

# **ATTACHMENT A**

## ATTACHMENT A – GLOSSARY OF TERMS

Term	Definition
A&F	Accounting and Finance
A&G	Administrative & General
A.	Application
AACE	American Association of Cost Engineers
AB 1054	Assembly Bill 1054
AB802MA	Assembly Bill 802 Memorandum Account
ACMA	Aliso Canyon Memorandum Account
ACTTA	Aliso Canyon True-Up Tracking Account
AD&D	Accidental Death and Dismemberment
ADIT	Accumulated Deferred Income Taxes
AECA	Agricultural Energy Consumers Association
AES	Advanced Energy Storage
AFTAP	Adjusted Funding Target Attainment Percentage
AFUDC	Allowance for Funds Used During Construction
AFUDC	Allowance for Funds Used During Construction
AFV	Alternative Fuel Vehicle
AFVMA	Alternative Fuel Vehicle Memorandum Account
AGS	Aboveground Gas Storage
AHT	Average Handling Time
ALJ	Administrative Law Judge
AMI	Advanced Metering Infrastructure
AMIBA	Advanced Metering Infrastructure Balancing Account
AMO	Advanced Metering Organization
AMOPBA	Advanced Meter Opt-Out Program Balancing Account
API	American Petroleum Institute
APL	Authorized Payment Locations
Applicants	SDG&E and SoCalGas
APS	Arizona Public Service Corporation
ARAM	Average Rate Assumption Method
ASA Code	American Standards Association B31.8
ASC	Accounting Standards Codification

Term	Definition
ASL	Average Service Life
ATCM	Airborne Toxic Control Measures
BCSBA	Biogas Conditioning-Upgrading Services Balancing Account
BIA	Bureau of Indian Affairs
BSMG	Borrego Springs Microgrid
BSRP	Bare Steel Replacement Plan
CAB	Consumer Affairs Branch
CAISO	California Independent System Operator
Caltrans	California Department of Transportation
CAO	Chief Administrative Officer
CAP	Customer Assistance Program
CARB	California Air Resources Board
CARE	California Alternate Rates for Energy
CASUI	California State Unemployment Insurance
CAT	Core Aggregation Transportation
CCA	Community Choice Aggregation
CCAIBA	Community Chaise Aggregation Implementation Balancing Account
CCC	Customer Contact Centers
CCFT	California Corporate Franchise Taxes
CEA	Capitalized Earnings Ability
CEC	California Energy Commission
CEH	California Energy Hub
CEO	Chief Executive Officer
CEQA	California Environmental Quality Act
CFC	Consumer Federation of California
CFCA	Core Fixed Cost Account
CFO	Chief Financial Officer
CforAT	Center for Accessible Technology
CFR	Code of Federal Regulations
CHP	California Highway Patrol
CIO	Chief Information Officer
CIP	Critical Infrastructure Protection
CIS	Customer Information System
CNG	Compressed Natural Gas

<b>Term</b>	<b>Definition</b>
Confirmation	Long Form Confirmation for Resource Adequacy Capacity Product
COO	President & Chief Operating Officer
COS	Customer Operations Support
CPI	Consumer Price Index
CRAC	Computer Room Air Conditioning
CS	Customer Service
CSBA	Compression Balancing Account
CSE	Customer Strategy and Engagement
CSF	Cybersecurity Framework
CS-F	Customer Services - Field
CSIPMA	California Solar Initiative Performance-Based Incentive Memorandum Account
CS-IT	Customer Services - Information and Technologies
CS-MR	Customer Services - Meter Reading
CS-OO	Customer Services - Office Operations
CSPMO	Customer Service Project Management Office
CS-TPS	Customer Services - Technologies, Policies, and Solutions
CSU	California State University
CU	Construction Units
CUE	Coalition of California Utility Employees
Cuyamaca	Cuyamaca Peak Energy Plant
CWIP	Construction Work in Progress
D&O	Directors and Officers
D.	Decision
DACC	Direct Access Customer Coalition
DCU	Data Collector Unit
DERs	Distributed Energy Resources
DERSBA	Distributed Energy Resources Services Balancing Account
Desert Star	Desert Star Energy Center
DIMP	Distribution Integrity Management Program
DIMPBA	DIMP Balancing Account
DOCC	Distributions Operations Control Center
DOGGR	Division of Oil, Gas, and Geothermal Resources
DOT	Department of Transportation
DREAMS	Distribution Risk Evaluation and Monitoring System

