

Application of SOUTHERN CALIFORNIA GAS COMPANY (U 904 G)/
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 M) for authority to
update its gas and electric revenue requirement and base rates
effective January 1, 2024

Application No. 22-05-015/016 (cons.)
Exhibit No: (SCG-23/SDG&E-27-WP-R-E)

ERRATA REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DERICK R. COOPER
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY
AND
SAN DIEGO GAS & ELECTRIC COMPANY
BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

JUNE 2023



**Sempra Corporate Center
Test Year 2024 General Rate Case
Workpaper Index**

Witness: Derick R. Cooper

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Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: A Finance

Workpaper: A

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	263	276	252	263	194	206	206	205
Labor Costs	\$ 31,384	\$ 37,902	\$ 38,391	\$ 34,424	\$ 28,084	\$ 28,716	\$ 28,470	\$ 28,111
Non-Labor Costs	45,945	58,741	71,018	62,707	36,888	55,553	43,439	43,591
Total Costs	\$ 77,329	\$ 96,643	\$ 109,409	\$ 97,131	\$ 64,973	\$ 84,270	\$ 71,909	\$ 71,702
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,394	\$ 3,091	\$ 7,498	\$ 6,719	\$ 4,988	\$ 8,506	\$ 5,281	\$ 5,215
SoCalGas	2,779	4,722	4,635	5,228	2,505	7,042	4,469	4,694
Subtotal - Utilities	\$ 6,174	\$ 7,813	\$ 12,133	\$ 11,947	\$ 7,493	\$ 15,549	\$ 9,749	\$ 9,909
Infrastructure/Retained	18,470	27,172	29,871	21,020	8,089	1,855	1,763	1,754
Total Direct Assignments	\$ 24,644	\$ 34,985	\$ 42,004	\$ 32,967	\$ 15,583	\$ 17,403	\$ 11,512	\$ 11,663
ALLOCATIONS								
SDG&E	\$ 16,346	\$ 18,634	\$ 21,329	\$ 20,971	\$ 14,286	\$ 15,811	\$ 15,696	\$ 15,595
SoCalGas	20,060	25,063	26,740	26,173	15,317	15,585	15,503	15,529
Subtotal - Utilities	\$ 36,406	\$ 43,697	\$ 48,069	\$ 47,144	\$ 29,603	\$ 31,397	\$ 31,199	\$ 31,124
Infrastructure/Retained	16,279	17,961	19,337	17,020	19,787	35,470	29,198	28,914
Total Allocations	\$ 52,685	\$ 61,658	\$ 67,405	\$ 64,164	\$ 49,390	\$ 66,866	\$ 60,397	\$ 60,039
BILLED COSTS								
SDG&E	\$ 19,740	\$ 21,725	\$ 28,827	\$ 27,691	\$ 19,275	\$ 24,318	\$ 20,977	\$ 20,810
SoCalGas	22,839	29,785	31,374	31,401	17,822	22,628	19,971	20,223
Subtotal - Utilities	\$ 42,579	\$ 51,510	\$ 60,202	\$ 59,091	\$ 37,097	\$ 46,945	\$ 40,948	\$ 41,033
Infrastructure/Retained	34,750	45,133	49,208	38,040	27,876	37,325	30,961	30,669
Total Billed Costs	\$ 77,329	\$ 96,643	\$ 109,409	\$ 97,131	\$ 64,973	\$ 84,270	\$ 71,909	\$ 71,702

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Department: A Finance

Workpaper: A Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 19,275	\$ 17,822	\$ 27,876	\$ 64,973	194
Higher financing & bank fees based on anticipated debt issuances	482	2,461	3,234	6,177	
Higher travel	404	388	361	1,153	
2021 S&P Infrastructure Rating Agency charge reversal from prior year	-	-	585	585	
Higher labor costs	190	175	133	498	11
Higher/(lower) outside legal services	134	175	(30)	279	
Higher training	95	78	84	257	
Higher catering & events	44	41	33	118	
Higher/(lower) contract labor	495	313	(693)	116	
Higher rent & maintenance	24	29	53	106	
Lower recruiting	(6)	(15)	(48)	(68)	
2024 CFO and Controller & CAO costs voluntarily retained at Parent	(569)	(722)	1,170	(121)	
Lower computer software/hardware	(100)	(9)	(170)	(279)	
VP Technology Services Retirement	(59)	(71)	(184)	(314)	
SVP-Finance & Investor Relations position shifted to Infrastructure in 2021	-	-	(340)	(340)	
Non-recurring labor costs in 2021	(128)	(144)	(245)	(517)	
Lower forecasted auditing fees	(99)	(119)	(1,178)	(1,395)	
Other	(29)	17	(31)	(43)	
Change in Allocation Rates 2021-2024	528	(342)	(186)	(0)	
Total Change from 2021	<u>1,535</u>	<u>2,401</u>	<u>2,793</u>	<u>6,729</u>	<u>11</u>
2024 - TEST YEAR	<u>\$ 20,810</u>	<u>\$ 20,223</u>	<u>\$ 30,669</u>	<u>\$ 71,702</u>	<u>205</u>
Allocations	\$ 15,595	\$ 15,529	\$ 28,914	\$ 60,039	
Direct Assignments	<u>5,215</u>	<u>4,694</u>	<u>1,754</u>	<u>11,663</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 20,810</u>	<u>\$ 20,223</u>	<u>\$ 30,669</u>	<u>\$ 71,702</u>	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(2021 \$ - 000's)

Division: Finance

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
A-1.1	1100-0039-EXECUTIVE VP & CFO	-	-	-
	A-1 CFO	-	-	-
A-2.1	1100-0338-SVP CONTROLLER & CAO	-	-	-
A-2.2	1100-0054-ASSISTANT CONTROLLER	3	(1)	1
A-2.3	1100-0347-TECHNICAL ACCOUNTING, ADVISORY & POLICIES	8	(4)	4
A-2.4	1100-0051-CORPORATE ACCOUNTING	7	(7)	(0)
A-2.5	1100-0047-FINANCIAL REPORTING	25	(11)	14
A-2.6	1100-0053-STRATEGIC PLANNING	4	(4)	(0)
A-2.7	1100-0137-HR ACCOUNTING	4	(2)	2
A-2.8	1100-0193-HR ACCOUNTING COMPLIANCE	3	(2)	1
A-2.9	1100-0021-CORPORATE FINANCIAL TECHNOLOGY	9	(4)	5
A-2.10	1100-0342-FINANCIAL SYSTEMS & REPORTING	6	(6)	(0)
A-2.11	1100-0502-BANK RECON & ESCHEATMENT	103	(103)	(0)
A-2.12	1100-0219-FINANCIAL REPORTING AUDIT FEES	118	(42)	76
A-2.13	1100-0299-CORPORATE PLANNING	-	-	-
A-2.14	1100-0345-ACCOUNTING & FINANCE CONFERENCE	-	-	-
A-2.15	1100-0012-CORPORATE ACCT SPECIAL PROJECTS	-	-	-
A-2.16	1100-0030-TEXAS UTILITY ACCOUNTING	-	-	-
A-2.17	1100-0307-RICOH LEASES	-	-	-
	A-2 Accounting Services	290	(187)	103
A-3.1	1100-0045-VP-CORPORATE TAX	3	0	3
A-3.2	1100-0046-VP-CHIEF TAX COUNSEL	36	21	57
A-3.3	1100-0373-CORPORATE TAX SERVICES	(102)	(81)	(183)
	A-3 Tax Services	(63)	(59)	(122)
A-4.1	1100-0112-VP & TREASURER	(10)	(29)	(39)
A-4.2	1100-0119-FINANCE	(0)	(0)	(0)
A-4.3	1100-0113-CASH MANAGEMENT	(0)	0	0
A-4.4	1100-0225-CORPORATE TRUSTEE & RATING AGENCY FEES	-	-	-
A-4.5	1100-0224-CORPORATE CASH MANAGEMENT FEES	1	(0)	0
A-4.6	1100-0052-PROJECT FINANCE	-	-	-
A-4.7	1100-0016-MAJOR PROJECTS CONTROLS & ANALYSIS	-	-	-
A-4.8	1100-0017-BUSINESS PLANNING AND CONTROLS	-	-	-
A-4.9	1100-0018-BUSINESS PLANNING AND PROJECT CONTROLS	-	-	-
A-4.10	1100-0162 South America Finance	-	-	-
	A-4 Treasury	(9)	(29)	(39)
A-5.1	1100-0188-VP INVESTOR RELATIONS	5	(2)	3
A-5.2	1100-0042-INVESTOR RELATIONS	6	(4)	1
A-5.3	1100-0375-SVP-FINANCE & INVESTOR RELATIONS	-	-	-
	A-5 Investor Relations	11	(7)	4
A-6.1	1100-0349-VP AUDIT SERVICES	18	1	19
A-6.2	1100-0041-AUDIT SERVICES	(21)	52	30
A-6.3	1100-0329-AUDIT QUALITY PROGRAMS	72	12	84
A-6.4	1100-0390-SOX COMPLIANCE	26	22	48
A-6.5	1100-0453-AUDIT - HEALTH, SAFETY, & ENVIRONMENTAL	122	(85)	37
	A-6 Audit Services	217	2	219
A-7.1	1100-0075-VP TECHNOLOGY SERVICES	(15)	(66)	(80)
A-7.2	1100-0383-CORPORATE CENTER TECHNOLOGY SERVICES	(22)	(38)	(60)
A-7.3	1100-0139-CYBERSECURITY PROGRAM MANAGEMENT	(1)	(1)	(2)
A-7.4	1100-0170-INFO SECURITY OPS CENTER	(1)	(2)	(3)
A-7.5	1100-0372-CYBER STRATEGY, GOVERNANCE, & TECH RISK	3	4	7
A-7.6	1100-0382-TECHNOLOGY COMPLIANCE ENABLEMENT	8	10	18
A-7.7	1100-0210-EXECUTIVE TECHNOLOGY	(1)	(1)	(2)
A-7.8	1100-0065-CYBERSECURITY CONTRACTS AND MAINTENANCE	-	-	-
A-7.9	1100-0276-CHIEF INFORMATION OFFICER	-	-	-
A-7.10	1100-0086-EXECUTIVE VP CORPORATE DEVELOPMENT & TECHN	-	-	-
A-7.11	1100-0260-IT METRICS & REPORTING	-	-	-
A-7.12	1100-0261-STRATEGY & INNOVATION	-	-	-
A-7.13	1100-0263-VENDOR MANAGEMENT OFFICE	-	-	-
A-7.14	1100-0264-ENTERPRISE ARCHITECTURE	-	-	-
A-7.15	1100-0269-IS STRATEGY, GOVERNANCE & ARCHITECTURE	-	-	-
	A-7 VP Security & Technology	(28)	(94)	(122)
A-8.1	1100-0056-VP CORPORATE DEVELOPMENT & STRATEGY	-	-	-
A-8.2	1100-0392-CORPORATE DEVELOPMENT & STRATEGY	-	-	-
A-8.3	1100-0059-SVP CORPORATE DEVELOPMENT	-	-	-
A-8.4	1100-0393-CORPORATE STRATEGY	-	-	-
	A-8 Corporate Development & Strategy	-	-	-
A-9.1	1100-0340-ACCOUNTING & FINANCE ROTATION	110	33	143
	A-9 Financial Leadership Program	110	33	143
A	A Finance	528	(342)	186

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(Escalated 5 - 000's)

Division: Finance

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
A-1.1	1100-0039-EXECUTIVE VP & CFO	-	-	-
	A-1 CFO	-	-	-
A-2.1	1100-0338-SVP CONTROLLER & CAO	-	-	-
A-2.2	1100-0054-ASSISTANT CONTROLLER	132	159	291
A-2.3	1100-0347-TECHNICAL ACCOUNTING, ADVISORY & POLICIES	421	506	926
A-2.4	1100-0051-CORPORATE ACCOUNTING	432	519	951
A-2.5	1100-0047-FINANCIAL REPORTING	1,064	1,278	2,343
A-2.6	1100-0053-STRATEGIC PLANNING	340	409	749
A-2.7	1100-0137-HR ACCOUNTING	306	525	831
A-2.8	1100-0193-HR ACCOUNTING COMPLIANCE	210	361	572
A-2.9	1100-0021-CORPORATE FINANCIAL TECHNOLOGY	424	510	934
A-2.10	1100-0342-FINANCIAL SYSTEMS & REPORTING	375	416	791
A-2.11	1100-0502-BANK RECON & ESCHEATMENT	283	170	453
A-2.12	1100-0219-FINANCIAL REPORTING AUDIT FEES	3,015	3,623	6,638
A-2.13	1100-0299-CORPORATE PLANNING	-	-	-
A-2.14	1100-0345-ACCOUNTING & FINANCE CONFERENCE	-	-	-
A-2.15	1100-0012-CORPORATE ACCT SPECIAL PROJECTS	-	-	-
A-2.16	1100-0030-TEXAS UTILITY ACCOUNTING	-	-	-
A-2.17	1100-0307-RICOH LEASES	-	-	-
	A-2 Accounting Services	7,004	8,475	15,479
A-3.1	1100-0045-VP-CORPORATE TAX	142	144	285
A-3.2	1100-0046-VP-CHIEF TAX COUNSEL	63	64	126
A-3.3	1100-0373-CORPORATE TAX SERVICES	3,466	3,717	7,183
	A-3 Tax Services	3,670	3,924	7,594
A-4.1	1100-0112-VP & TREASURER	174	177	351
A-4.2	1100-0119-FINANCE	279	279	557
A-4.3	1100-0113-CASH MANAGEMENT	386	397	783
A-4.4	1100-0225-CORPORATE TRUSTEE & RATING AGENCY FEES	4,573	3,294	7,867
A-4.5	1100-0224-CORPORATE CASH MANAGEMENT FEES	430	1,203	1,634
A-4.6	1100-0052-PROJECT FINANCE	-	-	-
A-4.7	1100-0016-MAJOR PROJECTS CONTROLS & ANALYSIS	-	-	-
A-4.8	1100-0017-BUSINESS PLANNING AND CONTROLS	-	-	-
A-4.9	1100-0018-BUSINESS PLANNING AND PROJECT CONTROLS	-	-	-
A-4.10	1100-0162 South America Finance	-	-	-
	A-4 Treasury	5,842	5,349	11,191
A-5.1	1100-0188-VP INVESTOR RELATIONS	249	299	548
A-5.2	1100-0042-INVESTOR RELATIONS	758	911	1,669
A-5.3	1100-0375-SVP-FINANCE & INVESTOR RELATIONS	-	-	-
	A-5 Investor Relations	1,007	1,210	2,217
A-6.1	1100-0349-VP AUDIT SERVICES	305	163	467
A-6.2	1100-0041-AUDIT SERVICES	2,213	1,318	3,531
A-6.3	1100-0329-AUDIT QUALITY PROGRAMS	365	210	576
A-6.4	1100-0390-SOX COMPLIANCE	247	233	480
A-6.5	1100-0453-AUDIT - HEALTH, SAFETY, & ENVIRONMENTAL	561	326	887
	A-6 Audit Services	3,691	2,251	5,941
A-7.1	1100-0075-VP TECHNOLOGY SERVICES	-	-	-
A-7.2	1100-0383-CORPORATE CENTER TECHNOLOGY SERVICES	-	-	-
A-7.3	1100-0139-CYBERSECURITY PROGRAM MANAGEMENT	-	-	-
A-7.4	1100-0170-INFO SECURITY OPS CENTER	-	-	-
A-7.5	1100-0372-CYBER STRATEGY, GOVERNANCE, & TECH RISK	-	-	-
A-7.6	1100-0382-TECHNOLOGY COMPLIANCE ENABLEMENT	-	-	-
A-7.7	1100-0210-EXECUTIVE TECHNOLOGY	-	-	-
A-7.8	1100-0065-CYBERSECURITY CONTRACTS AND MAINTENANCE	-	-	-
A-7.9	1100-0276-CHIEF INFORMATION OFFICER	-	-	-
A-7.10	1100-0086-EXECUTIVE VP CORPORATE DEVELOPMENT & TECHN	-	-	-
A-7.11	1100-0260-IT METRICS & REPORTING	-	-	-
A-7.12	1100-0261-STRATEGY & INNOVATION	-	-	-
A-7.13	1100-0263-VENDOR MANAGEMENT OFFICE	-	-	-
A-7.14	1100-0264-ENTERPRISE ARCHITECTURE	-	-	-
A-7.15	1100-0269-IS STRATEGY, GOVERNANCE & ARCHITECTURE	-	-	-
	A-7 VP Security & Technology	-	-	-
A-8.1	1100-0056-VP CORPORATE DEVELOPMENT & STRATEGY	-	-	-
A-8.2	1100-0392-CORPORATE DEVELOPMENT & STRATEGY	-	-	-
A-8.3	1100-0059-SVP CORPORATE DEVELOPMENT	-	-	-
A-8.4	1100-0393-CORPORATE STRATEGY	-	-	-
	A-8 Corporate Development & Strategy	-	-	-
A-9.1	1100-0340-ACCOUNTING & FINANCE ROTATION	1,537	1,397	2,934
	A-9 Financial Leadership Program	869	254	1,123
A	A Finance	22,083	21,463	43,546

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: A Finance

Workpaper: A Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	263	276	252	263	194	206	206	205
Labor Costs	\$ 31,384	\$ 37,902	\$ 38,391	\$ 34,424	\$ 28,084	\$ 29,816	\$ 30,512	\$ 31,020
Non-Labor Costs	45,945	58,741	71,018	62,707	36,888	55,949	44,130	44,598
Total Costs	\$ 77,329	\$ 96,643	\$ 109,409	\$ 97,131	\$ 64,973	\$ 85,765	\$ 74,642	\$ 75,618
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,394	\$ 3,091	\$ 7,498	\$ 6,719	\$ 4,988	\$ 8,513	\$ 5,292	\$ 5,233
SoCalGas	2,779	4,722	4,635	5,228	2,505	7,050	4,480	4,715
Subtotal - Utilities	\$ 6,174	\$ 7,813	\$ 12,133	\$ 11,947	\$ 7,493	\$ 15,563	\$ 9,773	\$ 9,948
Infrastructure/Retained	18,470	27,172	29,871	21,020	8,089	1,863	1,775	1,771
Total Direct Assignments	\$ 24,644	\$ 34,985	\$ 42,004	\$ 32,967	\$ 15,583	\$ 17,426	\$ 11,547	\$ 11,718
ALLOCATIONS								
SDG&E	\$ 16,346	\$ 18,634	\$ 21,329	\$ 20,971	\$ 14,286	\$ 16,287	\$ 16,572	\$ 16,850
SoCalGas	20,060	25,063	26,740	26,173	15,317	16,043	16,346	16,748
Subtotal - Utilities	\$ 36,406	\$ 43,697	\$ 48,069	\$ 47,144	\$ 29,603	\$ 32,330	\$ 32,919	\$ 33,598
Infrastructure/Retained	16,279	17,961	19,337	17,020	19,787	36,009	30,176	30,302
Total Allocations	\$ 52,685	\$ 61,658	\$ 67,405	\$ 64,164	\$ 49,390	\$ 68,339	\$ 63,094	\$ 63,900
BILLED COSTS								
SDG&E	\$ 19,740	\$ 21,725	\$ 28,827	\$ 27,691	\$ 19,275	\$ 24,800	\$ 21,865	\$ 22,083
SoCalGas	22,839	29,785	31,374	31,401	17,822	23,093	20,827	21,463
Subtotal - Utilities	\$ 42,579	\$ 51,510	\$ 60,202	\$ 59,091	\$ 37,097	\$ 47,893	\$ 42,692	\$ 43,546
Infrastructure/Retained	34,750	45,133	49,208	38,040	27,876	37,872	31,950	32,072
Total Billed Costs	\$ 77,329	\$ 96,643	\$ 109,409	\$ 97,131	\$ 64,973	\$ 85,765	\$ 74,642	\$ 75,618

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: A-1 CFO

Witness: Derick R. Cooper

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 736	\$ 796	\$ 864	\$ 842	\$ 880	\$ 906	\$ 906	\$ 906
Non-Labor Costs	426	626	531	538	585	388	388	388
Total Costs	\$ 1,162	\$ 1,422	\$ 1,395	\$ 1,380	\$ 1,465	\$ 1,294	\$ 1,294	\$ 1,294
DIRECT ASSIGNMENTS								
SDG&E	\$ 9	\$ 8	\$ 2	\$ 101	\$ 71	\$ -	\$ -	\$ -
SoCalGas	10	9	2	145	156	-	-	-
Subtotal - Utilities	\$ 19	\$ 17	\$ 4	\$ 246	\$ 227	\$ -	\$ -	\$ -
Infrastructure/Retained	224	133	30	16	45	-	-	-
Total Direct Assignments	\$ 243	\$ 150	\$ 34	\$ 262	\$ 272	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 247	\$ 377	\$ 432	\$ 260	\$ 331	\$ -	\$ -	\$ -
SoCalGas	251	388	448	269	363	-	-	-
Subtotal - Utilities	\$ 498	\$ 766	\$ 880	\$ 529	\$ 694	\$ -	\$ -	\$ -
Infrastructure/Retained	421	507	482	589	499	1,294	1,294	1,294
Total Allocations	\$ 919	\$ 1,272	\$ 1,362	\$ 1,118	\$ 1,193	\$ 1,294	\$ 1,294	\$ 1,294
BILLED COSTS								
SDG&E	\$ 256	\$ 385	\$ 434	\$ 361	\$ 402	\$ -	\$ -	\$ -
SoCalGas	261	398	450	414	519	-	-	-
Subtotal - Utilities	\$ 517	\$ 783	\$ 883	\$ 775	\$ 921	\$ -	\$ -	\$ -
Infrastructure/Retained	645	639	512	605	544	1,294	1,294	1,294
Total Billed Costs	\$ 1,162	\$ 1,422	\$ 1,395	\$ 1,380	\$ 1,465	\$ 1,294	\$ 1,294	\$ 1,294

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: A Finance
Department: A-1 CFO
Cost Center: 1100-0039-EXECUTIVE VP & CFO
Workpaper: A-1.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 402	\$ 519	\$ 544	\$ 1,465	2
2024 Executive VP & CFO costs voluntarily retained at Parent	(402)	(519)	750	(171)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>(402)</u>	<u>(519)</u>	<u>750</u>	<u>(171)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,294</u>	<u>\$ 1,294</u>	<u>2</u>
2024 ALLOCATION METHOD					
VPCFO	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 1,294	\$ 1,294	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,294</u>	<u>\$ 1,294</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-1 CFO

Witness: Derick R. Cooper

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 736	\$ 796	\$ 864	\$ 842	\$ 880	\$ 941	\$ 971	\$ 1,000
Non-Labor Costs	426	626	531	538	585	395	401	408
Total Costs	\$ 1,162	\$ 1,422	\$ 1,395	\$ 1,380	\$ 1,465	\$ 1,337	\$ 1,373	\$ 1,408
DIRECT ASSIGNMENTS								
SDG&E	\$ 9	\$ 8	\$ 2	\$ 101	\$ 71	\$ -	\$ -	\$ -
SoCalGas	10	9	2	145	156	-	-	-
Subtotal - Utilities	\$ 19	\$ 17	\$ 4	\$ 246	\$ 227	\$ -	\$ -	\$ -
Infrastructure/Retained	224	133	30	16	45	-	-	-
Total Direct Assignments	\$ 243	\$ 150	\$ 34	\$ 262	\$ 272	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 247	\$ 377	\$ 432	\$ 260	\$ 331	\$ -	\$ -	\$ -
SoCalGas	251	388	448	269	363	-	-	-
Subtotal - Utilities	\$ 498	\$ 766	\$ 880	\$ 529	\$ 694	\$ -	\$ -	\$ -
Infrastructure/Retained	421	507	482	589	499	1,337	1,373	1,408
Total Allocations	\$ 919	\$ 1,272	\$ 1,362	\$ 1,118	\$ 1,193	\$ 1,337	\$ 1,373	\$ 1,408
BILLED COSTS								
SDG&E	\$ 256	\$ 385	\$ 434	\$ 361	\$ 402	\$ -	\$ -	\$ -
SoCalGas	261	398	450	414	519	-	-	-
Subtotal - Utilities	\$ 517	\$ 783	\$ 883	\$ 775	\$ 921	\$ -	\$ -	\$ -
Infrastructure/Retained	645	639	512	605	544	1,337	1,373	1,408
Total Billed Costs	\$ 1,162	\$ 1,422	\$ 1,395	\$ 1,380	\$ 1,465	\$ 1,337	\$ 1,373	\$ 1,408

