

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG004.000 - Oper CCTR-NSS-Controllers -Sundry Billing

Activity Description:

The Sundry Billing group is responsible for the billing of third parties for all requested capital and O&M project costs other than commodity, and transportation and energy delivery.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		1,060	1,021	910	648	682	865	865	865	
Non-Labor		14	11	8	73	6	22	22	-29	
NSE		0	0	0	0	0	0	0	0	
Total		1,074	1,031	918	722	689	887	887	836	
FTE		14.3	13.2	12.1	8.6	7.6	11.2	11.2	11.2	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG004.000 - Oper CCTR-NSS-Controllers -Sundry Billing

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	864	864	864	0	0	0	864	864	864
Non-Labor	5-YR Average	22	22	22	0	0	-51	22	22	-29
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		887	887	887	0	0	-51	887	887	836
FTE	5-YR Average	11.2	11.2	11.2	0.0	0.0	0.0	11.2	11.2	11.2

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 Total		0	0	0	0	0.0			
2018 Total		0	0	0	0	0.0			
2019 FOF-Ongoing		0	-51	0	-51	0.0	1-Sided Adj	ADEIKO20170309133844750	
Explanation:	Streamline Sundry billing								
2019 Total		0	-51	0	-51	0.0			

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG004.000 - Oper CCTR-NSS-Controllers -Sundry Billing

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	847	781	731	516	424
Non-Labor	14	10	8	73	6
NSE	0	0	0	0	0
Total	861	791	739	589	430
FTE	12.3	11.2	10.3	7.3	6.4
Adjustments (Nominal \$) **					
Labor	0	43	19	33	161
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	43	19	33	161
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	847	824	750	549	585
Non-Labor	14	10	8	73	6
NSE	0	0	0	0	0
Total	861	834	757	622	592
FTE	12.3	11.2	10.3	7.3	6.4
Vacation & Sick (Nominal \$)					
Labor	123	131	120	85	97
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	123	131	120	85	97
FTE	2.0	2.0	1.8	1.3	1.2
Escalation to 2016\$					
Labor	90	66	41	15	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	90	66	41	15	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	1,060	1,021	910	648	682
Non-Labor	14	11	8	73	6
NSE	0	0	0	0	0
Total	1,074	1,031	918	722	689
FTE	14.3	13.2	12.1	8.6	7.6

* 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
Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG004.000 - Oper CCTR-NSS-Controllers -Sundry Billing

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	43	19	33	161
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	43	19	33	161
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 Total		0	0	0	0.0		
2013	Other	43	0	0	0.0	1-Sided Adj	JBRODRIG20170222222033327
2013 Total		43	0	0	0.0		
2014	Other	19	0	0	0.0	1-Sided Adj	JBRODRIG20170222222106400
2014 Total		19	0	0	0.0		
2015	Other	33	0	0	0.0	1-Sided Adj	JBRODRIG2017022222259980
2015 Total		33	0	0	0.0		
2016	Other	161	0	0	0.0	1-Sided Adj	JBRODRIG20170222222328463
2016 Total		161	0	0	0.0		

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG005.000 - Oper CCTR-NSS-Controllers -MARP

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG005.000 - Oper CCTR-NSS-Controllers -MARP

Activity Description:

The Management Accounting and Finance Rotational Program (MARF) represents labor and non-labor expenses of SDG&E rotational employees. These entry level employees will rotate within SDG&E Accounting and Finance groups on an annual basis.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		313	261	176	100	178	206	206	206	
Non-Labor		9	12	0	2	8	6	6	6	
NSE		0	0	0	0	0	0	0	0	
Total		322	273	176	103	186	212	212	212	
FTE		4.8	4.1	2.7	1.6	3.0	3.3	3.3	3.3	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG005.000 - Oper CCTR-NSS-Controllers -MARP

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	206	206	206	0	0	0	206	206	206
Non-Labor	5-YR Average	6	6	6	0	0	0	6	6	6
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		212	212	212	0	0	0	212	212	212
FTE	5-YR Average	3.3	3.3	3.3	0.0	0.0	0.0	3.3	3.3	3.3

<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.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG005.000 - Oper CCTR-NSS-Controllers -MARP

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	250	211	145	85	153
Non-Labor	8	12	0	2	8
NSE	0	0	0	0	0
Total	259	223	145	87	160
FTE	4.1	3.5	2.3	1.4	2.6
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	250	211	145	85	153
Non-Labor	8	12	0	2	8
NSE	0	0	0	0	0
Total	259	223	145	87	160
FTE	4.1	3.5	2.3	1.4	2.6
Vacation & Sick (Nominal \$)					
Labor	36	33	23	13	25
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	36	33	23	13	25
FTE	0.7	0.6	0.4	0.2	0.5
Escalation to 2016\$					
Labor	27	17	8	2	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	27	17	8	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	313	261	176	100	178
Non-Labor	9	12	0	2	8
NSE	0	0	0	0	0
Total	322	273	176	103	186
FTE	4.8	4.1	2.7	1.6	3.1

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG005.000 - Oper CCTR-NSS-Controllers -MARP

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
Total	0	0	0	0	0
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

1AG002.000 - Oper CCTR-NSS-Controllers -Fin Sys & Bus Controls

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Financial Systems & Compliance
 Workpaper: 1AG002.000 - Oper CCTR-NSS-Controllers -Fin Sys & Bus Controls

Activity Description:

The Financial Systems & Business Controls group is responsible for supporting the financial system applications that develop and maintain the reporting environments in SAP Business Warehouse used for internal cost management reporting. This group oversees and supports SDG&E in the development of proper business procedures and system processing standards, business enhancements and facilitate compliance with state and federal affiliate transaction rules, including the CPUC's Affiliate Rules and FERC Standards of Conduct.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		493	480	440	444	450	462	462	462	
Non-Labor		8	5	3	12	5	7	7	7	
NSE		0	0	0	0	0	0	0	0	
Total		501	485	443	456	455	469	469	469	
FTE		4.6	4.4	4.0	4.0	4.0	4.2	4.2	4.2	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Financial Systems & Compliance
 Workpaper: 1AG002.000 - Oper CCTR-NSS-Controllers -Fin Sys & Bus Controls

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	461	461	461	0	0	0	461	461	461
Non-Labor	5-YR Average	7	7	7	0	0	0	7	7	7
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		468	468	468	0	0	0	468	468	468
FTE	5-YR Average	4.2	4.2	4.2	0.0	0.0	0.0	4.2	4.2	4.2

<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.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Financial Systems & Compliance
 Workpaper: 1AG002.000 - Oper CCTR-NSS-Controllers -Fin Sys & Bus Controls

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	665	613	568	600	593
Non-Labor	38	68	13	30	21
NSE	0	0	0	0	0
Total	703	681	581	630	615
FTE	6.5	5.8	5.2	5.4	5.3
Adjustments (Nominal \$) **					
Labor	-271	-226	-206	-224	-207
Non-Labor	-30	-63	-10	-18	-16
NSE	0	0	0	0	0
Total	-301	-289	-216	-242	-224
FTE	-2.5	-2.1	-1.8	-2.0	-1.9
Recorded-Adjusted (Nominal \$)					
Labor	394	387	362	376	386
Non-Labor	8	5	3	12	5
NSE	0	0	0	0	0
Total	402	392	365	388	391
FTE	4.0	3.7	3.4	3.4	3.4
Vacation & Sick (Nominal \$)					
Labor	57	61	58	58	64
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	57	61	58	58	64
FTE	0.6	0.7	0.6	0.6	0.6
Escalation to 2016\$					
Labor	42	31	20	10	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	42	31	20	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	493	480	440	444	450
Non-Labor	8	5	3	12	5
NSE	0	0	0	0	0
Total	501	485	443	456	455
FTE	4.6	4.4	4.0	4.0	4.0

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Financial Systems & Compliance
 Workpaper: 1AG002.000 - Oper CCTR-NSS-Controllers -Fin Sys & Bus Controls

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years		2012	2013	2014	2015	2016
Labor		-271	-226	-206	-224	-207
Non-Labor		-30	-63	-10	-18	-16
NSE		0	0	0	0	0
	Total	-301	-289	-216	-242	-224
FTE		-2.5	-2.1	-1.8	-2.0	-1.9

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	-271	-30	0	-2.5	CCTR Transf To 2100-7100.000	LFELAN20170217113730667
Explanation:		Cost center 2100-3492 was incorrectly listed as a non-shared cost center in GRID, but should be a shared cost center. Created corrected cost center 2100-7100 in order to move to shared cost center.					
2012 Total		-271	-30	0	-2.5		
2013	Other	0	-23	0	0.0	CCTR Transf To 2100-0657.000	LFELAN20170217115327113
Explanation:		Transferring Accounting Research services to review normal sales bundled renewable contracts from cost center 2100-3492 to cost center 2100-0657.					
2013	Other	-226	-40	0	-2.1	CCTR Transf To 2100-7100.000	LFELAN20170217115445267
Explanation:		Cost center 2100-3492 was incorrectly listed as a non-shared cost center in GRID, but should be a shared cost center. Created corrected cost center 2100-7100 in order to move to shared cost center.					
2013 Total		-226	-63	0	-2.1		
2014	Other	-206	-10	0	-1.8	CCTR Transf To 2100-7100.000	LFELAN20170217113959513
Explanation:		Cost center 2100-3492 was incorrectly listed as a non-shared cost center in GRID, but should be a shared cost center. Created corrected cost center 2100-7100 in order to move to shared cost center.					
2014 Total		-206	-10	0	-1.8		
2015	Other	-224	-18	0	-2.0	CCTR Transf To 2100-7100.000	LFELAN20170217114045747
Explanation:		Cost center 2100-3492 was incorrectly listed as a non-shared cost center in GRID, but should be a shared cost center. Created corrected cost center 2100-7100 in order to move to shared cost center.					

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Financial Systems & Compliance
 Workpaper: 1AG002.000 - Oper CCTR-NSS-Controllers -Fin Sys & Bus Controls

<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 Total		-224	-18	0	-2.0		
2016	Other	-207	-16	0	-1.9	CCTR Transf To 2100-7100.000	LFELAN20170217114131577
Explanation: Cost center 2100-3492 was incorrectly listed as a non-shared cost center in GRID, but should be a shared cost center. Created corrected cost center 2100-7100 in order to move to shared cost center.							
2016 Total		-207	-16	0	-1.9		

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG001.000 - Oper CCTR-NSS-Controllers -PIng & Reg Accts

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Financial & Business Planning
 Workpaper: 1AG001.000 - Oper CCTR-NSS-Controllers -Plng & Reg Accts

Activity Description:

The Financial and Business Planning department provides financial planning, performance review and consulting services to the operating divisions of SDG&E's. This department develops SDG&E financial plans, prepares and maintains O&M and Capital budgets, provides company and department financial and budget performance reports, manages regulatory accounts, oversees Treasury responsibilities, and provides accounting and financial advisory guidance.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		3,713	3,565	3,452	3,934	3,837	3,837	4,037	4,037	
Non-Labor		99	40	50	100	128	100	48	48	
NSE		0	0	0	0	0	0	0	0	
Total		3,811	3,605	3,501	4,035	3,965	3,937	4,085	4,085	
FTE		34.1	33.0	30.9	35.8	35.4	36.9	38.9	38.9	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Financial & Business Planning
 Workpaper: 1AG001.000 - Oper CCTR-NSS-Controllers -Plng & Reg Accts

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	3,700	3,700	3,700	136	336	336	3,836	4,036	4,036
Non-Labor	5-YR Average	83	83	83	16	-36	-36	99	47	47
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		3,784	3,784	3,784	152	300	300	3,936	4,084	4,084
FTE	5-YR Average	33.8	33.8	33.8	3.0	5.0	5.0	36.8	38.8	38.8

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	274	16	0	290	3.0	1-Sided Adj	ADEIKO20170309105736180	
Explanation:		True up adjustment due to re-org in 2015							
2017	FOF-Ongoing	-138	0	0	-138	0.0	1-Sided Adj	ADEIKO20170309113459400	
Explanation:		Organizational optimization efficiencies.							
2017 Total		136	16	0	152	3.0			
2018	Other	274	16	0	290	3.0	1-Sided Adj	ADEIKO20170309105858587	
Explanation:		True up adjustment due to re-org in 2015							
2018	Other	200	25	0	225	2.0	1-Sided Adj	ADEIKO20170309111433093	
Explanation:		Add labor resources for Risk Assessment Mitigation Phase (RAMP) cost tracking and financial accountability reporting requirements.							
2018	FOF-Ongoing	-138	0	0	-138	0.0	1-Sided Adj	ADEIKO20170309113549560	
Explanation:		Organizational optimization efficiencies.							
2018	FOF-Ongoing	0	-77	0	-77	0.0	1-Sided Adj	ADEIKO20170309114227677	
Explanation:		Standardize business planning reports.							
2018 Total		336	-36	0	300	5.0			
2019	Other	274	16	0	290	3.0	1-Sided Adj	ADEIKO20170309105942037	
Explanation:		True up adjustment due to re-org in 2015							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Financial & Business Planning
 Workpaper: 1AG001.000 - Oper CCTR-NSS-Controllers -PIng & Reg Accts

<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	200	25	0	225	2.0	1-Sided Adj	ADEIKO20170309111532390
Explanation:		Add labor resources for Risk Assessment Mitigation Phase (RAMP) cost tracking and financial accountability reporting requirements.						
2019	FOF-Ongoing	-138	0	0	-138	0.0	1-Sided Adj	ADEIKO20170309113607777
Explanation:		Organizational optimization efficiencies.						
2019	FOF-Ongoing	0	-77	0	-77	0.0	1-Sided Adj	ADEIKO20170309114254083
Explanation:		Standardize business planning reports.						
2019 Total		336	-36	0	300	5.0		

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Financial & Business Planning
 Workpaper: 1AG001.000 - Oper CCTR-NSS-Controllers -Plng & Reg Accts

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	2,079	1,934	2,040	2,288	2,353
Non-Labor	89	32	41	92	124
NSE	0	0	0	0	0
Total	2,168	1,966	2,081	2,380	2,477
FTE	20.1	18.5	18.7	20.6	20.8
Adjustments (Nominal \$) **					
Labor	889	944	802	1,041	938
Non-Labor	7	7	9	8	4
NSE	0	0	0	0	0
Total	896	951	811	1,049	942
FTE	9.3	9.6	7.5	9.9	9.1
Recorded-Adjusted (Nominal \$)					
Labor	2,968	2,878	2,843	3,329	3,291
Non-Labor	96	39	50	100	128
NSE	0	0	0	0	0
Total	3,064	2,917	2,892	3,429	3,419
FTE	29.4	28.1	26.2	30.5	29.9
Vacation & Sick (Nominal \$)					
Labor	430	456	454	514	546
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	430	456	454	514	546
FTE	4.7	4.9	4.7	5.3	5.4
Escalation to 2016\$					
Labor	315	231	155	91	0
Non-Labor	3	1	0	0	0
NSE	0	0	0	0	0
Total	317	232	155	91	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	3,713	3,565	3,452	3,934	3,837
Non-Labor	99	40	50	100	128
NSE	0	0	0	0	0
Total	3,811	3,605	3,501	4,035	3,965
FTE	34.1	33.0	30.9	35.8	35.3

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Financial & Business Planning
 Workpaper: 1AG001.000 - Oper CCTR-NSS-Controllers -Plng & Reg Accts

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	889	944	802	1,041	938
Non-Labor	7	7	9	8	4
NSE	0	0	0	0	0
Total	896	951	811	1,049	942
FTE	9.3	9.6	7.5	9.9	9.1

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	83	0	0	0.9	CCTR Transf From 2100-3459.000	ASUSTARI20161028094206840
Explanation: Transfer due to reorg separating CSF from Gas Distribution and then the Planner Centralization. Moving Business Planner historical labor out of Gas Dist. and to the appropriate Business Planning CC 0712 group 1 AG001.							
2012	Other	61	0	0	0.8	CCTR Transf From 2100-0634.000	CSCHRAMM20161012141603013
Explanation: Transfer Business Planning Sr. Business Analyst labor and FTE from cost center 2100-0634 in work paper group 11N002 Business Services to cost center 2100-0712 in work paper group 1AG001 Regulatory Planning to align cost where activities/functions reside.							
2012	Other	70	0	0	0.8	CCTR Transf From 2100-0013.000	CSCHRAMM20161016130334083
Explanation: Transfer Business Planning labor and FTE associated with Business Advisor function from cost center 2100-0013 in work paper group 10O006 CCC Operations to cost center 2100-0712 in work paper group 1AG001 to align costs where Business Planning activity/function resides.							
2012	Other	81	0	0	0.8	CCTR Transf From 2100-3480.000	CSCHRAMM20161016144140917
Explanation: Transfer labor and FTE associated with Business Planner role from cost center 2100-3480 in work paper group 10O002 Billing to cost center 2100-0712 in work paper group 1AG001 Controller - Plng & Reg Accts. to align costs where Business Planning functions reside.							
2012	Other	96	2	0	0.9	CCTR Transf From 2100-3461.000	JBRODRIG20170315101953763
Explanation: Position transferred from cost center 2100-3461 to cost center 2100-0712.							
2012	Other	0	4	0	0.0	CCTR Transf From 2100-3406.000	RPISANES20161114143050580
Explanation: Transfer labor/FTE associated with Business Planner role from cost center 2100-3406 in WP group to cost center 2100-0712 in WP group 1AG001 Controller - Plng & Reg Accts. to align costs where Business Planning functions reside.							
2012	Other	0	0	0	0.0	CCTR Transf From 2100-3461.000	JBRODRIG20170315102150603
Explanation: Position transferred from cost center 2100-3461 to cost center 2100-0712, group 1AG001.							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Financial & Business Planning
 Workpaper: 1AG001.000 - Oper CCTR-NSS-Controllers -Plng & Reg Accts

<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>
2012	Other	5	0	0	0.1	CCTR Transf From 2100-3490.000	CSCHRAMM20161016145820713
Explanation: Transfer labor and FTE associated with Business Planner role from cost center 2100-3490 in work paper group 100003 Credit & Collections to cost center 2100-0712 in work paper group 1AG001 Controller - Plng & Reg Accts. to align costs where Business Planning functions reside.							
2012	Other	57	0	0	0.4	1-Sided Adj	LFELAN20170223122543233
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2012	Other	397	0	0	4.2	1-Sided Adj	LFELAN20170223122634357
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2012	Other	39	1	0	0.4	CCTR Transf From 2100-3455.000	CSCHRAMM20161016192558240
Explanation: Transfer Business Planning Sr. Business Analyst II labor, FTE, and associated non-labor costs from cost center 2100-3455 in work paper group 11N004 Customer Programs Pricing and Other Office to cost center 2100-0712 in work paper group 1AG001 Planning and Reg Accounts to align costs where Business Planning activity/function resides.							
2012 Total		889	7	0	9.3		
2013	Other	85	0	0	0.9	CCTR Transf From 2100-3459.000	ASUSTARI20161028094845640
Explanation: Transfer due to reorg in 2014 separating CSF from Gas Distribution and then the Planner Centralization. Moving Business Planner historical labor out of Gas Dist. and to the appropriate Business Planning CC 0712.							
2013	Other	65	0	0	0.8	CCTR Transf From 2100-0634.000	CSCHRAMM20161012141702020
Explanation: Transfer Business Planning Sr. Business Analyst labor and FTE from cost center 2100-0634 in work paper group 11N002 Business Services to cost center 2100-0712 in work paper group 1AG001 Regulatory Planning to align cost where activities/functions reside.							
2013	Other	13	0	0	0.2	CCTR Transf From 2100-3477.000	CSCHRAMM20161016143941010
Explanation: Transfer labor and FTE associated with Business Planner role from cost center 2100-3477 in work paper group 100008 Customer Operations Support and Projects to cost center 2100-0712 in work paper group 1AG001 Controller - Plng & Reg Accts. to align costs where Business Planning functions reside.							
2013	Other	58	0	0	0.6	CCTR Transf From 2100-3480.000	CSCHRAMM20161016144225793
Explanation: Transfer labor and FTE associated with Business Planner role from cost center 2100-3480 in work paper group 100002 Billing to cost center 2100-0712 in work paper group 1AG001 Controller - Plng & Reg Accts. to align costs where Business Planning functions reside.							
2013	Other	0	0	0	0.0	CCTR Transf From 2100-3461.000	JBRODRIG20170315102347863
Explanation: Position transferred from cost center 2100-3461 to cost center 2100-0712.							

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Financial & Business Planning
 Workpaper: 1AG001.000 - Oper CCTR-NSS-Controllers -PIng & Reg Accts

<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>
2013	Other	0	2	0	0.0	CCTR Transf From 2100-3406.000	RPISANES20161114145635490
Explanation: Transfer labor/FTE associated with Business Planner role from cost center 2100-3406 in WP group to cost center 2100-0712 in WP group 1AG001 Controller - PIng & Reg Accts. to align costs where Business Planning functions reside.							
2013	Other	105	3	0	0.9	CCTR Transf From 2100-3461.000	JBRODRIG20170315102435330
Explanation: Position transferred from cost center 2100-3461 to cost center 2100-0712.							
2013	Other	0	0	0	0.0	1-Sided Adj	LFELAN20170223123024813
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2013	Other	120	0	0	0.9	1-Sided Adj	LFELAN20170223123138440
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2013	Other	381	0	0	4.0	1-Sided Adj	LFELAN20170223123336320
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2013	Other	0	0	0	0.0	1-Sided Adj	LFELAN20170223123424247
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2013	Other	0	0	0	0.0	1-Sided Adj	LFELAN20170223123512487
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2013	Other	116	2	0	1.3	CCTR Transf From 2100-3455.000	CSCHRAMM20161016195914120
Explanation: Transfer Business Planning Principal Business Analyst and Sr. Business Analyst II labor/FTE and associated non-labor costs from cost center 2100-3455 in work paper group 1IN004 Customer Programs Pricing and Other Office to cost center 2100-0712 in work paper group 1AG001 Planning and Reg Accounts to align costs where Business Planning activity/function resides.							
2013 Total		944	7	0	9.6		
2014	Other	5	2	0	-0.1	CCTR Transf From 2100-3406.000	RPISANES20161114150053380
Explanation: Transfer labor/FTE associated with Business Planner role from cost center 2100-3406 in WP group to cost center 2100-0712 in WP group 1AG001 Controller - PIng & Reg Accts. to align costs where Business Planning functions reside.							
2014	Other	23	0	0	0.3	CCTR Transf From 2100-3490.000	CSCHRAMM20161016150005967
Explanation: Transfer labor and FTE associated with Business Planner role from cost center 2100-3490 in work paper group 1OO003 Credit & Collections to cost center 2100-0712 in work paper group 1AG001 Controller - PIng & Reg Accts. to align costs where Business Planning functions reside.							