<b>Term</b>	<b>Definition</b>
DRIP	Distribution Riser Inspection Program
DRMS	Demand Response Management System
DRP	Distribution Resource Plan
DTRBMA	Deductible Tax Repairs Benefits Memorandum Account
E&EP	Energy & Environmental Policy
E&FP	Electric and Fuel Procurement
EA	Environmental Affairs
EAC	Engineering Analysis Center
EAP	Employee Assistance Program
EBPP Tech	Electronic Bill Presentment and Payment Technology
ECC	Enterprise Central Component
ECS	Employee Care Services
EDF	Environmental Defense Fund
EDO	Electric Distribution Operations
EDRMA	Energy Data Request Memorandum Account
EEl	Edison Electric Institute
EFO	Emergency Flow Order
EHS	EHS Partners
EIR	Environmental Impact Report
EMF	Experience Modification Factor
EPAM	Equal Percent Authorized Margin
EPIC	Electric Program and Investment Charge
ERISA	Employee Retirement Income Security Act of 1974
ERM	Enterprise Risk Management
ERRA	Energy Resource Recovery Account
Escondido BESS	Escondido Battery Energy Storage System
ESS	Enterprise System Support
FAS	Financial Accounting Standard
FEA	Federal Executive Agencies
FHPMA	Fire Hazard Prevention Memorandum Account
FICA	Federal Insurance Contributions Act
FIRM	Fire Risk Management
FIT	Federal Income Taxes
FOF	Fueling Our Future
FPRS	Field Parts Replacement Service
FSPMA	FERC Settlement Proceeds Memorandum Account

<b>Term</b>	<b>Definition</b>
FTE	Full-Time Equivalent
FUTA	Federal Unemployment Tax Act
GAAP	Generally Accepted Accounting Principles
GCT	Gas Company Tower
GEARS	Geographic Environmental Analysis and Reporting
GHG	Greenhouse Gas
GIS	Geographic Information System
Global Insight	HIS Global Insight
GMA	General Management and Administration
GRC	General Rate Case
HCA	High Consequence Area
HLCD	Historical Cost Less Depreciation
HPDEND	High Pressure and Distribution Engineering Network Design
HR	Human Resources
ICDA	Integrated Customer Data & Analytics
ICP	Incentive Compensation Plan
IRS	Internal Revenue Service
IS	Indicated Shippers
ISA	Incident Support Analysis
IT	Information Technology
IVR	Interactive Voice Response
Lab	Environmental Analysis Laboratory
Lancaster	City of Lancaster
LDAR	Leak Detection and Repair Impact Program
LFM	Low Flow Meter
LIPBA	Liability Insurance Premium Balancing Account
Long Beach	City of Long Beach Gas & Oil Department
LTIP	Long-Term Incentive Plan
LUAF	Lost and Unaccounted for Gas
M&S	Materials and Supplies
MAOP	Maximum Allowable Operating Pressure
MDT	Mobile Data Terminal
MHP Pilot Program	Mobilehome Park Utility Pilot Program
MIP	Master Insurance Program
Miramar	Miramar Energy Facility
MMBA	Master Meter Balancing Account

<b>Term</b>	<b>Definition</b>
MMCC	Major Market Credit & Collections
MMMA	Marine Mitigation Memorandum Account
Moody's	Moody's Regional Economic Service
Morongo	Morongo Band of Indians
MPHs	Mobilehome Parks and Manufactured Housing Communities
MRA	Marketing, Research, and Analysis
MRC	Measurement, Regulation, and Control
MROWBA	Morongo Rights-of-Way Balancing Account
MROWMA	Morongo Rights-of-Way Memorandum Account
MSA	Meter Set Assembly
MTU	Meter Transmission Unit
NDC	The National Diversity Coalition
NERBA	New Environmental Regulatory Balancing Account
NERC	North American Electric Reliability Corporation
NFCA	Noncore Fixed Cost Account
NGAT	Natural Gas Appliance Testing
NGLAP	Natural Gas Leak Abatement Program
NGV	Natural Gas Vehicle
NIST	National Institute of Standards and Technology
NOC	Network Operation Center
NRSMA	Non-Residential Submetering Memorandum Account
O&M	Operations and Maintenance
OASDI	Old-Age, Survivors, and Disability Insurance
OCMA	Officer Compensation Memorandum Account
OCS	Order Completion Schedule
OFCMA	Operational Flow Cost Memorandum Account
OFCMA	Operational Flow Cost Memorandum Account
OFO	Operational Flow Order
OIL	Oil Insurance Limited
OMABA	Otay Mesa Acquisition Balancing Account
OMEC	Otay Mesa Energy Center
Oncor	Oncor Electric Delivery Company, LLC
Oncor	Oncor Electric Delivery Holdings