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A Finance

Witness: Derick R. Cooper

Cost Center: A-2 Accounting Services

Workpaper: A-2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	54	64	67	67	66	71	71	71
Labor Costs	\$ 6,947	\$ 7,427	\$ 8,740	\$ 7,806	\$ 8,430	\$ 8,980	\$ 8,970	\$ 8,970
Non-Labor Costs	8,806	9,374	10,764	9,452	11,932	11,176	10,690	10,716
Total Costs	\$ 15,753	\$ 16,801	\$ 19,504	\$ 17,257	\$ 20,362	\$ 20,155	\$ 19,660	\$ 19,686
DIRECT ASSIGNMENTS								
SDG&E	\$ 70	\$ 129	\$ 258	\$ 74	\$ 134	\$ 93	\$ 93	\$ 93
SoCalGas	198	165	269	85	44	81	78	78
Subtotal - Utilities	\$ 269	\$ 294	\$ 527	\$ 160	\$ 179	\$ 174	\$ 170	\$ 171
Infrastructure/Retained	362	150	1,367	(1,452)	1,466	230	130	129
Total Direct Assignments	\$ 631	\$ 444	\$ 1,894	\$ (1,292)	\$ 1,645	\$ 404	\$ 300	\$ 300
ALLOCATIONS								
SDG&E	\$ 4,950	\$ 5,042	\$ 5,515	\$ 5,897	\$ 6,078	\$ 6,492	\$ 6,409	\$ 6,435
SoCalGas	5,717	6,234	6,768	7,783	7,914	7,760	7,704	7,818
Subtotal - Utilities	\$ 10,667	\$ 11,277	\$ 12,283	\$ 13,680	\$ 13,992	\$ 14,252	\$ 14,113	\$ 14,253
Infrastructure/Retained	4,456	5,081	5,327	4,869	4,726	5,499	5,247	5,133
Total Allocations	\$ 15,123	\$ 16,358	\$ 17,609	\$ 18,549	\$ 18,718	\$ 19,751	\$ 19,360	\$ 19,386
BILLED COSTS								
SDG&E	\$ 5,020	\$ 5,171	\$ 5,773	\$ 5,972	\$ 6,212	\$ 6,585	\$ 6,502	\$ 6,528
SoCalGas	5,915	6,400	7,037	7,868	7,959	7,841	7,781	7,897
Subtotal - Utilities	\$ 10,935	\$ 11,570	\$ 12,810	\$ 13,840	\$ 14,171	\$ 14,426	\$ 14,283	\$ 14,424
Infrastructure/Retained	4,818	5,231	6,694	3,417	6,192	5,730	5,377	5,262
Total Billed Costs	\$ 15,753	\$ 16,801	\$ 19,504	\$ 17,257	\$ 20,362	\$ 20,155	\$ 19,660	\$ 19,686

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Workpaper: A-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 6,212	\$ 7,959	\$ 6,192	\$ 20,362	66
Lower forecasted auditing fees	(99)	(119)	(1,178)	(1,395)	
Lower contract labor	(39)	(60)	(126)	(225)	
Non-recurring labor costs in 2021	-	-	(88)	(88)	
2024 Controller & CAO costs voluntarily retained at Parent	(167)	(203)	420	49	
Higher consulting costs	34	45	15	94	
Higher computer software/hardware	30	109	9	148	
Higher labor costs	229	297	83	609	5
Other	38	57	38	132	
Change in Allocation Rates 2021-2024	290	(187)	(103)	(0)	
Total Change from 2021	<u>316</u>	<u>(62)</u>	<u>(930)</u>	<u>(676)</u>	<u>5</u>
2024 - TEST YEAR	<u>\$ 6,528</u>	<u>\$ 7,897</u>	<u>\$ 5,262</u>	<u>\$ 19,686</u>	<u>71</u>
Allocations	\$ 6,435	\$ 7,818	\$ 5,133	\$ 19,386	
Direct Assignments	<u>93</u>	<u>78</u>	<u>129</u>	<u>300</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 6,528</u>	<u>\$ 7,897</u>	<u>\$ 5,262</u>	<u>\$ 19,686</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Derick R. Cooper

Cost Center: A-2 Accounting Services

Workpaper: A-2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	54	64	67	67	66	71	71	71
Labor Costs	\$ 6,947	\$ 7,427	\$ 8,740	\$ 7,806	\$ 8,430	\$ 9,323	\$ 9,613	\$ 9,898
Non-Labor Costs	8,806	9,374	10,764	9,452	11,932	11,396	11,070	11,269
Total Costs	\$ 15,753	\$ 16,801	\$ 19,504	\$ 17,257	\$ 20,362	\$ 20,719	\$ 20,683	\$ 21,167
DIRECT ASSIGNMENTS								
SDG&E	\$ 70	\$ 129	\$ 258	\$ 74	\$ 134	\$ 94	\$ 96	\$ 98
SoCalGas	198	165	269	85	44	83	80	83
Subtotal - Utilities	\$ 269	\$ 294	\$ 527	\$ 160	\$ 179	\$ 177	\$ 176	\$ 180
Infrastructure/Retained	362	150	1,367	(1,452)	1,466	235	134	135
Total Direct Assignments	\$ 631	\$ 444	\$ 1,894	\$ (1,292)	\$ 1,645	\$ 412	\$ 311	\$ 315
ALLOCATIONS								
SDG&E	\$ 4,950	\$ 5,042	\$ 5,515	\$ 5,897	\$ 6,078	\$ 6,670	\$ 6,734	\$ 6,906
SoCalGas	5,717	6,234	6,768	7,783	7,914	7,973	8,095	8,393
Subtotal - Utilities	\$ 10,667	\$ 11,277	\$ 12,283	\$ 13,680	\$ 13,992	\$ 14,643	\$ 14,829	\$ 15,298
Infrastructure/Retained	4,456	5,081	5,327	4,869	4,726	5,665	5,543	5,553
Total Allocations	\$ 15,123	\$ 16,358	\$ 17,609	\$ 18,549	\$ 18,718	\$ 20,307	\$ 20,372	\$ 20,852
BILLED COSTS								
SDG&E	\$ 5,020	\$ 5,171	\$ 5,773	\$ 5,972	\$ 6,212	\$ 6,764	\$ 6,830	\$ 7,004
SoCalGas	5,915	6,400	7,037	7,868	7,959	8,056	8,176	8,475
Subtotal - Utilities	\$ 10,935	\$ 11,570	\$ 12,810	\$ 13,840	\$ 14,171	\$ 14,820	\$ 15,005	\$ 15,479
Infrastructure/Retained	4,818	5,231	6,694	3,417	6,192	5,899	5,677	5,689
Total Billed Costs	\$ 15,753	\$ 16,801	\$ 19,504	\$ 17,257	\$ 20,362	\$ 20,719	\$ 20,683	\$ 21,167

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0338-SVP CONTROLLER & CAO

Workpaper: A-2.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 509	\$ 476	\$ 508	\$ 579	\$ 524	\$ 543	\$ 543	\$ 543
Non-Labor Costs	256	133	131	76	79	110	110	110
Total Costs	\$ 765	\$ 609	\$ 638	\$ 655	\$ 603	\$ 652	\$ 652	\$ 652
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	0	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	112	22	(0)	7	-	-	-	-
Total Direct Assignments	\$ 112	\$ 22	\$ 0	\$ 7	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 189	\$ 163	\$ 176	\$ 161	\$ 167	\$ -	\$ -	\$ -
SoCalGas	210	193	212	228	203	-	-	-
Subtotal - Utilities	\$ 399	\$ 356	\$ 388	\$ 389	\$ 371	\$ -	\$ -	\$ -
Infrastructure/Retained	254	230	250	259	233	652	652	652
Total Allocations	\$ 653	\$ 587	\$ 638	\$ 648	\$ 603	\$ 652	\$ 652	\$ 652
BILLED COSTS								
SDG&E	\$ 189	\$ 164	\$ 176	\$ 161	\$ 167	\$ -	\$ -	\$ -
SoCalGas	210	193	212	228	203	-	-	-
Subtotal - Utilities	\$ 399	\$ 357	\$ 388	\$ 389	\$ 371	\$ -	\$ -	\$ -
Infrastructure/Retained	366	252	250	266	233	652	652	652
Total Billed Costs	\$ 765	\$ 609	\$ 638	\$ 655	\$ 603	\$ 652	\$ 652	\$ 652

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: A Finance
 Department: A-2 Accounting Services
 Cost Center: 1100-0338-SVP CONTROLLER & CAO
 Workpaper: A-2.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 167	\$ 203	\$ 233	\$ 603	2
2024 Controller & CAO costs voluntarily retained at Parent	(167)	(203)	420	49	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>(167)</u>	<u>(203)</u>	<u>420</u>	<u>49</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 652</u>	<u>\$ 652</u>	<u>2</u>
2024 ALLOCATION METHOD					
VPCONTR	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 652	\$ 652	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 652</u>	<u>\$ 652</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0338-SVP CONTROLLER & CAO

Workpaper: A-2.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 509	\$ 476	\$ 508	\$ 579	\$ 524	\$ 564	\$ 582	\$ 599
Non-Labor Costs	256	133	131	76	79	112	113	115
Total Costs	\$ 765	\$ 609	\$ 638	\$ 655	\$ 603	\$ 675	\$ 695	\$ 714
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	0	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	112	22	(0)	7	-	-	-	-
Total Direct Assignments	\$ 112	\$ 22	\$ 0	\$ 7	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 189	\$ 163	\$ 176	\$ 161	\$ 167	\$ -	\$ -	\$ -
SoCalGas	210	193	212	228	203	-	-	-
Subtotal - Utilities	\$ 399	\$ 356	\$ 388	\$ 389	\$ 371	\$ -	\$ -	\$ -
Infrastructure/Retained	254	230	250	259	233	675	695	714
Total Allocations	\$ 653	\$ 587	\$ 638	\$ 648	\$ 603	\$ 675	\$ 695	\$ 714
BILLED COSTS								
SDG&E	\$ 189	\$ 164	\$ 176	\$ 161	\$ 167	\$ -	\$ -	\$ -
SoCalGas	210	193	212	228	203	-	-	-
Subtotal - Utilities	\$ 399	\$ 357	\$ 388	\$ 389	\$ 371	\$ -	\$ -	\$ -
Infrastructure/Retained	366	252	250	266	233	675	695	714
Total Billed Costs	\$ 765	\$ 609	\$ 638	\$ 655	\$ 603	\$ 675	\$ 695	\$ 714

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0054-ASSISTANT CONTROLLER

Workpaper: A-2.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 300	\$ 318	\$ 325	\$ 292	\$ 300	\$ 300	\$ 300	\$ 300
Non-Labor Costs	14	17	530	386	28	21	21	21
Total Costs	\$ 314	\$ 335	\$ 855	\$ 678	\$ 328	\$ 321	\$ 321	\$ 321
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	0	1	515	2	-	-	-	-
Total Direct Assignments	\$ 0	\$ 1	\$ 515	\$ 2	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 113	\$ 112	\$ 117	\$ 239	\$ 120	\$ 119	\$ 120	\$ 120
SoCalGas	126	132	135	306	149	141	142	144
Subtotal - Utilities	\$ 238	\$ 244	\$ 252	\$ 545	\$ 269	\$ 260	\$ 262	\$ 265
Infrastructure/Retained	76	89	88	130	59	61	59	56
Total Allocations	\$ 314	\$ 334	\$ 340	\$ 675	\$ 328	\$ 321	\$ 321	\$ 321
BILLED COSTS								
SDG&E	\$ 113	\$ 112	\$ 117	\$ 239	\$ 120	\$ 119	\$ 120	\$ 120
SoCalGas	126	132	135	306	149	141	142	144
Subtotal - Utilities	\$ 238	\$ 244	\$ 252	\$ 545	\$ 269	\$ 260	\$ 262	\$ 265
Infrastructure/Retained	76	90	603	132	59	61	59	56
Total Billed Costs	\$ 314	\$ 335	\$ 855	\$ 678	\$ 328	\$ 321	\$ 321	\$ 321

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0054-ASSISTANT CONTROLLER

Workpaper: A-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 120	\$ 149	\$ 59	\$ 328	2
Other	(3)	(3)	(1)	(7)	
Change in Allocation Rates 2021-2024	3	(1)	(1)	(0)	
Total Change from 2021	<u>0</u>	<u>(4)</u>	<u>(2)</u>	<u>(7)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 120</u>	<u>\$ 144</u>	<u>\$ 56</u>	<u>\$ 321</u>	<u>2</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 120	\$ 144	\$ 56	\$ 321	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 120</u>	<u>\$ 144</u>	<u>\$ 56</u>	<u>\$ 321</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0054-ASSISTANT CONTROLLER

Workpaper: A-2.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 300	\$ 318	\$ 325	\$ 292	\$ 300	\$ 312	\$ 322	\$ 331
Non-Labor Costs	14	17	530	386	28	21	21	22
Total Costs	\$ 314	\$ 335	\$ 855	\$ 678	\$ 328	\$ 333	\$ 343	\$ 353
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	0	1	515	2	-	-	-	-
Total Direct Assignments	\$ 0	\$ 1	\$ 515	\$ 2	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 113	\$ 112	\$ 117	\$ 239	\$ 120	\$ 123	\$ 128	\$ 132
SoCalGas	126	132	135	306	149	146	152	159
Subtotal - Utilities	\$ 238	\$ 244	\$ 252	\$ 545	\$ 269	\$ 270	\$ 280	\$ 291
Infrastructure/Retained	76	89	88	130	59	63	63	62
Total Allocations	\$ 314	\$ 334	\$ 340	\$ 675	\$ 328	\$ 333	\$ 343	\$ 353
BILLED COSTS								
SDG&E	\$ 113	\$ 112	\$ 117	\$ 239	\$ 120	\$ 123	\$ 128	\$ 132
SoCalGas	126	132	135	306	149	146	152	159
Subtotal - Utilities	\$ 238	\$ 244	\$ 252	\$ 545	\$ 269	\$ 270	\$ 280	\$ 291
Infrastructure/Retained	76	90	603	132	59	63	63	62
Total Billed Costs	\$ 314	\$ 335	\$ 855	\$ 678	\$ 328	\$ 333	\$ 343	\$ 353

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0347-TECHNICAL ACCOUNTING, ADVISORY & POLICIES

Workpaper: A-2.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	5	5	4	5	5	5	5
Labor Costs	\$ 666	\$ 678	\$ 768	\$ 609	\$ 633	\$ 769	\$ 769	\$ 769
Non-Labor Costs	385	145	165	154	123	262	262	262
Total Costs	\$ 1,052	\$ 823	\$ 933	\$ 763	\$ 756	\$ 1,030	\$ 1,030	\$ 1,030
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	0	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	11	3	6	48	1	-	-	-
Total Direct Assignments	\$ 12	\$ 3	\$ 6	\$ 48	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 374	\$ 275	\$ 318	\$ 247	\$ 275	\$ 382	\$ 384	\$ 386
SoCalGas	416	325	368	310	343	452	456	464
Subtotal - Utilities	\$ 790	\$ 600	\$ 686	\$ 557	\$ 618	\$ 834	\$ 840	\$ 850
Infrastructure/Retained	250	220	241	159	136	196	190	181
Total Allocations	\$ 1,040	\$ 820	\$ 927	\$ 715	\$ 755	\$ 1,030	\$ 1,030	\$ 1,030
BILLED COSTS								
SDG&E	\$ 374	\$ 275	\$ 318	\$ 247	\$ 275	\$ 382	\$ 384	\$ 386
SoCalGas	416	325	368	310	343	452	456	464
Subtotal - Utilities	\$ 790	\$ 600	\$ 686	\$ 557	\$ 618	\$ 834	\$ 840	\$ 850
Infrastructure/Retained	262	222	247	207	138	196	190	181
Total Billed Costs	\$ 1,052	\$ 823	\$ 933	\$ 763	\$ 756	\$ 1,030	\$ 1,030	\$ 1,030

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0347-TECHNICAL ACCOUNTING, ADVISORY & POLICIES

Workpaper: A-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 275	\$ 343	\$ 138	\$ 756	5
Higher labor costs	58	59	19	136	
Higher consulting costs	38	45	17	100	
Higher training	10	12	5	27	
Lower recruiting	(11)	(14)	(6)	(32)	
Other	9	22	12	43	
Change in Allocation Rates 2021-2024	8	(4)	(4)	0	
Total Change from 2021	<u>111</u>	<u>121</u>	<u>43</u>	<u>274</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 386</u>	<u>\$ 464</u>	<u>\$ 181</u>	<u>\$ 1,030</u>	<u>5</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 386	\$ 464	\$ 181	\$ 1,030	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 386</u>	<u>\$ 464</u>	<u>\$ 181</u>	<u>\$ 1,030</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0347-TECHNICAL ACCOUNTING, ADVISORY & POLICIES

Workpaper: A-2.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	5	5	4	5	5	5	5
Labor Costs	\$ 666	\$ 678	\$ 768	\$ 609	\$ 633	\$ 798	\$ 824	\$ 849
Non-Labor Costs	385	145	165	154	123	267	271	275
Total Costs	\$ 1,052	\$ 823	\$ 933	\$ 763	\$ 756	\$ 1,065	\$ 1,095	\$ 1,124
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	0	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	11	3	6	48	1	-	-	-
Total Direct Assignments	\$ 12	\$ 3	\$ 6	\$ 48	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 374	\$ 275	\$ 318	\$ 247	\$ 275	\$ 395	\$ 408	\$ 421
SoCalGas	416	325	368	310	343	467	484	506
Subtotal - Utilities	\$ 790	\$ 600	\$ 686	\$ 557	\$ 618	\$ 862	\$ 893	\$ 926
Infrastructure/Retained	250	220	241	159	136	203	202	197
Total Allocations	\$ 1,040	\$ 820	\$ 927	\$ 715	\$ 755	\$ 1,065	\$ 1,095	\$ 1,124
BILLED COSTS								
SDG&E	\$ 374	\$ 275	\$ 318	\$ 247	\$ 275	\$ 395	\$ 408	\$ 421
SoCalGas	416	325	368	310	343	467	484	506
Subtotal - Utilities	\$ 790	\$ 600	\$ 686	\$ 557	\$ 618	\$ 862	\$ 893	\$ 926
Infrastructure/Retained	262	222	247	207	138	203	202	197
Total Billed Costs	\$ 1,052	\$ 823	\$ 933	\$ 763	\$ 756	\$ 1,065	\$ 1,095	\$ 1,124

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0051-CORPORATE ACCOUNTING

Workpaper: A-2.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	13	13	14	16	13	13	13	13
Labor Costs	\$ 1,534	\$ 1,346	\$ 1,854	\$ 1,652	\$ 1,618	\$ 1,616	\$ 1,606	\$ 1,606
Non-Labor Costs	470	189	274	44	366	289	122	122
Total Costs	\$ 2,004	\$ 1,535	\$ 2,128	\$ 1,696	\$ 1,984	\$ 1,905	\$ 1,728	\$ 1,728
DIRECT ASSIGNMENTS								
SDG&E	\$ 39	\$ 26	\$ -	\$ -	\$ 18	\$ -	\$ -	\$ -
SoCalGas	41	38	-	8	23	-	-	-
Subtotal - Utilities	\$ 79	\$ 64	\$ -	\$ 8	\$ 41	\$ -	\$ -	\$ -
Infrastructure/Retained	186	(57)	201	2	138	-	-	-
Total Direct Assignments	\$ 265	\$ 6	\$ 201	\$ 10	\$ 179	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 412	\$ 351	\$ 446	\$ 370	\$ 403	\$ 436	\$ 395	\$ 393
SoCalGas	458	414	517	473	499	516	469	472
Subtotal - Utilities	\$ 869	\$ 764	\$ 963	\$ 843	\$ 902	\$ 953	\$ 864	\$ 864
Infrastructure/Retained	870	764	963	843	902	953	864	864
Total Allocations	\$ 1,739	\$ 1,529	\$ 1,927	\$ 1,686	\$ 1,805	\$ 1,905	\$ 1,728	\$ 1,728
BILLED COSTS								
SDG&E	\$ 450	\$ 376	\$ 446	\$ 370	\$ 421	\$ 436	\$ 395	\$ 393
SoCalGas	498	452	517	481	523	516	469	472
Subtotal - Utilities	\$ 949	\$ 828	\$ 963	\$ 851	\$ 944	\$ 953	\$ 864	\$ 864
Infrastructure/Retained	1,056	707	1,165	845	1,040	953	864	864
Total Billed Costs	\$ 2,004	\$ 1,535	\$ 2,128	\$ 1,696	\$ 1,984	\$ 1,905	\$ 1,728	\$ 1,728

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0051-CORPORATE ACCOUNTING

Workpaper: A-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 421	\$ 523	\$ 1,040	\$ 1,984	13
Lower contract labor	(31)	(37)	(119)	(187)	
Lower recruiting	(5)	(7)	(54)	(66)	
Lower consulting costs	(14)	(18)	(32)	(64)	
Lower labor costs	(3)	(3)	(6)	(12)	
Higher dues & subscriptions	11	13	25	49	
Other	6	8	10	24	
Change in Allocation Rates 2021-2024	7	(7)	0	0	
Total Change from 2021	<u>(29)</u>	<u>(51)</u>	<u>(176)</u>	<u>(256)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 393</u>	<u>\$ 472</u>	<u>\$ 864</u>	<u>\$ 1,728</u>	<u>13</u>
2024 ALLOCATION METHOD					
MFSPLIT	<u>22.7%</u>	<u>27.3%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 393	\$ 472	\$ 864	\$ 1,728	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 393</u>	<u>\$ 472</u>	<u>\$ 864</u>	<u>\$ 1,728</u>	

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0047-FINANCIAL REPORTING

Workpaper: A-2.5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	15	15	15	15	17	17	17	17
Labor Costs	\$ 1,550	\$ 1,694	\$ 2,019	\$ 1,564	\$ 1,851	\$ 1,913	\$ 1,913	\$ 1,913
Non-Labor Costs	512	521	625	633	668	643	668	694
Total Costs	\$ 2,061	\$ 2,215	\$ 2,644	\$ 2,198	\$ 2,519	\$ 2,556	\$ 2,581	\$ 2,607
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ 1	\$ -	\$ -	\$ -
SoCalGas	-	-	6	-	1	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 8	\$ -	\$ 1	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	2	11	88	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ 10	\$ 11	\$ 89	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 741	\$ 744	\$ 903	\$ 760	\$ 885	\$ 948	\$ 962	\$ 977
SoCalGas	824	878	1,046	959	1,105	1,122	1,142	1,173
Subtotal - Utilities	\$ 1,565	\$ 1,621	\$ 1,950	\$ 1,719	\$ 1,990	\$ 2,070	\$ 2,104	\$ 2,150
Infrastructure/Retained	496	593	685	468	440	486	477	457
Total Allocations	\$ 2,061	\$ 2,214	\$ 2,634	\$ 2,187	\$ 2,430	\$ 2,556	\$ 2,581	\$ 2,607
BILLED COSTS								
SDG&E	\$ 741	\$ 744	\$ 905	\$ 760	\$ 886	\$ 948	\$ 962	\$ 977
SoCalGas	824	878	1,052	959	1,106	1,122	1,142	1,173
Subtotal - Utilities	\$ 1,565	\$ 1,621	\$ 1,957	\$ 1,719	\$ 1,991	\$ 2,070	\$ 2,104	\$ 2,150
Infrastructure/Retained	496	593	687	479	527	486	477	457
Total Billed Costs	\$ 2,061	\$ 2,215	\$ 2,644	\$ 2,198	\$ 2,519	\$ 2,556	\$ 2,581	\$ 2,607