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Financial & Business Planning
 Workpaper: 1AG001.000 - Oper CCTR-NSS-Controllers -Plng & Reg Accts

<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>
2014	Other	30	0	0	0.4	CCTR Transf From 2100-3811.000	CSCHRAMM20161016150059060
Explanation: Transfer labor and FTE associated with Business Planner role from cost center 2100-3811 in work paper group 100003 Credit & Collections to cost center 2100-0712 in work paper group 1AG001 Controller - Plng & Reg Accts. to align costs where Business Planning functions reside.							
2014	Other	0	0	0	0.0	CCTR Transf From 2100-3461.000	JBRODRIG20170315102539617
Explanation: Position transferred from cost center 2100-3461 to cost center 2100-0712.							
2014	Other	113	6	0	0.9	CCTR Transf From 2100-3461.000	JBRODRIG20170315102617700
Explanation: Position transferred from cost center 2100-3461 to cost center 2100-0712.							
2014	Other	95	0	0	0.7	1-Sided Adj	LFELAN20170223123641987
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2014	Other	332	0	0	3.2	1-Sided Adj	LFELAN20170223123759760
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2014	Other	75	0	0	0.8	CCTR Transf From 2100-3518.000	CSCHRAMM20161016133703373
Explanation: Transfer Business Planning labor and FTE associated with Business Advisor function from cost center 2100-0013 in work paper group 100006 CCC Operations to cost center 2100-0712 in work paper group 1AG001.000 to align costs where Business Planning function resides.							
2014	Other	61	1	0	0.6	CCTR Transf From 2100-3455.000	CSCHRAMM20161016203824613
Explanation: Transfer Business Planning Principal Business Analyst and Sr. Business Analyst II labor, FTE, and associated non-labor costs from cost center 2100-3455 in work paper group 11N004 Customer Programs, Pricing, and Other Office to cost center 2100-0712 in work paper group 1AG001 Planning and Reg Accounts to align costs where Business Planning activity/function resides.							
2014	Other	67	0	0	0.7	CCTR Transf From 2100-3584.000	CTRINH20161101133213653
Explanation: Transfer Business Advisor labor from 1FC004.000 to 1AG001.000 in order to align historical costs with the workgroup in which the activity will be forecasted. Transfer due to re-org centralizing Business Planning.							
2014	Other	0	0	0	0.0	1-Sided Adj	LFELAN20170223123838863
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2014 Total		802	9	0	7.5		
2015	Other	0	1	0	0.0	CCTR Transf From 2100-3406.000	RPISANES20161114150602537
Explanation: Transfer labor/FTE associated with Business Planner role from cost center 2100-3406 in WP group to cost center 2100-0712 in WP group 1AG001 Controller - Plng & Reg Accts. to align costs where Business Planning functions reside.							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Financial & Business Planning
 Workpaper: 1AG001.000 - Oper CCTR-NSS-Controllers -Plng & Reg Accts

<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	0	0	0.0	CCTR Transf From 2100-3461.000	JBRODRIG20170315102656210
Explanation: Position transferred from cost center 2100-3461 to cost center 2100-0712.							
2015	Other	115	6	0	0.9	CCTR Transf From 2100-3461.000	JBRODRIG20170315102730640
Explanation: Position transferred from cost center 2100-3461 to cost center 2100-0712.							
2015	Other	114	0	0	0.9	1-Sided Adj	LFELAN20170223124532223
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2015	Other	146	0	0	1.5	1-Sided Adj	LFELAN20170223124637550
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2015	Other	649	0	0	6.5	1-Sided Adj	LFELAN20170223124754383
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2015	Other	17	0	0	0.1	1-Sided Adj	LFELAN20170223124827850
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2015 Total		1,041	8	0	9.9		
2016	Other	0	0	0	0.0	1-Sided Adj	LFELAN20170223124935117
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2016	Other	0	0	0	0.0	CCTR Transf From 2100-3461.000	JBRODRIG20170315102815837
Explanation: Position transferred from cost center 2100-3461 to cost center 2100-0712.							
2016	Other	86	3	0	0.6	CCTR Transf From 2100-3461.000	JBRODRIG20170315102901287
Explanation: Position transferred from cost center 2100-3461 to cost center 2100-0712.							
2016	Other	31	0	0	0.2	1-Sided Adj	LFELAN20170223125011603
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2016	Other	250	0	0	2.6	1-Sided Adj	LFELAN20170223125101130
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2016	Other	480	0	0	4.8	1-Sided Adj	LFELAN20170223125146677
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2016	Other	6	0	0	0.1	1-Sided Adj	LFELAN20170223125225753
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Non-Shared Service Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Financial & Business Planning
 Workpaper: 1AG001.000 - Oper CCTR-NSS-Controllers -Plng & Reg Accts

<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>
2016	Other	3	0	0	0.1	1-Sided Adj	LFELAN20170223125258020
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2016	Other	83	0	0	0.7	1-Sided Adj	LFELAN20170223125331770
Explanation: Labor true-up for employee returning to O&M from non-recurring capital projects.							
2016 Total		938	4	0	9.1		

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Workpaper: VARIOUS

Summary for Category: B. Legal Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	8,789	8,791	9,041	9,141
Non-Labor	7,251	4,237	4,257	4,265
NSE	0	0	0	0
Total	16,040	13,028	13,298	13,406
FTE	52.4	54.0	55.5	56.0

Workpapers belonging to this Category:

1AG006.000 Oper CCTR-NSS-Legal

-Legal

Labor	8,124	8,050	8,150	8,250
Non-Labor	647	464	479	494
NSE	0	0	0	0
Total	8,771	8,514	8,629	8,744
FTE	46.0	45.8	46.3	46.8

1AG007.000 Oper CCTR-NSS-Legal

-Claims

Labor	665	741	891	891
Non-Labor	13	17	22	15
NSE	0	0	0	0
Total	678	758	913	906
FTE	6.4	8.2	9.2	9.2

1AG008.000 Oper CCTR-NSS-Legal

-Claims Payments and Recovery Costs

Labor	0	0	0	0
Non-Labor	6,591	3,756	3,756	3,756
NSE	0	0	0	0
Total	6,591	3,756	3,756	3,756
FTE	0.0	0.0	0.0	0.0

1AG014.000 Other 925 Damages

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	0	0	0	0
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG006.000 - Oper CCTR-NSS-Legal -Legal

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 1. Legal
 Workpaper: 1AG006.000 - Oper CCTR-NSS-Legal -Legal

Activity Description:

The Legal Division provides legal expertise in the areas of Regulatory, Litigation, Commercial Law, Environmental, and Real Estate Law for SDG&E. The Law Department is headed by a General Counsel charged with representing the legal interests of SDG&E as a separate corporation. The General Counsel is supported by Assistant General Counsels, Chief Counsel, and their staff. Also the Legal Division oversees the Claims department.

Forecast Explanations:

Labor - 5-YR Average

Legal Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Legal Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		7,925	8,231	7,913	8,027	8,124	8,050	8,150	8,250	
Non-Labor		400	284	630	451	647	464	479	494	
NSE		0	0	0	0	0	0	0	0	
Total		8,325	8,515	8,543	8,479	8,772	8,514	8,629	8,744	
FTE		46.4	47.2	44.4	45.0	46.1	45.8	46.3	46.8	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 1. Legal
 Workpaper: 1AG006.000 - Oper CCTR-NSS-Legal -Legal

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	8,044	8,044	8,044	6	106	206	8,050	8,150	8,250
Non-Labor	5-YR Average	482	482	482	-18	-3	12	464	479	494
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		8,527	8,527	8,527	-12	103	218	8,515	8,630	8,745
FTE	5-YR Average	45.8	45.8	45.8	0.0	0.5	1.0	45.8	46.3	46.8

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	6	0	0	6	0.0	1-Sided Adj	JBRODRIG20161205133329217	
Explanation:		Add labor for employees returning to normal job from special operations.							
2017	FOF-Ongoing	0	-18	0	-18	0.0	1-Sided Adj	ADEIKO20170309160142390	
Explanation:		Optimization of roles and responsibilities.							
2017 Total		6	-18	0	-12	0.0			
2018	Other	6	0	0	6	0.0	1-Sided Adj	JBRODRIG20161205133338377	
Explanation:		Add labor for employees returning to normal job from special operations.							
2018	FOF-Ongoing	0	-18	0	-18	0.0	1-Sided Adj	ADEIKO20170309160203173	
Explanation:		Optimization of roles and responsibilities.							
2018	Other	100	15	0	115	0.5	1-Sided Adj	ADEIKO20170505144301680	
Explanation:		Add legal personnel to support new regulatory initiatives as well as SMAP and RAMP.							
2018 Total		106	-3	0	103	0.5			
2019	Other	6	0	0	6	0.0	1-Sided Adj	JBRODRIG20161205133348580	
Explanation:		Add labor for employees returning to normal job from special operations.							
2019	FOF-Ongoing	0	-18	0	-18	0.0	1-Sided Adj	ADEIKO20170309160216993	
Explanation:		Optimization of roles and responsibilities.							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 1. Legal
 Workpaper: 1AG006.000 - Oper CCTR-NSS-Legal -Legal

<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	200	30	0	230	1.0	1-Sided Adj	ADEIKO20170505144445580
Explanation: Add legal personnel to support new regulatory initiatives as well as SMAP and RAMP.								
2019 Total		206	12	0	218	1.0		

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 1. Legal
 Workpaper: 1AG006.000 - Oper CCTR-NSS-Legal -Legal

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	6,335	6,643	6,517	6,792	6,992
Non-Labor	389	280	629	450	649
NSE	0	0	0	0	0
Total	6,724	6,923	7,146	7,243	7,641
FTE	39.9	40.2	37.6	38.3	39.1
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-24
Non-Labor	0	0	0	0	-2
NSE	0	0	0	0	0
Total	0	0	0	0	-26
FTE	0.0	0.0	0.0	0.0	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	6,335	6,643	6,517	6,792	6,968
Non-Labor	389	280	629	450	647
NSE	0	0	0	0	0
Total	6,724	6,923	7,146	7,243	7,616
FTE	39.9	40.2	37.6	38.3	39.0
Vacation & Sick (Nominal \$)					
Labor	918	1,054	1,041	1,049	1,156
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	918	1,054	1,041	1,049	1,156
FTE	6.4	7.0	6.8	6.7	7.1
Escalation to 2016\$					
Labor	672	534	355	186	0
Non-Labor	11	4	1	1	0
NSE	0	0	0	0	0
Total	683	538	356	187	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	7,925	8,231	7,913	8,027	8,124
Non-Labor	400	284	630	451	647
NSE	0	0	0	0	0
Total	8,325	8,515	8,543	8,479	8,772
FTE	46.3	47.2	44.4	45.0	46.1

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 1. Legal
 Workpaper: 1AG006.000 - Oper CCTR-NSS-Legal -Legal

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	-24
Non-Labor	0	0	0	0	-2
NSE	0	0	0	0	0
Total	0	0	0	0	-26
FTE	0.0	0.0	0.0	0.0	-0.1

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016	Aliso	-24	-2	0	-0.1	1-Sided Adj	JBRODRIG20161205133146340
2016 Total		-24	-2	0	-0.1		

Explanation: Labor charged to Aliso.

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG007.000 - Oper CCTR-NSS-Legal -Claims

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG007.000 - Oper CCTR-NSS-Legal -Claims

Activity Description:

The Claims department is responsible for the investigation, processing, recovery of and payment for all third-party property damage and bodily injury claims for SDG&E.

Forecast Explanations:

Labor - 5-YR Average

Legal Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Legal Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		718	711	804	777	665	741	891	891	
Non-Labor		49	16	15	16	13	17	22	15	
NSE		0	0	0	0	0	0	0	0	
Total		767	726	819	794	678	758	913	906	
FTE		8.7	8.4	9.1	8.6	6.4	8.3	9.3	9.3	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG007.000 - Oper CCTR-NSS-Legal -Claims

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	735	735	735	6	156	156	741	891	891
Non-Labor	5-YR Average	22	22	22	-5	0	-7	17	22	15
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		757	757	757	1	156	149	758	913	906
FTE	5-YR Average	8.2	8.2	8.2	0.0	1.0	1.0	8.2	9.2	9.2

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	6	0	0	6	0.0	1-Sided Adj	JBRODRIG20161205132849053	
Explanation:		Add labor for employees returning to normal job for special operation.							
2017	FOF-Ongoing	0	-5	0	-5	0.0	1-Sided Adj	ADEIKO20170309142129960	
Explanation:		Technology enhancements.							
2017 Total		6	-5	0	1	0.0			
2018	Other	6	0	0	6	0.0	1-Sided Adj	JBRODRIG20161205132857773	
Explanation:		Add labor for employees returning to normal job for special operation.							
2018	Other	150	30	0	180	1.0	1-Sided Adj	ADEIKO20170309101933197	
Explanation:		Add one manager to assist with the increase in the number and complexity of third-party claims.							
2018	FOF-Ongoing	0	-30	0	-30	0.0	1-Sided Adj	ADEIKO20170309142300417	
Explanation:		Technology enhancements.							
2018 Total		156	0	0	156	1.0			
2019	Other	6	0	0	6	0.0	1-Sided Adj	JBRODRIG20161205132904310	
Explanation:		Add labor for employees returning to normal job for special operation.							
2019	Other	150	30	0	180	1.0	1-Sided Adj	ADEIKO20170309102110830	
Explanation:		Add one manager to assist with the increase in the number and complexity of third-party claims.							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG007.000 - Oper CCTR-NSS-Legal -Claims

<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	-37	0	-37	0.0	1-Sided Adj	ADEIKO20170309142416730

Explanation: Technology enhancements.

2019 Total		156	-7	0	149	1.0		
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Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG007.000 - Oper CCTR-NSS-Legal -Claims

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	574	574	662	661	596
Non-Labor	130	197	187	164	295
NSE	0	0	0	0	0
Total	704	770	849	825	891
FTE	7.5	7.1	7.7	7.3	6.5
Adjustments (Nominal \$) **					
Labor	0	0	0	-4	-26
Non-Labor	-82	-181	-172	-148	-281
NSE	0	0	0	0	0
Total	-82	-181	-172	-151	-307
FTE	0.0	0.0	0.0	0.0	-1.1
Recorded-Adjusted (Nominal \$)					
Labor	574	574	662	658	570
Non-Labor	48	15	15	16	13
NSE	0	0	0	0	0
Total	622	589	677	674	583
FTE	7.5	7.1	7.7	7.3	5.4
Vacation & Sick (Nominal \$)					
Labor	83	91	106	102	95
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	83	91	106	102	95
FTE	1.2	1.3	1.4	1.3	1.0
Escalation to 2016\$					
Labor	61	46	36	18	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
Total	62	46	36	18	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	718	711	804	777	665
Non-Labor	49	16	15	16	13
NSE	0	0	0	0	0
Total	767	726	819	794	678
FTE	8.7	8.4	9.1	8.6	6.4

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG007.000 - Oper CCTR-NSS-Legal -Claims

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	-4	-26
Non-Labor	-82	-181	-172	-148	-281
NSE	0	0	0	0	0
Total	-82	-181	-172	-151	-307
FTE	0.0	0.0	0.0	0.0	-1.1

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	-82	0	0.0	CCTR Transf To 2100-8960.000	JBRODRIG20161205125909050
Explanation:		Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.					
2012 Total		0	-82	0	0.0		
2013	Other	0	-181	0	0.0	CCTR Transf To 2100-8960.000	JBRODRIG20161205124047117
Explanation:		Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.					
2013 Total		0	-181	0	0.0		
2014	Other	0	-172	0	0.0	CCTR Transf To 2100-8960.000	JBRODRIG20161205124127790
Explanation:		Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.					
2014 Total		0	-172	0	0.0		
2015	Other	0	-146	0	0.0	CCTR Transf To 2100-8960.000	JBRODRIG20161205124206367
Explanation:		Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.					
2015	Other	-4	-1	0	0.0	1-Sided Adj	JBRODRIG20170503133819123
Explanation:		Accounting adjustment for labor charges incorrectly booked to project IO.					
2015 Total		-4	-148	0	0.0		
2016	Other	0	0	0	0.0	CCTR Transf To 2100-8960.000	JBRODRIG20170222163253317
Explanation:		Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.					

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG007.000 - Oper CCTR-NSS-Legal -Claims

<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>
2016	Aliso	-77	-2	0	-1.1	1-Sided Adj	JBRODRIG20161205132616247
Explanation: 2016 Aliso charges							
2016	Other	0	-280	0	0.0	CCTR Transf To 2100-8960.000	JBRODRIG20170222163447400
Explanation: Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.							
2016	Other	51	0	0	0.0	1-Sided Adj	ADEIKO20170627172231590
Explanation: Accounting adjustment for labor charges incorrectly booked to project IO.							
2016 Total		-26	-281	0	-1.1		

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG008.000 - Oper CCTR-NSS-Legal -Claims Payments and Recovery Costs

Activity Description:

This workpaper represents the claim payments and recovery costs. The Claims department processes all third party property damage and bodily injury payments and recovery.

Forecast Explanations:

Labor - 5-YR Average

N/A. The cost center includes only SDG&E third-party claim payments and recovery.

Non-Labor - 5-YR Average

Legal Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		0	0	0	0	0	0	0	0	
Non-Labor		3,190	2,196	2,999	3,804	6,591	3,756	3,756	3,756	
NSE		0	0	0	0	0	0	0	0	
Total		3,190	2,196	2,999	3,804	6,591	3,756	3,756	3,756	
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG008.000 - Oper CCTR-NSS-Legal -Claims Payments and Recovery Costs

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	3,756	3,756	3,756	0	0	0	3,756	3,756	3,756
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		3,756	3,756	3,756	0	0	0	3,756	3,756	3,756
FTE	5-YR Average	0.0	0.0	0.0	0.0	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>Total</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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG008.000 - Oper CCTR-NSS-Legal -Claims Payments and Recovery Costs

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	3,105	2,166	2,994	3,796	6,591
NSE	0	0	0	0	0
Total	3,105	2,166	2,994	3,796	6,591
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,105	2,166	2,994	3,796	6,591
NSE	0	0	0	0	0
Total	3,105	2,166	2,994	3,796	6,591
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	85	30	5	8	0
NSE	0	0	0	0	0
Total	85	30	5	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	3,190	2,196	2,999	3,804	6,591
NSE	0	0	0	0	0
Total	3,190	2,196	2,999	3,804	6,591
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG008.000 - Oper CCTR-NSS-Legal -Claims Payments and Recovery Costs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	3,105	2,166	2,994	3,796	6,591
NSE	0	0	0	0	0
Total	3,105	2,166	2,994	3,796	6,591
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	82	0	0.0	CCTR Transf From 2100-0537.000	JBRODRIG20161205125909050
Explanation: Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.							
2012	Other	0	3,023	0	0.0	1-Sided Adj	JBRODRIG20161205155137397
Explanation: Record Claim Payments to third-parties.							
2012 Total		0	3,105	0	0.0		
2013	Other	0	181	0	0.0	CCTR Transf From 2100-0537.000	JBRODRIG20161205124047117
Explanation: Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.							
2013	Other	0	1,984	0	0.0	1-Sided Adj	JBRODRIG20161205155213773
Explanation: Record Claim Payments to third-parties.							
2013 Total		0	2,166	0	0.0		
2014	Other	0	172	0	0.0	CCTR Transf From 2100-0537.000	JBRODRIG20161205124127790
Explanation: Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.							
2014	Other	0	2,822	0	0.0	1-Sided Adj	JBRODRIG20161205155253000
Explanation: Record Claim Payments to third-parties.							
2014 Total		0	2,994	0	0.0		
2015	Other	0	146	0	0.0	CCTR Transf From 2100-0537.000	JBRODRIG20161205124206367
Explanation: Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 2. Claims and Claims Payments & Recovery Costs
 Workpaper: 1AG008.000 - Oper CCTR-NSS-Legal -Claims Payments and Recovery Costs

<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	3,650	0	0.0	1-Sided Adj	JBRODRIG20161205155509330
Explanation: Record Claim Payments to third-parties.							
2015 Total		0	3,796	0	0.0		
2016	Other	0	0	0	0.0	CCTR Transf From 2100-0537.000	JBRODRIG20170222163253317
Explanation: Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.							
2016	Other	0	6,311	0	0.0	1-Sided Adj	JBRODRIG20161205155536180
Explanation: Record Claim Payments to third-parties.							
2016	Other	0	280	0	0.0	CCTR Transf From 2100-0537.000	JBRODRIG20170222163447400
Explanation: Transfer Claim Recovery Expenses from cost center 2100-0537 to cost center 2100-8960.							
2016 Total		0	6,591	0	0.0		

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG014.000 - Other 925 Damages

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 3. Other 925 Damages
 Workpaper: 1AG014.000 - Other 925 Damages

Activity Description:

As authorized by definition of FERC Account 925, this account includes the recorded injuries, damages and reserve accruals to protect the utility against third-party injury and damage claims not covered by insurance. Specifically, FERC Account 925 includes “[l]osses not covered by insurance or reserve accruals on account of injuries...and damages to the property of others.”