<b>Term</b>	<b>Definition</b>
Holdings	Company, LLC
OP	Ordering Paragraph
ORA	Office of Ratepayer Advocates
OSA	Office of the Safety Advocate
OTR	Over-the-Track Road
P&ES SS	Policy & Environmental Solutions Shared Services
P&LA	Planning 7 Legislative
PAAR	Programs/Projects and Activities to Assess Risk
PACER	Portable Automated Centralized Electronic Retrieval
Palomar	Palomar Energy Center
PAO	Public Advisor's Office
PATH Act	Protecting Americans from Tax Hikes Act of 2015
PBA	Pension Balancing Account
PBO	Pension Benefit Obligation
PBOP	Post-Retirement Benefits Other Than Pension
PBOPBA	Post-Retirement Benefits Other Than Pension Balancing Account
PBR	Performance Based Ratemaking
PG&E	Pacific Gas and Electric Company
PHC	Prehearing Conference
PHMSA	Pipeline and Hazardous Material Safety Administration
PIMS	Pipeline Information Monitoring System
PMC	Planned Meter Change
PMO	Project Management Office
POC	Protect Our Communities Foundation
PPA	Pension Protection Act of 2006
PPH	Public Participation Hearing
PPTA	Power Purchase Tolling Agreement
PRIME	Pole Risk Management and Engineering
PSEP	Pipeline Safety Enhancement Plan
PSEPBA	Pipeline Safety Enhancement Plan Balancing Account
PSMS	Pipeline Safety Management System
PTY	Post-Test Year
R.	Rulemaking
RAMP	Risk Assessment Mitigation Phase
RB Data	Rancho Bernardo Data Center

<b>Term</b>	<b>Definition</b>
Center	
RCS	Residential Customer Services
RD&D	Research, Development, and Demonstration
RDDEA	Research Development and Demonstration Expense Account
RDMA	Residential Disconnect Memorandum Account
Reservation	Morongo Indian Reservation
RO	Results of Operation
ROW	Rights-of-Way
RP	Recommended Practice
RRMA	Rate Reform Memorandum Account
RSEP	Ramona Solar Energy Project
RSP	Retirement Savings Plan
RTC	Regional Clean Air Incentives Market Trading Credits
RTEMMA	Real-Time Energy Metering Memorandum Account
RTU	Remote Thermal Unit
Rules	Rules of Practice and Procedure
SAIDI	System Average Interruption Duration Index
SAIFI	System Average Interruption Frequency Index
SAP	Systems Applications Products
SB	Senate Bill
SBE	California State Board of Equalization
SBUA	Small Business Utility Advocates
SCADA	Supervisory Control and Data Acquisition
SCE	Southern California Edison Company
SCGC	Southern California Generation Coalition
Scoping Memo	Scoping Memorandum and Ruling
SDCAN	San Diego Consumers Action Network
SDG&E	San Diego Gas & Electric Company
SEC	Service Establishment Charge
SED	Safety and Enforcement Division
Sempra	Sempra Energy
Sempra HQ	Sempra Headquarters Building
Settlement Agreement	Joint Motion for Adoption of Settlement Agreement
Settling Parties	SoCalGas, SDG&E, and SBUA
Shell Energy	Shell Energy North America (US) L.P.