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0051-CORPORATE ACCOUNTING

Workpaper: A-2.4 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	13	13	14	16	13	13	13	13
Labor Costs	\$ 1,534	\$ 1,346	\$ 1,854	\$ 1,652	\$ 1,618	\$ 1,678	\$ 1,722	\$ 1,773
Non-Labor Costs	470	189	274	44	366	294	126	128
Total Costs	\$ 2,004	\$ 1,535	\$ 2,128	\$ 1,696	\$ 1,984	\$ 1,973	\$ 1,848	\$ 1,901
DIRECT ASSIGNMENTS								
SDG&E	\$ 39	\$ 26	-	-	\$ 18	-	-	-
SoCalGas	41	38	-	8	23	-	-	-
Subtotal - Utilities	\$ 79	\$ 64	-	\$ 8	\$ 41	-	-	-
Infrastructure/Retained	186	(57)	201	2	138	-	-	-
Total Direct Assignments	\$ 265	\$ 6	\$ 201	\$ 10	\$ 179	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 412	\$ 351	\$ 446	\$ 370	\$ 403	\$ 452	\$ 423	\$ 432
SoCalGas	458	414	517	473	499	535	501	519
Subtotal - Utilities	\$ 869	\$ 764	\$ 963	\$ 843	\$ 902	\$ 986	\$ 924	\$ 951
Infrastructure/Retained	870	764	963	843	902	986	924	951
Total Allocations	\$ 1,739	\$ 1,529	\$ 1,927	\$ 1,686	\$ 1,805	\$ 1,973	\$ 1,848	\$ 1,901
BILLED COSTS								
SDG&E	\$ 450	\$ 376	\$ 446	\$ 370	\$ 421	\$ 452	\$ 423	\$ 432
SoCalGas	498	452	517	481	523	535	501	519
Subtotal - Utilities	\$ 949	\$ 828	\$ 963	\$ 851	\$ 944	\$ 986	\$ 924	\$ 951
Infrastructure/Retained	1,056	707	1,165	845	1,040	986	924	951
Total Billed Costs	\$ 2,004	\$ 1,535	\$ 2,128	\$ 1,696	\$ 1,984	\$ 1,973	\$ 1,848	\$ 1,901

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0047-FINANCIAL REPORTING

Workpaper: A-2.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 886	\$ 1,106	\$ 527	\$ 2,519	17
Higher labor costs	53	79	18	150	
Higher computer hardware/software	38	41	15	94	
Lower recruiting	(12)	(16)	(6)	(34)	
Lower consulting costs	(17)	(20)	(8)	(45)	
Non-recurring labor costs in 2021	-	-	(88)	(88)	
Other	4	(5)	12	11	
Change in Allocation Rates 2021-2024	25	(11)	(14)	0	
Total Change from 2021	<u>91</u>	<u>68</u>	<u>(70)</u>	<u>88</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 977</u>	<u>\$ 1,173</u>	<u>\$ 457</u>	<u>\$ 2,607</u>	<u>17</u>
2024 ALLOCATION METHOD					
MFBASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 977	\$ 1,173	\$ 457	\$ 2,607	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 977</u>	<u>\$ 1,173</u>	<u>\$ 457</u>	<u>\$ 2,607</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0047-FINANCIAL REPORTING

Workpaper: A-2.5 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	15	15	15	15	17	17	17	17
Labor Costs	\$ 1,550	\$ 1,694	\$ 2,019	\$ 1,564	\$ 1,851	\$ 1,986	\$ 2,050	\$ 2,111
Non-Labor Costs	512	521	625	633	668	656	692	730
Total Costs	\$ 2,061	\$ 2,215	\$ 2,644	\$ 2,198	\$ 2,519	\$ 2,642	\$ 2,742	\$ 2,841
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ 1	\$ -	\$ -	\$ -
SoCalGas	-	-	6	-	1	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 8	\$ -	\$ 1	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	2	11	88	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ 10	\$ 11	\$ 89	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 741	\$ 744	\$ 903	\$ 760	\$ 885	\$ 980	\$ 1,022	\$ 1,064
SoCalGas	824	878	1,046	959	1,105	1,159	1,213	1,278
Subtotal - Utilities	\$ 1,565	\$ 1,621	\$ 1,950	\$ 1,719	\$ 1,990	\$ 2,139	\$ 2,235	\$ 2,343
Infrastructure/Retained	496	593	685	468	440	503	507	498
Total Allocations	\$ 2,061	\$ 2,214	\$ 2,634	\$ 2,187	\$ 2,430	\$ 2,642	\$ 2,742	\$ 2,841
BILLED COSTS								
SDG&E	\$ 741	\$ 744	\$ 905	\$ 760	\$ 886	\$ 980	\$ 1,022	\$ 1,064
SoCalGas	824	878	1,052	959	1,106	1,159	1,213	1,278
Subtotal - Utilities	\$ 1,565	\$ 1,621	\$ 1,957	\$ 1,719	\$ 1,991	\$ 2,139	\$ 2,235	\$ 2,343
Infrastructure/Retained	496	593	687	479	527	503	507	498
Total Billed Costs	\$ 2,061	\$ 2,215	\$ 2,644	\$ 2,198	\$ 2,519	\$ 2,642	\$ 2,742	\$ 2,841

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0053-STRATEGIC PLANNING

Workpaper: A-2.6

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	10	10	11	9	7	10	10	10
Labor Costs	\$ 1,405	\$ 1,311	\$ 1,378	\$ 1,211	\$ 1,152	\$ 1,321	\$ 1,321	\$ 1,321
Non-Labor Costs	34	90	39	22	18	38	38	38
Total Costs	\$ 1,439	\$ 1,401	\$ 1,418	\$ 1,233	\$ 1,170	\$ 1,359	\$ 1,359	\$ 1,359
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	0	0	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 341	\$ 321	\$ 328	\$ 271	\$ 261	\$ 311	\$ 311	\$ 309
SoCalGas	379	379	380	346	324	368	369	371
Subtotal - Utilities	\$ 720	\$ 701	\$ 709	\$ 616	\$ 585	\$ 680	\$ 680	\$ 680
Infrastructure/Retained	720	701	709	616	585	680	680	680
Total Allocations	\$ 1,439	\$ 1,401	\$ 1,417	\$ 1,232	\$ 1,170	\$ 1,359	\$ 1,359	\$ 1,359
BILLED COSTS								
SDG&E	\$ 341	\$ 321	\$ 328	\$ 271	\$ 261	\$ 311	\$ 311	\$ 309
SoCalGas	379	379	380	346	324	368	369	371
Subtotal - Utilities	\$ 720	\$ 701	\$ 709	\$ 616	\$ 585	\$ 680	\$ 680	\$ 680
Infrastructure/Retained	720	701	709	617	585	680	680	680
Total Billed Costs	\$ 1,439	\$ 1,401	\$ 1,418	\$ 1,233	\$ 1,170	\$ 1,359	\$ 1,359	\$ 1,359

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0053-STRATEGIC PLANNING

Workpaper: A-2.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 261	\$ 324	\$ 585	\$ 1,170	7
Higher labor costs	43	42	84	169	3
Other	(0)	10	11	20	
Change in Allocation Rates 2021-2024	4	(4)	0	0	
Total Change from 2021	<u>47</u>	<u>47</u>	<u>95</u>	<u>189</u>	<u>3</u>
2024 - TEST YEAR	<u>\$ 309</u>	<u>\$ 371</u>	<u>\$ 680</u>	<u>\$ 1,359</u>	<u>10</u>
2024 ALLOCATION METHOD					
MFSPLIT	<u>22.7%</u>	<u>27.3%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 309	\$ 371	\$ 680	\$ 1,359	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 309</u>	<u>\$ 371</u>	<u>\$ 680</u>	<u>\$ 1,359</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0053-STRATEGIC PLANNING

Workpaper: A-2.6 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	10	10	11	9	7	10	10	10
Labor Costs	\$ 1,405	\$ 1,311	\$ 1,378	\$ 1,211	\$ 1,152	\$ 1,372	\$ 1,416	\$ 1,458
Non-Labor Costs	34	90	39	22	18	39	39	40
Total Costs	\$ 1,439	\$ 1,401	\$ 1,418	\$ 1,233	\$ 1,170	\$ 1,411	\$ 1,455	\$ 1,498
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	0	0	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 341	\$ 321	\$ 328	\$ 271	\$ 261	\$ 323	\$ 333	\$ 340
SoCalGas	379	379	380	346	324	382	395	409
Subtotal - Utilities	\$ 720	\$ 701	\$ 709	\$ 616	\$ 585	\$ 705	\$ 728	\$ 749
Infrastructure/Retained	720	701	709	616	585	705	728	749
Total Allocations	\$ 1,439	\$ 1,401	\$ 1,417	\$ 1,232	\$ 1,170	\$ 1,411	\$ 1,455	\$ 1,498
BILLED COSTS								
SDG&E	\$ 341	\$ 321	\$ 328	\$ 271	\$ 261	\$ 323	\$ 333	\$ 340
SoCalGas	379	379	380	346	324	382	395	409
Subtotal - Utilities	\$ 720	\$ 701	\$ 709	\$ 616	\$ 585	\$ 705	\$ 728	\$ 749
Infrastructure/Retained	720	701	709	617	585	705	728	749
Total Billed Costs	\$ 1,439	\$ 1,401	\$ 1,418	\$ 1,233	\$ 1,170	\$ 1,411	\$ 1,455	\$ 1,498

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services
 Cost Center: 1100-0137-HR ACCOUNTING
 Workpaper: A-2.7

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	8	8	8	6	5	6	6	6
Labor Costs	\$ 746	\$ 817	\$ 920	\$ 801	\$ 717	\$ 708	\$ 708	\$ 708
Non-Labor Costs	137	244	230	32	14	74	74	74
Total Costs	\$ 883	\$ 1,061	\$ 1,150	\$ 833	\$ 731	\$ 782	\$ 782	\$ 782
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	3	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 3	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 298	\$ 357	\$ 387	\$ 287	\$ 256	\$ 279	\$ 279	\$ 279
SoCalGas	542	654	707	516	449	477	477	477
Subtotal - Utilities	\$ 840	\$ 1,011	\$ 1,093	\$ 804	\$ 705	\$ 756	\$ 756	\$ 756
Infrastructure/Retained	43	51	54	29	26	26	26	26
Total Allocations	\$ 883	\$ 1,061	\$ 1,147	\$ 833	\$ 731	\$ 782	\$ 782	\$ 782
BILLED COSTS								
SDG&E	\$ 298	\$ 357	\$ 387	\$ 287	\$ 256	\$ 279	\$ 279	\$ 279
SoCalGas	542	654	707	516	449	477	477	477
Subtotal - Utilities	\$ 840	\$ 1,011	\$ 1,093	\$ 804	\$ 705	\$ 756	\$ 756	\$ 756
Infrastructure/Retained	43	51	57	29	26	26	26	26
Total Billed Costs	\$ 883	\$ 1,061	\$ 1,150	\$ 833	\$ 731	\$ 782	\$ 782	\$ 782

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0137-HR ACCOUNTING

Workpaper: A-2.7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 256	\$ 449	\$ 26	\$ 731	5
Higher computer software/hardware	8	13	-	21	
Higher consulting costs	5	8	-	13	
Higher training	4	6	-	10	
Lower labor costs	(3)	(6)	-	(9)	1
Other	4	10	1	15	
Change in Allocation Rates 2021-2024	4	(2)	(2)	0	
Total Change from 2021	<u>22</u>	<u>29</u>	<u>(0)</u>	<u>50</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 278</u>	<u>\$ 478</u>	<u>\$ 26</u>	<u>\$ 782</u>	<u>6</u>
2024 ALLOCATION METHOD					
CBFTE	<u>35.6%</u>	<u>61.1%</u>	<u>3.3%</u>	<u>100.0%</u>	
Allocations	\$ 278	\$ 478	\$ 26	\$ 782	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 278</u>	<u>\$ 478</u>	<u>\$ 26</u>	<u>\$ 782</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0137-HR ACCOUNTING

Workpaper: A-2.7 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	8	8	8	6	5	6	6	6
Labor Costs	\$ 746	\$ 817	\$ 920	\$ 801	\$ 717	\$ 735	\$ 759	\$ 781
Non-Labor Costs	137	244	230	32	14	75	76	77
Total Costs	\$ 883	\$ 1,061	\$ 1,150	\$ 833	\$ 731	\$ 810	\$ 835	\$ 859
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	3	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 3	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 298	\$ 357	\$ 387	\$ 287	\$ 256	\$ 288	\$ 297	\$ 306
SoCalGas	542	654	707	516	449	495	510	525
Subtotal - Utilities	\$ 840	\$ 1,011	\$ 1,093	\$ 804	\$ 705	\$ 783	\$ 807	\$ 831
Infrastructure/Retained	43	51	54	29	26	27	28	28
Total Allocations	\$ 883	\$ 1,061	\$ 1,147	\$ 833	\$ 731	\$ 810	\$ 835	\$ 859
BILLED COSTS								
SDG&E	\$ 298	\$ 357	\$ 387	\$ 287	\$ 256	\$ 288	\$ 297	\$ 306
SoCalGas	542	654	707	516	449	495	510	525
Subtotal - Utilities	\$ 840	\$ 1,011	\$ 1,093	\$ 804	\$ 705	\$ 783	\$ 807	\$ 831
Infrastructure/Retained	43	51	57	29	26	27	28	28
Total Billed Costs	\$ 883	\$ 1,061	\$ 1,150	\$ 833	\$ 731	\$ 810	\$ 835	\$ 859

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0193-HR ACCOUNTING COMPLIANCE

Workpaper: A-2.8

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	2	4	4	4	4	4
Labor Costs	\$ -	\$ -	\$ 159	\$ 378	\$ 505	\$ 492	\$ 492	\$ 492
Non-Labor Costs	-	-	9	14	20	46	46	46
Total Costs	\$ -	\$ -	\$ 168	\$ 392	\$ 525	\$ 538	\$ 538	\$ 538
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	1	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 56	\$ 135	\$ 184	\$ 192	\$ 192	\$ 192
SoCalGas	-	-	103	243	322	328	328	328
Subtotal - Utilities	\$ -	\$ -	\$ 159	\$ 379	\$ 507	\$ 520	\$ 520	\$ 520
Infrastructure/Retained	-	-	8	13	19	18	18	18
Total Allocations	\$ -	\$ -	\$ 167	\$ 392	\$ 525	\$ 538	\$ 538	\$ 538
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 56	\$ 135	\$ 184	\$ 192	\$ 192	\$ 192
SoCalGas	-	-	103	243	322	328	328	328
Subtotal - Utilities	\$ -	\$ -	\$ 159	\$ 379	\$ 507	\$ 520	\$ 520	\$ 520
Infrastructure/Retained	-	-	9	13	19	18	18	18
Total Billed Costs	\$ -	\$ -	\$ 168	\$ 392	\$ 525	\$ 538	\$ 538	\$ 538

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0193-HR ACCOUNTING COMPLIANCE

Workpaper: A-2.8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 184	\$ 322	\$ 19	\$ 525	4
Higher computer software/hardware	5	8	-	13	
Lower consulting costs	(1)	(2)	(1)	(4)	
Lower labor costs	(2)	(10)	(2)	(14)	
Other	2	12	3	18	
Change in Allocation Rates 2021-2024	3	(2)	(1)	(0)	
Total Change from 2021	<u>7</u>	<u>6</u>	<u>(1)</u>	<u>13</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 191</u>	<u>\$ 329</u>	<u>\$ 18</u>	<u>\$ 538</u>	<u>4</u>
2024 ALLOCATION METHOD					
CBFTE	<u>35.6%</u>	<u>61.1%</u>	<u>3.3%</u>	<u>100.0%</u>	
Allocations	\$ 191	\$ 329	\$ 18	\$ 538	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 191</u>	<u>\$ 329</u>	<u>\$ 18</u>	<u>\$ 538</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0193-HR ACCOUNTING COMPLIANCE

Workpaper: A-2.8 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	2	4	4	4	4	4
Labor Costs	\$ -	\$ -	\$ 159	\$ 378	\$ 505	\$ 510	\$ 527	\$ 542
Non-Labor Costs	-	-	9	14	20	47	48	49
Total Costs	\$ -	\$ -	\$ 168	\$ 392	\$ 525	\$ 558	\$ 575	\$ 591
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	1	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 56	\$ 135	\$ 184	\$ 198	\$ 205	\$ 210
SoCalGas	-	-	103	243	322	341	351	361
Subtotal - Utilities	\$ -	\$ -	\$ 159	\$ 379	\$ 507	\$ 539	\$ 556	\$ 572
Infrastructure/Retained	-	-	8	13	19	19	19	19
Total Allocations	\$ -	\$ -	\$ 167	\$ 392	\$ 525	\$ 558	\$ 575	\$ 591
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 56	\$ 135	\$ 184	\$ 198	\$ 205	\$ 210
SoCalGas	-	-	103	243	322	341	351	361
Subtotal - Utilities	\$ -	\$ -	\$ 159	\$ 379	\$ 507	\$ 539	\$ 556	\$ 572
Infrastructure/Retained	-	-	9	13	19	19	19	19
Total Billed Costs	\$ -	\$ -	\$ 168	\$ 392	\$ 525	\$ 558	\$ 575	\$ 591

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0021-CORPORATE FINANCIAL TECHNOLOGY

Workpaper: A-2.9

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	2	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 229	\$ 264	\$ 264	\$ 264
Non-Labor Costs	-	-	-	-	427	800	800	800
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 656	\$ 1,064	\$ 1,064	\$ 1,064
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 237	\$ 395	\$ 397	\$ 399
SoCalGas	-	-	-	-	299	467	471	479
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 536	\$ 862	\$ 868	\$ 878
Infrastructure/Retained	-	-	-	-	120	203	197	187
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ 656	\$ 1,064	\$ 1,064	\$ 1,064
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 237	\$ 395	\$ 397	\$ 399
SoCalGas	-	-	-	-	299	467	471	479
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 536	\$ 862	\$ 868	\$ 878
Infrastructure/Retained	-	-	-	-	120	203	197	187
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ 656	\$ 1,064	\$ 1,064	\$ 1,064

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0021-CORPORATE FINANCIAL TECHNOLOGY

Workpaper: A-2.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 237	\$ 299	\$ 120	\$ 656	2
Higher consulting costs	118	152	62	332	
Higher computer software/hardware	20	18	5	43	
Higher labor costs	16	15	4	35	
Other	(1)	(1)	1	(1)	
Change in Allocation Rates 2021-2024	9	(4)	(5)	(0)	
Total Change from 2021	<u>162</u>	<u>180</u>	<u>67</u>	<u>409</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 399</u>	<u>\$ 479</u>	<u>\$ 187</u>	<u>\$ 1,064</u>	<u>2</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 399	\$ 479	\$ 187	\$ 1,064	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 399</u>	<u>\$ 479</u>	<u>\$ 187</u>	<u>\$ 1,064</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0021-CORPORATE FINANCIAL TECHNOLOGY

Workpaper: A-2.9 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	2	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 229	\$ 275	\$ 283	\$ 292
Non-Labor Costs	-	-	-	-	427	816	828	841
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 656</u>	<u>\$ 1,090</u>	<u>\$ 1,112</u>	<u>\$ 1,133</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 237	\$ 404	\$ 415	\$ 424
SoCalGas	-	-	-	-	299	478	492	510
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 536</u>	<u>\$ 883</u>	<u>\$ 906</u>	<u>\$ 934</u>
Infrastructure/Retained	-	-	-	-	120	207	205	199
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 656</u>	<u>\$ 1,090</u>	<u>\$ 1,112</u>	<u>\$ 1,133</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 237	\$ 404	\$ 415	\$ 424
SoCalGas	-	-	-	-	299	478	492	510
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 536</u>	<u>\$ 883</u>	<u>\$ 906</u>	<u>\$ 934</u>
Infrastructure/Retained	-	-	-	-	120	207	205	199
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 656</u>	<u>\$ 1,090</u>	<u>\$ 1,112</u>	<u>\$ 1,133</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0342-FINANCIAL SYSTEMS & REPORTING

Workpaper: A-2.10

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	3	3	4	4	5	5	5
Labor Costs	\$ -	\$ 299	\$ 281	\$ 276	\$ 446	\$ 567	\$ 567	\$ 567
Non-Labor Costs	-	278	1,291	925	1,068	1,035	867	867
Total Costs	\$ -	\$ 576	\$ 1,573	\$ 1,200	\$ 1,514	\$ 1,602	\$ 1,434	\$ 1,434
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 66	\$ 256	\$ 74	\$ 115	\$ 93	\$ 93	\$ 93
SoCalGas	-	64	263	75	20	77	78	78
Subtotal - Utilities	\$ -	\$ 130	\$ 519	\$ 149	\$ 136	\$ 170	\$ 170	\$ 171
Infrastructure/Retained	-	131	521	233	96	130	130	129
Total Direct Assignments	\$ -	\$ 261	\$ 1,041	\$ 382	\$ 232	\$ 300	\$ 300	\$ 300
ALLOCATIONS								
SDG&E	\$ -	\$ 72	\$ 123	\$ 179	\$ 285	\$ 298	\$ 259	\$ 258
SoCalGas	-	85	143	230	356	353	308	309
Subtotal - Utilities	\$ -	\$ 158	\$ 266	\$ 409	\$ 641	\$ 651	\$ 567	\$ 567
Infrastructure/Retained	-	158	266	409	641	651	567	567
Total Allocations	\$ -	\$ 315	\$ 532	\$ 818	\$ 1,282	\$ 1,302	\$ 1,134	\$ 1,134
BILLED COSTS								
SDG&E	\$ -	\$ 139	\$ 379	\$ 254	\$ 400	\$ 391	\$ 352	\$ 351
SoCalGas	-	149	406	305	377	430	385	388
Subtotal - Utilities	\$ -	\$ 288	\$ 785	\$ 558	\$ 777	\$ 821	\$ 737	\$ 738
Infrastructure/Retained	-	289	787	642	737	782	697	695
Total Billed Costs	\$ -	\$ 576	\$ 1,573	\$ 1,200	\$ 1,514	\$ 1,602	\$ 1,434	\$ 1,434

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Allocation Reconciliation

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0342-FINANCIAL SYSTEMS & REPORTING

Workpaper: A-2.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 400	\$ 377	\$ 737	\$ 1,514	4
Lower consulting costs	(41)	(50)	(91)	(182)	
(Lower)/higher computer software/hardware	(41)	28	(14)	(27)	
Higher labor costs	30	31	60	121	1
Other	(4)	9	3	8	
Change in Allocation Rates 2021-2024	6	(6)	0	(0)	
Total Change from 2021	<u>(50)</u>	<u>11</u>	<u>(42)</u>	<u>(80)</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 351</u>	<u>\$ 388</u>	<u>\$ 695</u>	<u>\$ 1,434</u>	<u>5</u>
2024 ALLOCATION METHOD					
MFSPLIT	<u>22.7%</u>	<u>27.3%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 258	\$ 309	\$ 567	\$ 1,134	
Direct Assignments	<u>93</u>	<u>78</u>	<u>129</u>	<u>300</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 351</u>	<u>\$ 388</u>	<u>\$ 695</u>	<u>\$ 1,434</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0342-FINANCIAL SYSTEMS & REPORTING

Workpaper: A-2.10 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	3	3	4	4	5	5	5
Labor Costs	\$ -	\$ 299	\$ 281	\$ 276	\$ 446	\$ 589	\$ 608	\$ 626
Non-Labor Costs	-	278	1,291	925	1,068	1,056	898	911
Total Costs	<u>\$ -</u>	<u>\$ 576</u>	<u>\$ 1,573</u>	<u>\$ 1,200</u>	<u>\$ 1,514</u>	<u>\$ 1,644</u>	<u>\$ 1,505</u>	<u>\$ 1,537</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 66	\$ 256	\$ 74	\$ 115	\$ 94	\$ 96	\$ 98
SoCalGas	-	64	263	75	20	79	80	83
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 130</u>	<u>\$ 519</u>	<u>\$ 149</u>	<u>\$ 136</u>	<u>\$ 173</u>	<u>\$ 176</u>	<u>\$ 180</u>
Infrastructure/Retained	-	131	521	233	96	133	134	135
Total Direct Assignments	<u>\$ -</u>	<u>\$ 261</u>	<u>\$ 1,041</u>	<u>\$ 382</u>	<u>\$ 232</u>	<u>\$ 306</u>	<u>\$ 311</u>	<u>\$ 315</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 72	\$ 123	\$ 179	\$ 285	\$ 307	\$ 273	\$ 278
SoCalGas	-	85	143	230	356	363	324	333
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 158</u>	<u>\$ 266</u>	<u>\$ 409</u>	<u>\$ 641</u>	<u>\$ 669</u>	<u>\$ 597</u>	<u>\$ 611</u>
Infrastructure/Retained	-	158	266	409	641	669	597	611
Total Allocations	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ 532</u>	<u>\$ 818</u>	<u>\$ 1,282</u>	<u>\$ 1,339</u>	<u>\$ 1,195</u>	<u>\$ 1,222</u>
BILLED COSTS								
SDG&E	\$ -	\$ 139	\$ 379	\$ 254	\$ 400	\$ 401	\$ 369	\$ 375
SoCalGas	-	149	406	305	377	441	404	416
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 288</u>	<u>\$ 785</u>	<u>\$ 558</u>	<u>\$ 777</u>	<u>\$ 842</u>	<u>\$ 774</u>	<u>\$ 791</u>
Infrastructure/Retained	-	289	787	642	737	802	732	746
Total Billed Costs	<u>\$ -</u>	<u>\$ 576</u>	<u>\$ 1,573</u>	<u>\$ 1,200</u>	<u>\$ 1,514</u>	<u>\$ 1,644</u>	<u>\$ 1,505</u>	<u>\$ 1,537</u>