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

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	0	0	0	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	0	0	0	0	0	
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 3. Other 925 Damages
 Workpaper: 1AG014.000 - Other 925 Damages

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	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0
FTE	Zero-Based	0.0	0.0	0.0	0.0	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>Total</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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 3. Other 925 Damages
 Workpaper: 1AG014.000 - Other 925 Damages

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Legal Division
 Category-Sub: 3. Other 925 Damages
 Workpaper: 1AG014.000 - Other 925 Damages

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
Total	0	0	0	0	0
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. Regulatory Affairs Division
 Workpaper: 1AG009.000

Summary for Category: C. Regulatory Affairs Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	847	564	804	804
Non-Labor	203	277	297	297
NSE	0	0	0	0
Total	1,050	841	1,101	1,101
FTE	7.5	6.1	8.1	8.1

Workpapers belonging to this Category:

1AG009.000 Oper CCTR-NSS-Regulatory Affairs	-SDG&E Tariff			
Labor	847	564	804	804
Non-Labor	203	277	297	297
NSE	0	0	0	0
Total	1,050	841	1,101	1,101
FTE	7.5	6.1	8.1	8.1

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG009.000 - Oper CCTR-NSS-Regulatory Affairs -SDG&E Tariff

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Workpaper: 1AG009.000 - Oper CCTR-NSS-Regulatory Affairs -SDG&E Tariff

Activity Description:

Customer Rates and Tariffs group coordinates SDG&E's participation in all regulatory and related activities in the Customer Programs, Customer Rates and Tariffs arenas before the California Public Utilities Commission (CPUC). This includes (1) develop and implement regulatory strategies; (2) manage regulatory rates and tariffs filings before the CPUC; (3) determine the impact of proposed and implemented regulatory initiatives; and (4) maintain effective working relationships with industry stakeholders and regulatory agencies.

Forecast Explanations:

Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		527	529	529	386	847	564	804	804	
Non-Labor		395	266	263	260	203	277	297	297	
NSE		0	0	0	0	0	0	0	0	
Total		922	795	793	645	1,051	841	1,101	1,101	
FTE		6.3	6.3	6.4	4.0	7.5	6.1	8.1	8.1	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Workpaper: 1AG009.000 - Oper CCTR-NSS-Regulatory Affairs -SDG&E Tariff

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	564	564	564	0	240	240	564	804	804
Non-Labor	5-YR Average	277	277	277	0	20	20	277	297	297
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		841	841	841	0	260	260	841	1,101	1,101
FTE	5-YR Average	6.1	6.1	6.1	0.0	2.0	2.0	6.1	8.1	8.1

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 Total		0	0	0	0	0.0		
2018	Other	240	20	0	260	2.0	1-Sided Adj	ADEIKO20170303112334700
2018 Total		240	20	0	260	2.0		
2019	Other	240	20	0	260	2.0	1-Sided Adj	ADEIKO20170303112520703
2019 Total		240	20	0	260	2.0		

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Workpaper: 1AG009.000 - Oper CCTR-NSS-Regulatory Affairs -SDG&E Tariff

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	292	297	306	326	727
Non-Labor	1	263	263	259	27
NSE	0	0	0	0	0
Total	293	560	569	585	754
FTE	3.4	3.4	3.4	3.4	6.3
Adjustments (Nominal \$) **					
Labor	130	130	130	0	0
Non-Labor	383	0	0	0	176
NSE	0	0	0	0	0
Total	513	130	130	0	176
FTE	2.0	2.0	2.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	422	427	436	326	727
Non-Labor	384	263	263	259	203
NSE	0	0	0	0	0
Total	806	690	699	585	930
FTE	5.4	5.4	5.4	3.4	6.3
Vacation & Sick (Nominal \$)					
Labor	61	68	70	50	121
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	61	68	70	50	121
FTE	0.9	0.9	1.0	0.6	1.2
Escalation to 2016\$					
Labor	45	34	24	9	0
Non-Labor	11	4	0	1	0
NSE	0	0	0	0	0
Total	55	38	24	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	527	529	529	386	847
Non-Labor	395	266	263	260	203
NSE	0	0	0	0	0
Total	922	795	793	645	1,051
FTE	6.3	6.3	6.4	4.0	7.5

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Workpaper: 1AG009.000 - Oper CCTR-NSS-Regulatory Affairs -SDG&E Tariff

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	130	130	130	0	0
Non-Labor	383	0	0	0	176
NSE	0	0	0	0	0
Total	513	130	130	0	176
FTE	2.0	2.0	2.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	0	0	0.0	CCTR Transf From 2100-3430.000	JBRODRIG20161103152340783
Explanation: Transfer Customer Regulatory Notification costs to Regulatory Tariffs-South cost center.							
2012	Other	0	382	0	0.0	CCTR Transf From 2100-3430.000	JBRODRIG20161107084106620
Explanation: Transfer Customer Regulatory Notification costs to Regulatory Tariffs-South cost center.							
2012	Other	130	0	0	2.0	CCTR Transf From 2100-3430.000	JBRODRIG20170223142833197
Explanation: Due to reorganization transfer labor of two positions (aprox. \$65K each) to cost center 2100-3726.							
2012 Total		130	383	0	2.0		
2013	Other	130	0	0	2.0	CCTR Transf From 2100-3430.000	JBRODRIG20170223142921307
Explanation: Due to reorganization transfer labor of two positions (aprox. \$65K each) to cost center 2100-3726							
2013 Total		130	0	0	2.0		
2014	Other	130	0	0	2.0	CCTR Transf From 2100-3430.000	JBRODRIG20170223142956777
Explanation: Due to reorganization transfer labor of two positions (aprox. \$65K each) to cost center 2100-3726							
2014 Total		130	0	0	2.0		
2015 Total		0	0	0	0.0		
2016	Other	0	176	0	0.0	CCTR Transf From 2100-3427.000	JBRODRIG20170218231135970
Explanation: Public notice printed materials. Transferred to cost center 2100-3726.							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Workpaper: 1AG009.000 - Oper CCTR-NSS-Regulatory Affairs -SDG&E Tariff

<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>
2016 Total		0	176	0	0.0		

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: D. External Affairs Division
 Workpaper: 1AG012.000

Summary for Category: D. External Affairs Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	39	31	31	31
NSE	0	0	0	0
Total	<u>39</u>	<u>31</u>	<u>31</u>	<u>31</u>
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1AG012.000 Oper CCTR-NSS-Use for Acctg Closing -Community Relations

Labor	0	0	0	0
Non-Labor	39	31	31	31
NSE	0	0	0	0
Total	<u>39</u>	<u>31</u>	<u>31</u>	<u>31</u>
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG012.000 - Oper CCTR-NSS-Use for Acctg Closing -Community Relations

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: D. External Affairs Division
 Category-Sub: 1. Community Relations
 Workpaper: 1AG012.000 - Oper CCTR-NSS-Use for Acctg Closing -Community Relations

Activity Description:

The Community Relations department represents the Company as a liaison to non-profits organizations in San Diego and South Orange County. The Community Relations department is tasked with engaging these organizations in Company programs, and linking them with energy efficiency products to save energy and money. The department employee engagement and volunteerism in the communities, especially diverse, low-income and hard to reach communities. The department also facilitates the Community Advisory Council, which is made up of a diverse group of community leaders and stakeholders that meet regularly with SDG&E's leadership to provide input and feedback on energy issues in the communities.

Forecast Explanations:

Labor - 5-YR Average

N/A

Non-Labor - 5-YR Average

External Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		0	0	0	0	0	0	0	0	
Non-Labor		6	46	37	27	39	31	31	31	
NSE		0	0	0	0	0	0	0	0	
Total		6	46	37	27	39	31	31	31	
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: D. External Affairs Division
 Category-Sub: 1. Community Relations
 Workpaper: 1AG012.000 - Oper CCTR-NSS-Use for Acctg Closing -Community Relations

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	31	31	31	0	0	0	31	31	31
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		31	31	31	0	0	0	31	31	31
FTE	5-YR Average	0.0	0.0	0.0	0.0	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>Total</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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: D. External Affairs Division
 Category-Sub: 1. Community Relations
 Workpaper: 1AG012.000 - Oper CCTR-NSS-Use for Acctg Closing -Community Relations

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	59	120	-3	0	0
Non-Labor	645	620	519	407	405
NSE	0	0	0	0	0
Total	705	740	517	407	405
FTE	0.9	1.3	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	-59	-120	3	0	0
Non-Labor	-640	-574	-482	-379	-366
NSE	0	0	0	0	0
Total	-699	-694	-480	-379	-366
FTE	-0.9	-1.3	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	6	45	37	27	39
NSE	0	0	0	0	0
Total	6	45	37	27	39
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	0	1	0	0	0
NSE	0	0	0	0	0
Total	0	1	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	6	46	37	27	39
NSE	0	0	0	0	0
Total	6	46	37	27	39
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: D. External Affairs Division
 Category-Sub: 1. Community Relations
 Workpaper: 1AG012.000 - Oper CCTR-NSS-Use for Acctg Closing -Community Relations

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	-59	-120	3	0	0
Non-Labor	-640	-574	-482	-379	-366
NSE	0	0	0	0	0
Total	-699	-694	-480	-379	-366
FTE	-0.9	-1.3	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	-133	0	0.0	1-Sided Adj	JBRODRIG20170219075317740
Explanation: Remove non-business related cost.							
2012	Other	-59	0	0	-0.9	1-Sided Adj	JBRODRIG20170222193122950
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2012	Other	0	-304	0	0.0	CCTR Transf To 2100-4009.000	JBRODRIG20170222194404237
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2012	Other	0	-101	0	0.0	CCTR Transf To 2100-4008.000	JBRODRIG20170222194453457
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2012	Other	0	-101	0	0.0	CCTR Transf To 2100-3463.000	JBRODRIG20170222194527610
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2012 Total		-59	-640	0	-0.9		
2013	Other	0	-142	0	0.0	1-Sided Adj	JBRODRIG20170219081404200
Explanation: Remove non-business related cost.							
2013	Other	-120	0	0	-1.3	1-Sided Adj	JBRODRIG20170222193232073
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: D. External Affairs Division
 Category-Sub: 1. Community Relations
 Workpaper: 1AG012.000 - Oper CCTR-NSS-Use for Acctg Closing -Community Relations

<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>
2013	Other	0	-259	0	0.0	CCTR Transf To 2100-4009.000	JBRODRIG20170222195356367
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2013	Other	0	-86	0	0.0	CCTR Transf To 2100-4008.000	JBRODRIG20170222195437623
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2013	Other	0	-86	0	0.0	CCTR Transf To 2100-3463.000	JBRODRIG20170222195615510
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2013 Total		-120	-574	0	-1.3		

2014	Other	0	-127	0	0.0	1-Sided Adj	JBRODRIG20170219084352957
Explanation: Remove non-business related cost.							
2014	Other	3	0	0	0.0	1-Sided Adj	JBRODRIG20170222193812953
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2014	Other	0	-213	0	0.0	CCTR Transf To 2100-4009.000	JBRODRIG20170222195712027
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2014	Other	0	-71	0	0.0	CCTR Transf To 2100-4008.000	JBRODRIG20170222195743403
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2014	Other	0	-71	0	0.0	CCTR Transf To 2100-3463.000	JBRODRIG20170222195817073
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2014 Total		3	-482	0	0.0		

2015	Other	0	-140	0	0.0	1-Sided Adj	JBRODRIG20170219084954703
Explanation: Remove non-business related cost.							
2015	Other	0	-143	0	0.0	CCTR Transf To 2100-4009.000	JBRODRIG20170222195904917
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: D. External Affairs Division
 Category-Sub: 1. Community Relations
 Workpaper: 1AG012.000 - Oper CCTR-NSS-Use for Acctg Closing -Community Relations

<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	-48	0	0.0	CCTR Transf To 2100-4008.000	JBRODRIG20170222195936010
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2015	Other	0	-48	0	0.0	CCTR Transf To 2100-3463.000	JBRODRIG20170222200008617
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2015 Total		0	-379	0	0.0		
2016	Other	0	-89	0	0.0	1-Sided Adj	JBRODRIG20170219085923540
Explanation: Remove non-business related cost.							
2016	Other	0	-166	0	0.0	CCTR Transf To 2100-4009.000	JBRODRIG20170222200048470
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2016	Other	0	-55	0	0.0	CCTR Transf To 2100-4008.000	JBRODRIG20170222200117967
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2016	Other	0	-55	0	0.0	CCTR Transf To 2100-3463.000	JBRODRIG20170222200153253
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2016 Total		0	-366	0	0.0		

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna

Summary of Shared Services Workpapers:

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
A. Accounting and Finance Division	5,678	5,784	5,905	5,955
B. Regulatory Affairs Division	4,587	4,862	4,862	4,862
C. External Affairs Division	3,121	3,277	3,063	3,041
Total	13,386	13,923	13,830	13,858

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Cost Center: VARIOUS

Summary for Category: A. Accounting and Finance Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	5,220	5,334	5,334	5,334
Non-Labor	459	449	570	620
NSE	0	0	0	0
Total	5,679	5,783	5,904	5,954
FTE	58.4	61.2	61.2	61.2

Cost Centers belonging to this Category:

2100-0657.000 Oper CCTR-USS-Controllers	-VP			
Labor	0	0	0	0
Non-Labor	16	120	120	120
NSE	0	0	0	0
Total	16	120	120	120
FTE	0.0	0.0	0.0	0.0
2100-3050.000 Oper CCTR-USS-Controllers	-UTILITY ACCTG DIR & STAFF			
Labor	251	237	237	237
Non-Labor	18	56	56	56
NSE	0	0	0	0
Total	269	293	293	293
FTE	2.1	1.8	1.8	1.8
2100-3051.000 Oper CCTR-USS-Controllers	-FINANCIAL ACCOUNTING			
Labor	813	865	865	865
Non-Labor	90	44	44	44
NSE	0	0	0	0
Total	903	909	909	909
FTE	8.5	9.7	9.7	9.7
2100-3052.000 Oper CCTR-USS-Controllers	-REGULATORY REPORTING			
Labor	728	789	789	789
Non-Labor	7	13	13	13
NSE	0	0	0	0
Total	735	802	802	802
FTE	8.3	9.4	9.4	9.4
2100-3798.000 Oper CCTR-USS-Controllers	-BANK REC & ESCHEATMENT			
Labor	483	479	479	479
Non-Labor	6	4	4	4
NSE	0	0	0	0
Total	489	483	483	483
FTE	5.8	6.2	6.2	6.2

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Cost Center: VARIOUS

		In 2016\$ (000) Incurred Costs			
		Adjusted-Recorded	Adjusted-Forecast		
		2016	2017	2018	2019
2100-3058.000 Oper CCTR-USS-Controllers			-ACCOUNTS PAYABLE		
Labor	993	923	923	923	923
Non-Labor	286	185	163	163	163
NSE	0	0	0	0	0
Total	1,279	1,108	1,086	1,086	1,086
FTE	13.6	13.1	13.1	13.1	13.1
2100-0274.000 Oper CCTR-USS-Controllers			-AFFIL BILLING & COSTING		
Labor	433	470	470	470	470
Non-Labor	3	6	6	6	6
NSE	0	0	0	0	0
Total	436	476	476	476	476
FTE	5.8	6.2	6.2	6.2	6.2
2100-3555.000 Oper CCTR-USS-Controllers			-BUSINESS CONTROLS		
Labor	473	566	566	566	566
Non-Labor	14	-16	127	177	177
NSE	0	0	0	0	0
Total	487	550	693	743	743
FTE	4.1	5.4	5.4	5.4	5.4
2100-7100.000 Compliance and Financial Systems Director					
Labor	242	272	272	272	272
Non-Labor	16	24	24	24	24
NSE	0	0	0	0	0
Total	258	296	296	296	296
FTE	2.2	2.4	2.4	2.4	2.4
2100-3067.000 Oper CCTR-USS-Controllers			-IT BUSINESS PLNG & BUDGETS		
Labor	804	733	733	733	733
Non-Labor	3	13	13	13	13
NSE	0	0	0	0	0
Total	807	746	746	746	746
FTE	8.0	7.0	7.0	7.0	7.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0657.000 - Oper CCTR-USS-Controllers -VP

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Vice President - Controller & CFO
 Cost Center: 2100-0657.000 - Oper CCTR-USS-Controllers -VP

Activity Description:

The Vice President – Controller and CFO function provides executive oversight and guidance of the accounting and finance at both SDG&E and SoCalGas. The VP – Controller and CFO oversees the companies policy and procedures related to all relevant accounting, financial and regulatory rules and regulations.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		0	0	0	0	0	0	0	0	
Non-Labor		0	23	146	415	16	120	120	120	
NSE		0	0	0	0	0	0	0	0	
Total		0	23	146	415	16	120	120	120	
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
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Vice President - Controller & CFO
 Cost Center: 2100-0657.000 - Oper CCTR-USS-Controllers -VP

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	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	16	0	16	0.0	0	120	0	120	0.0
Total Incurred	0	16	0	16	0.0	0	120	0	120	0.0
% Allocation										
Retained	72.47%	72.47%				72.47%	72.47%			
SEU	27.53%	27.53%				27.53%	27.53%			
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	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	120	0	120	0.0	0	120	0	120	0.0
Total Incurred	0	120	0	120	0.0	0	120	0	120	0.0
% Allocation										
Retained	72.47%	72.47%				72.47%	72.47%			
SEU	27.53%	27.53%				27.53%	27.53%			
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: A. Accounting and Finance Division
Category-Sub: 1. Vice President - Controller & CFO
Cost Center: 2100-0657.000 - Oper CCTR-USS-Controllers -VP

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SoCalGas and SDG&E. A weighted average allocation methodology is appropriate for this cost center based on the amount of support provided to each utility. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2017

This cost center supports both SoCalGas and SDG&E. A weighted average allocation methodology is appropriate for this cost center based on the amount of support provided to each utility. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2018

This cost center supports both SoCalGas and SDG&E. A weighted average allocation methodology is appropriate for this cost center based on the amount of support provided to each utility. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2019

This cost center supports both SoCalGas and SDG&E. A weighted average allocation methodology is appropriate for this cost center based on the amount of support provided to each utility. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Vice President - Controller & CFO
 Cost Center: 2100-0657.000 - Oper CCTR-USS-Controllers -VP

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	120	120	120	0	0	0	120	120	120
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		120	120	120	0	0	0	120	120	120
FTE	5-YR Average	0.0	0.0	0.0	0.0	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>Total</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
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Vice President - Controller & CFO
 Cost Center: 2100-0657.000 - Oper CCTR-USS-Controllers -VP

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	323	328	327	220	38
Non-Labor	-29	51	191	515	202
NSE	0	0	0	0	0
Total	295	380	518	735	240
FTE	1.8	1.8	1.8	1.3	0.5
Adjustments (Nominal \$) **					
Labor	-323	-328	-327	-220	-38
Non-Labor	29	-29	-50	-107	-186
NSE	0	0	0	0	0
Total	-295	-357	-377	-327	-225
FTE	-1.8	-1.8	-1.8	-1.3	-0.5
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	23	141	408	16
NSE	0	0	0	0	0
Total	0	23	141	408	16
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	0	0	5	7	0
NSE	0	0	0	0	0
Total	0	0	5	7	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	0	23	146	415	16
NSE	0	0	0	0	0
Total	0	23	146	415	16
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Vice President - Controller & CFO
 Cost Center: 2100-0657.000 - Oper CCTR-USS-Controllers -VP

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	-323	-328	-327	-220	-38
Non-Labor	29	-29	-50	-107	-186
NSE	0	0	0	0	0
Total	-295	-357	-377	-327	-225
FTE	-1.8	-1.8	-1.8	-1.3	-0.5

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	29	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20170222125150817
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2012	Other	0	-11	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20170222125209373
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2012	Other	-323	-51	0	-1.8	CCTR Transf To 2200-2186.000	JBRODRIG20170222125239030
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2012	Other	0	61	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20170222125700173
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2012	Other	0	0	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20170222130008090
Explanation: Rounding for balance.							
2012 Total		-323	29	0	-1.8		

2013	Other	0	23	0	0.0	CCTR Transf From 2100-3492.000	LFELAN20170217115327113
Explanation: Transferring Accounting Research services to review normal sales bundled renewable contracts from cost center 2100-3492 to cost center 2100-0657.							
2013	Other	0	16	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20170222183327427
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2013	Other	-8	32	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20170222183355057
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2013	Other	0	-11	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20170222130338037

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 1. Vice President - Controller & CFO
 Cost Center: 2100-0657.000 - Oper CCTR-USS-Controllers -VP

<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>
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2013	Other	-320	-88	0	-1.8	CCTR Transf To 2200-2186.000	JBRODRIG20170222130400897
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2013 Total		-328	-29	0	-1.8		
2014	Other	0	6	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20161130154611920
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2014	Other	0	-11	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20161130154638337
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2014	Other	-327	-45	0	-1.8	CCTR Transf To 2200-2186.000	JBRODRIG20170222183824250
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2014 Total		-327	-50	0	-1.8		
2015	Other	0	3	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20161130154919647
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2015	Other	0	-46	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20161130154932977
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2015	Other	-220	-64	0	-1.3	CCTR Transf To 2200-2186.000	JBRODRIG20170222184036580
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2015 Total		-220	-107	0	-1.3		
2016	Other	0	14	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20170222184957973
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2016	Other	0	-32	0	0.0	CCTR Transf To 2200-2186.000	JBRODRIG20170222185059830
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2016	Other	-38	-168	0	-0.5	CCTR Transf To 2200-2186.000	JBRODRIG20170222185215613
Explanation: Transfer labor and non-labor to Socal Gas cost center 2200-2186.							
2016 Total		-38	-186	0	-0.5		

Note: Totals may include rounding differences.