<b>Term</b>	<b>Definition</b>
SIMP	Storage Integrity Management Program
SIMPBA	SIMP Balancing Account
S-MAP	Safety Modeling Assessment Proceeding
SMOBA	Smart Meter Opt-Out Balancing Account
SMS	Safety Management System
SoCalGas	Southern California Gas Company
SONGS	San Onofre Nuclear Generating Station
SONGSBA	SONGS Balancing Account
SORT	Service Order Routing Tool
SOX	Sarbanes-Oxley Act
SP	Standard Practice
SQL	Structured Query Language
SRM	Storage Risk Management
SSA	Social Security Administration
SSL	Secure Sockets Layer
TCJA	Tax Cuts and Jobs Act
TIMP	Transmission Integrity Management Program
TIMPBA	TIMP Balancing Account
TMA	Tax Memorandum Account
TOU	Time of Use
TPCBA	Third-Party Claims Balancing Account
TPCMA	Third-Party Claims Memorandum Account
TSDF	Treatment Storage and Disposal Facilities
TTBA	Tree Trimming Balancing Account
TURN	The Utility Reform Network
TY	Test Year
UAS	Unmanned Aircraft System
UCAN	Utility Consumers Action Network
UCS	Union of Concerned Scientists
UGS	Underground Gas Storage
USPS	United States Postal Service
VIPP	Vintage Integrity Plastic Plan
VP	Vice President
VREP	Voluntary Retirement Enhancement Program
WTW	Willis Towers Watson

(END OF ATTACHMENT A)

# **ATTACHMENT B**

**SOCALGAS  
TEST YEAR 2019  
SUMMARY OF EARNINGS**  
(Thousands of Dollars)

Line No.	Description	2019 Request (2019\$)	2019 Rev1 - PD (2019\$)	2019 Rev1 - PD less Request (2019\$)
1	Base Margin	\$ 2,853,023	\$ 2,666,588	\$ (186,434)
2	Miscellaneous Revenues	83,583	103,909	20,326
3	Revenue Requirement	\$ 2,936,606	\$ 2,770,497	\$ (166,108)
<u>Operating and Maintenance Expenses</u>				
4	Gas Distribution	157,111	151,652	(5,459)
5	Transmission	88,852	67,629	(21,223)
6	Underground Storage	60,074	60,074	-
7	Engineering	112,554	112,406	(148)
8	PSEP	83,156	56,461	(26,695)
9	Procurement	4,230	4,230	-
10	Customer Services	316,143	316,677	534
11	Information Technology	33,636	33,636	-
12	Support Services	151,808	130,991	(20,817)
13	Administrative and General	629,977	542,286	(87,691)
14	Subtotal (2016\$)	\$ 1,637,542	\$ 1,476,043	\$ (161,499)
15	Shared Services Adjustments	54,235	52,336	(1,899)
16	Reassignments	(186,209)	(160,121)	26,088
17	Escalation	84,607	80,219	(4,388)
18	Uncollectibles (0.313%)	8,805	8,152	(654)
19	Franchise Fees (1.372%)	39,164	36,902	(2,262)
20	Total O&M (2019\$)	\$ 1,638,144	\$ 1,493,531	\$ (144,613)
21	Depreciation & Amortization	609,462	598,136	(11,326)
22	Taxes on Income	47,090	46,246	(843)
23	Taxes Other Than on Income	126,410	124,890	(1,520)
24	Total Operating Expenses	2,421,105	2,262,804	(158,302)
25	Return	515,500	507,694	(7,806)
26	Rate Base	7,023,161	6,916,806	(106,355)
27	Rate of Return	7.34%	7.34%	(0.00)%
28	Derivation of Base Margin			
29	O&M Expenses (Line 20)	1,638,144	1,493,531	(144,613)
30	Depreciation (Line 21)	609,462	598,136	(11,326)
31	Taxes (Line 22+23)	173,500	171,137	(2,363)
32	Return (Line 25)	515,500	507,694	(7,806)
33	Revenue Requirement	2,936,606	2,770,497	(166,108)
34	Less: Miscellaneous Revenues (Line 2)	83,583	103,909	20,326
35	Base Margin (Line 1)	\$ 2,853,023	\$ 2,666,588	\$ (186,434)



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**TEST YEAR 2019**  
**COMBINED SUMMARY OF EARNINGS**  
(Thousands of Dollars)