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0502-BANK RECON & ESCHEATMENT

Workpaper: A-2.11

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	5	5	5	5	5	5	5
Labor Costs	\$ -	\$ 319	\$ 483	\$ 443	\$ 454	\$ 486	\$ 486	\$ 486
Non-Labor Costs	-	24	21	27	75	204	29	29
Total Costs	\$ -	\$ 343	\$ 504	\$ 470	\$ 529	\$ 690	\$ 514	\$ 514
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	2	-	4	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 4	\$ -	\$ -
Infrastructure/Retained	-	-	0	0	11	100	-	-
Total Direct Assignments	\$ -	\$ -	\$ 0	\$ 3	\$ 11	\$ 104	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 103	\$ 151	\$ 140	\$ 155	\$ 293	\$ 257	\$ 257
SoCalGas	-	172	252	233	259	176	154	154
Subtotal - Utilities	\$ -	\$ 275	\$ 403	\$ 373	\$ 414	\$ 468	\$ 411	\$ 411
Infrastructure/Retained	-	69	101	93	103	117	103	103
Total Allocations	\$ -	\$ 343	\$ 503	\$ 467	\$ 517	\$ 585	\$ 514	\$ 514
BILLED COSTS								
SDG&E	\$ -	\$ 103	\$ 151	\$ 140	\$ 155	\$ 293	\$ 257	\$ 257
SoCalGas	-	172	252	236	259	180	154	154
Subtotal - Utilities	\$ -	\$ 275	\$ 403	\$ 376	\$ 414	\$ 472	\$ 411	\$ 411
Infrastructure/Retained	-	69	101	94	115	217	103	103
Total Billed Costs	\$ -	\$ 343	\$ 504	\$ 470	\$ 529	\$ 690	\$ 514	\$ 514

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0502-BANK RECON & ESCHEATMENT

Workpaper: A-2.11 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 155	\$ 259	\$ 115	\$ 529	5
Lower contract labor	(5)	(20)	(6)	(31)	
Lower consulting costs	(3)	(5)	(12)	(20)	
Higher labor costs	16	10	5	31	
Other	(10)	14	1	6	
Change in Allocation Rates 2021-2024	103	(103)	0	(0)	
Total Change from 2021	<u>102</u>	<u>(104)</u>	<u>(12)</u>	<u>(14)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 257</u>	<u>\$ 154</u>	<u>\$ 103</u>	<u>\$ 514</u>	<u>5</u>
2024 ALLOCATION METHOD					
CBBANKREC	<u>50.0%</u>	<u>30.0%</u>	<u>20.0%</u>	<u>100.0%</u>	
Allocations	\$ 257	\$ 154	\$ 103	\$ 514	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 257</u>	<u>\$ 154</u>	<u>\$ 103</u>	<u>\$ 514</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0502-BANK RECON & ESCHEATMENT

Workpaper: A-2.11 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	5	5	5	5	5	5	5
Labor Costs	\$ -	\$ 319	\$ 483	\$ 443	\$ 454	\$ 504	\$ 521	\$ 536
Non-Labor Costs	-	24	21	27	75	208	30	30
Total Costs	<u>\$ -</u>	<u>\$ 343</u>	<u>\$ 504</u>	<u>\$ 470</u>	<u>\$ 529</u>	<u>\$ 712</u>	<u>\$ 550</u>	<u>\$ 566</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	2	-	4	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	0	0	11	102	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ 11</u>	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 103	\$ 151	\$ 140	\$ 155	\$ 303	\$ 275	\$ 283
SoCalGas	-	172	252	233	259	182	165	170
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 275</u>	<u>\$ 403</u>	<u>\$ 373</u>	<u>\$ 414</u>	<u>\$ 485</u>	<u>\$ 440</u>	<u>\$ 453</u>
Infrastructure/Retained	-	69	101	93	103	121	110	113
Total Allocations	<u>\$ -</u>	<u>\$ 343</u>	<u>\$ 503</u>	<u>\$ 467</u>	<u>\$ 517</u>	<u>\$ 606</u>	<u>\$ 550</u>	<u>\$ 566</u>
BILLED COSTS								
SDG&E	\$ -	\$ 103	\$ 151	\$ 140	\$ 155	\$ 303	\$ 275	\$ 283
SoCalGas	-	172	252	236	259	186	165	170
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 275</u>	<u>\$ 403</u>	<u>\$ 376</u>	<u>\$ 414</u>	<u>\$ 489</u>	<u>\$ 440</u>	<u>\$ 453</u>
Infrastructure/Retained	-	69	101	94	115	223	110	113
Total Billed Costs	<u>\$ -</u>	<u>\$ 343</u>	<u>\$ 504</u>	<u>\$ 470</u>	<u>\$ 529</u>	<u>\$ 712</u>	<u>\$ 550</u>	<u>\$ 566</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0219-FINANCIAL REPORTING AUDIT FEES

Workpaper: A-2.12

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,985	7,722	7,433	7,122	9,050	7,655	7,655	7,655
Total Costs	\$ 6,985	\$ 7,722	\$ 7,433	\$ 7,122	\$ 9,050	\$ 7,655	\$ 7,655	\$ 7,655
DIRECT ASSIGNMENTS								
SDG&E	\$ 32	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	157	64	-	-	-	-	-	-
Subtotal - Utilities	\$ 189	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	53	48	117	(1,756)	1,131	-	-	-
Total Direct Assignments	\$ 242	\$ 148	\$ 117	\$ (1,756)	\$ 1,131	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,424	\$ 2,544	\$ 2,509	\$ 3,106	\$ 2,848	\$ 2,839	\$ 2,854	\$ 2,867
SoCalGas	2,696	3,003	2,906	3,936	3,606	3,359	3,387	3,445
Subtotal - Utilities	\$ 5,121	\$ 5,546	\$ 5,415	\$ 7,042	\$ 6,454	\$ 6,198	\$ 6,241	\$ 6,312
Infrastructure/Retained	1,622	2,029	1,902	1,836	1,465	1,457	1,414	1,343
Total Allocations	\$ 6,743	\$ 7,575	\$ 7,317	\$ 8,878	\$ 7,919	\$ 7,655	\$ 7,655	\$ 7,655
BILLED COSTS								
SDG&E	\$ 2,456	\$ 2,580	\$ 2,509	\$ 3,106	\$ 2,848	\$ 2,839	\$ 2,854	\$ 2,867
SoCalGas	2,854	3,066	2,906	3,936	3,606	3,359	3,387	3,445
Subtotal - Utilities	\$ 5,310	\$ 5,646	\$ 5,415	\$ 7,042	\$ 6,454	\$ 6,198	\$ 6,241	\$ 6,312
Infrastructure/Retained	1,675	2,077	2,018	80	2,596	1,457	1,414	1,343
Total Billed Costs	\$ 6,985	\$ 7,722	\$ 7,433	\$ 7,122	\$ 9,050	\$ 7,655	\$ 7,655	\$ 7,655

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-2 Accounting Services

Cost Center: 1100-0219-FINANCIAL REPORTING AUDIT FEES

Workpaper: A-2.12 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 2,848	\$ 3,606	\$ 2,596	\$ 9,050	0
Lower forecasted auditing fees	(99)	(119)	(1,178)	(1,395)	
Change in Allocation Rates 2021-2024	118	(42)	(76)	0	
Total Change from 2021	<u>20</u>	<u>(161)</u>	<u>(1,254)</u>	<u>(1,395)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 2,867</u>	<u>\$ 3,445</u>	<u>\$ 1,343</u>	<u>\$ 7,655</u>	<u>0</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 2,867	\$ 3,445	\$ 1,343	\$ 7,655	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 2,867</u>	<u>\$ 3,445</u>	<u>\$ 1,343</u>	<u>\$ 7,655</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0219-FINANCIAL REPORTING AUDIT FEES

Workpaper: A-2.12 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,985	7,722	7,433	7,122	9,050	7,806	7,927	8,050
Total Costs	<u>\$ 6,985</u>	<u>\$ 7,722</u>	<u>\$ 7,433</u>	<u>\$ 7,122</u>	<u>\$ 9,050</u>	<u>\$ 7,806</u>	<u>\$ 7,927</u>	<u>\$ 8,050</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 32	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	157	64	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 189</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	53	48	117	(1,756)	1,131	-	-	-
Total Direct Assignments	<u>\$ 242</u>	<u>\$ 148</u>	<u>\$ 117</u>	<u>\$ (1,756)</u>	<u>\$ 1,131</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 2,424	\$ 2,544	\$ 2,509	\$ 3,106	\$ 2,848	\$ 2,895	\$ 2,955	\$ 3,015
SoCalGas	2,696	3,003	2,906	3,936	3,606	3,425	3,507	3,623
Subtotal - Utilities	<u>\$ 5,121</u>	<u>\$ 5,546</u>	<u>\$ 5,415</u>	<u>\$ 7,042</u>	<u>\$ 6,454</u>	<u>\$ 6,321</u>	<u>\$ 6,462</u>	<u>\$ 6,638</u>
Infrastructure/Retained	1,622	2,029	1,902	1,836	1,465	1,485	1,464	1,412
Total Allocations	<u>\$ 6,743</u>	<u>\$ 7,575</u>	<u>\$ 7,317</u>	<u>\$ 8,878</u>	<u>\$ 7,919</u>	<u>\$ 7,806</u>	<u>\$ 7,927</u>	<u>\$ 8,050</u>
BILLED COSTS								
SDG&E	\$ 2,456	\$ 2,580	\$ 2,509	\$ 3,106	\$ 2,848	\$ 2,895	\$ 2,955	\$ 3,015
SoCalGas	2,854	3,066	2,906	3,936	3,606	3,425	3,507	3,623
Subtotal - Utilities	<u>\$ 5,310</u>	<u>\$ 5,646</u>	<u>\$ 5,415</u>	<u>\$ 7,042</u>	<u>\$ 6,454</u>	<u>\$ 6,321</u>	<u>\$ 6,462</u>	<u>\$ 6,638</u>
Infrastructure/Retained	1,675	2,077	2,018	80	2,596	1,485	1,464	1,412
Total Billed Costs	<u>\$ 6,985</u>	<u>\$ 7,722</u>	<u>\$ 7,433</u>	<u>\$ 7,122</u>	<u>\$ 9,050</u>	<u>\$ 7,806</u>	<u>\$ 7,927</u>	<u>\$ 8,050</u>

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0299-CORPORATE PLANNING

Workpaper: A-2.13

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	12	-	-	-	-	-	-	-
Total Costs	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	65	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	124	-	-	-	-	-	-	-
Total Allocations	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	65	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	124	-	-	-	-	-	-	-
Total Billed Costs	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0345-ACCOUNTING & FINANCE CONFERENCE

Workpaper: A-2.14

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2	(0)	-	-	-	-	-	-
Total Costs	\$ 2	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	2	(0)	-	-	-	-	-	-
Total Allocations	\$ 2	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	2	(0)	-	-	-	-	-	-
Total Billed Costs	\$ 2	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0012-CORPORATE ACCT SPECIAL PROJECTS

Workpaper: A-2.15

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	14	18	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 18</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	2	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	14	15	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 18</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	2	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	14	15	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 18</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services

Witness: Derick R. Cooper

Cost Center: 1100-0030-TEXAS UTILITY ACCOUNTING

Workpaper: A-2.16

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	1	-	-	-	-	-	-
Labor Costs	\$ -	\$ 171	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	9	3	-	-	-	-	-
Total Costs	\$ -	\$ 181	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	2	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	179	47	-	-	-	-	-
Total Allocations	\$ -	\$ 179	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	181	47	-	-	-	-	-
Total Billed Costs	\$ -	\$ 181	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-2 Accounting Services
Cost Center: 1100-0307-RICOH LEASES
Workpaper: A-2.17

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	(1)	(3)	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	-	(1)	(3)	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	-	(1)	(3)	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A Finance
 Cost Center: A-3 Tax Services
 Workpaper: A-3

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	47	45	39	38	39	43	43	42
Labor Costs	\$ 6,917	\$ 6,863	\$ 7,901	\$ 6,611	\$ 6,775	\$ 6,986	\$ 6,986	\$ 6,701
Non-Labor Costs	5,431	5,799	7,462	6,557	4,446	4,146	4,146	4,085
Total Costs	\$ 12,347	\$ 12,662	\$ 15,363	\$ 13,168	\$ 11,221	\$ 11,132	\$ 11,132	\$ 10,786
DIRECT ASSIGNMENTS								
SDG&E	\$ 925	\$ 665	\$ 378	\$ 426	\$ 311	\$ 162	\$ 162	\$ 162
SoCalGas	719	683	302	575	437	172	173	174
Subtotal - Utilities	\$ 1,644	\$ 1,348	\$ 680	\$ 1,000	\$ 748	\$ 334	\$ 335	\$ 337
Infrastructure/Retained	1,162	1,923	3,709	3,062	1,196	191	190	185
Total Direct Assignments	\$ 2,806	\$ 3,271	\$ 4,389	\$ 4,062	\$ 1,944	\$ 525	\$ 525	\$ 521
ALLOCATIONS								
SDG&E	\$ 2,754	\$ 2,511	\$ 3,005	\$ 2,902	\$ 2,982	\$ 3,329	\$ 3,335	\$ 3,224
SoCalGas	2,691	2,600	3,165	3,114	3,176	3,529	3,541	3,446
Subtotal - Utilities	\$ 5,444	\$ 5,111	\$ 6,170	\$ 6,016	\$ 6,158	\$ 6,859	\$ 6,876	\$ 6,670
Infrastructure/Retained	4,097	4,279	4,805	3,090	3,118	3,748	3,731	3,595
Total Allocations	\$ 9,541	\$ 9,391	\$ 10,975	\$ 9,106	\$ 9,277	\$ 10,607	\$ 10,607	\$ 10,265
BILLED COSTS								
SDG&E	\$ 3,679	\$ 3,176	\$ 3,383	\$ 3,328	\$ 3,292	\$ 3,491	\$ 3,497	\$ 3,386
SoCalGas	3,410	3,284	3,466	3,688	3,613	3,702	3,714	3,620
Subtotal - Utilities	\$ 7,088	\$ 6,460	\$ 6,850	\$ 7,016	\$ 6,906	\$ 7,193	\$ 7,211	\$ 7,007
Infrastructure/Retained	5,259	6,202	8,514	6,152	4,315	3,939	3,920	3,780
Total Billed Costs	\$ 12,347	\$ 12,662	\$ 15,363	\$ 13,168	\$ 11,221	\$ 11,132	\$ 11,132	\$ 10,786

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-3 Tax Services

Workpaper: A-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3,292	\$ 3,613	\$ 4,315	\$ 11,221	39
Lower consulting costs	(100)	(201)	(397)	(698)	
Retirement of VP Chief Tax Counsel	(121)	(128)	(152)	(401)	
Non-recurring labor charges in 2021	(33)	(34)	(33)	(100)	
Lower dues and subscriptions	(24)	(26)	(19)	(69)	
Higher/(lower) contract labor	157	164	(284)	37	
Higher recruiting	42	45	50	137	
Higher travel	92	97	96	285	
Higher labor costs	141	146	140	427	3
Other	2	4	(58)	(52)	
Change in Allocation Rates 2021-2024	(63)	(59)	122	0	
Total Change from 2021	<u>94</u>	<u>7</u>	<u>(535)</u>	<u>(434)</u>	<u>3</u>
2024 - TEST YEAR	<u>\$ 3,386</u>	<u>\$ 3,620</u>	<u>\$ 3,780</u>	<u>\$ 10,786</u>	<u>42</u>
Allocations	\$ 3,224	\$ 3,446	\$ 3,595	\$ 10,265	
Direct Assignments	<u>162</u>	<u>174</u>	<u>185</u>	<u>521</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 3,386</u>	<u>\$ 3,620</u>	<u>\$ 3,780</u>	<u>\$ 10,786</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Derick R. Cooper

Cost Center: A-3 Tax Services

Workpaper: A-3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	47	45	39	38	39	43	43	42
Labor Costs	\$ 6,917	\$ 6,863	\$ 7,901	\$ 6,611	\$ 6,775	\$ 7,253	\$ 7,487	\$ 7,395
Non-Labor Costs	5,431	5,799	7,462	6,557	4,446	4,228	4,293	4,296
Total Costs	\$ 12,347	\$ 12,662	\$ 15,363	\$ 13,168	\$ 11,221	\$ 11,481	\$ 11,780	\$ 11,691
DIRECT ASSIGNMENTS								
SDG&E	\$ 925	\$ 665	\$ 378	\$ 426	\$ 311	\$ 165	\$ 168	\$ 171
SoCalGas	719	683	302	575	437	176	179	183
Subtotal - Utilities	\$ 1,644	\$ 1,348	\$ 680	\$ 1,000	\$ 748	\$ 341	\$ 347	\$ 354
Infrastructure/Retained	1,162	1,923	3,709	3,062	1,196	194	197	194
Total Direct Assignments	\$ 2,806	\$ 3,271	\$ 4,389	\$ 4,062	\$ 1,944	\$ 535	\$ 544	\$ 548
ALLOCATIONS								
SDG&E	\$ 2,754	\$ 2,511	\$ 3,005	\$ 2,902	\$ 2,982	\$ 3,436	\$ 3,533	\$ 3,499
SoCalGas	2,691	2,600	3,165	3,114	3,176	3,642	3,751	3,741
Subtotal - Utilities	\$ 5,444	\$ 5,111	\$ 6,170	\$ 6,016	\$ 6,158	\$ 7,078	\$ 7,285	\$ 7,240
Infrastructure/Retained	4,097	4,279	4,805	3,090	3,118	3,868	3,952	3,902
Total Allocations	\$ 9,541	\$ 9,391	\$ 10,975	\$ 9,106	\$ 9,277	\$ 10,946	\$ 11,236	\$ 11,143
BILLED COSTS								
SDG&E	\$ 3,679	\$ 3,176	\$ 3,383	\$ 3,328	\$ 3,292	\$ 3,601	\$ 3,701	\$ 3,670
SoCalGas	3,410	3,284	3,466	3,688	3,613	3,818	3,930	3,924
Subtotal - Utilities	\$ 7,088	\$ 6,460	\$ 6,850	\$ 7,016	\$ 6,906	\$ 7,419	\$ 7,632	\$ 7,594
Infrastructure/Retained	5,259	6,202	8,514	6,152	4,315	4,062	4,148	4,097
Total Billed Costs	\$ 12,347	\$ 12,662	\$ 15,363	\$ 13,168	\$ 11,221	\$ 11,481	\$ 11,780	\$ 11,691

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-3 Tax Services

Witness: Derick R. Cooper

Cost Center: 1100-0045-VP-CORPORATE TAX

Workpaper: A-3.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 108	\$ 300	\$ 300	\$ 300
Non-Labor Costs	-	-	-	-	29	77	77	77
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 137	\$ 377	\$ 377	\$ 377
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ 129	\$ 129	\$ 130
SoCalGas	-	-	-	-	47	130	131	131
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 259	\$ 260	\$ 261
Infrastructure/Retained	-	-	-	-	46	118	117	116
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ 137	\$ 377	\$ 377	\$ 377
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ 129	\$ 129	\$ 130
SoCalGas	-	-	-	-	47	130	131	131
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 259	\$ 260	\$ 261
Infrastructure/Retained	-	-	-	-	46	118	117	116
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ 137	\$ 377	\$ 377	\$ 377

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-3 Tax Services

Cost Center: 1100-0045-VP-CORPORATE TAX

Workpaper: A-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 44	\$ 47	\$ 46	\$ 137	1
Higher labor costs	68	67	57	192	
Higher travel	14	14	12	40	
Lower consulting costs	(7)	(8)	(7)	(22)	
Other	8	11	12	30	
Change in Allocation Rates 2021-2024	3	0	(3)	(0)	
Total Change from 2021	<u>86</u>	<u>84</u>	<u>70</u>	<u>240</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 130</u>	<u>\$ 131</u>	<u>\$ 116</u>	<u>\$ 377</u>	<u>1</u>
2024 ALLOCATION METHOD					
CBVPTAX	<u>34.4%</u>	<u>34.9%</u>	<u>30.8%</u>	<u>100.0%</u>	
Allocations	\$ 130	\$ 131	\$ 116	\$ 377	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 130</u>	<u>\$ 131</u>	<u>\$ 116</u>	<u>\$ 377</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Derick R. Cooper

Cost Center: 1100-0045-VP-CORPORATE TAX

Workpaper: A-3.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 108	\$ 311	\$ 322	\$ 331
Non-Labor Costs	-	-	-	-	29	79	80	81
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 137	\$ 390	\$ 402	\$ 412
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ 134	\$ 138	\$ 142
SoCalGas	-	-	-	-	47	135	139	144
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 268	\$ 277	\$ 285
Infrastructure/Retained	-	-	-	-	46	122	125	127
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ 137	\$ 390	\$ 402	\$ 412
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ 134	\$ 138	\$ 142
SoCalGas	-	-	-	-	47	135	139	144
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ 268	\$ 277	\$ 285
Infrastructure/Retained	-	-	-	-	46	122	125	127
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ 137	\$ 390	\$ 402	\$ 412

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: A-3 Tax Services

Witness: Derick R. Cooper

Cost Center: 1100-0046-VP-CHIEF TAX COUNSEL

Workpaper: A-3.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	1	1	1	1	1	-
Labor Costs	\$ 357	\$ 345	\$ 433	\$ 603	\$ 547	\$ 430	\$ 430	\$ 146
Non-Labor Costs	149	60	136	67	62	82	82	21
Total Costs	\$ 506	\$ 405	\$ 569	\$ 669	\$ 608	\$ 513	\$ 513	\$ 167
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	0	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	4	29	58	20	63	5	5	1
Total Direct Assignments	\$ 5	\$ 29	\$ 58	\$ 20	\$ 63	\$ 5	\$ 5	\$ 1
ALLOCATIONS								
SDG&E	\$ 145	\$ 101	\$ 150	\$ 187	\$ 151	\$ 174	\$ 174	\$ 57
SoCalGas	141	104	139	210	168	175	176	58
Subtotal - Utilities	\$ 286	\$ 205	\$ 289	\$ 397	\$ 320	\$ 349	\$ 350	\$ 115
Infrastructure/Retained	215	171	221	252	225	159	158	51
Total Allocations	\$ 501	\$ 376	\$ 510	\$ 649	\$ 545	\$ 508	\$ 508	\$ 166
BILLED COSTS								
SDG&E	\$ 145	\$ 101	\$ 150	\$ 187	\$ 151	\$ 174	\$ 174	\$ 57
SoCalGas	141	104	139	210	168	175	176	58
Subtotal - Utilities	\$ 286	\$ 205	\$ 289	\$ 397	\$ 320	\$ 349	\$ 350	\$ 115
Infrastructure/Retained	220	201	279	272	289	164	163	52
Total Billed Costs	\$ 506	\$ 405	\$ 569	\$ 669	\$ 608	\$ 513	\$ 513	\$ 167

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-3 Tax Services

Cost Center: 1100-0046-VP-CHIEF TAX COUNSEL

Workpaper: A-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 151	\$ 168	\$ 289	\$ 608	1
Retirement of VP Chief Tax Counsel	(121)	(128)	(152)	(401)	(1)
Lower consulting costs	(1)	(1)	(1)	(3)	
Higher travel	5	5	1	11	
Other	(13)	(8)	(27)	(48)	
Change in Allocation Rates 2021-2024	36	21	(57)	-	
Total Change from 2021	<u>(94)</u>	<u>(111)</u>	<u>(236)</u>	<u>(441)</u>	<u>(1)</u>
2024 - TEST YEAR	<u>\$ 57</u>	<u>\$ 58</u>	<u>\$ 52</u>	<u>\$ 167</u>	<u>0</u>
2024 ALLOCATION METHOD					
CBVPTAX	<u>34.4%</u>	<u>34.9%</u>	<u>30.8%</u>	<u>100.0%</u>	
Allocations	\$ 57	\$ 58	\$ 51	\$ 166	
Direct Assignments	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 57</u>	<u>\$ 58</u>	<u>\$ 52</u>	<u>\$ 167</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Derick R. Cooper