Beginning of Workpaper

2100-3050.000 - Oper CCTR-USS-Controllers

-UTILITY ACCTG DIR & STAFF

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3050.000 - Oper CCTR-USS-Controllers -UTILITY ACCTG DIR & STAFF

Activity Description:

This cost center includes the Director and the Administrative Assistant of the Utility Accounting department. The Director of Utility Accounting oversees the accounting functions including financial and regulatory accounting, financial statement reporting for the Security Exchange Commission and various regulatory filings (e.g. FERC Forms filings), and bank reconciliation. This department supports SDG&E and SoCalGas and Sempra.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		254	238	204	241	251	238	238	238	
Non-Labor		103	27	108	22	18	55	55	55	
NSE		0	0	0	0	0	0	0	0	
Total		357	265	312	263	269	293	293	293	
FTE		1.6	2.1	1.3	2.0	2.1	1.8	1.8	1.8	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3050.000 - Oper CCTR-USS-Controllers -UTILITY ACCTG DIR & STAFF

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.	251	18	0	269	2.1	237	55	0	292	1.8
Total Incurred	251	18	0	269	2.1	238	55	0	293	1.8
% Allocation										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	40.00%	40.00%				40.00%	40.00%			
CORP	10.00%	10.00%				10.00%	10.00%			
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.	237	55	0	292	1.8	237	55	0	292	1.8
Total Incurred	238	55	0	293	1.8	238	55	0	293	1.8
% Allocation										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	40.00%	40.00%				40.00%	40.00%			
CORP	10.00%	10.00%				10.00%	10.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: A. Accounting and Finance Division
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3050.000 - Oper CCTR-USS-Controllers -UTILITY ACCTG DIR & STAFF

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E, SoCalGas, and Sempra. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

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Cost Center Allocation Percentage for 2018

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Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E, SoCalGas, and Sempra. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3050.000 - Oper CCTR-USS-Controllers -UTILITY ACCTG DIR & STAFF

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	237	237	237	0	0	0	237	237	237
Non-Labor	5-YR Average	56	56	56	0	0	0	56	56	56
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		293	293	293	0	0	0	293	293	293
FTE	5-YR Average	1.8	1.8	1.8	0.0	0.0	0.0	1.8	1.8	1.8

<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.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3050.000 - Oper CCTR-USS-Controllers -UTILITY ACCTG DIR & STAFF

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	207	195	170	205	215
Non-Labor	97	25	105	21	18
NSE	0	0	0	0	0
Total	304	221	275	227	233
FTE	1.4	1.8	1.1	1.7	1.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	207	195	170	205	215
Non-Labor	97	25	105	21	18
NSE	0	0	0	0	0
Total	304	221	275	227	233
FTE	1.4	1.8	1.1	1.7	1.8
Vacation & Sick (Nominal \$)					
Labor	30	31	27	32	36
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	30	31	27	32	36
FTE	0.2	0.3	0.2	0.3	0.3
Escalation to 2016\$					
Labor	17	12	7	4	0
Non-Labor	7	1	4	0	0
NSE	0	0	0	0	0
Total	24	13	10	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	254	238	204	241	251
Non-Labor	103	27	108	22	18
NSE	0	0	0	0	0
Total	357	265	312	263	269
FTE	1.6	2.1	1.3	2.0	2.1

* 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.

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 Category: A. Accounting and Finance Division
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 Cost Center: 2100-3050.000 - Oper CCTR-USS-Controllers -UTILITY ACCTG DIR & STAFF

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
Total	0	0	0	0	0
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
2100-3051.000 - Oper CCTR-USS-Controllers -FINANCIAL ACCOUNTING

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3051.000 - Oper CCTR-USS-Controllers -FINANCIAL ACCOUNTING

Activity Description:

The Financial Accounting group is responsible for the companies accounting duties including preparing financial statements, determining accounting accruals, reconciling general ledger activity and supporting the financial system month end closing processes. These duties are performed for both SDG&E and SoCalGas.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		934	831	927	818	813	865	865	865	
Non-Labor		20	77	10	23	90	44	44	44	
NSE		0	0	0	0	0	0	0	0	
Total		954	908	937	841	903	909	909	909	
FTE		11.1	9.7	10.4	8.8	8.5	9.7	9.7	9.7	

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
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 Cost Center: 2100-3051.000 - Oper CCTR-USS-Controllers -FINANCIAL ACCOUNTING

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	1	0	1	0.0	0	1	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	813	89	0	902	8.5	865	43	0	908	9.7
Total Incurred	813	90	0	903	8.5	865	44	0	909	9.7
% Allocation										
Retained	53.33%	53.33%				53.33%	53.33%			
SEU	46.17%	46.17%				46.17%	46.17%			
CORP	0.50%	0.50%				0.50%	0.50%			
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	0	1	0	1	0.0	0	1	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	865	43	0	908	9.7	865	43	0	908	9.7
Total Incurred	865	44	0	909	9.7	865	44	0	909	9.7
% Allocation										
Retained	53.33%	53.33%				53.33%	53.33%			
SEU	46.17%	46.17%				46.17%	46.17%			
CORP	0.50%	0.50%				0.50%	0.50%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
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Category: A. Accounting and Finance Division
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3051.000 - Oper CCTR-USS-Controllers -FINANCIAL ACCOUNTING

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E and SoCalGas. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Cost Center Allocation Percentage for 2017

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Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E and SoCalGas. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Note: Totals may include rounding differences.

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 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3051.000 - Oper CCTR-USS-Controllers -FINANCIAL ACCOUNTING

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	865	865	865	0	0	0	865	865	865
Non-Labor	5-YR Average	44	44	44	0	0	0	44	44	44
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		909	909	909	0	0	0	909	909	909
FTE	5-YR Average	9.7	9.7	9.7	0.0	0.0	0.0	9.7	9.7	9.7

<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.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3051.000 - Oper CCTR-USS-Controllers -FINANCIAL ACCOUNTING

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	762	682	773	697	698
Non-Labor	19	73	10	23	90
NSE	0	0	0	0	0
Total	781	755	783	719	787
FTE	9.6	8.3	8.8	7.5	7.2
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	762	682	773	697	698
Non-Labor	19	73	10	23	90
NSE	0	0	0	0	0
Total	781	755	783	719	787
FTE	9.6	8.3	8.8	7.5	7.2
Vacation & Sick (Nominal \$)					
Labor	110	108	123	108	116
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	110	108	123	108	116
FTE	1.5	1.4	1.6	1.3	1.3
Escalation to 2016\$					
Labor	62	41	31	13	0
Non-Labor	1	4	0	0	0
NSE	0	0	0	0	0
Total	63	45	31	14	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	934	831	927	818	813
Non-Labor	20	77	10	23	90
NSE	0	0	0	0	0
Total	954	908	937	841	903
FTE	11.1	9.7	10.4	8.8	8.5

* 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.

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 Cost Center: 2100-3051.000 - Oper CCTR-USS-Controllers -FINANCIAL ACCOUNTING

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
Total	0	0	0	0	0
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

2100-3052.000 - Oper CCTR-USS-Controllers -REGULATORY REPORTING

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3052.000 - Oper CCTR-USS-Controllers -REGULATORY REPORTING

Activity Description:

The Regulatory Reporting group is responsible for the companies regulatory accounting duties including recording of customer revenues, maintaining regulatory balancing accounts, assessing accounting accruals, reconciling general ledger activity, and preparing financial statements for the various regulatory agencies (e.g. FERC Forms) and the Security Exchange Commision. This group supports SDG&E, SoCalGas and Sempra.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		872	775	772	799	728	789	789	789	
Non-Labor		22	11	14	11	7	13	13	13	
NSE		0	0	0	0	0	0	0	0	
Total		894	786	786	810	734	802	802	802	
FTE		10.2	9.4	9.3	10.0	8.3	9.4	9.4	9.4	

Note: Totals may include rounding differences.

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 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3052.000 - Oper CCTR-USS-Controllers -REGULATORY REPORTING

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	1	0	1	0.0	0	1	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	728	6	0	734	8.3	789	12	0	801	9.4
Total Incurred	728	7	0	735	8.3	789	13	0	802	9.4
% Allocation										
Retained	91.00%	91.00%				76.00%	76.00%			
SEU	1.00%	1.00%				24.00%	24.00%			
CORP	8.00%	8.00%				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	0	1	0	1	0.0	0	1	0	1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	789	12	0	801	9.4	789	12	0	801	9.4
Total Incurred	789	13	0	802	9.4	789	13	0	802	9.4
% Allocation										
Retained	76.00%	76.00%				76.00%	76.00%			
SEU	24.00%	24.00%				24.00%	24.00%			
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: A. Accounting and Finance Division
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3052.000 - Oper CCTR-USS-Controllers -REGULATORY REPORTING

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E, SoCalGas and Sempra. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Cost Center Allocation Percentage for 2017

This cost center supports both SDG&E, SoCalGas and Sempra. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Cost Center Allocation Percentage for 2018

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Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E, SoCalGas and Sempra. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3052.000 - Oper CCTR-USS-Controllers -REGULATORY REPORTING

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	789	789	789	0	0	0	789	789	789
Non-Labor	5-YR Average	13	13	13	0	0	0	13	13	13
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		802	802	802	0	0	0	802	802	802
FTE	5-YR Average	9.4	9.4	9.4	0.0	0.0	0.0	9.4	9.4	9.4

<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.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3052.000 - Oper CCTR-USS-Controllers -REGULATORY REPORTING

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	712	636	644	681	624
Non-Labor	20	10	13	11	7
NSE	0	0	0	0	0
Total	732	646	657	692	631
FTE	8.8	8.0	7.9	8.5	7.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	712	636	644	681	624
Non-Labor	20	10	13	11	7
NSE	0	0	0	0	0
Total	732	646	657	692	631
FTE	8.8	8.0	7.9	8.5	7.0
Vacation & Sick (Nominal \$)					
Labor	103	101	103	105	104
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	103	101	103	105	104
FTE	1.4	1.4	1.4	1.5	1.3
Escalation to 2016\$					
Labor	58	38	25	13	0
Non-Labor	1	1	0	0	0
NSE	0	0	0	0	0
Total	59	39	26	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	872	775	772	799	728
Non-Labor	22	11	14	11	7
NSE	0	0	0	0	0
Total	894	786	786	810	734
FTE	10.2	9.4	9.3	10.0	8.3

* 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
Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3052.000 - Oper CCTR-USS-Controllers -REGULATORY REPORTING

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
Total	0	0	0	0	0
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

2100-3798.000 - Oper CCTR-USS-Controllers

-BANK REC & ESCHEATMENT

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3798.000 - Oper CCTR-USS-Controllers -BANK REC & ESCHEATMENT

Activity Description:

The Bank Reconciliation and Escheatment group (BRE) is responsible for preparing and maintaining all bank account reconciliations and escheatment of unclaimed property for SDG&E, SoCalGas and Sempra.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		518	440	489	464	483	479	479	479	
Non-Labor		7	19	10	12	6	3	3	3	
NSE		0	0	0	0	0	0	0	0	
Total		526	459	499	476	488	482	482	482	
FTE		7.3	5.9	6.2	5.8	5.8	6.2	6.2	6.2	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3798.000 - Oper CCTR-USS-Controllers -BANK REC & ESCHEATMENT

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	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	483	5	0	488	5.8	479	3	0	482	6.2
Total Incurred	483	5	0	488	5.8	479	3	0	482	6.2
% Allocation										
Retained	28.05%	28.05%				28.05%	28.05%			
SEU	57.18%	57.18%				57.18%	57.18%			
CORP	14.77%	14.77%				14.77%	14.77%			
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	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	479	3	0	482	6.2	479	3	0	482	6.2
Total Incurred	479	3	0	482	6.2	479	3	0	482	6.2
% Allocation										
Retained	28.05%	28.05%				28.05%	28.05%			
SEU	57.18%	57.18%				57.18%	57.18%			
CORP	14.77%	14.77%				14.77%	14.77%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: A. Accounting and Finance Division
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3798.000 - Oper CCTR-USS-Controllers -BANK REC & ESCHEATMENT

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports SDG&E, SoCalGas and Sempra. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Cost Center Allocation Percentage for 2017

This cost center supports SDG&E, SoCalGas and Sempra. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

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Cost Center Allocation Percentage for 2019

This cost center supports SDG&E, SoCalGas and Sempra. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Note: Totals may include rounding differences.

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Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3798.000 - Oper CCTR-USS-Controllers -BANK REC & ESCHEATMENT

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	479	479	479	0	0	0	479	479	479
Non-Labor	5-YR Average	11	11	11	-7	-7	-7	4	4	4
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		490	490	490	-7	-7	-7	483	483	483
FTE	5-YR Average	6.2	6.2	6.2	0.0	0.0	0.0	6.2	6.2	6.2

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	FOF-Ongoing	0	-7	0	-7	0.0	1-Sided Adj	ADEIKO20170309140031137	
Explanation:		Automate & streamline escheatment practices.							
2017 Total		0	-7	0	-7	0.0			
2018	FOF-Ongoing	0	-7	0	-7	0.0	1-Sided Adj	ADEIKO20170309140103060	
Explanation:		Automate & streamline escheatment practices.							
2018 Total		0	-7	0	-7	0.0			
2019	FOF-Ongoing	0	-7	0	-7	0.0	1-Sided Adj	ADEIKO20170309140128513	
Explanation:		Automate & streamline escheatment practices.							
2019 Total		0	-7	0	-7	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3798.000 - Oper CCTR-USS-Controllers -BANK REC & ESCHEATMENT

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	423	361	408	395	414
Non-Labor	7	18	9	12	6
NSE	0	0	0	0	0
Total	430	379	417	408	420
FTE	6.3	5.0	5.3	4.9	4.9
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	423	361	408	395	414
Non-Labor	7	18	9	12	6
NSE	0	0	0	0	0
Total	430	379	417	408	420
FTE	6.3	5.0	5.3	4.9	4.9
Vacation & Sick (Nominal \$)					
Labor	61	57	65	61	69
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	61	57	65	61	69
FTE	1.0	0.9	0.9	0.9	0.9
Escalation to 2016\$					
Labor	34	22	16	8	0
Non-Labor	0	1	0	0	0
NSE	0	0	0	0	0
Total	35	23	16	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	518	440	489	464	483
Non-Labor	7	19	10	12	6
NSE	0	0	0	0	0
Total	526	459	499	476	488
FTE	7.3	5.9	6.2	5.8	5.8

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3798.000 - Oper CCTR-USS-Controllers -BANK REC & ESCHEATMENT

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
Total	0	0	0	0	0
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
2100-3058.000 - Oper CCTR-USS-Controllers -ACCOUNTS PAYABLE

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-3058.000 - Oper CCTR-USS-Controllers -ACCOUNTS PAYABLE

Activity Description:

The SDG&E Accounts Payable group is responsible for timely and accurate payment of all service and material invoices and contract obligations for SDG&E. This group also processes transactions for SoCalGas and Sempra.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the department costs. The five-year average is the best method since it represents the typical cost stream of this long-standing department that provides essential compliance, governance, oversight and other support. It should be noted that the costs for this department may experience some year-to-year variability which is attributable to various drivers. Since the department's activities are managed in aggregate, adopting one methodology department-wide is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the department costs. The five-year average is the best method since it represents the typical cost stream of this long-standing department that provides essential compliance, governance, oversight and other support. It should be noted that the costs for this department may experience some year-to-year variability which is attributable to various drivers. Since the department's activities are managed in aggregate, adopting one methodology department-wide is appropriate to normalize year-to-year variability.

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		806	882	925	1,009	993	923	923	923	
Non-Labor		245	182	169	160	286	185	163	163	
NSE		0	0	0	0	0	0	0	0	
Total		1,051	1,065	1,094	1,169	1,279	1,108	1,086	1,086	
FTE		11.9	12.9	13.3	13.9	13.6	13.1	13.1	13.1	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-3058.000 - Oper CCTR-USS-Controllers -ACCOUNTS PAYABLE

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	133	0	133	0.0	1	52	0	53	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	993	153	0	1,146	13.6	922	133	0	1,055	13.1
Total Incurred	993	286	0	1,279	13.6	923	185	0	1,108	13.1
% Allocation										
Retained	91.00%	91.00%				91.00%	91.00%			
SEU	1.00%	1.00%				1.00%	1.00%			
CORP	8.00%	8.00%				8.00%	8.00%			
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	52	0	53	0.0	1	52	0	53	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	922	111	0	1,033	13.1	922	111	0	1,033	13.1
Total Incurred	923	163	0	1,086	13.1	923	163	0	1,086	13.1
% Allocation										
Retained	91.00%	91.00%				91.00%	91.00%			
SEU	1.00%	1.00%				1.00%	1.00%			
CORP	8.00%	8.00%				8.00%	8.00%			
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: A. Accounting and Finance Division
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Cost Center: 2100-3058.000 - Oper CCTR-USS-Controllers -ACCOUNTS PAYABLE

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports SDG&E, SoCalGas and Sempra. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Cost Center Allocation Percentage for 2017

This cost center supports SDG&E, SoCalGas and Sempra. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Cost Center Allocation Percentage for 2018

This cost center supports SDG&E, SoCalGas and Sempra. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Cost Center Allocation Percentage for 2019

This cost center supports SDG&E, SoCalGas and Sempra. A Prior Year (P/Y) Department Activity Study allocation methodology is appropriate based on the departmental and project tasks of this cost center. The Prior Year (P/Y) Department Activity Study methodology is a form of prior year project assignments as a base for the current year distribution, which is adjusted as necessary when current year projects change or impact the current allocation. The allocation applies to both labor and non-labor costs.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-3058.000 - Oper CCTR-USS-Controllers -ACCOUNTS PAYABLE

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	923	923	923	0	0	0	923	923	923
Non-Labor	5-YR Average	209	209	209	-24	-46	-46	185	163	163
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,132	1,132	1,132	-24	-46	-46	1,108	1,086	1,086
FTE	5-YR Average	13.1	13.1	13.1	0.0	0.0	0.0	13.1	13.1	13.1

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	FOF-Ongoing	0	-24	0	-24	0.0	1-Sided Adj	ADEIKO20170309132654980	
Explanation:		Streamline payments processing.							
2017 Total		0	-24	0	-24	0.0			
2018	FOF-Ongoing	0	-46	0	-46	0.0	1-Sided Adj	ADEIKO20170309132739573	
Explanation:		Streamline payments processing.							
2018 Total		0	-46	0	-46	0.0			
2019	FOF-Ongoing	0	-46	0	-46	0.0	1-Sided Adj	ADEIKO20170309132801177	
Explanation:		Streamline payments processing.							
2019 Total		0	-46	0	-46	0.0			

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-3058.000 - Oper CCTR-USS-Controllers -ACCOUNTS PAYABLE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	657	724	771	860	852
Non-Labor	229	173	164	180	286
NSE	0	0	0	0	0
Total	886	898	935	1,040	1,138
FTE	10.2	11.0	11.3	11.8	11.5
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-23	0
NSE	0	0	0	0	0
Total	0	0	0	-23	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	657	724	771	860	852
Non-Labor	229	173	164	158	286
NSE	0	0	0	0	0
Total	886	898	935	1,017	1,138
FTE	10.2	11.0	11.3	11.8	11.5
Vacation & Sick (Nominal \$)					
Labor	95	115	123	133	141
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	95	115	123	133	141
FTE	1.7	1.9	2.0	2.1	2.1
Escalation to 2016\$					
Labor	53	44	31	16	0
Non-Labor	16	9	6	3	0
NSE	0	0	0	0	0
Total	69	52	36	19	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	806	882	925	1,009	993
Non-Labor	245	182	169	160	286
NSE	0	0	0	0	0
Total	1,051	1,065	1,094	1,169	1,279
FTE	11.9	12.9	13.3	13.9	13.6

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-3058.000 - Oper CCTR-USS-Controllers -ACCOUNTS PAYABLE

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	-23	0
NSE	0	0	0	0	0
Total	0	0	0	-23	0
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 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015	Other	0	-23	0	0.0	1-Sided Adj	JBRODRIG20161129104444950
2015 Total		0	-23	0	0.0		
2016 Total		0	0	0	0.0		

Explanation: Compensation incorrectly charged to incorrect cost center.

Note: Totals may include rounding differences.