Line No.	Description	2019 Request (2019\$)	2019 Rev1 - PD (2019\$)	2019 Rev1 - PD less Request (2019\$)
1	Base Margin	2,185,010	1,972,559	(212,451)
2	Miscellaneous Revenues	17,524	17,471	(53)
3	Revenue Requirement	2,202,534	1,990,029	(212,504)
<b><u>OPERATING &amp; MAINTENANCE EXPENSES</u></b>				
4	Distribution	197,718	190,885	(6,833)
5	Gas Transmission	6,668	6,668	-
6	PSEP	-	-	-
7	Generation	63,412	40,216	(23,196)
8	Engineering	11,000	11,000	-
9	Procurement	8,641	8,641	-
10	Customer Services	94,484	93,929	(555)
11	Information Technology	96,357	96,357	-
12	Support Services	98,514	86,379	(12,135)
13	Administrative and General	541,787	428,061	(113,726)
14	Subtotal (2016\$)	1,118,580	962,136	(156,444)
15	Shared Services Adjustments	(17,953)	(16,717)	1,236
16	Reassignments	(183,424)	(157,708)	25,716
17	FERC Transmission Costs	(82,024)	(67,956)	14,068
18	Escalation	35,093	32,651	(2,443)
19	Uncollectibles	3,802	3,432	(370)
20	Franchise Fees	69,351	62,558	(6,792)
21	Total O&M (2019\$)	943,425	818,396	(125,029)
22	Depreciation & Amortization	562,538	515,986	(46,552)
23	Taxes on Income	80,058	76,451	(3,606)
24	Taxes Other Than on Income	122,963	119,192	(3,771)
25	Total Operating Expenses	1,708,984	1,530,025	(178,959)
26	Return	493,549	460,004	(33,545)
27	Rate Base	6,537,077	6,092,768	(444,308)
28	Rate of Return	7.55%	7.55%	(0.00)%
29	Derivation of Base Margin			
30	O&M Expenses	(Line 21) \$ 943,425	\$ 818,396	\$ (125,029)
31	Depreciation	(Line 22) 562,538	515,986	(46,552)
32	Taxes	(Line 23+24) 203,021	195,643	(7,377)
33	Return	(Line 26) 493,549	460,004	(33,545)
34	Revenue Requirement	2,202,534	1,990,029	(212,504)
35	Less: Misc. Revenues	(Line 2) 17,524	17,471	(53)
36	Base Margin	(Line 1) \$ 2,185,010	\$ 1,972,559	\$ (212,451)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**TEST YEAR 2019**  
**ELECTRIC SUMMARY OF EARNINGS**  
(Thousands of Dollars)

Line No.	Description	2019 Request (2019\$)	2019 Rev1 - PD (2019\$)	2019 Rev1 - PD less Request (2019\$)
1	Base Margin	\$ 1,748,836	\$ 1,575,187	\$ (173,649)
2	Miscellaneous Revenues	14,672	14,635	(38)
3	Revenue Requirement	\$ 1,763,508	\$ 1,589,822	\$ (173,686)
<u>OPERATING &amp; MAINTENANCE EXPENSES</u>				
4	Distribution	161,113	154,980	(6,132)
5	Gas Transmission	-	-	-
6	PSEP	-	-	-
7	Generation	63,131	40,005	(23,127)
8	Engineering	-	-	-
9	Procurement	8,641	8,641	-
10	Customer Services	59,447	58,974	(473)
11	Information Technology	71,478	71,478	-
12	Support Services	76,652	67,107	(9,545)
13	Administrative and General	431,146	345,475	(85,671)
14	Subtotal (2016\$)	871,608	746,661	(124,948)
15	Shared Services Adjustments	(24,313)	(23,354)	958
16	Reassignments	(142,375)	(122,493)	19,882
17	FERC Transmission Costs	(82,024)	(67,956)	14,068
18	Escalation	24,882	22,655	(2,227)
19	Uncollectibles (0.174%)	3,043	2,741	(302)
20	Franchise Fees (3.4468%)	60,279	54,294	(5,985)
21	Total O&M (2019\$)	711,101	612,546	(98,554)
22	Depreciation & Amortization	476,150	436,057	(40,093)
23	Taxes on Income	63,579	60,249	(3,330)
24	Taxes Other Than on Income	100,648	97,645	(3,003)
25	Total Operating Expenses	\$ 1,351,478	\$ 1,206,498	\$ (144,980)
26	Return	412,031	383,324	(28,706)
27	Rate Base	5,457,360	5,077,143	(380,217)
28	Rate of Return	7.55%	7.55%	0.00%
29	Derivation of Base Margin			
30	O&M Expenses (Line 21)	\$ 711,101	\$ 612,546	\$ (98,554)
31	Depreciation (Line 22)	476,150	436,057	(40,093)
32	Taxes (Line 23+24)	164,227	157,894	(6,333)
33	Return (Line 26)	412,031	383,324	(28,706)
34	Revenue Requirement	1,763,508	1,589,822	(173,686)
35	Less: Misc. Revenues (Line 2)	14,672	14,635	(38)
36	Base Margin (Line 1)	\$ 1,748,836	\$ 1,575,187	\$ (173,649)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**TEST YEAR 2019**  
**ELECTRIC DISTRIBUTION SUMMARY OF EARNINGS**  
(Thousands of Dollars)