Cost Center: 1100-0046-VP-CHIEF TAX COUNSEL

Workpaper: A-3.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	1	1	1	1	1	-
Labor Costs	\$ 357	\$ 345	\$ 433	\$ 603	\$ 547	\$ 447	\$ 461	\$ 161
Non-Labor Costs	149	60	136	67	62	84	85	23
Total Costs	\$ 506	\$ 405	\$ 569	\$ 669	\$ 608	\$ 531	\$ 546	\$ 184
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	0	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	4	29	58	20	63	5	5	1
Total Direct Assignments	\$ 5	\$ 29	\$ 58	\$ 20	\$ 63	\$ 5	\$ 5	\$ 1
ALLOCATIONS								
SDG&E	\$ 145	\$ 101	\$ 150	\$ 187	\$ 151	\$ 180	\$ 186	\$ 63
SoCalGas	141	104	139	210	168	181	187	64
Subtotal - Utilities	\$ 286	\$ 205	\$ 289	\$ 397	\$ 320	\$ 361	\$ 373	\$ 126
Infrastructure/Retained	215	171	221	252	225	164	168	56
Total Allocations	\$ 501	\$ 376	\$ 510	\$ 649	\$ 545	\$ 526	\$ 541	\$ 182
BILLED COSTS								
SDG&E	\$ 145	\$ 101	\$ 150	\$ 187	\$ 151	\$ 180	\$ 186	\$ 63
SoCalGas	141	104	139	210	168	181	187	64
Subtotal - Utilities	\$ 286	\$ 205	\$ 289	\$ 397	\$ 320	\$ 361	\$ 373	\$ 126
Infrastructure/Retained	220	201	279	272	289	170	174	57
Total Billed Costs	\$ 506	\$ 405	\$ 569	\$ 669	\$ 608	\$ 531	\$ 546	\$ 184

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-3 Tax Services

Witness: Derick R. Cooper

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	46	44	38	37	37	41	41	41
Labor Costs	\$ 6,559	\$ 6,517	\$ 7,468	\$ 6,008	\$ 6,120	\$ 6,256	\$ 6,256	\$ 6,256
Non-Labor Costs	5,282	5,739	7,326	6,491	4,355	3,986	3,986	3,986
Total Costs	\$ 11,842	\$ 12,257	\$ 14,795	\$ 12,498	\$ 10,475	\$ 10,242	\$ 10,242	\$ 10,242
DIRECT ASSIGNMENTS								
SDG&E	\$ 925	\$ 665	\$ 378	\$ 426	\$ 311	\$ 162	\$ 162	\$ 162
SoCalGas	719	683	302	575	437	172	173	174
Subtotal - Utilities	\$ 1,644	\$ 1,348	\$ 680	\$ 1,000	\$ 748	\$ 334	\$ 335	\$ 337
Infrastructure/Retained	1,158	1,894	3,651	3,042	1,133	186	185	183
Total Direct Assignments	\$ 2,801	\$ 3,242	\$ 4,331	\$ 4,042	\$ 1,880	\$ 520	\$ 520	\$ 520
ALLOCATIONS								
SDG&E	\$ 2,609	\$ 2,410	\$ 2,856	\$ 2,715	\$ 2,787	\$ 3,026	\$ 3,032	\$ 3,037
SoCalGas	2,549	2,496	3,025	2,904	2,961	3,224	3,235	3,257
Subtotal - Utilities	\$ 5,158	\$ 4,907	\$ 5,881	\$ 5,619	\$ 5,747	\$ 6,250	\$ 6,266	\$ 6,294
Infrastructure/Retained	3,882	4,108	4,583	2,838	2,848	3,471	3,455	3,428
Total Allocations	\$ 9,040	\$ 9,015	\$ 10,464	\$ 8,456	\$ 8,595	\$ 9,722	\$ 9,722	\$ 9,722
BILLED COSTS								
SDG&E	\$ 3,534	\$ 3,075	\$ 3,234	\$ 3,141	\$ 3,097	\$ 3,188	\$ 3,194	\$ 3,199
SoCalGas	3,268	3,179	3,327	3,478	3,398	3,397	3,408	3,431
Subtotal - Utilities	\$ 6,802	\$ 6,255	\$ 6,561	\$ 6,619	\$ 6,495	\$ 6,585	\$ 6,602	\$ 6,630
Infrastructure/Retained	5,039	6,002	8,234	5,879	3,980	3,657	3,640	3,611
Total Billed Costs	\$ 11,842	\$ 12,257	\$ 14,795	\$ 12,498	\$ 10,475	\$ 10,242	\$ 10,242	\$ 10,242

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-3 Tax Services

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3,097	\$ 3,398	\$ 3,980	\$ 10,475	37
Lower consulting costs	(92)	(193)	(389)	(674)	
Non-recurring labor charges in 2021	(33)	(34)	(33)	(100)	
Lower dues and subscriptions costs	(25)	(27)	(14)	(66)	
Higher/(lower) contract labor	157	164	(284)	37	
Higher recruiting	42	45	50	137	
Higher travel	73	78	83	234	
Higher labor costs	73	79	83	235	4
Other	9	3	(48)	(36)	
Change in Allocation Rates 2021-2024	(102)	(81)	183	0	
Total Change from 2021	<u>102</u>	<u>33</u>	<u>(369)</u>	<u>(233)</u>	<u>4</u>
2024 - TEST YEAR	<u>\$ 3,199</u>	<u>\$ 3,431</u>	<u>\$ 3,611</u>	<u>\$ 10,242</u>	<u>41</u>
2024 ALLOCATION METHOD					
CBTIMETAX	<u>31.2%</u>	<u>33.5%</u>	<u>35.3%</u>	<u>100.0%</u>	
Allocations	\$ 3,037	\$ 3,257	\$ 3,428	\$ 9,722	
Direct Assignments	<u>162</u>	<u>174</u>	<u>183</u>	<u>520</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 3,199</u>	<u>\$ 3,431</u>	<u>\$ 3,611</u>	<u>\$ 10,242</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Derick R. Cooper

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	46	44	38	37	37	41	41	41
Labor Costs	\$ 6,559	\$ 6,517	\$ 7,468	\$ 6,008	\$ 6,120	\$ 6,495	\$ 6,704	\$ 6,903
Non-Labor Costs	5,282	5,739	7,326	6,491	4,355	4,065	4,128	4,192
Total Costs	\$ 11,842	\$ 12,257	\$ 14,795	\$ 12,498	\$ 10,475	\$ 10,560	\$ 10,832	\$ 11,095
DIRECT ASSIGNMENTS								
SDG&E	\$ 925	\$ 665	\$ 378	\$ 426	\$ 311	\$ 165	\$ 168	\$ 171
SoCalGas	719	683	302	575	437	176	179	183
Subtotal - Utilities	\$ 1,644	\$ 1,348	\$ 680	\$ 1,000	\$ 748	\$ 341	\$ 347	\$ 354
Infrastructure/Retained	1,158	1,894	3,651	3,042	1,133	189	191	193
Total Direct Assignments	\$ 2,801	\$ 3,242	\$ 4,331	\$ 4,042	\$ 1,880	\$ 530	\$ 538	\$ 547
ALLOCATIONS								
SDG&E	\$ 2,609	\$ 2,410	\$ 2,856	\$ 2,715	\$ 2,787	\$ 3,122	\$ 3,210	\$ 3,295
SoCalGas	2,549	2,496	3,025	2,904	2,961	3,326	3,425	3,534
Subtotal - Utilities	\$ 5,158	\$ 4,907	\$ 5,881	\$ 5,619	\$ 5,747	\$ 6,448	\$ 6,635	\$ 6,829
Infrastructure/Retained	3,882	4,108	4,583	2,838	2,848	3,581	3,659	3,719
Total Allocations	\$ 9,040	\$ 9,015	\$ 10,464	\$ 8,456	\$ 8,595	\$ 10,030	\$ 10,293	\$ 10,548
BILLED COSTS								
SDG&E	\$ 3,534	\$ 3,075	\$ 3,234	\$ 3,141	\$ 3,097	\$ 3,287	\$ 3,378	\$ 3,466
SoCalGas	3,268	3,179	3,327	3,478	3,398	3,502	3,604	3,717
Subtotal - Utilities	\$ 6,802	\$ 6,255	\$ 6,561	\$ 6,619	\$ 6,495	\$ 6,789	\$ 6,982	\$ 7,183
Infrastructure/Retained	5,039	6,002	8,234	5,879	3,980	3,771	3,850	3,912
Total Billed Costs	\$ 11,842	\$ 12,257	\$ 14,795	\$ 12,498	\$ 10,475	\$ 10,560	\$ 10,832	\$ 11,095

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A Finance
 Cost Center: A-4 Treasury
 Workpaper: A-4

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	31	29	15	15	14	14	14	14
Labor Costs	\$ 4,054	\$ 3,474	\$ 2,128	\$ 2,067	\$ 2,111	\$ 1,959	\$ 1,959	\$ 1,884
Non-Labor Costs	20,677	29,704	34,649	30,648	17,402	35,654	24,075	24,262
Total Costs	\$ 24,731	\$ 33,178	\$ 36,777	\$ 32,716	\$ 19,513	\$ 37,613	\$ 26,034	\$ 26,146
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,309	\$ 2,254	\$ 6,897	\$ 5,894	\$ 4,432	\$ 8,252	\$ 5,026	\$ 4,960
SoCalGas	1,708	2,629	4,006	4,259	1,788	6,788	4,218	4,441
Subtotal - Utilities	\$ 4,017	\$ 4,883	\$ 10,902	\$ 10,153	\$ 6,220	\$ 15,040	\$ 9,244	\$ 9,401
Infrastructure/Retained	16,359	24,373	21,686	18,683	5,161	1,434	1,444	1,441
Total Direct Assignments	\$ 20,376	\$ 29,256	\$ 32,589	\$ 28,836	\$ 11,381	\$ 16,474	\$ 10,687	\$ 10,842
ALLOCATIONS								
SDG&E	\$ 1,129	\$ 959	\$ 789	\$ 791	\$ 833	\$ 829	\$ 830	\$ 807
SoCalGas	899	860	786	814	871	849	851	828
Subtotal - Utilities	\$ 2,028	\$ 1,819	\$ 1,575	\$ 1,605	\$ 1,704	\$ 1,678	\$ 1,681	\$ 1,635
Infrastructure/Retained	2,327	2,104	2,613	2,275	6,428	19,460	13,666	13,669
Total Allocations	\$ 4,355	\$ 3,922	\$ 4,189	\$ 3,880	\$ 8,132	\$ 21,139	\$ 15,347	\$ 15,304
BILLED COSTS								
SDG&E	\$ 3,437	\$ 3,213	\$ 7,685	\$ 6,685	\$ 5,265	\$ 9,081	\$ 5,856	\$ 5,767
SoCalGas	2,607	3,489	4,792	5,073	2,660	7,638	5,069	5,269
Subtotal - Utilities	\$ 6,044	\$ 6,701	\$ 12,478	\$ 11,758	\$ 7,924	\$ 16,719	\$ 10,924	\$ 11,036
Infrastructure/Retained	18,686	26,477	24,300	20,958	11,589	20,894	15,110	15,111
Total Billed Costs	\$ 24,731	\$ 33,178	\$ 36,777	\$ 32,716	\$ 19,513	\$ 37,613	\$ 26,034	\$ 26,146

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: A Finance
Department: A-4 Treasury
Workpaper: A-4 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 5,265	\$ 2,660	\$ 11,589	\$ 19,513	14
Higher financing & bank fees based on anticipated debt issuances	364	2,128	3,393	5,885	
2021 S&P Infrastructure Rating Agency charge reversal from prior year	-	-	585	585	
Higher/(lower) cash management fees	87	310	(65)	332	
Higher/(lower) consulting costs	60	116	(27)	149	
Higher travel	25	26	27	78	
Higher/(lower) outside legal services	134	175	(313)	(4)	
(Lower)/higher office supplies, printing & postage	(35)	11	5	(20)	
Lower dues & subscriptions	(13)	(16)	(7)	(35)	
Non-recurring labor charges in 2021	(25)	(27)	(23)	(75)	
Lower contract labor	(33)	(34)	(30)	(97)	
Lower labor costs	(47)	(49)	(56)	(152)	
Other	818	841	(7)	1,653	
Change in Allocation Rates 2021-2024	(833)	(871)	39	(1,665)	
Total Change from 2021	<u>502</u>	<u>2,609</u>	<u>3,522</u>	<u>6,633</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 5,767</u>	<u>\$ 5,269</u>	<u>\$ 15,111</u>	<u>\$ 26,146</u>	<u>14</u>
Allocations	\$ 807	\$ 828	\$ 13,669	\$ 15,304	
Direct Assignments	<u>4,960</u>	<u>4,441</u>	<u>1,441</u>	<u>10,842</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 5,767</u>	<u>\$ 5,269</u>	<u>\$ 15,111</u>	<u>\$ 26,146</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance
 Cost Center: A-4 Treasury
 Workpaper: A-4 Esc

Witness: Derick R. Cooper

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	31	29	15	15	14	14	14	14
Labor Costs	\$ 4,054	\$ 3,474	\$ 2,128	\$ 2,067	\$ 2,111	\$ 2,034	\$ 2,099	\$ 2,079
Non-Labor Costs	20,677	29,704	34,649	30,648	17,402	35,668	24,099	24,300
Total Costs	\$ 24,731	\$ 33,178	\$ 36,777	\$ 32,716	\$ 19,513	\$ 37,702	\$ 26,198	\$ 26,379
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,309	\$ 2,254	\$ 6,897	\$ 5,894	\$ 4,432	\$ 8,254	\$ 5,028	\$ 4,964
SoCalGas	1,708	2,629	4,006	4,259	1,788	6,791	4,221	4,449
Subtotal - Utilities	\$ 4,017	\$ 4,883	\$ 10,902	\$ 10,153	\$ 6,220	\$ 15,045	\$ 9,249	\$ 9,413
Infrastructure/Retained	16,359	24,373	21,686	18,683	5,161	1,434	1,444	1,441
Total Direct Assignments	\$ 20,376	\$ 29,256	\$ 32,589	\$ 28,836	\$ 11,381	\$ 16,479	\$ 10,693	\$ 10,854
ALLOCATIONS								
SDG&E	\$ 1,129	\$ 959	\$ 789	\$ 791	\$ 833	\$ 856	\$ 881	\$ 878
SoCalGas	899	860	786	814	871	877	902	900
Subtotal - Utilities	\$ 2,028	\$ 1,819	\$ 1,575	\$ 1,605	\$ 1,704	\$ 1,733	\$ 1,783	\$ 1,778
Infrastructure/Retained	2,327	2,104	2,613	2,275	6,428	19,490	13,722	13,747
Total Allocations	\$ 4,355	\$ 3,922	\$ 4,189	\$ 3,880	\$ 8,132	\$ 21,224	\$ 15,505	\$ 15,525
BILLED COSTS								
SDG&E	\$ 3,437	\$ 3,213	\$ 7,685	\$ 6,685	\$ 5,265	\$ 9,110	\$ 5,909	\$ 5,842
SoCalGas	2,607	3,489	4,792	5,073	2,660	7,669	5,123	5,349
Subtotal - Utilities	\$ 6,044	\$ 6,701	\$ 12,478	\$ 11,758	\$ 7,924	\$ 16,778	\$ 11,033	\$ 11,191
Infrastructure/Retained	18,686	26,477	24,300	20,958	11,589	20,924	15,166	15,188
Total Billed Costs	\$ 24,731	\$ 33,178	\$ 36,777	\$ 32,716	\$ 19,513	\$ 37,702	\$ 26,198	\$ 26,379

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0112-VP & TREASURER

Workpaper: A-4.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	1	1	2	2	2	2	2
Labor Costs	\$ 415	\$ 419	\$ 322	\$ 426	\$ 548	\$ 487	\$ 487	\$ 412
Non-Labor Costs	190	159	120	73	98	83	83	83
Total Costs	\$ 605	\$ 578	\$ 442	\$ 499	\$ 646	\$ 570	\$ 570	\$ 495
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	0	1	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	62	8	-	31	-	-	-	-
Total Direct Assignments	\$ 62	\$ 10	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 152	\$ 172	\$ 125	\$ 156	\$ 217	\$ 183	\$ 183	\$ 159
SoCalGas	140	135	134	165	240	186	186	161
Subtotal - Utilities	\$ 293	\$ 307	\$ 259	\$ 321	\$ 458	\$ 369	\$ 369	\$ 320
Infrastructure/Retained	251	262	183	147	189	201	201	174
Total Allocations	\$ 543	\$ 568	\$ 442	\$ 468	\$ 646	\$ 570	\$ 570	\$ 495
BILLED COSTS								
SDG&E	\$ 152	\$ 173	\$ 125	\$ 156	\$ 217	\$ 183	\$ 183	\$ 159
SoCalGas	140	135	134	165	240	186	186	161
Subtotal - Utilities	\$ 293	\$ 309	\$ 259	\$ 321	\$ 458	\$ 369	\$ 369	\$ 320
Infrastructure/Retained	312	270	183	178	189	201	201	174
Total Billed Costs	\$ 605	\$ 578	\$ 442	\$ 499	\$ 646	\$ 570	\$ 570	\$ 495

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0112-VP & TREASURER
Workpaper: A-4.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 217	\$ 240	\$ 189	\$ 646	2
Non-recurring labor charges in 2021	(25)	(27)	(23)	(75)	
Lower labor costs	(17)	(18)	(26)	(61)	
Other	(7)	(5)	(4)	(16)	
Change in Allocation Rates 2021-2024	(10)	(29)	39	(0)	
Total Change from 2021	<u>(59)</u>	<u>(79)</u>	<u>(14)</u>	<u>(152)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 159</u>	<u>\$ 161</u>	<u>\$ 174</u>	<u>\$ 495</u>	<u>2</u>
2024 ALLOCATION METHOD					
VPTREAS	<u>32.1%</u>	<u>32.6%</u>	<u>35.2%</u>	<u>100.0%</u>	
Allocations	\$ 159	\$ 161	\$ 174	\$ 495	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 159</u>	<u>\$ 161</u>	<u>\$ 174</u>	<u>\$ 495</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0112-VP & TREASURER

Workpaper: A-4.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	1	1	2	2	2	2	2
Labor Costs	\$ 415	\$ 419	\$ 322	\$ 426	\$ 548	\$ 506	\$ 522	\$ 455
Non-Labor Costs	190	159	120	73	98	84	86	87
Total Costs	\$ 605	\$ 578	\$ 442	\$ 499	\$ 646	\$ 590	\$ 607	\$ 542
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	0	1	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	62	8	-	31	-	-	-	-
Total Direct Assignments	\$ 62	\$ 10	\$ -	\$ 31	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 152	\$ 172	\$ 125	\$ 156	\$ 217	\$ 189	\$ 195	\$ 174
SoCalGas	140	135	134	165	240	193	198	177
Subtotal - Utilities	\$ 293	\$ 307	\$ 259	\$ 321	\$ 458	\$ 382	\$ 393	\$ 351
Infrastructure/Retained	251	262	183	147	189	208	214	191
Total Allocations	\$ 543	\$ 568	\$ 442	\$ 468	\$ 646	\$ 590	\$ 607	\$ 542
BILLED COSTS								
SDG&E	\$ 152	\$ 173	\$ 125	\$ 156	\$ 217	\$ 189	\$ 195	\$ 174
SoCalGas	140	135	134	165	240	193	198	177
Subtotal - Utilities	\$ 293	\$ 309	\$ 259	\$ 321	\$ 458	\$ 382	\$ 393	\$ 351
Infrastructure/Retained	312	270	183	178	189	208	214	191
Total Billed Costs	\$ 605	\$ 578	\$ 442	\$ 499	\$ 646	\$ 590	\$ 607	\$ 542

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-4 Treasury
 Cost Center: 1100-0119-FINANCE
 Workpaper: A-4.2

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	5	6	7	6	5	5	5	5
Labor Costs	\$ 1,086	\$ 787	\$ 790	\$ 863	\$ 706	\$ 694	\$ 694	\$ 694
Non-Labor Costs	111	122	134	89	104	155	155	155
Total Costs	\$ 1,197	\$ 909	\$ 924	\$ 952	\$ 811	\$ 849	\$ 849	\$ 849
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	7	(0)	-	-	1	-	-	-
Total Direct Assignments	\$ 7	\$ (0)	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 298	\$ 227	\$ 277	\$ 286	\$ 243	\$ 255	\$ 255	\$ 255
SoCalGas	298	227	277	286	243	255	255	255
Subtotal - Utilities	\$ 595	\$ 455	\$ 555	\$ 571	\$ 486	\$ 509	\$ 509	\$ 509
Infrastructure/Retained	595	455	370	381	324	340	340	340
Total Allocations	\$ 1,190	\$ 910	\$ 924	\$ 952	\$ 810	\$ 849	\$ 849	\$ 849
BILLED COSTS								
SDG&E	\$ 298	\$ 227	\$ 277	\$ 286	\$ 243	\$ 255	\$ 255	\$ 255
SoCalGas	298	227	277	286	243	255	255	255
Subtotal - Utilities	\$ 595	\$ 455	\$ 555	\$ 571	\$ 486	\$ 509	\$ 509	\$ 509
Infrastructure/Retained	602	454	370	381	325	340	340	340
Total Billed Costs	\$ 1,197	\$ 909	\$ 924	\$ 952	\$ 811	\$ 849	\$ 849	\$ 849

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0119-FINANCE
Workpaper: A-4.2 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 243	\$ 243	\$ 325	\$ 811	5
Higher dues & subscriptions	10	10	14	34	
Other	2	2	1	4	
Change in Allocation Rates 2021-2024	(0)	(0)	0	(0)	
Total Change from 2021	<u>12</u>	<u>12</u>	<u>15</u>	<u>38</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 255</u>	<u>\$ 255</u>	<u>\$ 340</u>	<u>\$ 849</u>	<u>5</u>
2024 ALLOCATION METHOD					
CBTREAS	<u>30.0%</u>	<u>30.0%</u>	<u>40.0%</u>	<u>100.0%</u>	
Allocations	\$ 255	\$ 255	\$ 340	\$ 849	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 255</u>	<u>\$ 255</u>	<u>\$ 340</u>	<u>\$ 849</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0119-FINANCE

Workpaper: A-4.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	5	6	7	6	5	5	5	5
Labor Costs	\$ 1,086	\$ 787	\$ 790	\$ 863	\$ 706	\$ 721	\$ 744	\$ 766
Non-Labor Costs	111	122	134	89	104	158	160	163
Total Costs	\$ 1,197	\$ 909	\$ 924	\$ 952	\$ 811	\$ 879	\$ 904	\$ 929
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	7	(0)	-	-	1	-	-	-
Total Direct Assignments	\$ 7	\$ (0)	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 298	\$ 227	\$ 277	\$ 286	\$ 243	\$ 264	\$ 271	\$ 279
SoCalGas	298	227	277	286	243	264	271	279
Subtotal - Utilities	\$ 595	\$ 455	\$ 555	\$ 571	\$ 486	\$ 527	\$ 543	\$ 557
Infrastructure/Retained	595	455	370	381	324	351	362	372
Total Allocations	\$ 1,190	\$ 910	\$ 924	\$ 952	\$ 810	\$ 879	\$ 904	\$ 929
BILLED COSTS								
SDG&E	\$ 298	\$ 227	\$ 277	\$ 286	\$ 243	\$ 264	\$ 271	\$ 279
SoCalGas	298	227	277	286	243	264	271	279
Subtotal - Utilities	\$ 595	\$ 455	\$ 555	\$ 571	\$ 486	\$ 527	\$ 543	\$ 557
Infrastructure/Retained	602	454	370	381	325	351	362	372
Total Billed Costs	\$ 1,197	\$ 909	\$ 924	\$ 952	\$ 811	\$ 879	\$ 904	\$ 929

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-4 Treasury
 Cost Center: 1100-0113-CASH MANAGEMENT
 Workpaper: A-4.3