Beginning of Workpaper

2100-0274.000 - Oper CCTR-USS-Controllers -AFFIL BILLING & COSTING

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-0274.000 - Oper CCTR-USS-Controllers -AFFIL BILLING & COSTING

Activity Description:

The Affiliate Billing and Costing group performs three primary roles: (1) Partial processing of the monthly financial close in SAP, (2) applying overheads to direct costs throughout the organization, and (3) billings to 3rd parties who are affiliate companies of Sempra. The department performs annual cost allocations clearing studies required for FERC Form 1, supports regulatory filings, and participates in multiple inter-departmental special projects.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		539	522	493	364	433	470	470	470	
Non-Labor		10	4	4	11	3	6	6	6	
NSE		0	0	0	0	0	0	0	0	
Total		549	526	497	376	436	476	476	476	
FTE		7.1	6.9	6.6	4.8	5.8	6.2	6.2	6.2	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-0274.000 - Oper CCTR-USS-Controllers -AFFIL BILLING & COSTING

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	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	433	3	0	436	5.8	470	6	0	476	6.2
Total Incurred	433	3	0	436	5.8	470	6	0	476	6.2
% Allocation										
Retained	96.47%	96.47%				96.47%	96.47%			
SEU	3.34%	3.34%				3.34%	3.34%			
CORP	0.19%	0.19%				0.19%	0.19%			
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	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	470	6	0	476	6.2	470	6	0	476	6.2
Total Incurred	470	6	0	476	6.2	470	6	0	476	6.2
% Allocation										
Retained	96.47%	96.47%				96.47%	96.47%			
SEU	3.34%	3.34%				3.34%	3.34%			
CORP	0.19%	0.19%				0.19%	0.19%			
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: A. Accounting and Finance Division
Category-Sub: 4. Financial Systems & Compliance
Cost Center: 2100-0274.000 - Oper CCTR-USS-Controllers -AFFIL BILLING & COSTING

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2017

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2018

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-0274.000 - Oper CCTR-USS-Controllers -AFFIL BILLING & COSTING

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	470	470	470	0	0	0	470	470	470
Non-Labor	5-YR Average	6	6	6	0	0	0	6	6	6
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		477	477	477	0	0	0	477	477	477
FTE	5-YR Average	6.2	6.2	6.2	0.0	0.0	0.0	6.2	6.2	6.2

<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.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-0274.000 - Oper CCTR-USS-Controllers -AFFIL BILLING & COSTING

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	440	428	411	311	371
Non-Labor	9	4	4	11	3
NSE	0	0	0	0	0
Total	449	432	415	322	374
FTE	6.1	5.9	5.6	4.1	4.9
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	440	428	411	311	371
Non-Labor	9	4	4	11	3
NSE	0	0	0	0	0
Total	449	432	415	322	374
FTE	6.1	5.9	5.6	4.1	4.9
Vacation & Sick (Nominal \$)					
Labor	64	68	66	48	62
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	64	68	66	48	62
FTE	1.0	1.0	1.0	0.7	0.9
Escalation to 2016\$					
Labor	36	26	16	6	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
Total	36	26	16	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	539	522	493	364	433
Non-Labor	10	4	4	11	3
NSE	0	0	0	0	0
Total	549	526	497	376	436
FTE	7.1	6.9	6.6	4.8	5.8

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-0274.000 - Oper CCTR-USS-Controllers -AFFIL BILLING & COSTING

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
Total	0	0	0	0	0
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
2100-3555.000 - Oper CCTR-USS-Controllers -BUSINESS CONTROLS

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-3555.000 - Oper CCTR-USS-Controllers -BUSINESS CONTROLS

Activity Description:

The Business Controls group is responsible for managing the utilities' policies, business controls and leading accounting research. The group provides policy guidance and interpretation to both utilities' employees and management, manages the Sarbanes-Oxley Act compliance efforts for the utilities, performs forensic accounting reviews, and performs accounting review on contracts, energy procurement deals and other special projects. The group is a shared service group for both SDG&E and SocialGas.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		425	498	467	369	473	566	566	566	
Non-Labor		119	40	47	96	14	-15	128	178	
NSE		0	0	0	0	0	0	0	0	
Total		544	538	514	465	487	551	694	744	
FTE		4.3	5.0	4.7	3.8	4.1	5.4	5.4	5.4	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-3555.000 - Oper CCTR-USS-Controllers -BUSINESS CONTROLS

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	14	1	0	15	0.0	2	2	0	4	0.0
Directly Allocated	0	0	0	0	0.0	0	1	0	1	0.0
Subj. To % Alloc.	459	13	0	472	4.1	564	-18	0	546	5.4
Total Incurred	473	14	0	487	4.1	566	-15	0	551	5.4
% Allocation										
Retained	86.57%	86.57%				86.57%	86.57%			
SEU	13.43%	13.43%				13.43%	13.43%			
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	2	2	0	4	0.0	2	2	0	4	0.0
Directly Allocated	0	1	0	1	0.0	0	1	0	1	0.0
Subj. To % Alloc.	564	125	0	689	5.4	564	175	0	739	5.4
Total Incurred	566	128	0	694	5.4	566	178	0	744	5.4
% Allocation										
Retained	86.57%	86.57%				86.57%	86.57%			
SEU	13.43%	13.43%				13.43%	13.43%			
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: A. Accounting and Finance Division
Category-Sub: 4. Financial Systems & Compliance
Cost Center: 2100-3555.000 - Oper CCTR-USS-Controllers -BUSINESS CONTROLS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2017

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2018

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-3555.000 - Oper CCTR-USS-Controllers -BUSINESS CONTROLS

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	446	446	446	120	120	120	566	566	566
Non-Labor	5-YR Average	63	63	63	-79	64	114	-16	127	177
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		510	510	510	41	184	234	551	694	744
FTE	5-YR Average	4.4	4.4	4.4	1.0	1.0	1.0	5.4	5.4	5.4

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	120	10	0	130	1.0	1-Sided Adj	JBRODRIG20161205134442683	
Explanation:		Accounting Research Analyst to comply with new accounting pronouncements.							
2017	FOF-Ongoing	0	-89	0	-89	0.0	1-Sided Adj	ADEIKO20170309115429037	
Explanation:		Streamline business process.							
2017 Total		120	-79	0	41	1.0			
2018	Other	120	10	0	130	1.0	1-Sided Adj	JBRODRIG20161205134511653	
Explanation:		Accounting Research Analyst to comply with new accounting pronouncements.							
2018	RAMP Incremental	0	150	0	150	0.0	1-Sided Adj	JBRODRIG20170228132355320	
Explanation:		RAMP - Records Management (RAMP Chapter 13). Increase due to RAMP (Records Retention). \$150K for Consulting Fees.							
2018	FOF-Ongoing	0	-96	0	-96	0.0	1-Sided Adj	ADEIKO20170309115505540	
Explanation:		Streamline business process and SOX procedures.							
2018 Total		120	64	0	184	1.0			
2019	Other	120	10	0	130	1.0	1-Sided Adj	JBRODRIG20161205134526907	
Explanation:		Accounting Research Analyst to comply with new accounting pronouncements.							
2019	RAMP Incremental	0	200	0	200	0.0	1-Sided Adj	JBRODRIG20161205134709573	
Explanation:		RAMP - Records Management (RAMP Chapter 13). Increase due to RAMP (Records Retention). \$200K for Consulting Fees.							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-3555.000 - Oper CCTR-USS-Controllers -BUSINESS CONTROLS

<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	-96	0	-96	0.0	1-Sided Adj	ADEIKO20170309115709030

Explanation: Streamline business process and SOX procedures.

2019 Total		120	114	0	234	1.0		
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Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-3555.000 - Oper CCTR-USS-Controllers -BUSINESS CONTROLS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	346	409	389	315	405
Non-Labor	111	213	105	94	345
NSE	0	0	0	0	0
Total	458	622	494	409	750
FTE	3.7	4.3	4.0	3.2	3.5
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-175	-60	0	-331
NSE	0	0	0	0	0
Total	0	-175	-60	0	-331
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	346	409	389	315	405
Non-Labor	111	38	45	94	14
NSE	0	0	0	0	0
Total	458	447	435	409	420
FTE	3.7	4.3	4.0	3.2	3.5
Vacation & Sick (Nominal \$)					
Labor	50	65	62	49	67
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	50	65	62	49	67
FTE	0.6	0.7	0.7	0.6	0.6
Escalation to 2016\$					
Labor	28	25	15	6	0
Non-Labor	8	2	2	2	0
NSE	0	0	0	0	0
Total	36	27	17	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	425	498	467	369	473
Non-Labor	119	40	47	96	14
NSE	0	0	0	0	0
Total	544	538	514	465	487
FTE	4.3	5.0	4.7	3.8	4.1

* 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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-3555.000 - Oper CCTR-USS-Controllers -BUSINESS CONTROLS

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	-175	-60	0	-331
NSE	0	0	0	0	0
Total	0	-175	-60	0	-331
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 Total		0	0	0	0.0		
2013	Other	0	-175	0	0.0	1-Sided Adj	JBRODRIG20161130182632623
2013 Total		0	-175	0	0.0		
Explanation: 2013 CPUC Affiliate Compliance audit fee.							
2014	Other	0	-60	0	0.0	1-Sided Adj	JBRODRIG20161130182922780
2014 Total		0	-60	0	0.0		
Explanation: 2014 CPUC Affiliate Compliance audit fee.							
2015 Total		0	0	0	0.0		
2016	Other	0	-325	0	0.0	1-Sided Adj	ADEIKO20170207104159247
Explanation: 2016 CPUC Affiliate Compliance audit fee and agree shareholder cost not recover in the GRC.							
2016	Other	0	-6	0	0.0	1-Sided Adj	ADEIKO20170207104319607
Explanation: CPUC affiliated audit fees.							
2016 Total		0	-331	0	0.0		

Note: Totals may include rounding differences.

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 Cost Center: 2100-3555.000 - Oper CCTR-USS-Controllers -BUSINESS CONTROLS

RAMP Item # 1

Ref ID: JBRODRIG20170621145332560

RAMP Chapter: SDG&E-13

Program Name: Consultant Support

Program Description: Records Management update

Risk/Mitigation:

Risk: The risk of not having an effective risk management program

Mitigation: Consulting expertise to improve records management program

Forecast CPUC Cost Estimates (\$000)

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Low	50	75	100
High	150	225	300

Funding Source: CPUC-GRC

Forecast Method: Zero-Based

Work Type: Non-Mandated

Work Type Citation: None

Historical Embedded Cost Estimates (\$000)

Embedded Costs: 591

Explanation: Used 2015 base from RAMP administrative mitigation, escalated to 2016 dollars. Of the \$591k 2016 estimated RAMP embedded cost, \$300k is represented by SDG&E A&G while the remaining \$291k is represented by corporate A&G

Beginning of Workpaper
2100-7100.000 - Compliance and Financial Systems Director

San Diego Gas & Electric Company
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Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-7100.000 - Compliance and Financial Systems Director

Activity Description:

The Financial Systems and Compliance department includes the Director and Administrative Assistant. The Director oversees and provides guidance to this department for both SDG&E and SoCalGas.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		332	275	247	263	242	272	272	272	
Non-Labor		32	42	11	18	16	24	24	24	
NSE		0	0	0	0	0	0	0	0	
Total		364	317	257	281	258	296	296	296	
FTE		2.9	2.5	2.1	2.4	2.2	2.4	2.4	2.4	

Note: Totals may include rounding differences.

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 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-7100.000 - Compliance and Financial Systems Director

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	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	242	16	0	258	2.2	272	24	0	296	2.4
Total Incurred	242	16	0	258	2.2	272	24	0	296	2.4
% Allocation										
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	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	272	24	0	296	2.4	272	24	0	296	2.4
Total Incurred	272	24	0	296	2.4	272	24	0	296	2.4
% Allocation										
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%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
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Category: A. Accounting and Finance Division
Category-Sub: 4. Financial Systems & Compliance
Cost Center: 2100-7100.000 - Compliance and Financial Systems Director

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SoCalGas and SDG&E. A weighted average allocation methodology is appropriate based on the departmental tasks of this cost center. The weighted average of these departmental tasks are based on the most recent level of effort required to perform departmental duties. As a result, the appropriate allocation between the two utilities combines the relative weighting of all activities. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2017

This cost center supports both SoCalGas and SDG&E. A weighted average allocation methodology is appropriate based on the departmental tasks of this cost center. The weighted average of these departmental tasks are based on the most recent level of effort required to perform departmental duties. As a result, the appropriate allocation between the two utilities combines the relative weighting of all activities. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2018

This cost center supports both SoCalGas and SDG&E. A weighted average allocation methodology is appropriate based on the departmental tasks of this cost center. The weighted average of these departmental tasks are based on the most recent level of effort required to perform departmental duties. As a result, the appropriate allocation between the two utilities combines the relative weighting of all activities. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2019

This cost center supports both SoCalGas and SDG&E. A weighted average allocation methodology is appropriate based on the departmental tasks of this cost center. The weighted average of these departmental tasks are based on the most recent level of effort required to perform departmental duties. As a result, the appropriate allocation between the two utilities combines the relative weighting of all activities. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-7100.000 - Compliance and Financial Systems 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	5-YR Average	272	272	272	0	0	0	272	272	272
Non-Labor	5-YR Average	24	24	24	0	0	0	24	24	24
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		296	296	296	0	0	0	296	296	296
FTE	5-YR Average	2.4	2.4	2.4	0.0	0.0	0.0	2.4	2.4	2.4

<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.

San Diego Gas & Electric Company
2019 GRC - APP
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-7100.000 - Compliance and Financial Systems Director

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	271	226	206	224	207
Non-Labor	30	40	10	18	16
NSE	0	0	0	0	0
Total	301	266	216	242	224
FTE	2.5	2.1	1.8	2.0	1.9
Recorded-Adjusted (Nominal \$)					
Labor	271	226	206	224	207
Non-Labor	30	40	10	18	16
NSE	0	0	0	0	0
Total	301	266	216	242	224
FTE	2.5	2.1	1.8	2.0	1.9
Vacation & Sick (Nominal \$)					
Labor	39	36	33	35	34
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	39	36	33	35	34
FTE	0.4	0.4	0.3	0.4	0.3
Escalation to 2016\$					
Labor	22	14	8	4	0
Non-Labor	2	2	0	0	0
NSE	0	0	0	0	0
Total	24	16	8	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	332	275	247	263	242
Non-Labor	32	42	11	18	16
NSE	0	0	0	0	0
Total	364	317	257	281	258
FTE	2.9	2.5	2.1	2.4	2.2

* 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

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 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-7100.000 - Compliance and Financial Systems Director

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	271	226	206	224	207
Non-Labor	30	40	10	18	16
NSE	0	0	0	0	0
Total	301	266	216	242	224
FTE	2.5	2.1	1.8	2.0	1.9

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	271	30	0	2.5	CCTR Transf From 2100-3492.000	LFELAN20170217113730667
Explanation:		Cost center 2100-3492 was incorrectly listed as a non-shared cost center in GRID, but should be a shared cost center. Created corrected cost center 2100-7100 in order to move to shared cost center.					
2012 Total		271	30	0	2.5		
2013	Other	226	40	0	2.1	CCTR Transf From 2100-3492.000	LFELAN20170217115445267
Explanation:		Cost center 2100-3492 was incorrectly listed as a non-shared cost center in GRID, but should be a shared cost center. Created corrected cost center 2100-7100 in order to move to shared cost center.					
2013 Total		226	40	0	2.1		
2014	Other	206	10	0	1.8	CCTR Transf From 2100-3492.000	LFELAN20170217113959513
Explanation:		Cost center 2100-3492 was incorrectly listed as a non-shared cost center in GRID, but should be a shared cost center. Created corrected cost center 2100-7100 in order to move to shared cost center.					
2014 Total		206	10	0	1.8		
2015	Other	224	18	0	2.0	CCTR Transf From 2100-3492.000	LFELAN20170217114045747
Explanation:		Cost center 2100-3492 was incorrectly listed as a non-shared cost center in GRID, but should be a shared cost center. Created corrected cost center 2100-7100 in order to move to shared cost center.					
2015 Total		224	18	0	2.0		
2016	Other	207	16	0	1.9	CCTR Transf From 2100-3492.000	LFELAN20170217114131577

Note: Totals may include rounding differences.

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 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 4. Financial Systems & Compliance
 Cost Center: 2100-7100.000 - Compliance and Financial Systems Director

<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>
Explanation: Cost center 2100-3492 was incorrectly listed as a non-shared cost center in GRID, but should be a shared cost center. Created corrected cost center 2100-7100 in order to move to shared cost center.							
2016 Total		207	16	0	1.9		

Note: Totals may include rounding differences.

Beginning of Workpaper

2100-3067.000 - Oper CCTR-USS-Controllers -IT BUSINESS PLNG & BUDGETS

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Financial & Business Planning
 Cost Center: 2100-3067.000 - Oper CCTR-USS-Controllers -IT BUSINESS PLNG & BUDGETS

Activity Description:

The Information Technology (IT) and Business Planning group supports the business planning and budgeting function for the IT organization. The business planning and budget function provides budget, accounting and financial support as well as budget preparation and maintenance, accounting guidance and financial advisory services to the IT organization. This group supports both SDG&E and SoCalGas.

Forecast Explanations:

Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Accounting and Finance Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		589	745	726	803	804	733	733	733	
Non-Labor		32	9	9	12	3	13	13	13	
NSE		0	0	0	0	0	0	0	0	
Total		620	754	734	815	808	746	746	746	
FTE		6.4	7.2	5.7	8.0	8.0	7.0	7.0	7.0	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Financial & Business Planning
 Cost Center: 2100-3067.000 - Oper CCTR-USS-Controllers -IT BUSINESS PLNG & BUDGETS

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	-6	0	-6	0.0	0	-1	0	-1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	804	9	0	813	8.0	733	14	0	747	7.0
Total Incurred	804	3	0	807	8.0	733	13	0	746	7.0
% Allocation										
Retained	66.55%	66.55%				66.55%	66.55%			
SEU	30.74%	30.74%				30.74%	30.74%			
CORP	2.27%	2.27%				2.27%	2.27%			
Unreg	0.44%	0.44%				0.44%	0.44%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	-1	0	-1	0.0	0	-1	0	-1	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	733	14	0	747	7.0	733	14	0	747	7.0
Total Incurred	733	13	0	746	7.0	733	13	0	746	7.0
% Allocation										
Retained	66.55%	66.55%				66.55%	66.55%			
SEU	30.74%	30.74%				30.74%	30.74%			
CORP	2.27%	2.27%				2.27%	2.27%			
Unreg	0.44%	0.44%				0.44%	0.44%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Witness: Sandra K. Hrna
Category: A. Accounting and Finance Division
Category-Sub: 5. Financial & Business Planning
Cost Center: 2100-3067.000 - Oper CCTR-USS-Controllers -IT BUSINESS PLNG & BUDGETS

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2017

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2018

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

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 Category: A. Accounting and Finance Division
 Category-Sub: 5. Financial & Business Planning
 Cost Center: 2100-3067.000 - Oper CCTR-USS-Controllers -IT BUSINESS PLNG & BUDGETS

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	733	733	733	0	0	0	733	733	733
Non-Labor	5-YR Average	13	13	13	0	0	0	13	13	13
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		746	746	746	0	0	0	746	746	746
FTE	5-YR Average	7.0	7.0	7.0	0.0	0.0	0.0	7.0	7.0	7.0

<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.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Financial & Business Planning
 Cost Center: 2100-3067.000 - Oper CCTR-USS-Controllers -IT BUSINESS PLNG & BUDGETS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	480	611	520	683	690
Non-Labor	30	9	8	12	-3
NSE	0	0	0	0	0
Total	510	620	528	695	687
FTE	5.5	6.1	4.8	6.8	6.8
Adjustments (Nominal \$) **					
Labor	0	0	85	1	0
Non-Labor	0	0	0	0	6
NSE	0	0	0	0	0
Total	0	0	85	1	6
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	480	611	605	684	690
Non-Labor	30	9	8	12	3
NSE	0	0	0	0	0
Total	510	620	613	696	693
FTE	5.5	6.1	4.8	6.8	6.8
Vacation & Sick (Nominal \$)					
Labor	70	97	97	106	114
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	70	97	97	106	114
FTE	0.9	1.1	0.9	1.2	1.2
Escalation to 2016\$					
Labor	39	37	24	13	0
Non-Labor	2	0	0	0	0
NSE	0	0	0	0	0
Total	41	37	24	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	589	745	726	803	804
Non-Labor	32	9	9	12	3
NSE	0	0	0	0	0
Total	620	754	734	815	808
FTE	6.4	7.2	5.7	8.0	8.0

* 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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: A. Accounting and Finance Division
 Category-Sub: 5. Financial & Business Planning
 Cost Center: 2100-3067.000 - Oper CCTR-USS-Controllers -IT BUSINESS PLNG & BUDGETS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	85	0.794	0
Non-Labor	0	0	0	0	6
NSE	0	0	0	0	0
Total	0	0	85	0.794	6
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 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014	Other	85	0	0	0.0	CCTR Transf From 2100-3588.000	CSTRIEBE20161118120344900
Explanation:		Transfer labor associated with Business Analyst role from cost center 2100-3588 in WP group to cost center 2100-3067 to align costs where Business Planning IT functions reside.					
2014 Total		85	0	0	0.0		
2015	Other	1	0	0	0.0	CCTR Transf From 2100-3588.000	CSTRIEBE20161118120441993
Explanation:		Transfer labor associated with Business Analyst role from cost center 2100-3588 in WP group to cost center 2100-3067 to align costs where Business Planning IT functions reside.					
2015 Total		1	0	0	0.0		
2016	Other	0	6	0	0.0	1-Sided Adj	LFELAN20170223145848587
Explanation:		Incorrect charge of labor to non-labor (employee labor costs from affiliate USG&P)					
2016 Total		0	6	0	0.0		

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: B. Regulatory Affairs Division
Cost Center: VARIOUS

Summary for Category: B. Regulatory Affairs Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	4,001	4,199	4,199	4,199
Non-Labor	586	663	663	663
NSE	0	0	0	0
Total	4,587	4,862	4,862	4,862
FTE	33.4	34.8	34.8	34.8

Cost Centers belonging to this Category:

2100-3162.000 Oper CCTR-USS-Regulatory Affairs -VP

Labor	909	888	888	888
Non-Labor	333	258	258	258
NSE	0	0	0	0
Total	1,242	1,146	1,146	1,146
FTE	5.9	6.0	6.0	6.0

2100-3427.000 Oper CCTR-USS-Regulatory Affairs - Case Management

Labor	1,830	2,003	2,003	2,003
Non-Labor	140	225	225	225
NSE	0	0	0	0
Total	1,970	2,228	2,228	2,228
FTE	16.6	17.7	17.7	17.7

2100-3428.000 Oper CCTR-USS-Regulatory Affairs -Dir & Resource Plng & Policy

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	0	0	0	0
FTE	0.0	0.0	0.0	0.0

2100-3716.000 Oper CCTR-USS-Regulatory Affairs Rates & Demand Analysis

Labor	111	109	109	109
Non-Labor	5	3	3	3
NSE	0	0	0	0
Total	116	112	112	112
FTE	1.1	1.1	1.1	1.1

2100-3808.000 Oper CCTR-USS-Regulatory Affairs CPUC/FERC Gas Cases

Labor	124	124	124	124
Non-Labor	3	3	3	3
NSE	0	0	0	0
Total	127	127	127	127
FTE	1.0	1.0	1.0	1.0

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Cost Center: VARIOUS

In 2016\$ (000) Incurred Costs				
Adjusted-Recorded		Adjusted-Forecast		
2016		2017	2018	2019
2100-3430.000 Oper CCTR-USS-Regulatory Affairs		-GRC & Reg Case Support		
Labor	399	401	401	401
Non-Labor	37	74	74	74
NSE	0	0	0	0
Total	436	475	475	475
FTE	4.1	4.0	4.0	4.0
2100-3602.000 Oper CCTR-USS-Regulatory Affairs		-GRC Data Analysis		
Labor	628	674	674	674
Non-Labor	68	100	100	100
NSE	0	0	0	0
Total	696	774	774	774
FTE	4.7	5.0	5.0	5.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3162.000 - Oper CCTR-USS-Regulatory Affairs -VP

San Diego Gas & Electric Company
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Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 1. VP of Regulatory Affairs
 Cost Center: 2100-3162.000 - Oper CCTR-USS-Regulatory Affairs -VP

Activity Description:

VP - Regulatory Affairs is the primary point of contact between SDG&E, SoCalGas and the CPUC Commissioners, advisors and staff.