Line No.	Description	2019 Request (2019\$)	2019 Rev1 - PD (2019\$)	2019 Rev1 - PD less Request (2019\$)
1	Base Margin	\$ 1,476,677	\$ 1,377,380	\$ (99,297)
2	Miscellaneous Revenues	14,672	14,635	(38)
3	Revenue Requirement	\$ 1,491,349	\$ 1,392,014	\$ (99,335)
<b><u>OPERATING &amp; MAINTENANCE EXPENSES</u></b>				
4	Distribution	160,217	154,111	(6,106)
5	Gas Transmission	-	-	-
6	PSEP	-	-	0
7	Generation	804	606	(198)
8	Engineering	-	-	-
9	Procurement	8,641	8,641	-
10	Customer Services	59,235	58,762	(473)
11	Information Technology	67,609	67,609	-
12	Support Services	74,261	64,747	(9,514)
13	Administrative and General	405,151	324,657	(80,494)
14	Subtotal (2016\$)	775,918	679,133	(96,785)
15	Shared Services Adjustments	(22,666)	(21,765)	901
16	Reassignments	(136,580)	(116,698)	19,882
17	FERC Transmission Costs	(82,024)	(67,956)	14,068
18	Escalation	20,687	19,978	(709)
19	Uncollectibles	2,569	2,397	(173)
20	Franchise Fees	50,898	47,476	(3,423)
21	Total O&M (2019\$)	608,802	542,564	(66,238)
22	Depreciation & Amortization	410,642	384,026	(26,616)
23	Taxes on Income	43,741	44,653	913
24	Taxes Other Than on Income	85,103	84,556	(547)
25	Total Operating Expenses	\$ 1,148,288	\$ 1,055,800	\$ (92,488)
26	Return	343,061	336,214	(6,847)
27	Rate Base	\$ 4,543,856	\$ 4,453,169	\$ (90,687)
28	Rate of Return	7.55%	7.55%	(0.00)%
29	Derivation of Base Margin			
30	O&M Expenses (Line 21)	\$ 608,802	\$ 542,564	\$ (66,238)
31	Depreciation (Line 22)	410,642	384,026	(26,616)
32	Taxes (Line 23+24)	128,843	129,209	366
33	Return (Line 26)	343,061	336,214	(6,847)
34	Revenue Requirement	1,491,349	1,392,014	(99,335)
35	Less: Misc. Revenues (Line 2)	14,672	14,635	(38)
36	Base Margin (Line 1)	\$ 1,476,677	\$ 1,377,380	\$ (99,297)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**TEST YEAR 2019**  
**GENERATION SUMMARY OF EARNINGS**  
(Thousands of Dollars)