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	8	7	7	7	7	7	7	7
Labor Costs	\$ 649	\$ 790	\$ 827	\$ 778	\$ 856	\$ 778	\$ 778	\$ 778
Non-Labor Costs	311	186	317	356	464	262	262	262
Total Costs	\$ 960	\$ 977	\$ 1,145	\$ 1,134	\$ 1,320	\$ 1,040	\$ 1,040	\$ 1,040
DIRECT ASSIGNMENTS								
SDG&E	\$ 55	\$ 4	\$ 23	\$ 46	\$ 58	\$ -	\$ -	\$ -
SoCalGas	110	42	23	46	60	-	-	-
Subtotal - Utilities	\$ 164	\$ 46	\$ 46	\$ 92	\$ 117	\$ -	\$ -	\$ -
Infrastructure/Retained	85	44	95	101	182	-	-	-
Total Direct Assignments	\$ 249	\$ 90	\$ 140	\$ 193	\$ 299	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 255	\$ 298	\$ 331	\$ 315	\$ 347	\$ 354	\$ 354	\$ 354
SoCalGas	284	351	331	319	357	364	364	364
Subtotal - Utilities	\$ 540	\$ 649	\$ 663	\$ 634	\$ 704	\$ 718	\$ 718	\$ 718
Infrastructure/Retained	171	237	341	307	316	322	322	322
Total Allocations	\$ 711	\$ 886	\$ 1,004	\$ 941	\$ 1,020	\$ 1,040	\$ 1,040	\$ 1,040
BILLED COSTS								
SDG&E	\$ 310	\$ 301	\$ 354	\$ 360	\$ 405	\$ 354	\$ 354	\$ 354
SoCalGas	394	394	354	365	417	364	364	364
Subtotal - Utilities	\$ 704	\$ 695	\$ 708	\$ 726	\$ 821	\$ 718	\$ 718	\$ 718
Infrastructure/Retained	256	282	436	409	498	322	322	322
Total Billed Costs	\$ 960	\$ 977	\$ 1,145	\$ 1,134	\$ 1,320	\$ 1,040	\$ 1,040	\$ 1,040

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0113-CASH MANAGEMENT
Workpaper: A-4.3 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 405	\$ 417	\$ 498	\$ 1,320	7
Lower outside legal services	-	-	(129)	(129)	
Lower contract labor	(33)	(34)	(30)	(97)	
Lower labor costs	(27)	(27)	(24)	(78)	
Other	9	8	7	24	
Change in Allocation Rates 2021-2024	(0)	0	(0)	-	
Total Change from 2021	<u>(51)</u>	<u>(53)</u>	<u>(176)</u>	<u>(280)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 354</u>	<u>\$ 364</u>	<u>\$ 322</u>	<u>\$ 1,040</u>	<u>7</u>
2024 ALLOCATION METHOD					
CBCASHMGMT	<u>34.0%</u>	<u>35.0%</u>	<u>31.0%</u>	<u>100.0%</u>	
Allocations	\$ 354	\$ 364	\$ 322	\$ 1,040	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 354</u>	<u>\$ 364</u>	<u>\$ 322</u>	<u>\$ 1,040</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	8	7	7	7	7	7	7	7
Labor Costs	\$ 649	\$ 790	\$ 827	\$ 778	\$ 856	\$ 807	\$ 833	\$ 858
Non-Labor Costs	311	186	317	356	464	268	272	276
Total Costs	\$ 960	\$ 977	\$ 1,145	\$ 1,134	\$ 1,320	\$ 1,075	\$ 1,105	\$ 1,134
DIRECT ASSIGNMENTS								
SDG&E	\$ 55	\$ 4	\$ 23	\$ 46	\$ 58	\$ -	\$ -	\$ -
SoCalGas	110	42	23	46	60	-	-	-
Subtotal - Utilities	\$ 164	\$ 46	\$ 46	\$ 92	\$ 117	\$ -	\$ -	\$ -
Infrastructure/Retained	85	44	95	101	182	-	-	-
Total Direct Assignments	\$ 249	\$ 90	\$ 140	\$ 193	\$ 299	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 255	\$ 298	\$ 331	\$ 315	\$ 347	\$ 365	\$ 376	\$ 386
SoCalGas	284	351	331	319	357	376	387	397
Subtotal - Utilities	\$ 540	\$ 649	\$ 663	\$ 634	\$ 704	\$ 742	\$ 763	\$ 783
Infrastructure/Retained	171	237	341	307	316	333	343	352
Total Allocations	\$ 711	\$ 886	\$ 1,004	\$ 941	\$ 1,020	\$ 1,075	\$ 1,105	\$ 1,134
BILLED COSTS								
SDG&E	\$ 310	\$ 301	\$ 354	\$ 360	\$ 405	\$ 365	\$ 376	\$ 386
SoCalGas	394	394	354	365	417	376	387	397
Subtotal - Utilities	\$ 704	\$ 695	\$ 708	\$ 726	\$ 821	\$ 742	\$ 763	\$ 783
Infrastructure/Retained	256	282	436	409	498	333	343	352
Total Billed Costs	\$ 960	\$ 977	\$ 1,145	\$ 1,134	\$ 1,320	\$ 1,075	\$ 1,105	\$ 1,134

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0225-CORPORATE TRUSTEE & RATING AGENCY FEES

Workpaper: A-4.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Non-Labor Costs	18,681	27,844	31,486	28,475	15,335	33,516	21,905	22,058
Total Costs	\$ 18,681	\$ 27,844	\$ 31,486	\$ 28,475	\$ 15,336	\$ 33,516	\$ 21,905	\$ 22,058
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,472	\$ 1,481	\$ 6,411	\$ 5,554	\$ 4,057	\$ 7,877	\$ 4,643	\$ 4,569
SoCalGas	706	1,643	3,142	3,471	866	5,678	3,085	3,285
Subtotal - Utilities	\$ 2,178	\$ 3,124	\$ 9,553	\$ 9,025	\$ 4,923	\$ 13,554	\$ 7,728	\$ 7,855
Infrastructure/Retained	16,012	24,250	20,354	18,031	4,827	1,384	1,393	1,389
Total Direct Assignments	\$ 18,191	\$ 27,374	\$ 29,907	\$ 27,056	\$ 9,750	\$ 14,938	\$ 9,121	\$ 9,244
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	490	470	1,579	1,419	5,586	18,578	12,784	12,814
Total Allocations	\$ 490	\$ 470	\$ 1,579	\$ 1,419	\$ 5,586	\$ 18,578	\$ 12,784	\$ 12,814
BILLED COSTS								
SDG&E	\$ 1,472	\$ 1,481	\$ 6,411	\$ 5,554	\$ 4,057	\$ 7,877	\$ 4,643	\$ 4,569
SoCalGas	706	1,643	3,142	3,471	866	5,678	3,085	3,285
Subtotal - Utilities	\$ 2,178	\$ 3,124	\$ 9,553	\$ 9,025	\$ 4,923	\$ 13,554	\$ 7,728	\$ 7,855
Infrastructure/Retained	16,503	24,720	21,933	19,450	10,413	19,962	14,177	14,204
Total Billed Costs	\$ 18,681	\$ 27,844	\$ 31,486	\$ 28,475	\$ 15,336	\$ 33,516	\$ 21,905	\$ 22,058

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-4 Treasury

Cost Center: 1100-0225-CORPORATE TRUSTEE & RATING AGENCY FEES

Workpaper: A-4.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 4,057	\$ 866	\$ 10,413	\$ 15,336	0
Higher financing & bank fees based on anticipated debt issuances	364	2,128	3,393	5,885	
2021 S&P Infrastructure Rating Agency charge reversal from prior year	-	-	585	585	
Higher/(lower) consulting costs	55	110	(3)	162	
Reclass of legal charges from a prior year	134	175	(184)	125	
(Lower)/higher office supplies, printing & postage	(40)	6	-	(34)	
Other	(0)	0	(1)	(1)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>513</u>	<u>2,419</u>	<u>3,790</u>	<u>6,722</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 4,569</u>	<u>\$ 3,285</u>	<u>\$ 14,204</u>	<u>\$ 22,058</u>	<u>0</u>
2024 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 12,814	\$ 12,814	
Direct Assignments	<u>4,569</u>	<u>3,285</u>	<u>1,389</u>	<u>9,244</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 4,569</u>	<u>\$ 3,285</u>	<u>\$ 14,204</u>	<u>\$ 22,058</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0225-CORPORATE TRUSTEE & RATING AGENCY FEES

Workpaper: A-4.4 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
Non-Labor Costs	18,681	27,844	31,486	28,475	15,335	33,521	21,911	22,071
Total Costs	\$ 18,681	\$ 27,844	\$ 31,486	\$ 28,475	\$ 15,336	\$ 33,521	\$ 21,911	\$ 22,071
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,472	\$ 1,481	\$ 6,411	\$ 5,554	\$ 4,057	\$ 7,878	\$ 4,646	\$ 4,573
SoCalGas	706	1,643	3,142	3,471	866	5,681	3,088	3,294
Subtotal - Utilities	\$ 2,178	\$ 3,124	\$ 9,553	\$ 9,025	\$ 4,923	\$ 13,559	\$ 7,734	\$ 7,867
Infrastructure/Retained	16,012	24,250	20,354	18,031	4,827	1,384	1,393	1,389
Total Direct Assignments	\$ 18,191	\$ 27,374	\$ 29,907	\$ 27,056	\$ 9,750	\$ 14,943	\$ 9,126	\$ 9,256
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	490	470	1,579	1,419	5,586	18,578	12,784	12,814
Total Allocations	\$ 490	\$ 470	\$ 1,579	\$ 1,419	\$ 5,586	\$ 18,578	\$ 12,784	\$ 12,814
BILLED COSTS								
SDG&E	\$ 1,472	\$ 1,481	\$ 6,411	\$ 5,554	\$ 4,057	\$ 7,878	\$ 4,646	\$ 4,573
SoCalGas	706	1,643	3,142	3,471	866	5,681	3,088	3,294
Subtotal - Utilities	\$ 2,178	\$ 3,124	\$ 9,553	\$ 9,025	\$ 4,923	\$ 13,559	\$ 7,734	\$ 7,867
Infrastructure/Retained	16,503	24,720	21,933	19,450	10,413	19,962	14,177	14,204
Total Billed Costs	\$ 18,681	\$ 27,844	\$ 31,486	\$ 28,475	\$ 15,336	\$ 33,521	\$ 21,911	\$ 22,071

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0224-CORPORATE CASH MANAGEMENT FEES

Workpaper: A-4.5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,075	986	1,049	1,287	1,372	1,638	1,671	1,704
Total Costs	\$ 1,075	\$ 986	\$ 1,049	\$ 1,287	\$ 1,372	\$ 1,638	\$ 1,671	\$ 1,704
DIRECT ASSIGNMENTS								
SDG&E	\$ 306	\$ 262	\$ 267	\$ 294	\$ 318	\$ 375	\$ 383	\$ 391
SoCalGas	738	741	679	742	863	1,111	1,133	1,156
Subtotal - Utilities	\$ 1,045	\$ 1,003	\$ 946	\$ 1,036	\$ 1,180	\$ 1,486	\$ 1,516	\$ 1,546
Infrastructure/Retained	(28)	(74)	64	152	123	50	51	52
Total Direct Assignments	\$ 1,016	\$ 929	\$ 1,010	\$ 1,188	\$ 1,303	\$ 1,536	\$ 1,567	\$ 1,598
ALLOCATIONS								
SDG&E	\$ 21	\$ 19	\$ 13	\$ 35	\$ 25	\$ 38	\$ 39	\$ 40
SoCalGas	24	23	15	45	31	45	46	48
Subtotal - Utilities	\$ 45	\$ 42	\$ 29	\$ 80	\$ 56	\$ 83	\$ 85	\$ 88
Infrastructure/Retained	14	15	10	19	12	19	19	19
Total Allocations	\$ 59	\$ 57	\$ 39	\$ 99	\$ 69	\$ 102	\$ 104	\$ 106
BILLED COSTS								
SDG&E	\$ 328	\$ 281	\$ 280	\$ 329	\$ 343	\$ 413	\$ 422	\$ 430
SoCalGas	762	764	694	787	894	1,156	1,179	1,203
Subtotal - Utilities	\$ 1,089	\$ 1,044	\$ 974	\$ 1,115	\$ 1,237	\$ 1,569	\$ 1,601	\$ 1,634
Infrastructure/Retained	(14)	(58)	74	172	135	69	70	71
Total Billed Costs	\$ 1,075	\$ 986	\$ 1,049	\$ 1,287	\$ 1,372	\$ 1,638	\$ 1,671	\$ 1,704

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-4 Treasury

Cost Center: 1100-0224-CORPORATE CASH MANAGEMENT FEES

Workpaper: A-4.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 343	\$ 894	\$ 135	\$ 1,372	0
Higher/(lower) cash management fees	87	310	(65)	332	
Change in Allocation Rates 2021-2024	1	(0)	(0)	0	
Total Change from 2021	<u>88</u>	<u>310</u>	<u>(65)</u>	<u>332</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 430</u>	<u>\$ 1,203</u>	<u>\$ 71</u>	<u>\$ 1,704</u>	<u>0</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 40	\$ 48	\$ 19	\$ 106	
Direct Assignments	<u>391</u>	<u>1,156</u>	<u>52</u>	<u>1,598</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 430</u>	<u>\$ 1,203</u>	<u>\$ 71</u>	<u>\$ 1,704</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0224-CORPORATE CASH MANAGEMENT FEES

Workpaper: A-4.5 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,075	986	1,049	1,287	1,372	1,638	1,671	1,704
Total Costs	<u>\$ 1,075</u>	<u>\$ 986</u>	<u>\$ 1,049</u>	<u>\$ 1,287</u>	<u>\$ 1,372</u>	<u>\$ 1,638</u>	<u>\$ 1,671</u>	<u>\$ 1,704</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 306	\$ 262	\$ 267	\$ 294	\$ 318	\$ 375	\$ 383	\$ 391
SoCalGas	738	741	679	742	863	1,111	1,133	1,156
Subtotal - Utilities	<u>\$ 1,045</u>	<u>\$ 1,003</u>	<u>\$ 946</u>	<u>\$ 1,036</u>	<u>\$ 1,180</u>	<u>\$ 1,486</u>	<u>\$ 1,516</u>	<u>\$ 1,546</u>
Infrastructure/Retained	(28)	(74)	64	152	123	50	51	52
Total Direct Assignments	<u>\$ 1,016</u>	<u>\$ 929</u>	<u>\$ 1,010</u>	<u>\$ 1,188</u>	<u>\$ 1,303</u>	<u>\$ 1,536</u>	<u>\$ 1,567</u>	<u>\$ 1,598</u>
ALLOCATIONS								
SDG&E	\$ 21	\$ 19	\$ 13	\$ 35	\$ 25	\$ 38	\$ 39	\$ 40
SoCalGas	24	23	15	45	31	45	46	48
Subtotal - Utilities	<u>\$ 45</u>	<u>\$ 42</u>	<u>\$ 29</u>	<u>\$ 80</u>	<u>\$ 56</u>	<u>\$ 83</u>	<u>\$ 85</u>	<u>\$ 88</u>
Infrastructure/Retained	14	15	10	19	12	19	19	19
Total Allocations	<u>\$ 59</u>	<u>\$ 57</u>	<u>\$ 39</u>	<u>\$ 99</u>	<u>\$ 69</u>	<u>\$ 102</u>	<u>\$ 104</u>	<u>\$ 106</u>
BILLED COSTS								
SDG&E	\$ 328	\$ 281	\$ 280	\$ 329	\$ 343	\$ 413	\$ 422	\$ 430
SoCalGas	762	764	694	787	894	1,156	1,179	1,203
Subtotal - Utilities	<u>\$ 1,089</u>	<u>\$ 1,044</u>	<u>\$ 974</u>	<u>\$ 1,115</u>	<u>\$ 1,237</u>	<u>\$ 1,569</u>	<u>\$ 1,601</u>	<u>\$ 1,634</u>
Infrastructure/Retained	(14)	(58)	74	172	135	69	70	71
Total Billed Costs	<u>\$ 1,075</u>	<u>\$ 986</u>	<u>\$ 1,049</u>	<u>\$ 1,287</u>	<u>\$ 1,372</u>	<u>\$ 1,638</u>	<u>\$ 1,671</u>	<u>\$ 1,704</u>

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-4 Treasury
Cost Center: 1100-0052-PROJECT FINANCE
Workpaper: A-4.6

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	3	-	-	-	-	-	-
Labor Costs	\$ 559	\$ 515	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	55	147	19	-	-	-	-	-
Total Costs	\$ 614	\$ 662	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	38	40	15	-	-	-	-	-
Total Direct Assignments	\$ 38	\$ 40	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	576	622	85	-	-	-	-	-
Total Allocations	\$ 576	\$ 622	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	614	662	100	-	-	-	-	-
Total Billed Costs	\$ 614	\$ 662	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0016-MAJOR PROJECTS CONTROLS & ANALYSIS

Workpaper: A-4.7

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	66	-	-	-	-	-	-	-
Total Costs	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	81	-	-	-	-	-	-	-
Total Direct Assignments	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	24	-	-	-	-	-	-	-
Total Allocations	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	105	-	-	-	-	-	-	-
Total Billed Costs	\$ 106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0017-BUSINESS PLANNING AND CONTROLS

Workpaper: A-4.8

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 701	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	76	-	-	-	-	-	-	-
Total Costs	\$ 776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	116	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	18	-	-	-	-	-	-	-
Total Direct Assignments	\$ 342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	100	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	66	-	-	-	-	-	-	-
Total Allocations	\$ 435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 476	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	216	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	84	-	-	-	-	-	-	-
Total Billed Costs	\$ 776	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0018-BUSINESS PLANNING AND PROJECT CONTROLS

Workpaper: A-4.9

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	13	12	-	-	-	-	-	-
Labor Costs	\$ 508	\$ 999	\$ 107	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	32	154	378	-	-	-	-	-
Total Costs	\$ 539	\$ 1,153	\$ 485	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 267	\$ 507	\$ 196	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	38	201	162	-	-	-	-	-
Subtotal - Utilities	\$ 305	\$ 708	\$ 358	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	17	65	43	-	-	-	-	-
Total Direct Assignments	\$ 322	\$ 772	\$ 401	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 133	\$ 242	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	53	124	28	-	-	-	-	-
Subtotal - Utilities	\$ 186	\$ 366	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	31	14	14	-	-	-	-	-
Total Allocations	\$ 217	\$ 380	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 400	\$ 749	\$ 238	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	91	325	190	-	-	-	-	-
Subtotal - Utilities	\$ 491	\$ 1,074	\$ 428	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	48	79	57	-	-	-	-	-
Total Billed Costs	\$ 539	\$ 1,153	\$ 485	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-4 Treasury

Witness: Derick R. Cooper

Cost Center: 1100-0162 South America Finance

Workpaper: A-4.10

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 97	\$ (36)	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	80	105	1,147	368	28	-	-	-
Total Costs	\$ 177	\$ 69	\$ 1,147	\$ 368	\$ 28	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	68	41	1,115	367	28	-	-	-
Total Direct Assignments	\$ 68	\$ 41	\$ 1,115	\$ 367	\$ 28	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	109	28	31	1	0	-	-	-
Total Allocations	\$ 109	\$ 28	\$ 31	\$ 1	\$ 0	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	177	69	1,147	368	28	-	-	-
Total Billed Costs	\$ 177	\$ 69	\$ 1,147	\$ 368	\$ 28	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A Finance

Witness: Derick R. Cooper

Cost Center: A-5 Investor Relations

Workpaper: A-5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	7	8	11	8	8	8	8
Labor Costs	\$ 1,032	\$ 2,227	\$ 1,389	\$ 1,748	\$ 1,379	\$ 1,149	\$ 1,149	\$ 1,149
Non-Labor Costs	986	1,358	1,470	1,076	998	1,378	1,378	1,378
Total Costs	\$ 2,018	\$ 3,585	\$ 2,859	\$ 2,825	\$ 2,377	\$ 2,527	\$ 2,527	\$ 2,527
DIRECT ASSIGNMENTS								
SDG&E	\$ 18	\$ 52	\$ 12	\$ 5	\$ 40	\$ -	\$ -	\$ -
SoCalGas	30	76	27	18	65	-	-	-
Subtotal - Utilities	\$ 48	\$ 128	\$ 39	\$ 23	\$ 105	\$ -	\$ -	\$ -
Infrastructure/Retained	36	250	36	50	89	-	-	-
Total Direct Assignments	\$ 83	\$ 378	\$ 75	\$ 73	\$ 194	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 695	\$ 1,077	\$ 953	\$ 813	\$ 691	\$ 937	\$ 942	\$ 947
SoCalGas	773	1,271	1,104	1,022	850	1,109	1,118	1,137
Subtotal - Utilities	\$ 1,469	\$ 2,348	\$ 2,057	\$ 1,836	\$ 1,540	\$ 2,046	\$ 2,060	\$ 2,084
Infrastructure/Retained	465	859	728	916	643	481	467	443
Total Allocations	\$ 1,934	\$ 3,207	\$ 2,785	\$ 2,751	\$ 2,183	\$ 2,527	\$ 2,527	\$ 2,527
BILLED COSTS								
SDG&E	\$ 713	\$ 1,129	\$ 965	\$ 818	\$ 731	\$ 937	\$ 942	\$ 947
SoCalGas	803	1,347	1,131	1,041	915	1,109	1,118	1,137
Subtotal - Utilities	\$ 1,517	\$ 2,476	\$ 2,096	\$ 1,859	\$ 1,646	\$ 2,046	\$ 2,060	\$ 2,084
Infrastructure/Retained	501	1,109	763	965	732	481	467	443
Total Billed Costs	\$ 2,018	\$ 3,585	\$ 2,859	\$ 2,825	\$ 2,377	\$ 2,527	\$ 2,527	\$ 2,527

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-5 Investor Relations

Workpaper: A-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 731	\$ 915	\$ 732	\$ 2,377	8
Higher travel	127	152	58	337	
Higher labor costs	88	91	4	184	
Higher finance & bank fees	31	24	17	72	
Higher catering and events	13	15	6	34	
Higher consulting costs	14	14	7	33	
Lower officer supplies, printing, & postage	(26)	(34)	(14)	(74)	
Non-recurring labor charges in 2021	(44)	(52)	(20)	(116)	
SVP-Finance & Investor Relations position shifted to Infrastructure in 2021	-	-	(340)	(340)	
Other	2	19	(3)	18	
Change in Allocation Rates 2021-2024	11	(7)	(4)	-	
Total Change from 2021	<u>216</u>	<u>223</u>	<u>(289)</u>	<u>150</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 947</u>	<u>\$ 1,137</u>	<u>\$ 443</u>	<u>\$ 2,527</u>	<u>8</u>
Allocations	\$ 947	\$ 1,137	\$ 443	\$ 2,527	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 947</u>	<u>\$ 1,137</u>	<u>\$ 443</u>	<u>\$ 2,527</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Derick R. Cooper

Cost Center: A-5 Investor Relations

Workpaper: A-5 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	7	8	11	8	8	8	8
Labor Costs	\$ 1,032	\$ 2,227	\$ 1,389	\$ 1,748	\$ 1,379	\$ 1,193	\$ 1,231	\$ 1,268
Non-Labor Costs	986	1,358	1,470	1,076	998	1,394	1,407	1,421
Total Costs	\$ 2,018	\$ 3,585	\$ 2,859	\$ 2,825	\$ 2,377	\$ 2,587	\$ 2,639	\$ 2,688
DIRECT ASSIGNMENTS								
SDG&E	\$ 18	\$ 52	\$ 12	\$ 5	\$ 40	\$ -	\$ -	\$ -
SoCalGas	30	76	27	18	65	-	-	-
Subtotal - Utilities	\$ 48	\$ 128	\$ 39	\$ 23	\$ 105	\$ -	\$ -	\$ -
Infrastructure/Retained	36	250	36	50	89	-	-	-
Total Direct Assignments	\$ 83	\$ 378	\$ 75	\$ 73	\$ 194	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 695	\$ 1,077	\$ 953	\$ 813	\$ 691	\$ 960	\$ 984	\$ 1,007
SoCalGas	773	1,271	1,104	1,022	850	1,135	1,167	1,210
Subtotal - Utilities	\$ 1,469	\$ 2,348	\$ 2,057	\$ 1,836	\$ 1,540	\$ 2,095	\$ 2,151	\$ 2,217
Infrastructure/Retained	465	859	728	916	643	492	487	471
Total Allocations	\$ 1,934	\$ 3,207	\$ 2,785	\$ 2,751	\$ 2,183	\$ 2,587	\$ 2,639	\$ 2,688
BILLED COSTS								
SDG&E	\$ 713	\$ 1,129	\$ 965	\$ 818	\$ 731	\$ 960	\$ 984	\$ 1,007
SoCalGas	803	1,347	1,131	1,041	915	1,135	1,167	1,210
Subtotal - Utilities	\$ 1,517	\$ 2,476	\$ 2,096	\$ 1,859	\$ 1,646	\$ 2,095	\$ 2,151	\$ 2,217
Infrastructure/Retained	501	1,109	763	965	732	492	487	471
Total Billed Costs	\$ 2,018	\$ 3,585	\$ 2,859	\$ 2,825	\$ 2,377	\$ 2,587	\$ 2,639	\$ 2,688