Forecast Explanations:

Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		943	855	890	843	909	888	888	888	
Non-Labor		331	206	169	249	333	258	258	258	
NSE		0	0	0	0	0	0	0	0	
Total		1,274	1,061	1,058	1,093	1,242	1,146	1,146	1,146	
FTE		6.6	5.8	6.1	5.4	5.9	6.0	6.0	6.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 1. VP of Regulatory Affairs
 Cost Center: 2100-3162.000 - Oper CCTR-USS-Regulatory Affairs -VP

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	13	0	13	0.0	3	20	0	23	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	909	320	0	1,229	5.9	885	238	0	1,123	6.0
Total Incurred	909	333	0	1,242	5.9	888	258	0	1,146	6.0
% Allocation										
Retained	49.19%	49.19%				49.19%	49.19%			
SEU	50.81%	50.81%				50.81%	50.81%			
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	3	20	0	23	0.0	3	20	0	23	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	885	238	0	1,123	6.0	885	238	0	1,123	6.0
Total Incurred	888	258	0	1,146	6.0	888	258	0	1,146	6.0
% Allocation										
Retained	49.19%	49.19%				49.19%	49.19%			
SEU	50.81%	50.81%				50.81%	50.81%			
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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: B. Regulatory Affairs Division
Category-Sub: 1. VP of Regulatory Affairs
Cost Center: 2100-3162.000 - Oper CCTR-USS-Regulatory Affairs -VP

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E and SoCalGas. Allocations are calculated based on the latest California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. The allocation applies to both labor and non-labor.

Cost Center Allocation Percentage for 2017

This cost center supports both SDG&E and SoCalGas. Allocations are calculated based on the latest California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. The allocation applies to both labor and non-labor.

Cost Center Allocation Percentage for 2018

This cost center supports both SDG&E and SoCalGas. Allocations are calculated based on the latest California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. The allocation applies to both labor and non-labor.

Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E and SoCalGas. Allocations are calculated based on the latest California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. The allocation applies to both labor and non-labor.

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 1. VP of Regulatory Affairs
 Cost Center: 2100-3162.000 - Oper CCTR-USS-Regulatory Affairs -VP

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	888	888	888	0	0	0	888	888	888
Non-Labor	5-YR Average	258	258	258	0	0	0	258	258	258
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,146	1,146	1,146	0	0	0	1,146	1,146	1,146
FTE	5-YR Average	6.0	6.0	6.0	0.0	0.0	0.0	6.0	6.0	6.0

<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.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 1. VP of Regulatory Affairs
 Cost Center: 2100-3162.000 - Oper CCTR-USS-Regulatory Affairs -VP

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	769	701	742	719	780
Non-Labor	310	196	163	245	333
NSE	0	0	0	0	0
Total	1,079	898	905	964	1,112
FTE	5.7	4.9	5.2	4.6	5.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	769	701	742	719	780
Non-Labor	310	196	163	245	333
NSE	0	0	0	0	0
Total	1,079	898	905	964	1,112
FTE	5.7	4.9	5.2	4.6	5.0
Vacation & Sick (Nominal \$)					
Labor	111	111	118	111	129
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	111	111	118	111	129
FTE	0.9	0.9	0.9	0.8	0.9
Escalation to 2016\$					
Labor	62	42	29	14	0
Non-Labor	22	10	6	4	0
NSE	0	0	0	0	0
Total	84	52	35	18	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	943	855	890	843	909
Non-Labor	331	206	169	249	333
NSE	0	0	0	0	0
Total	1,274	1,061	1,058	1,093	1,242
FTE	6.6	5.8	6.1	5.4	5.9

* 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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 1. VP of Regulatory Affairs
 Cost Center: 2100-3162.000 - Oper CCTR-USS-Regulatory Affairs -VP

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
Total	0	0	0	0	0
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
2100-3427.000 - Oper CCTR-USS-Regulatory Affairs - Case Management

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3427.000 - Oper CCTR-USS-Regulatory Affairs - Case Management

Activity Description:

The Case Management group coordinates SDG&E's participation in all regulatory and related activities before the California Public Utilities Commission (CPUC). This includes (1) develop and implement regulatory strategies; (2) manage regulatory filings (3) determine the impact of proposed and implemented regulatory initiatives; and (4) maintain effective working relationships with industry stakeholders and regulatory agencies.

Forecast Explanations:

Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		1,953	2,000	2,085	2,145	1,830	2,003	2,003	2,003	
Non-Labor		262	215	271	234	140	225	225	225	
NSE		0	0	0	0	0	0	0	0	
Total		2,215	2,216	2,356	2,380	1,971	2,228	2,228	2,228	
FTE		17.3	17.6	17.8	19.0	16.7	17.7	17.7	17.7	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3427.000 - Oper CCTR-USS-Regulatory Affairs - Case Management

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	14	4	0	18	0.0	6	3	0	9	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	1,816	135	0	1,951	16.6	1,997	222	0	2,219	17.7
Total Incurred	1,830	139	0	1,969	16.6	2,003	225	0	2,228	17.7
% Allocation										
Retained	93.54%	93.54%				93.54%	93.54%			
SEU	6.46%	6.46%				6.46%	6.46%			
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	6	3	0	9	0.0	6	3	0	9	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	1,997	222	0	2,219	17.7	1,997	222	0	2,219	17.7
Total Incurred	2,003	225	0	2,228	17.7	2,003	225	0	2,228	17.7
% Allocation										
Retained	93.54%	93.54%				93.54%	93.54%			
SEU	6.46%	6.46%				6.46%	6.46%			
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: B. Regulatory Affairs Division
Category-Sub: 2. Case Management, Tariffs and Compliance
Cost Center: 2100-3427.000 - Oper CCTR-USS-Regulatory Affairs - Case Management

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2017

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2018

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3427.000 - Oper CCTR-USS-Regulatory Affairs - Case 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	2,003	2,003	2,003	0	0	0	2,003	2,003	2,003
Non-Labor	5-YR Average	225	225	225	0	0	0	225	225	225
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		2,227	2,227	2,227	0	0	0	2,227	2,227	2,227
FTE	5-YR Average	17.7	17.7	17.7	0.0	0.0	0.0	17.7	17.7	17.7

<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.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3427.000 - Oper CCTR-USS-Regulatory Affairs - Case Management

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	1,138	1,160	1,239	1,440	572
Non-Labor	157	121	145	146	210
NSE	0	0	0	0	0
Total	1,294	1,281	1,384	1,586	782
FTE	11.3	11.4	11.5	13.0	5.7
Adjustments (Nominal \$) **					
Labor	456	481	499	388	998
Non-Labor	88	84	117	85	-70
NSE	0	0	0	0	0
Total	543	565	617	473	928
FTE	3.6	3.6	3.6	3.2	8.4
Recorded-Adjusted (Nominal \$)					
Labor	1,593	1,641	1,739	1,828	1,570
Non-Labor	244	205	262	230	140
NSE	0	0	0	0	0
Total	1,838	1,846	2,001	2,059	1,710
FTE	14.9	15.0	15.1	16.2	14.1
Vacation & Sick (Nominal \$)					
Labor	231	260	278	282	260
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	231	260	278	282	260
FTE	2.4	2.6	2.7	2.8	2.6
Escalation to 2016\$					
Labor	129	99	69	35	0
Non-Labor	17	11	9	4	0
NSE	0	0	0	0	0
Total	146	109	78	39	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	1,953	2,000	2,085	2,145	1,830
Non-Labor	262	215	271	234	140
NSE	0	0	0	0	0
Total	2,215	2,216	2,356	2,380	1,971
FTE	17.3	17.6	17.8	19.0	16.7

* 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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3427.000 - Oper CCTR-USS-Regulatory Affairs - Case Management

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years		2012	2013	2014	2015	2016
Labor		456	481	499	388	998
Non-Labor		88	84	117	85	-70
NSE		0	0	0	0	0
	Total	543	565	617	473	928
FTE		3.6	3.6	3.6	3.2	8.4

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	0	0	0.0	CCTR Transf From 2100-3428.000	JBRODRIG20170218215627743
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2012	Other	456	88	0	3.6	CCTR Transf From 2100-3428.000	JBRODRIG20170218215235243
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2012 Total		456	88	0	3.6		
2013	Other	0	2	0	0.0	CCTR Transf From 2100-3428.000	JBRODRIG20170218215313087
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2013	Other	481	82	0	3.6	CCTR Transf From 2100-3428.000	JBRODRIG20170218215416560
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2013 Total		481	84	0	3.6		
2014	Other	0	0	0	0.0	CCTR Transf From 2100-3428.000	JBRODRIG20170218220503250
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2014	Other	2	0	0	0.0	CCTR Transf From 2100-3428.000	JBRODRIG20170218220528250
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2014	Other	498	117	0	3.6	CCTR Transf From 2100-3428.000	JBRODRIG20170218221212263
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2014 Total		499	117	0	3.6		

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3427.000 - Oper CCTR-USS-Regulatory Affairs - Case Management

<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	0	0	0.0	CCTR Transf From 2100-3428.000	JBRODRIG20170218221348020
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2015	Other	388	84	0	3.2	CCTR Transf From 2100-3428.000	JBRODRIG20170218221421550
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2015 Total		388	85	0	3.2		
2016	Other	12	3	0	0.0	CCTR Transf From 2100-3428.000	JBRODRIG20170218221456800
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2016	Other	0	0	0	0.0	CCTR Transf From 2100-3428.000	JBRODRIG20170218221515240
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2016	Other	986	103	0	8.4	CCTR Transf From 2100-3428.000	JBRODRIG20170218221547743
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2016	Other	0	-176	0	0.0	CCTR Transf To 2100-3726.000	JBRODRIG20170218231135970
Explanation: Public notice printed materials. Transferred to cost center 2100-3726.							
2016 Total		998	-70	0	8.4		

Note: Totals may include rounding differences.

Beginning of Workpaper

2100-3428.000 - Oper CCTR-USS-Regulatory Affairs -Dir & Resource Plng & Policy

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3428.000 - Oper CCTR-USS-Regulatory Affairs -Dir & Resource Plng & Policy

Activity Description:

Resource Planning and Policy Case Management coordinates SDG&E's participation in all regulatory and related activities in the Resource Planning and Policy arena before the California Public Utilities Commission (CPUC). This includes (1) develop and implement regulatory strategies; (2) manage regulatory filings (3) determine the impact of proposed and implemented regulatory initiatives; and (4) maintain effective working relationships with industry stakeholders and regulatory agencies.

Forecast Explanations:

Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		0	0	0	0	0	0	0	0	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	0	0	0	0	0	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

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Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3428.000 - Oper CCTR-USS-Regulatory Affairs -Dir & Resource Plng & Policy

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	0	0	0	0	0.0
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
Total Incurred	0	0	0	0	0.0	0	0	0	0	0.0
% Allocation										
Retained	93.54%	93.54%				93.54%	93.54%			
SEU	6.46%	6.46%				6.46%	6.46%			
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	0	0	0	0	0.0	0	0	0	0	0.0
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
Total Incurred	0	0	0	0	0.0	0	0	0	0	0.0
% Allocation										
Retained	93.54%	93.54%				93.54%	93.54%			
SEU	6.46%	6.46%				6.46%	6.46%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: B. Regulatory Affairs Division
Category-Sub: 2. Case Management, Tariffs and Compliance
Cost Center: 2100-3428.000 - Oper CCTR-USS-Regulatory Affairs -Dir & Resource Plng & Policy

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2017

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2018

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Note: Totals may include rounding differences.

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 Cost Center: 2100-3428.000 - Oper CCTR-USS-Regulatory Affairs -Dir & Resource Plng & Policy

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	0	0	0	0	0	0	0	0	0
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0	0
FTE	5-YR Average	0.0	0.0	0.0	0.0	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>Total</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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3428.000 - Oper CCTR-USS-Regulatory Affairs -Dir & Resource Plng & Policy

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	456	481	499	388	998
Non-Labor	88	84	117	85	106
NSE	0	0	0	0	0
Total	543	565	617	473	1,104
FTE	3.6	3.6	3.6	3.2	8.4
Adjustments (Nominal \$) **					
Labor	-456	-481	-499	-388	-998
Non-Labor	-88	-84	-117	-85	-106
NSE	0	0	0	0	0
Total	-543	-565	-617	-473	-1,104
FTE	-3.6	-3.6	-3.6	-3.2	-8.4
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3428.000 - Oper CCTR-USS-Regulatory Affairs -Dir & Resource Plng & Policy

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	-456	-481	-499	-388	-998
Non-Labor	-88	-84	-117	-85	-106
NSE	0	0	0	0	0
Total	-543	-565	-617	-473	-1,104
FTE	-3.6	-3.6	-3.6	-3.2	-8.4

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	0	0	0.0	CCTR Transf To 2100-3427.000	JBRODRIG20170218215627743
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2012	Other	-456	-88	0	-3.6	CCTR Transf To 2100-3427.000	JBRODRIG20170218215235243
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2012 Total		-456	-88	0	-3.6		
2013	Other	0	-2	0	0.0	CCTR Transf To 2100-3427.000	JBRODRIG20170218215313087
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2013	Other	-481	-82	0	-3.6	CCTR Transf To 2100-3427.000	JBRODRIG20170218215416560
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2013 Total		-481	-84	0	-3.6		
2014	Other	0	0	0	0.0	CCTR Transf To 2100-3427.000	JBRODRIG20170218220503250
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2014	Other	-2	0	0	0.0	CCTR Transf To 2100-3427.000	JBRODRIG20170218220528250
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2014	Other	-498	-117	0	-3.6	CCTR Transf To 2100-3427.000	JBRODRIG20170218221212263
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2014 Total		-499	-117	0	-3.6		

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3428.000 - Oper CCTR-USS-Regulatory Affairs -Dir & Resource Plng & Policy

<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	0	0	0.0	CCTR Transf To 2100-3427.000	JBRODRIG20170218221348020
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2015	Other	-388	-84	0	-3.2	CCTR Transf To 2100-3427.000	JBRODRIG20170218221421550
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2015 Total		-388	-85	0	-3.2		
2016	Other	-12	-3	0	0.0	CCTR Transf To 2100-3427.000	JBRODRIG20170218221456800
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2016	Other	0	0	0	0.0	CCTR Transf To 2100-3427.000	JBRODRIG20170218221515240
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2016	Other	-986	-103	0	-8.4	CCTR Transf To 2100-3427.000	JBRODRIG20170218221547743
Explanation: Combined cost centers 2100-3427 and 2100-3428							
2016 Total		-998	-106	0	-8.4		

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3716.000 - Oper CCTR-USS-Regulatory Affairs Rates & Demand Analysis

San Diego Gas & Electric Company
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Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3716.000 - Oper CCTR-USS-Regulatory Affairs Rates & Demand Analysis

Activity Description:

The Gas Rates and Analysis group provides gas rate design, analysis, and coordination for use in business development and regulatory proceedings. These activities are used in the development of customer cost allocations and customer rate designs for CPUC- required filings, proceedings, and ad hoc requests including: (1) analyzing economic concerns, demographics, and gas customer forecasts; (2) developing alternate fuel price and gas price forecasts; (3) developing gas demand forecasts and analyses; (4) analyzing policy; (5) supplying analysis for use in business development and regulatory proceedings.

Forecast Explanations:

Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		105	107	107	113	111	109	109	109	
Non-Labor		2	3	2	5	5	3	3	3	
NSE		0	0	0	0	0	0	0	0	
Total		107	110	109	118	116	112	112	112	
FTE		1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3716.000 - Oper CCTR-USS-Regulatory AffairsRates & Demand Analysis

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	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	111	5	0	116	1.1	109	3	0	112	1.1
Total Incurred	111	5	0	116	1.1	109	3	0	112	1.1
% Allocation										
Retained	60.00%	60.00%				60.00%	60.00%			
SEU	40.00%	40.00%				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	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	109	3	0	112	1.1	109	3	0	112	1.1
Total Incurred	109	3	0	112	1.1	109	3	0	112	1.1
% Allocation										
Retained	60.00%	60.00%				60.00%	60.00%			
SEU	40.00%	40.00%				40.00%	40.00%			
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: B. Regulatory Affairs Division
Category-Sub: 2. Case Management, Tariffs and Compliance
Cost Center: 2100-3716.000 - Oper CCTR-USS-Regulatory AffairsRates & Demand Analysis

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2017

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2018

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3716.000 - Oper CCTR-USS-Regulatory AffairsRates & Demand Analysis

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	109	109	109	0	0	0	109	109	109
Non-Labor	5-YR Average	3	3	3	0	0	0	3	3	3
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		112	112	112	0	0	0	112	112	112
FTE	5-YR Average	1.1	1.1	1.1	0.0	0.0	0.0	1.1	1.1	1.1

<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.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3716.000 - Oper CCTR-USS-Regulatory AffairsRates & Demand Analysis

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	86	88	89	96	95
Non-Labor	2	3	2	5	5
NSE	0	0	0	0	0
Total	87	91	92	101	100
FTE	0.9	0.9	0.9	0.9	0.9
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	86	88	89	96	95
Non-Labor	2	3	2	5	5
NSE	0	0	0	0	0
Total	87	91	92	101	100
FTE	0.9	0.9	0.9	0.9	0.9
Vacation & Sick (Nominal \$)					
Labor	12	14	14	15	16
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	12	14	14	15	16
FTE	0.1	0.2	0.2	0.2	0.2
Escalation to 2016\$					
Labor	7	5	4	2	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	7	5	4	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	105	107	107	113	111
Non-Labor	2	3	2	5	5
NSE	0	0	0	0	0
Total	107	110	109	118	116
FTE	1.0	1.1	1.1	1.1	1.1

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3716.000 - Oper CCTR-USS-Regulatory AffairsRates & Demand Analysis

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
Total	0	0	0	0	0
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
2100-3808.000 - Oper CCTR-USS-Regulatory AffairsCPUC/FERC Gas Cases

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3808.000 - Oper CCTR-USS-Regulatory AffairsCPUC/FERC Gas Cases

Activity Description:

The Case Management Group performs the following activities (1) coordinating participation in all regulatory proceedings and related activities before the CPUC, CPUC initiated investigations and rulemakings, and related legislative activities; (2) managing regulatory filings; (3) coordinating compliance with all CPUC directives and requirements; and (4) retaining all regulatory records and related information as part of the Utilities' Regulatory Central Files.

Forecast Explanations:

Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		122	126	125	123	124	124	124	124	
Non-Labor		4	3	2	5	3	3	3	3	
NSE		0	0	0	0	0	0	0	0	
Total		127	129	127	128	127	127	127	127	
FTE		1.0	1.1	1.1	0.9	1.0	1.0	1.0	1.0	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3808.000 - Oper CCTR-USS-Regulatory AffairsCPUC/FERC Gas Cases

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	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	124	3	0	127	1.0	124	3	0	127	1.0
Total Incurred	124	3	0	127	1.0	124	3	0	127	1.0
% Allocation										
Retained	30.00%	30.00%				30.00%	30.00%			
SEU	70.00%	70.00%				70.00%	70.00%			
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	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	124	3	0	127	1.0	124	3	0	127	1.0
Total Incurred	124	3	0	127	1.0	124	3	0	127	1.0
% Allocation										
Retained	30.00%	30.00%				30.00%	30.00%			
SEU	70.00%	70.00%				70.00%	70.00%			
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: B. Regulatory Affairs Division
Category-Sub: 2. Case Management, Tariffs and Compliance
Cost Center: 2100-3808.000 - Oper CCTR-USS-Regulatory AffairsCPUC/FERC Gas Cases

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2017

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2018

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3808.000 - Oper CCTR-USS-Regulatory AffairsCPUC/FERC Gas Cases

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	124	124	124	0	0	0	124	124	124
Non-Labor	5-YR Average	3	3	3	0	0	0	3	3	3
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		127	127	127	0	0	0	127	127	127
FTE	5-YR Average	1.0	1.0	1.0	0.0	0.0	0.0	1.0	1.0	1.0

<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.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3808.000 - Oper CCTR-USS-Regulatory AffairsCPUC/FERC Gas Cases

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	100	104	104	105	106
Non-Labor	4	3	2	5	3
NSE	0	0	0	0	0
Total	104	106	106	110	109
FTE	0.9	0.9	0.9	0.8	0.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	100	104	104	105	106
Non-Labor	4	3	2	5	3
NSE	0	0	0	0	0
Total	104	106	106	110	109
FTE	0.9	0.9	0.9	0.8	0.8
Vacation & Sick (Nominal \$)					
Labor	14	16	17	16	18
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	14	16	17	16	18
FTE	0.1	0.2	0.2	0.1	0.2
Escalation to 2016\$					
Labor	8	6	4	2	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	8	6	4	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	122	126	125	123	124
Non-Labor	4	3	2	5	3
NSE	0	0	0	0	0
Total	127	129	127	128	127
FTE	1.0	1.1	1.1	0.9	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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 2. Case Management, Tariffs and Compliance
 Cost Center: 2100-3808.000 - Oper CCTR-USS-Regulatory AffairsCPUC/FERC Gas Cases

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
Total	0	0	0	0	0
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
2100-3430.000 - Oper CCTR-USS-Regulatory Affairs -GRC & Reg Case Support

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3430.000 - Oper CCTR-USS-Regulatory Affairs -GRC & Reg Case Support

Activity Description:

The GRC and Revenue requirements group supports all GRC related regulatory proceedings and regulatory matters before the CPUC. Activities include regulatory case management and ensuring the appropriate retention of all regulatory records and related information as part of the Utilities' Regulatory Control Files.