Line No.	Description	2019 Request (2019\$)	2019 Rev1 - PD (2019\$)	2019 Rev1 - PD less Request (2019\$)
1	Base Margin	\$ 272,159	\$ 197,808	\$ (74,351)
2	Miscellaneous Revenues	-	-	-
3	Revenue Requirement	\$ 272,159	\$ 197,808	\$ (74,351)
<u>OPERATING &amp; MAINTENANCE EXPENSES</u>				
4	Distribution	896	869	(26)
5	Gas Transmission	-	-	-
6	PSEP	-	-	-
7	Generation	62,327	39,399	(22,929)
8	Engineering	-	-	-
9	Procurement	-	-	-
10	Customer Services	212	212	-
11	Information Technology	3,869	3,869	-
12	Support Services	2,391	2,360	(31)
13	Administrative and General	25,995	20,818	(5,177)
14	Subtotal (2016\$)	95,690	67,527	(28,163)
15	Shared Services Adjustments	(1,647)	(1,590)	57
16	Reassignments	(5,795)	(5,795)	-
17	FERC Transmission Costs	-	-	-
18	Escalation	4,195	2,677	(1,519)
19	Uncollectibles	474	344	(129)
20	Franchise Fees	9,381	6,818	(2,563)
21	Total O&M (2019\$)	102,298	69,982	(32,316)
22	Depreciation & Amortization	65,508	52,031	(13,477)
23	Taxes on Income	19,838	15,596	(4,242)
24	Taxes Other Than on Income	15,545	13,089	(2,456)
25	Total Operating Expenses	\$ 203,190	\$ 150,698	\$ (52,492)
26	Return	68,970	47,110	(21,860)
27	Rate Base	\$ 913,504	\$ 623,973	\$ (289,531)
28	Rate of Return	7.55%	7.55%	0.00%
29	Derivation of Base Margin			
30	O&M Expenses	(Line 21) \$ 102,298	\$ 69,982	\$ (32,316)
31	Depreciation	(Line 22) 65,508	52,031	(13,477)
32	Taxes	(Line 23+24) 35,384	28,685	(6,699)
33	Return	(Line 26) 68,970	47,110	(21,860)
34	Revenue Requirement	272,159	197,808	(74,351)
35	Less: Misc. Revenues	(Line 2) -	-	-
36	Base Margin	(Line 1) \$ 272,159	\$ 197,808	\$ (74,351)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**TEST YEAR 2019**  
**GAS SUMMARY OF EARNINGS**  
(Thousands of Dollars)

Line No.	Description	2019 Request (2019\$)	2019 Rev1 - PD (2019\$)	2019 Rev1 - PD less Request (2019\$)
1	Base Margin	\$ 436,174	\$ 397,371	\$ (38,803)
2	Miscellaneous Revenues	2,851	2,836	(15)
3	Revenue Requirement	\$ 439,025	\$ 400,207	\$ (38,818)
<u>OPERATING &amp; MAINTENANCE EXPENSES</u>				
4	Distribution	36,605	35,905	(701)
5	Gas Transmission	6,668	6,668	-
6	PSEP	-	-	-
7	Generation	280	211	(69)
8	Engineering	11,000	11,000	-
9	Procurement	-	-	-
10	Customer Services	35,036	34,954	(82)
11	Information Technology	24,879	24,879	-
12	Support Services	21,862	19,272	(2,590)
13	Administrative and General	110,641	82,586	(28,055)
14	Subtotal (2016\$)	246,971	215,475	(31,497)
15	Shared Services Adjustments	6,360	6,638	278
16	Reassignments	(41,049)	(35,215)	5,834
17	FERC Transmission Costs			
18	Escalation	10,211	9,996	(215)
19	Uncollectibles (0.174%)	759	691	(68)
20	Franchise Fees (2.0799%)	9,072	8,265	(807)
21	Total O&M (2019\$)	232,324	205,849	(26,475)
22	Depreciation & Amortization	86,388	79,929	(6,459)
23	Taxes on Income	16,479	16,202	(277)
24	Taxes Other Than on Income	22,315	21,547	(768)
25	Total Operating Expenses	\$ 357,507	\$ 323,528	\$ (33,979)
26	Return	81,519	76,680	(4,839)
27	Rate Base	1,079,717	1,015,626	(64,091)
28	Rate of Return	7.55%	7.55%	(0.00)%
29	Derivation of Base Margin			
30	O&M Expenses (Line 21)	\$ 232,324	\$ 205,849	\$ (26,475)
31	Depreciation (Line 22)	86,388	79,929	(6,459)
32	Taxes (Line 23+24)	38,794	37,749	(1,045)
33	Return (Line 26)	81,519	76,680	(4,839)
34	Revenue Requirement	439,025	400,207	(38,818)
35	Less: Misc. Revenues (Line 2)	2,851	2,836	(15)
36	Base Margin (Line 1)	\$ 436,174	\$ 397,371	\$ (38,803)