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-5 Investor Relations

Witness: Derick R. Cooper

Cost Center: 1100-0188-VP INVESTOR RELATIONS

Workpaper: A-5.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	2	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ 396	\$ 463	\$ 376	\$ 376	\$ 376
Non-Labor Costs	-	-	-	2	77	237	237	237
Total Costs	\$ -	\$ -	\$ -	\$ 398	\$ 540	\$ 613	\$ 613	\$ 613
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	0	38	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 0	\$ 38	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 144	\$ 183	\$ 227	\$ 228	\$ 230
SoCalGas	-	-	-	186	228	269	271	276
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 329	\$ 411	\$ 496	\$ 500	\$ 505
Infrastructure/Retained	-	-	-	68	91	117	113	107
Total Allocations	\$ -	\$ -	\$ -	\$ 398	\$ 501	\$ 613	\$ 613	\$ 613
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 144	\$ 183	\$ 227	\$ 228	\$ 230
SoCalGas	-	-	-	186	228	269	271	276
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 329	\$ 411	\$ 496	\$ 500	\$ 505
Infrastructure/Retained	-	-	-	68	129	117	113	107
Total Billed Costs	\$ -	\$ -	\$ -	\$ 398	\$ 540	\$ 613	\$ 613	\$ 613

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-5 Investor Relations

Cost Center: 1100-0188-VP INVESTOR RELATIONS

Workpaper: A-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 183	\$ 228	\$ 129	\$ 540	1
Higher travel	65	78	30	173	
Higher labor costs	11	13	5	29	
Non-recurring labor charges in 2021	(44)	(52)	(20)	(116)	
Other	10	11	(34)	(13)	
Change in Allocation Rates 2021-2024	5	(2)	(3)	(0)	
Total Change from 2021	<u>47</u>	<u>48</u>	<u>(21)</u>	<u>73</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 230</u>	<u>\$ 276</u>	<u>\$ 107</u>	<u>\$ 613</u>	<u>1</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 230	\$ 276	\$ 107	\$ 613	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 230</u>	<u>\$ 276</u>	<u>\$ 107</u>	<u>\$ 613</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Derick R. Cooper

Cost Center: 1100-0188-VP INVESTOR RELATIONS

Workpaper: A-5.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	2	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ 396	\$ 463	\$ 390	\$ 403	\$ 415
Non-Labor Costs	-	-	-	2	77	242	246	249
Total Costs	\$ -	\$ -	\$ -	\$ 398	\$ 540	\$ 632	\$ 648	\$ 664
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	0	38	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 0	\$ 38	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 144	\$ 183	\$ 234	\$ 242	\$ 249
SoCalGas	-	-	-	186	228	277	287	299
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 329	\$ 411	\$ 512	\$ 528	\$ 548
Infrastructure/Retained	-	-	-	68	91	120	120	116
Total Allocations	\$ -	\$ -	\$ -	\$ 398	\$ 501	\$ 632	\$ 648	\$ 664
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 144	\$ 183	\$ 234	\$ 242	\$ 249
SoCalGas	-	-	-	186	228	277	287	299
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 329	\$ 411	\$ 512	\$ 528	\$ 548
Infrastructure/Retained	-	-	-	68	129	120	120	116
Total Billed Costs	\$ -	\$ -	\$ -	\$ 398	\$ 540	\$ 632	\$ 648	\$ 664

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-5 Investor Relations

Witness: Derick R. Cooper

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	5	5	6	7	7	7	7	7
Labor Costs	\$ 570	\$ 681	\$ 709	\$ 797	\$ 618	\$ 773	\$ 773	\$ 773
Non-Labor Costs	882	1,112	1,103	910	879	1,141	1,141	1,141
Total Costs	\$ 1,452	\$ 1,793	\$ 1,812	\$ 1,707	\$ 1,497	\$ 1,914	\$ 1,914	\$ 1,914
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 52	\$ 12	\$ 5	\$ 40	\$ -	\$ -	\$ -
SoCalGas	27	75	27	18	65	-	-	-
Subtotal - Utilities	\$ 42	\$ 127	\$ 38	\$ 23	\$ 105	\$ -	\$ -	\$ -
Infrastructure/Retained	32	229	15	4	21	-	-	-
Total Direct Assignments	\$ 74	\$ 356	\$ 53	\$ 27	\$ 126	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 495	\$ 482	\$ 601	\$ 574	\$ 508	\$ 710	\$ 714	\$ 717
SoCalGas	551	570	697	717	622	840	847	861
Subtotal - Utilities	\$ 1,047	\$ 1,052	\$ 1,298	\$ 1,291	\$ 1,130	\$ 1,550	\$ 1,560	\$ 1,578
Infrastructure/Retained	332	385	461	389	242	364	354	336
Total Allocations	\$ 1,378	\$ 1,437	\$ 1,759	\$ 1,680	\$ 1,372	\$ 1,914	\$ 1,914	\$ 1,914
BILLED COSTS								
SDG&E	\$ 510	\$ 534	\$ 613	\$ 579	\$ 548	\$ 710	\$ 714	\$ 717
SoCalGas	578	645	723	735	687	840	847	861
Subtotal - Utilities	\$ 1,088	\$ 1,179	\$ 1,336	\$ 1,314	\$ 1,235	\$ 1,550	\$ 1,560	\$ 1,578
Infrastructure/Retained	364	613	476	393	263	364	354	336
Total Billed Costs	\$ 1,452	\$ 1,793	\$ 1,812	\$ 1,707	\$ 1,497	\$ 1,914	\$ 1,914	\$ 1,914

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-5 Investor Relations

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 548	\$ 687	\$ 263	\$ 1,497	7
Higher travel	62	74	29	165	
Higher labor costs	63	67	25	155	
Higher finance & bank fees	31	24	17	72	
Higher consulting costs	18	19	7	44	
Higher catering and events	14	17	6	37	
Lower officer supplies, printing, & postage	(27)	(36)	(14)	(77)	
Other	2	14	4	21	
Change in Allocation Rates 2021-2024	6	(4)	(1)	(0)	
Total Change from 2021	<u>169</u>	<u>175</u>	<u>73</u>	<u>417</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 717</u>	<u>\$ 861</u>	<u>\$ 336</u>	<u>\$ 1,914</u>	<u>7</u>
2024 ALLOCATION METHOD					
MFBASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 717	\$ 861	\$ 336	\$ 1,914	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 717</u>	<u>\$ 861</u>	<u>\$ 336</u>	<u>\$ 1,914</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Derick R. Cooper

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	5	5	6	7	7	7	7	7
Labor Costs	\$ 570	\$ 681	\$ 709	\$ 797	\$ 618	\$ 803	\$ 828	\$ 853
Non-Labor Costs	882	1,112	1,103	910	879	1,153	1,162	1,171
Total Costs	\$ 1,452	\$ 1,793	\$ 1,812	\$ 1,707	\$ 1,497	\$ 1,955	\$ 1,990	\$ 2,024
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 52	\$ 12	\$ 5	\$ 40	\$ -	\$ -	\$ -
SoCalGas	27	75	27	18	65	-	-	-
Subtotal - Utilities	\$ 42	\$ 127	\$ 38	\$ 23	\$ 105	\$ -	\$ -	\$ -
Infrastructure/Retained	32	229	15	4	21	-	-	-
Total Direct Assignments	\$ 74	\$ 356	\$ 53	\$ 27	\$ 126	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 495	\$ 482	\$ 601	\$ 574	\$ 508	\$ 725	\$ 742	\$ 758
SoCalGas	551	570	697	717	622	858	881	911
Subtotal - Utilities	\$ 1,047	\$ 1,052	\$ 1,298	\$ 1,291	\$ 1,130	\$ 1,583	\$ 1,623	\$ 1,669
Infrastructure/Retained	332	385	461	389	242	372	368	355
Total Allocations	\$ 1,378	\$ 1,437	\$ 1,759	\$ 1,680	\$ 1,372	\$ 1,955	\$ 1,990	\$ 2,024
BILLED COSTS								
SDG&E	\$ 510	\$ 534	\$ 613	\$ 579	\$ 548	\$ 725	\$ 742	\$ 758
SoCalGas	578	645	723	735	687	858	881	911
Subtotal - Utilities	\$ 1,088	\$ 1,179	\$ 1,336	\$ 1,314	\$ 1,235	\$ 1,583	\$ 1,623	\$ 1,669
Infrastructure/Retained	364	613	476	393	263	372	368	355
Total Billed Costs	\$ 1,452	\$ 1,793	\$ 1,812	\$ 1,707	\$ 1,497	\$ 1,955	\$ 1,990	\$ 2,024

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-5 Investor Relations

Witness: Derick R. Cooper

Cost Center: 1100-0375-SVP-FINANCE & INVESTOR RELATIONS

Workpaper: A-5.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	-	-	-	-
Labor Costs	\$ 461	\$ 1,546	\$ 680	\$ 555	\$ 298	\$ -	\$ -	\$ -
Non-Labor Costs	104	247	367	164	42	-	-	-
Total Costs	\$ 566	\$ 1,793	\$ 1,047	\$ 719	\$ 340	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	3	0	1	-	-	-	-	-
Subtotal - Utilities	\$ 6	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	4	22	21	46	30	-	-	-
Total Direct Assignments	\$ 10	\$ 22	\$ 22	\$ 46	\$ 30	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 200	\$ 595	\$ 352	\$ 96	\$ -	\$ -	\$ -	\$ -
SoCalGas	222	702	407	120	-	-	-	-
Subtotal - Utilities	\$ 422	\$ 1,297	\$ 759	\$ 216	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	134	474	266	458	310	-	-	-
Total Allocations	\$ 556	\$ 1,771	\$ 1,025	\$ 674	\$ 310	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 203	\$ 595	\$ 352	\$ 96	\$ -	\$ -	\$ -	\$ -
SoCalGas	226	702	408	120	-	-	-	-
Subtotal - Utilities	\$ 428	\$ 1,297	\$ 760	\$ 216	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	137	496	287	504	340	-	-	-
Total Billed Costs	\$ 566	\$ 1,793	\$ 1,047	\$ 719	\$ 340	\$ -	\$ -	\$ -

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-5 Investor Relations

Cost Center: 1100-0375-SVP-FINANCE & INVESTOR RELATIONS

Workpaper: A-5.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 340	\$ 340	0
SVP-Finance & Investor Relations position shifted to Infrastructure in 2021	-	-	(340)	(340)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>-</u>	<u>-</u>	<u>(340)</u>	<u>(340)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2024 ALLOCATION METHOD					
DIRSIP	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-5 Investor Relations

Witness: Derick R. Cooper

Cost Center: 1100-0375-SVP-FINANCE & INVESTOR RELATIONS

Workpaper: A-5.3 Esc

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	-	-	-	-
Labor Costs	\$ 461	\$ 1,546	\$ 680	\$ 555	\$ 298	\$ -	\$ -	\$ -
Non-Labor Costs	104	247	367	164	42	-	-	-
Total Costs	\$ 566	\$ 1,793	\$ 1,047	\$ 719	\$ 340	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	3	0	1	-	-	-	-	-
Subtotal - Utilities	\$ 6	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	4	22	21	46	30	-	-	-
Total Direct Assignments	\$ 10	\$ 22	\$ 22	\$ 46	\$ 30	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 200	\$ 595	\$ 352	\$ 96	-	\$ -	\$ -	\$ -
SoCalGas	222	702	407	120	-	-	-	-
Subtotal - Utilities	\$ 422	\$ 1,297	\$ 759	\$ 216	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	134	474	266	458	310	-	-	-
Total Allocations	\$ 556	\$ 1,771	\$ 1,025	\$ 674	\$ 310	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 203	\$ 595	\$ 352	\$ 96	-	\$ -	\$ -	\$ -
SoCalGas	226	702	408	120	-	-	-	-
Subtotal - Utilities	\$ 428	\$ 1,297	\$ 760	\$ 216	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	137	496	287	504	340	-	-	-
Total Billed Costs	\$ 566	\$ 1,793	\$ 1,047	\$ 719	\$ 340	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A Finance
 Cost Center: A-6 Audit Services
 Workpaper: A-6

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	40	36	34	37	36	39	39	39
Labor Costs	\$ 4,693	\$ 4,812	\$ 4,866	\$ 4,768	\$ 5,026	\$ 5,354	\$ 5,354	\$ 5,354
Non-Labor Costs	1,963	1,844	1,873	1,574	1,662	2,282	2,252	2,252
Total Costs	\$ 6,655	\$ 6,656	\$ 6,739	\$ 6,342	\$ 6,688	\$ 7,636	\$ 7,606	\$ 7,606
DIRECT ASSIGNMENTS								
SDG&E	\$ 20	\$ (224)	\$ 1	\$ 163	\$ (4)	\$ -	\$ -	\$ -
SoCalGas	63	451	1	48	8	-	-	-
Subtotal - Utilities	\$ 83	\$ 226	\$ 2	\$ 211	\$ 4	\$ -	\$ -	\$ -
Infrastructure/Retained	350	280	423	(78)	4	-	-	-
Total Direct Assignments	\$ 433	\$ 507	\$ 425	\$ 133	\$ 8	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,965	\$ 1,870	\$ 2,371	\$ 2,412	\$ 2,618	\$ 3,394	\$ 3,391	\$ 3,393
SoCalGas	1,927	1,901	2,355	1,860	1,739	2,064	2,063	2,069
Subtotal - Utilities	\$ 3,891	\$ 3,771	\$ 4,726	\$ 4,272	\$ 4,357	\$ 5,459	\$ 5,454	\$ 5,463
Infrastructure/Retained	2,331	2,378	1,588	1,937	2,323	2,177	2,152	2,143
Total Allocations	\$ 6,222	\$ 6,149	\$ 6,314	\$ 6,209	\$ 6,680	\$ 7,636	\$ 7,606	\$ 7,606
BILLED COSTS								
SDG&E	\$ 1,985	\$ 1,646	\$ 2,372	\$ 2,575	\$ 2,614	\$ 3,394	\$ 3,391	\$ 3,393
SoCalGas	1,989	2,351	2,355	1,908	1,747	2,064	2,063	2,069
Subtotal - Utilities	\$ 3,974	\$ 3,997	\$ 4,728	\$ 4,483	\$ 4,361	\$ 5,459	\$ 5,454	\$ 5,463
Infrastructure/Retained	2,681	2,659	2,011	1,859	2,327	2,177	2,152	2,143
Total Billed Costs	\$ 6,655	\$ 6,656	\$ 6,739	\$ 6,342	\$ 6,688	\$ 7,636	\$ 7,606	\$ 7,606

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-6 Audit Services

Workpaper: A-6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 2,614	\$ 1,747	\$ 2,327	\$ 6,688	36
Higher contract labor	233	194	18	445	
Higher labor costs	237	71	19	328	3
Higher travel	128	76	81	285	
Higher training	26	16	25	67	
Lower computer software/hardware	(63)	(49)	(106)	(218)	
Other	1	12	(3)	11	
Change in Allocation Rates 2021-2024	217	2	(219)	0	
Total Change from 2021	<u>779</u>	<u>323</u>	<u>(184)</u>	<u>918</u>	<u>3</u>
2024 - TEST YEAR	<u>\$ 3,393</u>	<u>\$ 2,069</u>	<u>\$ 2,143</u>	<u>\$ 7,606</u>	<u>39</u>
Allocations	\$ 3,393	\$ 2,069	\$ 2,143	\$ 7,606	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 3,393</u>	<u>\$ 2,069</u>	<u>\$ 2,143</u>	<u>\$ 7,606</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Derick R. Cooper

Cost Center: A-6 Audit Services

Workpaper: A-6 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	40	36	34	37	36	39	39	39
Labor Costs	\$ 4,693	\$ 4,812	\$ 4,866	\$ 4,768	\$ 5,026	\$ 5,559	\$ 5,738	\$ 5,908
Non-Labor Costs	1,963	1,844	1,873	1,574	1,662	2,327	2,332	2,368
Total Costs	\$ 6,655	\$ 6,656	\$ 6,739	\$ 6,342	\$ 6,688	\$ 7,886	\$ 8,070	\$ 8,276
DIRECT ASSIGNMENTS								
SDG&E	\$ 20	\$ (224)	\$ 1	\$ 163	\$ (4)	\$ -	\$ -	\$ -
SoCalGas	63	451	1	48	8	-	-	-
Subtotal - Utilities	\$ 83	\$ 226	\$ 2	\$ 211	\$ 4	\$ -	\$ -	\$ -
Infrastructure/Retained	350	280	423	(78)	4	-	-	-
Total Direct Assignments	\$ 433	\$ 507	\$ 425	\$ 133	\$ 8	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,965	\$ 1,870	\$ 2,371	\$ 2,412	\$ 2,618	\$ 3,505	\$ 3,597	\$ 3,691
SoCalGas	1,927	1,901	2,355	1,860	1,739	2,131	2,188	2,251
Subtotal - Utilities	\$ 3,891	\$ 3,771	\$ 4,726	\$ 4,272	\$ 4,357	\$ 5,637	\$ 5,785	\$ 5,941
Infrastructure/Retained	2,331	2,378	1,588	1,937	2,323	2,249	2,285	2,335
Total Allocations	\$ 6,222	\$ 6,149	\$ 6,314	\$ 6,209	\$ 6,680	\$ 7,886	\$ 8,070	\$ 8,276
BILLED COSTS								
SDG&E	\$ 1,985	\$ 1,646	\$ 2,372	\$ 2,575	\$ 2,614	\$ 3,505	\$ 3,597	\$ 3,691
SoCalGas	1,989	2,351	2,355	1,908	1,747	2,131	2,188	2,251
Subtotal - Utilities	\$ 3,974	\$ 3,997	\$ 4,728	\$ 4,483	\$ 4,361	\$ 5,637	\$ 5,785	\$ 5,941
Infrastructure/Retained	2,681	2,659	2,011	1,859	2,327	2,249	2,285	2,335
Total Billed Costs	\$ 6,655	\$ 6,656	\$ 6,739	\$ 6,342	\$ 6,688	\$ 7,886	\$ 8,070	\$ 8,276

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: A-6 Audit Services

Witness: Derick R. Cooper

Cost Center: 1100-0349-VP AUDIT SERVICES

Workpaper: A-6.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 330	\$ 363	\$ 466	\$ 492	\$ 447	\$ 517	\$ 517	\$ 517
Non-Labor Costs	101	125	113	87	75	93	93	93
Total Costs	\$ 431	\$ 487	\$ 580	\$ 579	\$ 523	\$ 610	\$ 610	\$ 610
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	23	9	11	6	-	-	-	-
Total Direct Assignments	\$ 23	\$ 9	\$ 12	\$ 6	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 126	\$ 147	\$ 219	\$ 217	\$ 219	\$ 278	\$ 278	\$ 278
SoCalGas	114	141	178	142	126	148	148	149
Subtotal - Utilities	\$ 240	\$ 288	\$ 398	\$ 359	\$ 346	\$ 425	\$ 426	\$ 427
Infrastructure/Retained	169	191	170	214	177	185	185	184
Total Allocations	\$ 409	\$ 479	\$ 567	\$ 573	\$ 523	\$ 610	\$ 610	\$ 610
BILLED COSTS								
SDG&E	\$ 126	\$ 147	\$ 220	\$ 217	\$ 219	\$ 278	\$ 278	\$ 278
SoCalGas	114	141	179	142	126	148	148	149
Subtotal - Utilities	\$ 240	\$ 288	\$ 399	\$ 359	\$ 346	\$ 425	\$ 426	\$ 427
Infrastructure/Retained	191	200	181	219	177	185	185	184
Total Billed Costs	\$ 431	\$ 487	\$ 580	\$ 579	\$ 523	\$ 610	\$ 610	\$ 610

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance
Department: A-6 Audit Services
Cost Center: 1100-0349-VP AUDIT SERVICES
Workpaper: A-6.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 219	\$ 126	\$ 177	\$ 523	2
Higher labor costs	33	18	19	70	
Higher travel	14	8	11	33	
Other	(7)	(5)	(4)	(15)	
Change in Allocation Rates 2021-2024	18	1	(19)	(0)	
Total Change from 2021	<u>59</u>	<u>22</u>	<u>7</u>	<u>88</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 278</u>	<u>\$ 149</u>	<u>\$ 184</u>	<u>\$ 610</u>	<u>2</u>
2024 ALLOCATION METHOD					
VPAUDIT	<u>45.5%</u>	<u>24.4%</u>	<u>30.1%</u>	<u>100.0%</u>	
Allocations	\$ 278	\$ 149	\$ 184	\$ 610	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 278</u>	<u>\$ 149</u>	<u>\$ 184</u>	<u>\$ 610</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Derick R. Cooper

Cost Center: 1100-0349-VP AUDIT SERVICES

Workpaper: A-6.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 330	\$ 363	\$ 466	\$ 492	\$ 447	\$ 537	\$ 554	\$ 571
Non-Labor Costs	101	125	113	87	75	95	97	98
Total Costs	\$ 431	\$ 487	\$ 580	\$ 579	\$ 523	\$ 632	\$ 651	\$ 669
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	23	9	11	6	-	-	-	-
Total Direct Assignments	\$ 23	\$ 9	\$ 12	\$ 6	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 126	\$ 147	\$ 219	\$ 217	\$ 219	\$ 287	\$ 296	\$ 305
SoCalGas	114	141	178	142	126	153	158	163
Subtotal - Utilities	\$ 240	\$ 288	\$ 398	\$ 359	\$ 346	\$ 440	\$ 454	\$ 467
Infrastructure/Retained	169	191	170	214	177	192	197	201
Total Allocations	\$ 409	\$ 479	\$ 567	\$ 573	\$ 523	\$ 632	\$ 651	\$ 669
BILLED COSTS								
SDG&E	\$ 126	\$ 147	\$ 220	\$ 217	\$ 219	\$ 287	\$ 296	\$ 305
SoCalGas	114	141	179	142	126	153	158	163
Subtotal - Utilities	\$ 240	\$ 288	\$ 399	\$ 359	\$ 346	\$ 440	\$ 454	\$ 467
Infrastructure/Retained	191	200	181	219	177	192	197	201
Total Billed Costs	\$ 431	\$ 487	\$ 580	\$ 579	\$ 523	\$ 632	\$ 651	\$ 669

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-6 Audit Services
 Cost Center: 1100-0041-AUDIT SERVICES
 Workpaper: A-6.2

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	28	26	23	18	16	18	18	18
Labor Costs	\$ 3,142	\$ 3,316	\$ 3,246	\$ 2,585	\$ 2,256	\$ 2,353	\$ 2,353	\$ 2,353
Non-Labor Costs	1,000	713	775	880	283	1,264	1,264	1,264
Total Costs	\$ 4,142	\$ 4,030	\$ 4,022	\$ 3,464	\$ 2,539	\$ 3,617	\$ 3,617	\$ 3,617
DIRECT ASSIGNMENTS								
SDG&E	\$ 12	\$ (225)	\$ 0	\$ 163	\$ 2	\$ -	\$ -	\$ -
SoCalGas	54	450	0	48	7	-	-	-
Subtotal - Utilities	\$ 66	\$ 225	\$ 1	\$ 211	\$ 9	\$ -	\$ -	\$ -
Infrastructure/Retained	15	10	(49)	(210)	3	-	-	-
Total Direct Assignments	\$ 81	\$ 235	\$ (49)	\$ 1	\$ 12	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,670	\$ 1,522	\$ 1,880	\$ 1,590	\$ 1,445	\$ 2,037	\$ 2,038	\$ 2,039
SoCalGas	1,647	1,571	1,935	1,202	797	1,210	1,211	1,215
Subtotal - Utilities	\$ 3,316	\$ 3,093	\$ 3,815	\$ 2,792	\$ 2,242	\$ 3,247	\$ 3,249	\$ 3,254
Infrastructure/Retained	745	701	255	672	284	370	368	364
Total Allocations	\$ 4,061	\$ 3,795	\$ 4,070	\$ 3,464	\$ 2,527	\$ 3,617	\$ 3,617	\$ 3,617
BILLED COSTS								
SDG&E	\$ 1,682	\$ 1,297	\$ 1,881	\$ 1,753	\$ 1,447	\$ 2,037	\$ 2,038	\$ 2,039
SoCalGas	1,701	2,021	1,935	1,250	804	1,210	1,211	1,215
Subtotal - Utilities	\$ 3,383	\$ 3,318	\$ 3,816	\$ 3,003	\$ 2,251	\$ 3,247	\$ 3,249	\$ 3,254
Infrastructure/Retained	760	712	205	461	288	370	368	364
Total Billed Costs	\$ 4,142	\$ 4,030	\$ 4,022	\$ 3,464	\$ 2,539	\$ 3,617	\$ 3,617	\$ 3,617