Forecast Explanations:

Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		186	176	186	244	399	401	401	401	
Non-Labor		66	57	42	78	37	74	74	74	
NSE		0	0	0	0	0	0	0	0	
Total		252	232	228	322	437	475	475	475	
FTE		2.8	2.8	2.7	3.3	4.1	4.0	4.0	4.0	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3430.000 - Oper CCTR-USS-Regulatory Affairs -GRC & Reg Case 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	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	399	37	0	436	4.1	401	74	0	475	4.0
Total Incurred	399	37	0	436	4.1	401	74	0	475	4.0
% Allocation										
Retained	85.00%	85.00%				57.50%	57.50%			
SEU	15.00%	15.00%				42.50%	42.50%			
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	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	401	74	0	475	4.0	401	74	0	475	4.0
Total Incurred	401	74	0	475	4.0	401	74	0	475	4.0
% Allocation										
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: B. Regulatory Affairs Division
Category-Sub: 3. GRC & Revenue Requirements
Cost Center: 2100-3430.000 - Oper CCTR-USS-Regulatory Affairs -GRC & Reg Case Support

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2017

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2018

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Cost Center Allocation Percentage for 2019

This cost center supports both SDG&E and SoCalGas. The various tasks performed for each company, SDG&E and SoCalGas, are considered and allocated. The most recent costs (labor and non-labor) associated with the allocated tasks by company are determined. The weighted average of the costs by company is calculated and applied to the overall costs of the cost center. The resulting allocation represents the most appropriate allocation of activities performed on behalf of each utility.

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3430.000 - Oper CCTR-USS-Regulatory Affairs -GRC & Reg Case 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	5-YR Average	238	238	238	163	163	163	401	401	401
Non-Labor	5-YR Average	56	56	56	18	18	18	74	74	74
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		294	294	294	181	181	181	475	475	475
FTE	5-YR Average	3.1	3.1	3.1	0.9	0.9	0.9	4.0	4.0	4.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	163	18	0	181	0.9	1-Sided Adj	JBRODRIG20170222091918690	
Explanation:		Labor true up for employees added in 2016.							
2017 Total		163	18	0	181	0.9			
2018	Other	163	18	0	181	0.9	1-Sided Adj	JBRODRIG20170222091932807	
Explanation:		Labor true up for employees added in 2016.							
2018 Total		163	18	0	181	0.9			
2019	Other	163	18	0	181	0.9	1-Sided Adj	JBRODRIG20170222091945330	
Explanation:		Labor true up for employees added in 2016.							
2019 Total		163	18	0	181	0.9			

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3430.000 - Oper CCTR-USS-Regulatory Affairs -GRC & Reg Case Support

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	282	274	285	208	343
Non-Labor	444	54	41	77	37
NSE	0	0	0	0	0
Total	726	328	326	285	380
FTE	4.4	4.4	4.3	2.8	3.5
Adjustments (Nominal \$) **					
Labor	-130	-130	-130	0	0
Non-Labor	-383	0	0	0	0
NSE	0	0	0	0	0
Total	-513	-130	-130	0	0
FTE	-2.0	-2.0	-2.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	152	144	155	208	343
Non-Labor	62	54	41	77	37
NSE	0	0	0	0	0
Total	214	198	196	285	380
FTE	2.4	2.4	2.3	2.8	3.5
Vacation & Sick (Nominal \$)					
Labor	22	23	25	32	57
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	22	23	25	32	57
FTE	0.4	0.4	0.4	0.5	0.6
Escalation to 2016\$					
Labor	12	9	6	4	0
Non-Labor	4	3	1	1	0
NSE	0	0	0	0	0
Total	17	11	8	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	186	176	186	244	399
Non-Labor	66	57	42	78	37
NSE	0	0	0	0	0
Total	252	232	228	322	437
FTE	2.8	2.8	2.7	3.3	4.1

* 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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3430.000 - Oper CCTR-USS-Regulatory Affairs -GRC & Reg Case Support

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	-130	-130	-130	0	0
Non-Labor	-383	0	0	0	0
NSE	0	0	0	0	0
Total	-513	-130	-130	0	0
FTE	-2.0	-2.0	-2.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	0	0	0.0	CCTR Transf To 2100-3726.000	JBRODRIG20161103152340783
Explanation:		Transfer Customer Regulatory Notification costs to Regulatory Tariffs-South cost center.					
2012	Other	0	-382	0	0.0	CCTR Transf To 2100-3726.000	JBRODRIG20161107084106620
Explanation:		Transfer Customer Regulatory Notification costs to Regulatory Tariffs-South cost center.					
2012	Other	-130	0	0	-2.0	CCTR Transf To 2100-3726.000	JBRODRIG20170223142833197
Explanation:		Due to reorganization transfer labor of two positions (aprox. \$65K each) to cost center 2100-3726.					
2012 Total		-130	-383	0	-2.0		
2013	Other	-130	0	0	-2.0	CCTR Transf To 2100-3726.000	JBRODRIG20170223142921307
Explanation:		Due to reorganization transfer labor of two positions (aprox. \$65K each) to cost center 2100-3726					
2013 Total		-130	0	0	-2.0		
2014	Other	-130	0	0	-2.0	CCTR Transf To 2100-3726.000	JBRODRIG20170223142956777
Explanation:		Due to reorganization transfer labor of two positions (aprox. \$65K each) to cost center 2100-3726					
2014 Total		-130	0	0	-2.0		
2015 Total		0	0	0	0.0		
2016 Total		0	0	0	0.0		

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3602.000 - Oper CCTR-USS-Regulatory Affairs -GRC Data Analysis

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3602.000 - Oper CCTR-USS-Regulatory Affairs -GRC Data Analysis

Activity Description:

The GRC Data Analysis group manages SoCalGas and SDG&E General Rate Case, Cost of Capital proceedings, and related matters, such as RAMP, before the CPUC.

Forecast Explanations:

Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

Regulatory Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		376	514	596	594	628	673	673	673	
Non-Labor		74	55	80	125	68	100	100	100	
NSE		0	0	0	0	0	0	0	0	
Total		450	570	676	718	696	773	773	773	
FTE		3.0	3.8	4.2	4.2	4.7	5.0	5.0	5.0	

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3602.000 - Oper CCTR-USS-Regulatory Affairs -GRC Data Analysis

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	5	0	5	0.0	0	5	0	5	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	628	63	0	691	4.7	673	95	0	768	5.0
Total Incurred	628	68	0	696	4.7	673	100	0	773	5.0
% Allocation										
Retained	49.19%	49.19%				46.38%	46.38%			
SEU	50.81%	50.81%				53.62%	53.62%			
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	0	5	0	5	0.0	0	5	0	5	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	673	95	0	768	5.0	673	95	0	768	5.0
Total Incurred	673	100	0	773	5.0	673	100	0	773	5.0
% Allocation										
Retained	46.38%	46.38%				46.38%	46.38%			
SEU	53.62%	53.62%				53.62%	53.62%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: B. Regulatory Affairs Division
Category-Sub: 3. GRC & Revenue Requirements
Cost Center: 2100-3602.000 - Oper CCTR-USS-Regulatory Affairs -GRC Data Analysis

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SoCalGas and SDG&E. Allocations are calculated based on the latest California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2017

This cost center supports both SoCalGas and SDG&E. Allocations are calculated based on the latest California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2018

This cost center supports both SoCalGas and SDG&E. Allocations are calculated based on the latest California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2019

This cost center supports both SoCalGas and SDG&E. Allocations are calculated based on the latest California Regulated Multi-Factor. The Multi-Factor calculation is appropriate based on the equal weighting of: operating revenues, operating expenses, gross non-current assets and FTE's for each utility. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3602.000 - Oper CCTR-USS-Regulatory Affairs -GRC Data Analysis

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	542	542	542	132	132	132	674	674	674
Non-Labor	5-YR Average	80	80	80	20	20	20	100	100	100
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		622	622	622	152	152	152	774	774	774
FTE	5-YR Average	4.0	4.0	4.0	1.0	1.0	1.0	5.0	5.0	5.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	132	20	0	152	1.0	1-Sided Adj	JBRODRIG20161110134121280	
Explanation:		True-up to maintain current level of staff. True-up for a vacant position in 2016, and RAMP requirements.							
2017 Total		132	20	0	152	1.0			
2018	Other	132	20	0	152	1.0	1-Sided Adj	JBRODRIG20161110134223263	
Explanation:		True-up to maintain current level of staff. True-up for a vacant position in 2016, and RAMP requirements.							
2018 Total		132	20	0	152	1.0			
2019	Other	132	20	0	152	1.0	1-Sided Adj	JBRODRIG20161110134248233	
Explanation:		True-up to maintain current level of staff. True-up for a vacant position in 2016, and RAMP requirements.							
2019 Total		132	20	0	152	1.0			

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3602.000 - Oper CCTR-USS-Regulatory Affairs -GRC Data Analysis

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	213	324	395	406	430
Non-Labor	61	45	70	109	62
NSE	0	0	0	0	0
Total	274	369	465	515	492
FTE	1.7	2.3	2.7	2.6	3.1
Adjustments (Nominal \$) **					
Labor	93	98	102	100	109
Non-Labor	8	8	8	13	6
NSE	0	0	0	0	0
Total	102	105	110	113	115
FTE	0.9	0.9	0.9	0.9	0.9
Recorded-Adjusted (Nominal \$)					
Labor	307	422	497	506	538
Non-Labor	69	53	78	123	68
NSE	0	0	0	0	0
Total	376	475	574	629	606
FTE	2.6	3.2	3.6	3.5	4.0
Vacation & Sick (Nominal \$)					
Labor	44	67	79	78	89
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	44	67	79	78	89
FTE	0.4	0.6	0.6	0.6	0.7
Escalation to 2016\$					
Labor	25	25	20	10	0
Non-Labor	5	3	3	2	0
NSE	0	0	0	0	0
Total	30	28	22	12	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	376	514	596	594	628
Non-Labor	74	55	80	125	68
NSE	0	0	0	0	0
Total	450	570	676	718	696
FTE	3.0	3.8	4.2	4.1	4.7

* 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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3602.000 - Oper CCTR-USS-Regulatory Affairs -GRC Data Analysis

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	93	98	102	100	109
Non-Labor	8	8	8	13	6
NSE	0	0	0	0	0
Total	102	105	110	113	115
FTE	0.9	0.9	0.9	0.9	0.9

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	0	0	0.0	CCTR Transf From 2100-0006.000	JBRODRIG20161103154422750
Explanation: Cost center transfer of GRC functions to appropriate area.							
2012	Other	93	8	0	0.9	CCTR Transf From 2100-0006.000	JBRODRIG20161103154505283
Explanation: Cost center transfer of GRC functions to appropriate area.							
2012 Total		93	8	0	0.9		
2013	Other	0	0	0	0.0	CCTR Transf From 2100-0006.000	JBRODRIG20161103154552783
Explanation: Cost center transfer of GRC functions to appropriate area.							
2013	Other	98	8	0	0.9	CCTR Transf From 2100-0006.000	JBRODRIG20161103154620127
Explanation: Cost center transfer of GRC functions to appropriate area							
2013 Total		98	8	0	0.9		
2014	Other	0	0	0	0.0	CCTR Transf From 2100-0006.000	JBRODRIG20161103151606450
Explanation: Cost center transfer of GRC functions to appropriate area.							
2014	Other	102	8	0	0.9	CCTR Transf From 2100-0006.000	JBRODRIG20161103151710750
Explanation: Cost center transfer of GRC functions to appropriate area.							
2014 Total		102	8	0	0.9		
2015	Other	0	0	0	0.0	CCTR Transf From 2100-0006.000	JBRODRIG20161103154701150
Explanation: Cost center transfer of GRC functions to appropriate area.							

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: B. Regulatory Affairs Division
 Category-Sub: 3. GRC & Revenue Requirements
 Cost Center: 2100-3602.000 - Oper CCTR-USS-Regulatory Affairs -GRC Data Analysis

<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	100	13	0	0.9	CCTR Transf From 2100-0006.000	JBRODRIG20161103154733140
Explanation: Cost center transfer of GRC functions to appropriate area.							
2015 Total		100	13	0	0.9		
2016	Other	0	0	0	0.0	CCTR Transf From 2100-0006.000	JBRODRIG20161103154759197
Explanation: Cost center transfer of GRC functions to appropriate area.							
2016	Other	100	13	0	0.9	CCTR Transf From 2100-0006.000	JBRODRIG20161103154823527
Explanation: Cost center transfer of GRC functions to appropriate area.							
2016	Other	0	0	0	0.0	CCTR Transf From 2100-0006.000	JBRODRIG20170209105022317
Explanation: Cost center transfer of GRC functions to appropriate area.							
2016	Other	9	-8	0	0.0	CCTR Transf From 2100-0006.000	JBRODRIG20170209105122410
Explanation: Cost center transfer of GRC functions to appropriate area.							
2016 Total		109	6	0	0.9		

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Cost Center: VARIOUS

Summary for Category: C. External Affairs Division

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	1,891	2,185	2,185	2,185
Non-Labor	1,229	1,092	878	856
NSE	0	0	0	0
Total	3,120	3,277	3,063	3,041
FTE	17.6	19.0	19.0	19.0

Cost Centers belonging to this Category:

2100-3791.000 Oper CCTR-USS-Extrnl&State Legis Affrs-VP

Labor	414	446	446	446
Non-Labor	501	404	303	281
NSE	0	0	0	0
Total	915	850	749	727
FTE	2.6	2.3	2.3	2.3

2100-4006.000 Oper CCTR-USS-Extrnl&State Legis Affrs-Reg Policy & Leg Analysis

Labor	177	296	296	296
Non-Labor	3	20	20	20
NSE	0	0	0	0
Total	180	316	316	316
FTE	1.4	2.4	2.4	2.4

2100-4008.000 Oper CCTR-USS-Extrnl&State Legis Affrs-Media Relations

Labor	740	832	832	832
Non-Labor	219	141	141	141
NSE	0	0	0	0
Total	959	973	973	973
FTE	6.6	7.5	7.5	7.5

2100-4009.000 Oper CCTR-USS-Extrnl&State Legis Affrs-Community Relations

Labor	560	611	611	611
Non-Labor	506	527	414	414
NSE	0	0	0	0
Total	1,066	1,138	1,025	1,025
FTE	7.0	6.8	6.8	6.8

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3791.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-VP

San Diego Gas & Electric Company
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Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 1. VP External Relations
 Cost Center: 2100-3791.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-VP

Activity Description:

The SDG&E External Affairs Division includes Regional Public Affairs, Communications, Regulatory Policy and Legislative Analysis, and Community Relations departments. The Vice President of External Relations oversees all functions and coordinates all activities of these departments. Regional Public Affairs is addressed in the Distribution section of the General Rate Case.

Forecast Explanations:

Labor - 5-YR Average

External Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

External Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		450	318	126	423	414	446	446	446	
Non-Labor		999	345	108	217	501	404	303	281	
NSE		0	0	0	0	0	0	0	0	
Total		1,449	663	233	640	915	850	749	727	
FTE		2.9	2.0	1.1	2.7	2.6	2.2	2.2	2.2	

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 1. VP External Relations
 Cost Center: 2100-3791.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-VP

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	371	0	371	0.0	1	206	0	207	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	414	130	0	544	2.6	445	198	0	643	2.2
Total Incurred	414	501	0	915	2.6	446	404	0	850	2.2
% Allocation										
Retained	60.00%	60.00%				60.00%	60.00%			
SEU	40.00%	40.00%				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	206	0	207	0.0	1	206	0	207	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	445	97	0	542	2.2	445	75	0	520	2.2
Total Incurred	446	303	0	749	2.2	446	281	0	727	2.2
% Allocation										
Retained	60.00%	60.00%				60.00%	60.00%			
SEU	40.00%	40.00%				40.00%	40.00%			
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: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: C. External Affairs Division
Category-Sub: 1. VP External Relations
Cost Center: 2100-3791.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-VP

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SoCalGas and SDG&E. A planned support level allocation methodology is appropriate based on the departmental responsibilities of this cost center. This allocation methodology is based on the percentage of time spent by employees in this cost center in support of each company based on the nature of services provided. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2017

This cost center supports both SoCalGas and SDG&E. A planned support level allocation methodology is appropriate based on the departmental responsibilities of this cost center. This allocation methodology is based on the percentage of time spent by employees in this cost center in support of each company based on the nature of services provided. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2018

This cost center supports both SoCalGas and SDG&E. A planned support level allocation methodology is appropriate based on the departmental responsibilities of this cost center. This allocation methodology is based on the percentage of time spent by employees in this cost center in support of each company based on the nature of services provided. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2019

This cost center supports both SoCalGas and SDG&E. A planned support level allocation methodology is appropriate based on the departmental responsibilities of this cost center. This allocation methodology is based on the percentage of time spent by employees in this cost center in support of each company based on the nature of services provided. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 1. VP External Relations
 Cost Center: 2100-3791.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-VP

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	346	346	346	100	100	100	446	446	446
Non-Labor	5-YR Average	434	434	434	-30	-131	-153	404	303	281
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		780	780	780	70	-31	-53	850	749	727
FTE	5-YR Average	2.3	2.3	2.3	0.0	0.0	0.0	2.3	2.3	2.3

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	100	0	0	100	0.0	1-Sided Adj	JBRODRIG20170219093525977	
Explanation:		Increase labor to adjust Vice-President vacancy in 2014. Currently fully staffed.							
2017	FOF-Ongoing	0	-30	0	-30	0.0	1-Sided Adj	ADEIKO20170309154741463	
Explanation:		Streamline external relations costs and and activities.							
2017 Total		100	-30	0	70	0.0			
2018	Other	100	0	0	100	0.0	1-Sided Adj	JBRODRIG20170219093538740	
Explanation:		Increase labor to adjust Vice-President vacancy in 2014. Currently fully staffed.							
2018	FOF-Ongoing	0	-131	0	-131	0.0	1-Sided Adj	ADEIKO20170309154807087	
Explanation:		Streamline external relations costs and and activities.							
2018 Total		100	-131	0	-31	0.0			
2019	Other	100	0	0	100	0.0	1-Sided Adj	JBRODRIG20170219093551707	
Explanation:		Increase labor to adjust Vice-President vacancy in 2014. Currently fully staffed.							
2019	FOF-Ongoing	0	-153	0	-153	0.0	1-Sided Adj	ADEIKO20170309154835493	
Explanation:		Streamline external relations costs and and activities.							
2019 Total		100	-153	0	-53	0.0			

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 1. VP External Relations
 Cost Center: 2100-3791.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-VP

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	291	197	0	29	46
Non-Labor	1,131	448	101	210	498
NSE	0	0	0	0	0
Total	1,422	646	101	239	545
FTE	1.9	1.2	0.0	0.5	0.7
Adjustments (Nominal \$) **					
Labor	75	64	105	331	309
Non-Labor	-198	-121	3	4	2
NSE	0	0	0	0	0
Total	-122	-57	108	335	311
FTE	0.6	0.5	0.9	1.8	1.5
Recorded-Adjusted (Nominal \$)					
Labor	367	261	105	360	355
Non-Labor	933	328	104	214	501
NSE	0	0	0	0	0
Total	1,300	588	209	574	856
FTE	2.5	1.7	0.9	2.3	2.2
Vacation & Sick (Nominal \$)					
Labor	53	41	17	56	59
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	53	41	17	56	59
FTE	0.4	0.3	0.2	0.4	0.4
Escalation to 2016\$					
Labor	30	16	4	7	0
Non-Labor	66	17	4	4	0
NSE	0	0	0	0	0
Total	96	33	8	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	450	318	126	423	414
Non-Labor	999	345	108	217	501
NSE	0	0	0	0	0
Total	1,449	663	233	640	915
FTE	2.9	2.0	1.1	2.7	2.6

* 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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 1. VP External Relations
 Cost Center: 2100-3791.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-VP

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	75	64	105	331	309
Non-Labor	-198	-121	3	4	2
NSE	0	0	0	0	0
Total	-122	-57	108	335	311
FTE	0.6	0.5	0.9	1.8	1.5

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	75	6	0	0.6	CCTR Transf From 2100-4005.000	ADEIKO20170310154446600
Explanation: Position transfer to cost center 2100-3791							
2012	Other	0	-170	0	0.0	1-Sided Adj	JBRODRIG20161202122041573
Explanation: Remove non-business related cost.							
2012	Other	0	-34	0	0.0	1-Sided Adj	JBRODRIG20161202122148957
Explanation: Removed Business Dues.							
2012 Total		75	-198	0	0.6		
2013	Other	64	1	0	0.5	CCTR Transf From 2100-4005.000	ADEIKO20170310154656697
Explanation: Position transfer to cost center 2100-3791							
2013	Other	0	-122	0	0.0	1-Sided Adj	JBRODRIG20161202122350660
Explanation: Remove non-business related cost.							
2013 Total		64	-121	0	0.5		
2014	Other	105	3	0	0.9	CCTR Transf From 2100-4005.000	ADEIKO20170310154812843
Explanation: Position transfer to cost center 2100-3791							
2014 Total		105	3	0	0.9		
2015	Other	0	0	0	0.0	CCTR Transf From 2100-4005.000	ADEIKO20170310161410757
Explanation: Position transfer to cost center 2100-3791							

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 1. VP External Relations
 Cost Center: 2100-3791.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-VP

<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	229	0	0	1.0	1-Sided Adj	JBRODRIG20161202122900523
Explanation: Labor charged incorrectly to FERC 426.400 should had been charged to O&M.							
2015	Other	-2	0	0	0.0	1-Sided Adj	JBRODRIG20161202123101313
Explanation: Remove non-business related cost.							
2015	Other	105	3	0	0.8	CCTR Transf From 2100-4005.000	ADEIKO20170310155009697
Explanation: Position transfer to cost center 2100-3791							
2015 Total		331	4	0	1.8		
2016	Other	0	0	0	0.0	CCTR Transf From 2100-4005.000	ADEIKO20170310161648990
Explanation: Position transfer to cost center 2100-3791							
2016	Other	254	0	0	1.0	1-Sided Adj	JBRODRIG20161202123250943
Explanation: Labor charged incorrectly to FERC 426.400 should had been charged to O&M.							
2016	Other	-3	0	0	0.0	1-Sided Adj	JBRODRIG20161202123312297
Explanation: Remove non-business related cost.							
2016	Other	57	2	0	0.5	CCTR Transf From 2100-4005.000	ADEIKO20170310155115713
Explanation: Position transfer to cost center 2100-3791							
2016 Total		309	2	0	1.5		

Note: Totals may include rounding differences.