# **ATTACHMENT C**

**2019 SEMBRA GRC REVENUE COMPARISON  
(Thousands of \$)**

Revenue Requirement							
	2018 Present Rates* A	Request (Update Testimony) B	2019 CPUC Rev1 - PD C	Rev1 - PD vs Request D = C - B	Rev1 - PD vs 2018 Present Rates E = C - A	2019 PD % Change from Present Rates F = E / A	2019 Rev1 - PD % Change from Request G = E / B
<b>Southern California Gas</b>	\$ 2,456,141	\$ 2,936,606	\$ 2,770,497	\$ (166,109)	\$ 314,356	12.80%	-5.66%
San Diego Gas & Electric							
Gas	\$ 328,497	\$ 439,025	\$ 400,207	\$ (38,818)	\$ 71,710	21.83%	-8.84%
Electric	\$ 1,554,154	\$ 1,763,508	\$ 1,589,822	\$ (173,686)	\$ 35,668	2.30%	-9.85%
<b>Combined</b>	\$ 1,882,651	\$ 2,202,533	\$ 1,990,029	\$ (212,504)	\$ 107,378	5.70%	-9.65%

Base Margin							
	2018 Present Rates* A	Request (Update Testimony) B	2019 CPUC Rev1 - PD C	Rev1 - PD vs Request D = C - B	Rev1 - PD vs 2018 Present Rates E = C - A	2019 PD % Change from Present Rates F = E / A	2019 Rev1 - PD % Change from Request G = E / B
<b>Southern California Gas</b>	\$ 2,357,456	\$ 2,853,023	\$ 2,666,588	\$ (186,435)	\$ 309,132	13.11%	-6.53%
San Diego Gas & Electric							
Gas	\$ 324,291	\$ 436,174	\$ 397,371	\$ (38,803)	\$ 73,080	22.54%	-8.90%
Electric	\$ 1,538,302	\$ 1,748,836	\$ 1,575,187	\$ (173,649)	\$ 36,885	2.40%	-9.93%
<b>Combined</b>	\$ 1,862,593	\$ 2,185,010	\$ 1,972,559	\$ (212,451)	\$ 109,966	5.90%	-9.72%

\*SDGE's 2018 electric present rates have been revised to exclude \$99,354 related to the Otay Mesa Energy Center (OMEC) identified in SDG&E-48 (Present Rate Revenue Testimony).

(End of Attachment C)

# **ATTACHMENT D**



**SoCalGas PTY PD**

Line No.	Description (\$ in thousands)	2019 TY	2020 AY	2021 AY
1	Total OM (excluding Medical and FFU)	1,344,568	1,380,069	1,413,212
2	Medical Expense	-	-	-
3	Capital Related Costs (Depreciation, Taxes, Return)	1,276,966	1,460,398	1,576,240
4	Total (L1 + L2 + L3)	2,621,534	2,840,467	2,989,451
5	FFU (FF=1.3720%, U=.316%)	45,054	45,661	46,227
6	Total Base Margin (L4 + L5)	2,666,588	2,886,128	3,035,678
7	Miscellaneous Revenues	103,909	103,909	103,909
8	Total Revenue Requirement (L6 + L7)	2,770,497	2,990,037	3,139,587
9	Revenue Requirement Increase \$		219,539	149,551
10	Revenue Requirement Increase %		7.92%	5.00%

**SDG&E PTY PD**

Line No.	Description (\$ in thousands)	2019 TY	2020 AY	2021 AY
1	Total O&M Margin (excluding Medical and FFU)	734,934	754,368	773,003
2	Medical Expense	-	-	-
3	Capital Related Costs (Depreciation, Taxes, Return)	1,171,634	1,285,703	1,368,933
4	Total (L1 + L2 + L3)	1,906,568	2,040,071	2,141,936
5	FF&U (Electric =3.75%, Gas=2.30%)	65,991	66,645	67,273
6	Total Base Margin (L4 + L5)	1,972,559	2,106,716	2,209,209
7	Miscellaneous Revenues	17,471	17,471	17,471
8	Total Revenue Requirement (L6 + L7)	1,990,029	2,124,187	2,226,680
9	Revenue Requirement Increase \$		134,157	102,493
10	Revenue Requirement Increase %		6.74%	4.83%

(End of Attachment D)