Beginning of Workpaper

2100-4006.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Reg Policy & Leg Analysis

San Diego Gas & Electric Company
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Shared Services Workpapers

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4006.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Reg Policy & Leg Analysis

Activity Description:

The Regulatory Policy & Legislative Analysis group analyzes California and Federal legislative issues and recommends actions that permit the utilities to provide safe, reliable and clean services, while balancing the various needs of customers and the legislative policy objectives.

Forecast Explanations:

Labor - 5-YR Average

External Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

External Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		472	326	250	255	177	296	296	296	
Non-Labor		21	60	8	5	3	19	19	19	
NSE		0	0	0	0	0	0	0	0	
Total		493	386	258	260	180	315	315	315	
FTE		3.8	2.6	2.1	2.1	1.4	2.4	2.4	2.4	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4006.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Reg Policy & Leg Analysis

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.	177	3	0	180	1.4	295	19	0	314	2.4
Total Incurred	177	3	0	180	1.4	296	19	0	315	2.4
% Allocation										
Retained	85.00%	85.00%				85.00%	85.00%			
SEU	15.00%	15.00%				15.00%	15.00%			
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.	295	19	0	314	2.4	295	19	0	314	2.4
Total Incurred	296	19	0	315	2.4	296	19	0	315	2.4
% Allocation										
Retained	85.00%	85.00%				85.00%	85.00%			
SEU	15.00%	15.00%				15.00%	15.00%			
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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: C. External Affairs Division
Category-Sub: 2. Communications & Media Relations
Cost Center: 2100-4006.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Reg Policy & Leg Analysis

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both SoCalGas and SDG&E. A planned support level allocation methodology is appropriate based on the departmental responsibilities of this cost center. This allocation methodology is based on the percentage of time spent by employees in this cost center in support of each company based on the nature of services provided. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

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Note: Totals may include rounding differences.

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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	296	296	296	0	0	0	296	296	296
Non-Labor	5-YR Average	20	20	20	0	0	0	20	20	20
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		316	316	316	0	0	0	316	316	316
FTE	5-YR Average	2.4	2.4	2.4	0.0	0.0	0.0	2.4	2.4	2.4

<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.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4006.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Reg Policy & Leg Analysis

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	392	273	178	105	157
Non-Labor	80	57	7	1	3
NSE	0	0	0	0	0
Total	472	330	185	106	161
FTE	3.3	2.2	1.5	0.9	1.2
Adjustments (Nominal \$) **					
Labor	-7	-5	31	112	-6
Non-Labor	-60	0	1	4	0
NSE	0	0	0	0	0
Total	-67	-5	32	116	-6
FTE	0.0	0.0	0.3	0.9	0.0
Recorded-Adjusted (Nominal \$)					
Labor	385	268	208	217	152
Non-Labor	20	57	8	5	3
NSE	0	0	0	0	0
Total	405	325	217	222	155
FTE	3.3	2.2	1.8	1.8	1.2
Vacation & Sick (Nominal \$)					
Labor	56	42	33	34	25
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	56	42	33	34	25
FTE	0.5	0.4	0.3	0.3	0.2
Escalation to 2016\$					
Labor	31	16	8	4	0
Non-Labor	1	3	0	0	0
NSE	0	0	0	0	0
Total	33	19	9	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	472	326	250	255	177
Non-Labor	21	60	8	5	3
NSE	0	0	0	0	0
Total	493	386	258	260	180
FTE	3.8	2.6	2.1	2.1	1.4

* 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

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 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4006.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Reg Policy & Leg Analysis

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	-7	-5	31	112	-6
Non-Labor	-60	0	1	4	0
NSE	0	0	0	0	0
Total	-67	-5	32	116	-6
FTE	0.0	0.0	0.3	0.9	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	-60	0	0.0	1-Sided Adj	JBRODRIG20161202135042727
Explanation:		Clean Energy Group Annual Fee					
2012	Other	-7	0	0	0.0	1-Sided Adj	JBRODRIG20170220103515370
Explanation:		Remove non-business related cost.					
2012 Total		-7	-60	0	0.0		
2013	Other	-5	0	0	0.0	1-Sided Adj	JBRODRIG20170220103946893
Explanation:		Remove non-business related cost.					
2013 Total		-5	0	0	0.0		
2014	Other	35	1	0	0.3	CCTR Transf From 2200-2542.000	JKCHHUOR20161128125548343
Explanation:		Transfer costs to appropriate work group (from CC 2200-2542)					
2014	Other	-4	0	0	0.0	1-Sided Adj	JBRODRIG20161202144719390
Explanation:		Remove non-business related cost.					
2014 Total		31	1	0	0.3		
2015	Other	116	4	0	0.9	CCTR Transf From 2200-2542.000	JKCHHUOR20161128125628753
Explanation:		Transfer costs to appropriate work group (from CC 2200-2542)					
2015	Other	-4	0	0	0.0	1-Sided Adj	JBRODRIG20161202144738700
Explanation:		Remove non-business related cost.					

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4006.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Reg Policy & Leg Analysis

<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 Total		112	4	0	0.9		
2016	Other	-3	0	0	0.0	CCTR Transf From 2200-2542.000	JKCHHUOR20170222161456637
Explanation: Transfer costs to appropriate work group (from CC 2200-2542)							
2016	Other	-3	0	0	0.0	1-Sided Adj	JBRODRIG20161202144811357
Explanation: Remove non-business related cost.							
2016 Total		-6	0	0	0.0		

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4008.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Media Relations

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4008.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Media Relations

Activity Description:

The Communications group is responsible for all news media and and external communications on important issues to the public. The group is responsible for communicating the Company's official position or response on gas and electric outages, restoration times, safety, natural disaster response, fire preparedness, utility infrastructure projects, current energy market conditions, energy efficiency, winter and summer preparedness, customer assistance programs and employee communications. This department also provides proactive communications to audiences in preparation for changes in bills, weather impacts, new customer service channels and programs, and other appropriate topics.

Forecast Explanations:

Labor - 5-YR Average

External Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

External Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		940	887	799	792	740	832	832	832	
Non-Labor		391	390	340	273	219	141	141	141	
NSE		0	0	0	0	0	0	0	0	
Total		1,331	1,277	1,139	1,065	959	973	973	973	
FTE		8.7	8.2	7.0	7.2	6.6	7.5	7.5	7.5	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4008.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Media Relations

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	1	8	0	9	0.0	2	3	0	5	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	739	212	0	951	6.6	830	138	0	968	7.5
Total Incurred	740	220	0	960	6.6	832	141	0	973	7.5
% Allocation										
Retained	99.00%	99.00%				99.00%	99.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	1.00%	1.00%				1.00%	1.00%			
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	2	3	0	5	0.0	2	3	0	5	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	830	138	0	968	7.5	830	138	0	968	7.5
Total Incurred	832	141	0	973	7.5	832	141	0	973	7.5
% Allocation										
Retained	99.00%	99.00%				99.00%	99.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	1.00%	1.00%				1.00%	1.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: C. External Affairs Division
Category-Sub: 2. Communications & Media Relations
Cost Center: 2100-4008.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Media Relations

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports both Sempra and SDG&E. A planned support level allocation methodology is appropriate based on the departmental responsibilities of this cost center. This allocation methodology is based on the percentage of time spent by employees in this cost center in support of each company based on the nature of services provided. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2017

This cost center supports both Sempra and SDG&E. A planned support level allocation methodology is appropriate based on the departmental responsibilities of this cost center. This allocation methodology is based on the percentage of time spent by employees in this cost center in support of each company based on the nature of services provided. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2018

This cost center supports both Sempra and SDG&E. A planned support level allocation methodology is appropriate based on the departmental responsibilities of this cost center. This allocation methodology is based on the percentage of time spent by employees in this cost center in support of each company based on the nature of services provided. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2019

This cost center supports both Sempra and SDG&E. A planned support level allocation methodology is appropriate based on the departmental responsibilities of this cost center. This allocation methodology is based on the percentage of time spent by employees in this cost center in support of each company based on the nature of services provided. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4008.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Media Relations

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	832	832	832	0	0	0	832	832	832
Non-Labor	5-YR Average	322	322	322	-181	-181	-181	141	141	141
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,154	1,154	1,154	-181	-181	-181	973	973	973
FTE	5-YR Average	7.5	7.5	7.5	0.0	0.0	0.0	7.5	7.5	7.5

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	FOF-Ongoing	0	-181	0	-181	0.0	1-Sided Adj	ADEIKO20170309154138320	
Explanation:		Streamline external relations costs and activities.							
2017 Total		0	-181	0	-181	0.0			
2018	FOF-Ongoing	0	-181	0	-181	0.0	1-Sided Adj	ADEIKO20170309154226357	
Explanation:		Streamline external relations costs and activities.							
2018 Total		0	-181	0	-181	0.0			
2019	FOF-Ongoing	0	-181	0	-181	0.0	1-Sided Adj	ADEIKO20170309154251020	
Explanation:		Streamline external relations costs and activities.							
2019 Total		0	-181	0	-181	0.0			

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4008.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Media Relations

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	767	728	666	675	635
Non-Labor	264	285	257	220	164
NSE	0	0	0	0	0
Total	1,030	1,012	924	896	799
FTE	7.5	7.0	5.9	6.1	5.6
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	101	86	71	48	55
NSE	0	0	0	0	0
Total	101	86	71	48	55
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	767	728	666	675	635
Non-Labor	365	371	328	268	219
NSE	0	0	0	0	0
Total	1,132	1,099	995	943	854
FTE	7.5	7.0	5.9	6.1	5.6
Vacation & Sick (Nominal \$)					
Labor	111	115	106	104	105
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	111	115	106	104	105
FTE	1.2	1.2	1.1	1.1	1.0
Escalation to 2016\$					
Labor	62	44	26	13	0
Non-Labor	26	19	11	4	0
NSE	0	0	0	0	0
Total	88	63	38	17	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	940	887	799	792	740
Non-Labor	391	390	340	273	219
NSE	0	0	0	0	0
Total	1,331	1,277	1,139	1,065	959
FTE	8.7	8.2	7.0	7.2	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
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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4008.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Media Relations

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	101	86	71	48	55
NSE	0	0	0	0	0
Total	101	86	71	48	55
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	101	0	0.0	CCTR Transf From 2100-3157.000	JBRODRIG20170222194453457
Explanation:		Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%					
2012 Total		0	101	0	0.0		
2013	Other	0	86	0	0.0	CCTR Transf From 2100-3157.000	JBRODRIG20170222195437623
Explanation:		Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%					
2013 Total		0	86	0	0.0		
2014	Other	0	71	0	0.0	CCTR Transf From 2100-3157.000	JBRODRIG20170222195743403
Explanation:		Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%					
2014 Total		0	71	0	0.0		
2015	Other	0	48	0	0.0	CCTR Transf From 2100-3157.000	JBRODRIG20170222195936010
Explanation:		Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%					
2015 Total		0	48	0	0.0		
2016	Other	0	55	0	0.0	CCTR Transf From 2100-3157.000	JBRODRIG20170222200117967

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 2. Communications & Media Relations
 Cost Center: 2100-4008.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Media Relations

<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>
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2016 Total		0	55	0	0.0		

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4009.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Community Relations

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 3. Community Relations
 Cost Center: 2100-4009.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Community Relations

Activity Description:

The Community Relations department represents the Company as a liaison to non-profits organizations in San Diego and South Orange County. The Community Relations department is tasked with engaging these organizations in Company programs and linking them with energy efficiency products to save energy and money. This department oversees employee engagement and volunteerism in the communities, especially diverse, low-income and hard to reach communities. The department facilitates the Community Advisory Council, which is made up of a diverse group of community leaders and stakeholders that meet regularly with SDG&E's leadership to provide input and feedback on energy issues in the communities.

Forecast Explanations:

Labor - 5-YR Average

External Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

Non-Labor - 5-YR Average

External Affairs Division used a five-year average (2012-2016) methodology as the basis for forecasting the division costs. The five-year average is the method that best represents the cost stream of this division. The long-standing history of this division provides us adequate data that helps forecast the cost necessary for essential compliance, governance, oversight and other support. It should be noted that these costs may fluctuate from year-to-year and is attributable to various drivers. Since these activities are managed in aggregate, adopting one methodology is appropriate to normalize year-to-year variability.

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		626	637	627	603	560	611	611	611	
Non-Labor		606	556	546	552	506	527	414	414	
NSE		0	0	0	0	0	0	0	0	
Total		1,232	1,193	1,173	1,155	1,066	1,138	1,025	1,025	
FTE		7.3	7.3	6.5	6.1	7.1	6.9	6.9	6.9	

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 3. Community Relations
 Cost Center: 2100-4009.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Community Relations

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	37	0	37	0.0	9	22	0	31	0.1
Directly Allocated	0	0	0	0	0.0	6	0	0	6	0.1
Subj. To % Alloc.	560	469	0	1,029	7.0	596	505	0	1,101	6.7
Total Incurred	560	506	0	1,066	7.0	611	527	0	1,138	6.9
% Allocation										
Retained	81.00%	81.00%				81.00%	81.00%			
SEU	3.00%	3.00%				3.00%	3.00%			
CORP	14.00%	14.00%				14.00%	14.00%			
Unreg	2.00%	2.00%				2.00%	2.00%			

	2018 Adjusted-Forecast					2019 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	9	22	0	31	0.1	9	22	0	31	0.1
Directly Allocated	6	0	0	6	0.1	6	0	0	6	0.1
Subj. To % Alloc.	596	392	0	988	6.7	596	392	0	988	6.7
Total Incurred	611	414	0	1,025	6.9	611	414	0	1,025	6.9
% Allocation										
Retained	81.00%	81.00%				81.00%	81.00%			
SEU	3.00%	3.00%				3.00%	3.00%			
CORP	14.00%	14.00%				14.00%	14.00%			
Unreg	2.00%	2.00%				2.00%	2.00%			

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna
Category: C. External Affairs Division
Category-Sub: 3. Community Relations
Cost Center: 2100-4009.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Community Relations

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2016

This cost center supports SoCalGas, SDG&E and Sempra. A planned support level allocation methodology is appropriate based on the departmental responsibilities of this cost center. This allocation methodology is based on the percentage of time spent by employees in this cost center in support of each company based on the nature of services provided. The allocation applies to both labor and non-labor costs since there are no special non-labor costs that should be allocated otherwise.

Cost Center Allocation Percentage for 2017

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Cost Center Allocation Percentage for 2018

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Cost Center Allocation Percentage for 2019

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Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 3. Community Relations
 Cost Center: 2100-4009.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Community Relations

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	611	611	611	0	0	0	611	611	611
Non-Labor	5-YR Average	553	553	553	-26	-139	-139	527	414	414
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,164	1,164	1,164	-26	-139	-139	1,138	1,025	1,025
FTE	5-YR Average	6.8	6.8	6.8	0.0	0.0	0.0	6.8	6.8	6.8

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	FOF-Ongoing	0	-26	0	-26	0.0	1-Sided Adj	ADEIKO20170309143553093	
Explanation:		Streamline external relations costs and activities.							
2017 Total		0	-26	0	-26	0.0			
2018	FOF-Ongoing	0	-139	0	-139	0.0	1-Sided Adj	ADEIKO20170309143752600	
Explanation:		Streamline external relations costs and activities.							
2018 Total		0	-139	0	-139	0.0			
2019	FOF-Ongoing	0	-139	0	-139	0.0	1-Sided Adj	ADEIKO20170309143810643	
Explanation:		Streamline external relations costs and activities.							
2019 Total		0	-139	0	-139	0.0			

Note: Totals may include rounding differences.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 3. Community Relations
 Cost Center: 2100-4009.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Community Relations

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	457	475	472	485	480
Non-Labor	260	269	315	398	340
NSE	0	0	0	0	0
Total	717	743	787	883	820
FTE	5.4	5.4	4.8	4.8	6.0
Adjustments (Nominal \$) **					
Labor	54	48	51	29	0
Non-Labor	306	260	213	145	166
NSE	0	0	0	0	0
Total	359	308	264	174	166
FTE	0.9	0.8	0.7	0.4	0.0
Recorded-Adjusted (Nominal \$)					
Labor	511	523	523	514	480
Non-Labor	566	529	528	543	506
NSE	0	0	0	0	0
Total	1,076	1,052	1,051	1,057	987
FTE	6.3	6.2	5.5	5.2	6.0
Vacation & Sick (Nominal \$)					
Labor	74	83	83	79	80
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	74	83	83	79	80
FTE	1.0	1.1	1.0	0.9	1.1
Escalation to 2016\$					
Labor	41	31	21	10	0
Non-Labor	40	27	18	9	0
NSE	0	0	0	0	0
Total	81	59	39	19	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	626	637	627	603	560
Non-Labor	606	556	546	552	506
NSE	0	0	0	0	0
Total	1,232	1,193	1,173	1,155	1,066
FTE	7.3	7.3	6.5	6.1	7.1

* 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.

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Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 3. Community Relations
 Cost Center: 2100-4009.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Community Relations

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	54	48	51	29	0
Non-Labor	306	260	213	145	166
NSE	0	0	0	0	0
Total	359	308	264	174	166
FTE	0.9	0.8	0.7	0.4	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	54	2	0	0.9	CCTR Transf From 2100-3845.000	JBRODRIG20170222211227743
Explanation: Transferred position to cost center 2100-4009.							
2012	Other	0	304	0	0.0	CCTR Transf From 2100-3157.000	JBRODRIG20170222194404237
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2012 Total		54	306	0	0.9		
2013	Other	7	0	0	0.1	CCTR Transf From 2100-3845.000	JBRODRIG20161202170445417
Explanation: Transferred position to cost center 2100-4009.							
2013	Other	41	0	0	0.7	CCTR Transf From 2100-3845.000	JBRODRIG20161202170509487
Explanation: Transferred position to cost center 2100-4009.							
2013	Other	0	259	0	0.0	CCTR Transf From 2100-3157.000	JBRODRIG20170222195356367
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2013 Total		48	260	0	0.8		
2014	Other	3	0	0	0.0	CCTR Transf From 2100-3845.000	JBRODRIG20161202170602533
Explanation: Transferred position to cost center 2100-4009.							
2014	Other	48	0	0	0.7	CCTR Transf From 2100-3845.000	JBRODRIG20161202170619597
Explanation: Transferred position to cost center 2100-4009.							

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
 Witness: Sandra K. Hrna
 Category: C. External Affairs Division
 Category-Sub: 3. Community Relations
 Cost Center: 2100-4009.000 - Oper CCTR-USS-Extrnl&State Legis Affrs-Community Relations

<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>
2014	Other	0	213	0	0.0	CCTR Transf From 2100-3157.000	JBRODRIG20170222195712027
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2014 Total		51	213	0	0.7		
2015	Other	2	0	0	0.0	CCTR Transf From 2100-3845.000	JBRODRIG20161202170642360
Explanation: Transferred position to cost center 2100-4009.							
2015	Other	27	2	0	0.4	CCTR Transf From 2100-3845.000	JBRODRIG20161202170713517
Explanation: Transferred position to cost center 2100-4009.							
2015	Other	0	143	0	0.0	CCTR Transf From 2100-3157.000	JBRODRIG20170222195904917
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2015	Other	0	0	0	0.0	CCTR Transf From 2100-3845.000	JBRODRIG20161202170753813
Explanation: rounding.							
2015 Total		29	145	0	0.4		
2016	Other	0	166	0	0.0	CCTR Transf From 2100-3157.000	JBRODRIG20170222200048470
Explanation: Cost center 2100 -3157 will be eliminated as of 2016. Costs were split as following: 2100-4009: 60%; 2100-4008: 20%; 2100-3463: 20%							
2016 Total		0	166	0	0.0		

Note: Totals may include rounding differences.

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

Area: ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS
Witness: Sandra K. Hrna

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0003	000	VP & GENERAL COUNSEL
2100-0007	000	SUNDRY BILLING - SDGE
2100-0071	000	FINL PLNG & EXEC SUPP, FINL SVCS
2100-0275	000	CLIENT & SENIOR EXEC SUPP
2100-0277	000	COST ACCOUNTING - SDGE
2100-0537	000	DAMAGE CLAIMS
2100-0666	000	CONSTRUCTION BILLING - SDGE
2100-0667	000	PLANT ACCOUNTING SDGE
2100-0712	000	BUSINESS PLANNING & BUDGETS - CO
2100-0730	000	Financial and Business Planning
2100-3116	000	CLAIMS - SOUTH
2100-3157	000	GOVT PUBLIC AFFAIRS - SD CITY & CNTY
2100-3429	000	REGULATORY ACCOUNTS SOUTH
2100-3492	000	COMPLIANCE & FINANCIAL SYSTEMS DIRECTOR
2100-3493	000	FINANCIAL SYSTEMS CLIENT SPT - RECORDING
2100-3594	000	AFFILIATE COMPLIANCE - SOUTH
2100-3613	000	MANAGEMENT ACCOUNTING ROTATION PROG.-SD
2100-3636	000	DIRECTOR OF ACCOUNTING OPERATIONS
2100-3662	000	DIR - FINL PLNG & REG ACCTS
2100-3681	000	CAPITAL & OPERATING BUDGETS - SDGE
2100-3702	000	SUNDRY SERVICES POLICY & COMPL - SOUTH
2100-3711	000	MARP LOANED TO SECC-TREASURY
2100-3726	000	SDG&E TARIFFS & REGULATORY COMPL.
2100-3744	000	Financial and Business Planning
2100-3756	000	MGT ACCOUNTING ROTATION - SDGE
2100-3764	000	GENERATION ACCOUNTING
2100-3796	000	GENERAL COUNSEL - REGULATORY
2100-3800	000	GENERAL COUNSEL - COMMERCIAL
2100-3801	000	GENERAL COUNSEL - ENVIRONMENTAL
2100-3802	000	GENERAL COUNSEL - LITIGATION
2100-3810	000	DIRECTOR - FINANCIAL & REGULATORY ACCTNG
2100-3813	000	LEGAL ADMINISTRATIVE GROUP
2100-3898	000	STRATEGIC PROJECTS
2100-4019	000	EXTERNAL AFFRS CORPORATE HOSPITALITY
2100-7210	000	Other 925 Damages
2100-8960	000	Claims Payment - SDG&E
2100-8961	000	Recovery - SDG&E