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-6 Audit Services

Cost Center: 1100-0041-AUDIT SERVICES

Workpaper: A-6.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1,447	\$ 804	\$ 288	\$ 2,539	16
Higher contract labor	425	254	77	756	
Higher travel	73	43	13	129	
Higher labor costs	63	27	7	97	2
Higher training	26	16	4	46	
Higher dues & subscriptions	16	10	2	29	
Other	9	10	3	22	
Change in Allocation Rates 2021-2024	(21)	52	(30)	0	
Total Change from 2021	<u>591</u>	<u>411</u>	<u>76</u>	<u>1,079</u>	<u>2</u>
2024 - TEST YEAR	<u>\$ 2,039</u>	<u>\$ 1,215</u>	<u>\$ 364</u>	<u>\$ 3,617</u>	<u>18</u>
2024 ALLOCATION METHOD					
CBAUDITUS	<u>56.4%</u>	<u>33.6%</u>	<u>10.1%</u>	<u>100.0%</u>	
Allocations	\$ 2,039	\$ 1,215	\$ 364	\$ 3,617	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 2,039</u>	<u>\$ 1,215</u>	<u>\$ 364</u>	<u>\$ 3,617</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Derick R. Cooper

Cost Center: 1100-0041-AUDIT SERVICES

Workpaper: A-6.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	28	26	23	18	16	18	18	18
Labor Costs	\$ 3,142	\$ 3,316	\$ 3,246	\$ 2,585	\$ 2,256	\$ 2,443	\$ 2,522	\$ 2,597
Non-Labor Costs	1,000	713	775	880	283	1,289	1,309	1,330
Total Costs	\$ 4,142	\$ 4,030	\$ 4,022	\$ 3,464	\$ 2,539	\$ 3,732	\$ 3,831	\$ 3,926
DIRECT ASSIGNMENTS								
SDG&E	\$ 12	\$ (225)	\$ 0	\$ 163	\$ 2	\$ -	\$ -	\$ -
SoCalGas	54	450	0	48	7	-	-	-
Subtotal - Utilities	\$ 66	\$ 225	\$ 1	\$ 211	\$ 9	\$ -	\$ -	\$ -
Infrastructure/Retained	15	10	(49)	(210)	3	-	-	-
Total Direct Assignments	\$ 81	\$ 235	\$ (49)	\$ 1	\$ 12	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,670	\$ 1,522	\$ 1,880	\$ 1,590	\$ 1,445	\$ 2,102	\$ 2,158	\$ 2,213
SoCalGas	1,647	1,571	1,935	1,202	797	1,248	1,283	1,318
Subtotal - Utilities	\$ 3,316	\$ 3,093	\$ 3,815	\$ 2,792	\$ 2,242	\$ 3,350	\$ 3,441	\$ 3,531
Infrastructure/Retained	745	701	255	672	284	382	390	395
Total Allocations	\$ 4,061	\$ 3,795	\$ 4,070	\$ 3,464	\$ 2,527	\$ 3,732	\$ 3,831	\$ 3,926
BILLED COSTS								
SDG&E	\$ 1,682	\$ 1,297	\$ 1,881	\$ 1,753	\$ 1,447	\$ 2,102	\$ 2,158	\$ 2,213
SoCalGas	1,701	2,021	1,935	1,250	804	1,248	1,283	1,318
Subtotal - Utilities	\$ 3,383	\$ 3,318	\$ 3,816	\$ 3,003	\$ 2,251	\$ 3,350	\$ 3,441	\$ 3,531
Infrastructure/Retained	760	712	205	461	288	382	390	395
Total Billed Costs	\$ 4,142	\$ 4,030	\$ 4,022	\$ 3,464	\$ 2,539	\$ 3,732	\$ 3,831	\$ 3,926

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-6 Audit Services

Witness: Derick R. Cooper

Cost Center: 1100-0329-AUDIT QUALITY PROGRAMS

Workpaper: A-6.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	4	4	4	4	4
Labor Costs	\$ -	\$ -	\$ -	\$ 374	\$ 512	\$ 543	\$ 543	\$ 543
Non-Labor Costs	-	-	-	62	605	254	254	254
Total Costs	\$ -	\$ -	\$ -	\$ 436	\$ 1,117	\$ 796	\$ 796	\$ 796
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 200	\$ 399	\$ 336	\$ 336	\$ 336
SoCalGas	-	-	-	151	260	193	193	194
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 352	\$ 659	\$ 528	\$ 529	\$ 529
Infrastructure/Retained	-	-	-	85	458	268	268	267
Total Allocations	\$ -	\$ -	\$ -	\$ 436	\$ 1,117	\$ 796	\$ 796	\$ 796
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 200	\$ 400	\$ 336	\$ 336	\$ 336
SoCalGas	-	-	-	151	260	193	193	194
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 352	\$ 659	\$ 528	\$ 529	\$ 529
Infrastructure/Retained	-	-	-	85	458	268	268	267
Total Billed Costs	\$ -	\$ -	\$ -	\$ 436	\$ 1,117	\$ 796	\$ 796	\$ 796

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-6 Audit Services

Cost Center: 1100-0329-AUDIT QUALITY PROGRAMS

Workpaper: A-6.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 400	\$ 260	\$ 458	\$ 1,117	4
Lower computer software/hardware	(80)	(48)	(65)	(193)	
Lower contract labor	(57)	(37)	(65)	(159)	
Other	2	7	22	31	
Change in Allocation Rates 2021-2024	72	12	(84)	(0)	
Total Change from 2021	<u>(64)</u>	<u>(66)</u>	<u>(191)</u>	<u>(321)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 336</u>	<u>\$ 194</u>	<u>\$ 267</u>	<u>\$ 796</u>	<u>4</u>
2024 ALLOCATION METHOD					
CBAUDPRO	<u>42.2%</u>	<u>24.3%</u>	<u>33.5%</u>	<u>100.0%</u>	
Allocations	\$ 336	\$ 194	\$ 267	\$ 796	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 336</u>	<u>\$ 194</u>	<u>\$ 267</u>	<u>\$ 796</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Derick R. Cooper

Cost Center: 1100-0329-AUDIT QUALITY PROGRAMS

Workpaper: A-6.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	4	4	4	4	4
Labor Costs	\$ -	\$ -	\$ -	\$ 374	\$ 512	\$ 564	\$ 582	\$ 599
Non-Labor Costs	-	-	-	62	605	259	263	267
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 436</u>	<u>\$ 1,117</u>	<u>\$ 822</u>	<u>\$ 844</u>	<u>\$ 866</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	0	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	-	-	0	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 200	\$ 399	\$ 346	\$ 356	\$ 365
SoCalGas	-	-	-	151	260	199	205	210
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 352</u>	<u>\$ 659</u>	<u>\$ 546</u>	<u>\$ 561</u>	<u>\$ 576</u>
Infrastructure/Retained	-	-	-	85	458	277	284	290
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 436</u>	<u>\$ 1,117</u>	<u>\$ 822</u>	<u>\$ 844</u>	<u>\$ 866</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 200	\$ 400	\$ 346	\$ 356	\$ 365
SoCalGas	-	-	-	151	260	199	205	210
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 352</u>	<u>\$ 659</u>	<u>\$ 546</u>	<u>\$ 561</u>	<u>\$ 576</u>
Infrastructure/Retained	-	-	-	85	458	277	284	290
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 436</u>	<u>\$ 1,117</u>	<u>\$ 822</u>	<u>\$ 844</u>	<u>\$ 866</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-6 Audit Services
 Cost Center: 1100-0390-SOX COMPLIANCE
 Workpaper: A-6.4

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	5	7	8	8	8	8
Labor Costs	\$ 556	\$ 522	\$ 594	\$ 635	\$ 920	\$ 954	\$ 954	\$ 954
Non-Labor Costs	492	414	424	479	443	392	362	362
Total Costs	\$ 1,048	\$ 937	\$ 1,018	\$ 1,114	\$ 1,364	\$ 1,346	\$ 1,316	\$ 1,316
DIRECT ASSIGNMENTS								
SDG&E	\$ 8	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	8	1	-	-	-	-	-	-
Subtotal - Utilities	\$ 17	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	34	8	18	70	-	-	-	-
Total Direct Assignments	\$ 51	\$ 10	\$ 18	\$ 70	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 169	\$ 201	\$ 272	\$ 296	\$ 209	\$ 231	\$ 227	\$ 227
SoCalGas	166	189	241	256	199	215	212	214
Subtotal - Utilities	\$ 335	\$ 390	\$ 513	\$ 553	\$ 408	\$ 447	\$ 438	\$ 441
Infrastructure/Retained	663	537	487	491	955	900	878	876
Total Allocations	\$ 997	\$ 927	\$ 1,000	\$ 1,044	\$ 1,364	\$ 1,346	\$ 1,316	\$ 1,316
BILLED COSTS								
SDG&E	\$ 177	\$ 202	\$ 272	\$ 296	\$ 209	\$ 231	\$ 227	\$ 227
SoCalGas	174	189	241	256	199	215	212	214
Subtotal - Utilities	\$ 351	\$ 391	\$ 513	\$ 553	\$ 408	\$ 447	\$ 438	\$ 441
Infrastructure/Retained	696	546	505	561	955	900	878	876
Total Billed Costs	\$ 1,048	\$ 937	\$ 1,018	\$ 1,114	\$ 1,364	\$ 1,346	\$ 1,316	\$ 1,316

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-6 Audit Services

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-6.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 209	\$ 199	\$ 955	\$ 1,364	8
Lower contract labor	(15)	(14)	(59)	(88)	
Higher labor costs	6	5	23	34	
Other	1	1	5	7	
Change in Allocation Rates 2021-2024	26	22	(48)	-	
Total Change from 2021	<u>18</u>	<u>14</u>	<u>(80)</u>	<u>(47)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 227</u>	<u>\$ 214</u>	<u>\$ 876</u>	<u>\$ 1,316</u>	<u>8</u>
2024 ALLOCATION METHOD					
CBSOX	<u>17.3%</u>	<u>16.2%</u>	<u>66.5%</u>	<u>100.0%</u>	
Allocations	\$ 227	\$ 214	\$ 876	\$ 1,316	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 227</u>	<u>\$ 214</u>	<u>\$ 876</u>	<u>\$ 1,316</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Derick R. Cooper

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-6.4 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	5	7	8	8	8	8
Labor Costs	\$ 556	\$ 522	\$ 594	\$ 635	\$ 920	\$ 990	\$ 1,022	\$ 1,053
Non-Labor Costs	492	414	424	479	443	400	375	381
Total Costs	\$ 1,048	\$ 937	\$ 1,018	\$ 1,114	\$ 1,364	\$ 1,391	\$ 1,398	\$ 1,434
DIRECT ASSIGNMENTS								
SDG&E	\$ 8	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	8	1	-	-	-	-	-	-
Subtotal - Utilities	\$ 17	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	34	8	18	70	-	-	-	-
Total Direct Assignments	\$ 51	\$ 10	\$ 18	\$ 70	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 169	\$ 201	\$ 272	\$ 296	\$ 209	\$ 239	\$ 241	\$ 247
SoCalGas	166	189	241	256	199	223	225	233
Subtotal - Utilities	\$ 335	\$ 390	\$ 513	\$ 553	\$ 408	\$ 462	\$ 465	\$ 480
Infrastructure/Retained	663	537	487	491	955	929	932	954
Total Allocations	\$ 997	\$ 927	\$ 1,000	\$ 1,044	\$ 1,364	\$ 1,391	\$ 1,398	\$ 1,434
BILLED COSTS								
SDG&E	\$ 177	\$ 202	\$ 272	\$ 296	\$ 209	\$ 239	\$ 241	\$ 247
SoCalGas	174	189	241	256	199	223	225	233
Subtotal - Utilities	\$ 351	\$ 391	\$ 513	\$ 553	\$ 408	\$ 462	\$ 465	\$ 480
Infrastructure/Retained	696	546	505	561	955	929	932	954
Total Billed Costs	\$ 1,048	\$ 937	\$ 1,018	\$ 1,114	\$ 1,364	\$ 1,391	\$ 1,398	\$ 1,434

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-6 Audit Services

Witness: Derick R. Cooper

Cost Center: 1100-0453-AUDIT - HEALTH, SAFETY, & ENVIRONMENTAL

Workpaper: A-6.5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	6	4	4	6	6	7	7	7
Labor Costs	\$ 664	\$ 611	\$ 559	\$ 683	\$ 890	\$ 987	\$ 987	\$ 987
Non-Labor Costs	370	592	561	66	255	278	278	278
Total Costs	\$ 1,034	\$ 1,202	\$ 1,120	\$ 749	\$ 1,145	\$ 1,265	\$ 1,265	\$ 1,265
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ (6)	\$ -	\$ -	\$ -
SoCalGas	0	-	-	-	1	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -
Infrastructure/Retained	279	253	443	57	0	-	-	-
Total Direct Assignments	\$ 279	\$ 253	\$ 443	\$ 57	\$ (4)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 108	\$ 345	\$ 513	\$ 513	\$ 513
SoCalGas	-	-	-	108	356	299	299	299
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 216	\$ 701	\$ 811	\$ 812	\$ 812
Infrastructure/Retained	755	949	677	476	448	454	454	453
Total Allocations	\$ 755	\$ 949	\$ 677	\$ 692	\$ 1,150	\$ 1,265	\$ 1,265	\$ 1,265
BILLED COSTS								
SDG&E	\$ 0	\$ -	\$ -	\$ 108	\$ 339	\$ 513	\$ 513	\$ 513
SoCalGas	0	-	-	108	358	299	299	299
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ 216	\$ 697	\$ 811	\$ 812	\$ 812
Infrastructure/Retained	1,034	1,202	1,120	533	449	454	454	453
Total Billed Costs	\$ 1,034	\$ 1,202	\$ 1,120	\$ 749	\$ 1,145	\$ 1,265	\$ 1,265	\$ 1,265

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-6 Audit Services

Cost Center: 1100-0453-AUDIT - HEALTH, SAFETY, & ENVIRONMENTAL

Workpaper: A-6.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 339	\$ 358	\$ 449	\$ 1,145	6
Higher travel	41	25	37	103	
Higher labor costs	42	16	39	97	1
Lower recruiting	(13)	(13)	(17)	(43)	
Lower contract labor	(27)	(16)	(21)	(64)	
Other	10	14	3	27	
Change in Allocation Rates 2021-2024	122	(85)	(37)	(0)	
Total Change from 2021	<u>175</u>	<u>(59)</u>	<u>4</u>	<u>120</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 513</u>	<u>\$ 299</u>	<u>\$ 453</u>	<u>\$ 1,265</u>	<u>7</u>
2024 ALLOCATION METHOD					
CBAUDHSE	<u>40.6%</u>	<u>23.6%</u>	<u>35.8%</u>	<u>100.0%</u>	
Allocations	\$ 513	\$ 299	\$ 453	\$ 1,265	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 513</u>	<u>\$ 299</u>	<u>\$ 453</u>	<u>\$ 1,265</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Derick R. Cooper

Cost Center: 1100-0453-AUDIT - HEALTH, SAFETY, & ENVIRONMENTAL

Workpaper: A-6.5 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	6	4	4	6	6	7	7	7
Labor Costs	\$ 664	\$ 611	\$ 559	\$ 683	\$ 890	\$ 1,025	\$ 1,058	\$ 1,089
Non-Labor Costs	370	592	561	66	255	284	288	292
Total Costs	\$ 1,034	\$ 1,202	\$ 1,120	\$ 749	\$ 1,145	\$ 1,308	\$ 1,346	\$ 1,382
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ (6)	\$ -	\$ -	\$ -
SoCalGas	0	-	-	-	1	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -
Infrastructure/Retained	279	253	443	57	0	-	-	-
Total Direct Assignments	\$ 279	\$ 253	\$ 443	\$ 57	\$ (4)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 108	\$ 345	\$ 530	\$ 546	\$ 561
SoCalGas	-	-	-	108	356	309	318	326
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 216	\$ 701	\$ 839	\$ 863	\$ 887
Infrastructure/Retained	755	949	677	476	448	469	482	495
Total Allocations	\$ 755	\$ 949	\$ 677	\$ 692	\$ 1,150	\$ 1,308	\$ 1,346	\$ 1,382
BILLED COSTS								
SDG&E	\$ 0	\$ -	\$ -	\$ 108	\$ 339	\$ 530	\$ 546	\$ 561
SoCalGas	0	-	-	108	358	309	318	326
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ 216	\$ 697	\$ 839	\$ 863	\$ 887
Infrastructure/Retained	1,034	1,202	1,120	533	449	469	482	495
Total Billed Costs	\$ 1,034	\$ 1,202	\$ 1,120	\$ 749	\$ 1,145	\$ 1,308	\$ 1,346	\$ 1,382

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A Finance

Witness: Derick R. Cooper

Cost Center: A-7 Technology Services

Workpaper: A-7

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	56	67	62	67	3	-	-	-
Labor Costs	\$ 4,678	\$ 9,768	\$ 8,668	\$ 8,078	\$ 535	\$ 161	\$ -	\$ -
Non-Labor Costs	7,292	9,573	11,872	12,269	149	21	-	-
Total Costs	\$ 11,970	\$ 19,341	\$ 20,540	\$ 20,346	\$ 684	\$ 182	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 43	\$ 205	\$ (51)	\$ 55	\$ 3	\$ -	\$ -	\$ -
SoCalGas	52	707	28	97	6	-	-	-
Subtotal - Utilities	\$ 94	\$ 912	\$ (23)	\$ 153	\$ 9	\$ -	\$ -	\$ -
Infrastructure/Retained	(25)	(91)	88	296	125	-	-	-
Total Direct Assignments	\$ 69	\$ 821	\$ 65	\$ 449	\$ 134	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,945	\$ 6,164	\$ 7,444	\$ 7,267	\$ 149	\$ 42	\$ -	\$ -
SoCalGas	7,327	11,318	11,758	11,072	227	49	-	-
Subtotal - Utilities	\$ 11,272	\$ 17,482	\$ 19,202	\$ 18,338	\$ 376	\$ 91	\$ -	\$ -
Infrastructure/Retained	628	1,039	1,273	1,559	174	91	-	-
Total Allocations	\$ 11,901	\$ 18,521	\$ 20,475	\$ 19,898	\$ 550	\$ 182	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 3,988	\$ 6,370	\$ 7,394	\$ 7,322	\$ 152	\$ 42	\$ -	\$ -
SoCalGas	7,379	12,025	11,786	11,169	233	49	-	-
Subtotal - Utilities	\$ 11,366	\$ 18,394	\$ 19,179	\$ 18,491	\$ 385	\$ 91	\$ -	\$ -
Infrastructure/Retained	603	947	1,361	1,855	299	91	-	-
Total Billed Costs	\$ 11,970	\$ 19,341	\$ 20,540	\$ 20,346	\$ 684	\$ 182	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-7 Technology Services

Workpaper: A-7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 152	\$ 233	\$ 299	\$ 684	3
VP Technology Services Retirement	(59)	(71)	(184)	(314)	(1)
Transfer of 2 FTE to 1100-0392	(36)	(43)	(113)	(193)	(2)
Non-recurring labor charges in 2021	(26)	(31)	(81)	(138)	
Non-labor charges removed	(13)	(16)	(42)	(71)	
Other	11	21	(1)	31	
Change in Allocation Rates 2021-2024	(28)	(93)	122	1	
Total Change from 2021	<u>(152)</u>	<u>(233)</u>	<u>(299)</u>	<u>(684)</u>	<u>(3)</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Derick R. Cooper

Cost Center: A-7 Technology Services

Workpaper: A-7 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	56	67	62	67	3	-	-	-
Labor Costs	\$ 4,678	\$ 9,768	\$ 8,668	\$ 8,078	\$ 535	\$ 167	\$ -	\$ -
Non-Labor Costs	7,292	9,573	11,872	12,269	149	21	-	-
Total Costs	\$ 11,970	\$ 19,341	\$ 20,540	\$ 20,346	\$ 684	\$ 188	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 43	\$ 205	\$ (51)	\$ 55	\$ 3	\$ -	\$ -	\$ -
SoCalGas	52	707	28	97	6	-	-	-
Subtotal - Utilities	\$ 94	\$ 912	\$ (23)	\$ 153	\$ 9	\$ -	\$ -	\$ -
Infrastructure/Retained	(25)	(91)	88	296	125	-	-	-
Total Direct Assignments	\$ 69	\$ 821	\$ 65	\$ 449	\$ 134	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,945	\$ 6,164	\$ 7,444	\$ 7,267	\$ 149	\$ 43	\$ -	\$ -
SoCalGas	7,327	11,318	11,758	11,072	227	51	-	-
Subtotal - Utilities	\$ 11,272	\$ 17,482	\$ 19,202	\$ 18,338	\$ 376	\$ 94	\$ -	\$ -
Infrastructure/Retained	628	1,039	1,273	1,559	174	94	-	-
Total Allocations	\$ 11,901	\$ 18,521	\$ 20,475	\$ 19,898	\$ 550	\$ 188	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 3,988	\$ 6,370	\$ 7,394	\$ 7,322	\$ 152	\$ 43	\$ -	\$ -
SoCalGas	7,379	12,025	11,786	11,169	233	51	-	-
Subtotal - Utilities	\$ 11,366	\$ 18,394	\$ 19,179	\$ 18,491	\$ 385	\$ 94	\$ -	\$ -
Infrastructure/Retained	603	947	1,361	1,855	299	94	-	-
Total Billed Costs	\$ 11,970	\$ 19,341	\$ 20,540	\$ 20,346	\$ 684	\$ 188	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0075-VP TECHNOLOGY SERVICES

Workpaper: A-7.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	3	-	-	-
Labor Costs	\$ 188	\$ 367	\$ 473	\$ 548	\$ 646	\$ 161	\$ -	\$ -
Non-Labor Costs	277	227	383	150	71	21	-	-
Total Costs	\$ 465	\$ 594	\$ 856	\$ 698	\$ 716	\$ 182	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	-	0	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	1	0	125	125	-	-	-
Total Direct Assignments	\$ 1	\$ 1	\$ 0	\$ 125	\$ 125	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 156	\$ 199	\$ 353	\$ 160	\$ 149	\$ 42	\$ -	\$ -
SoCalGas	286	365	437	215	227	49	-	-
Subtotal - Utilities	\$ 442	\$ 564	\$ 790	\$ 375	\$ 376	\$ 91	\$ -	\$ -
Infrastructure/Retained	22	28	65	198	215	91	-	-
Total Allocations	\$ 464	\$ 593	\$ 856	\$ 573	\$ 591	\$ 182	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 157	\$ 199	\$ 353	\$ 160	\$ 149	\$ 42	\$ -	\$ -
SoCalGas	286	365	437	215	227	49	-	-
Subtotal - Utilities	\$ 443	\$ 564	\$ 791	\$ 375	\$ 376	\$ 91	\$ -	\$ -
Infrastructure/Retained	22	30	65	323	340	91	-	-
Total Billed Costs	\$ 465	\$ 594	\$ 856	\$ 698	\$ 716	\$ 182	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-7 Technology Services

Cost Center: 1100-0075-VP TECHNOLOGY SERVICES

Workpaper: A-7.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 149	\$ 227	\$ 340	\$ 716	3
VP Technology Services Retirement	(59)	(71)	(184)	(314)	(1)
Transfer of 2 FTE to 1100-0392	(36)	(43)	(113)	(193)	(2)
Non-recurring labor charges in 2021	(26)	(31)	(81)	(138)	
Non-labor charges removed	(13)	(16)	(42)	(71)	
Other	(0)	(0)	(0)	(0)	
Change in Allocation Rates 2021-2024	(15)	(66)	80	-	
Total Change from 2021	<u>(149)</u>	<u>(227)</u>	<u>(340)</u>	<u>(716)</u>	<u>(3)</u>
2024 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>0</u></u>
2024 ALLOCATION METHOD					
MFSPPLIT	<u>22.7%</u>	<u>27.3%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0075-VP TECHNOLOGY SERVICES

Workpaper: A-7.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	3	-	-	-
Labor Costs	\$ 188	\$ 367	\$ 473	\$ 548	\$ 646	\$ 167	\$ -	\$ -
Non-Labor Costs	277	227	383	150	71	21	-	-
Total Costs	\$ 465	\$ 594	\$ 856	\$ 698	\$ 716	\$ 188	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	-	0	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	1	0	125	125	-	-	-
Total Direct Assignments	\$ 1	\$ 1	\$ 0	\$ 125	\$ 125	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 156	\$ 199	\$ 353	\$ 160	\$ 149	\$ 43	\$ -	\$ -
SoCalGas	286	365	437	215	227	51	-	-
Subtotal - Utilities	\$ 442	\$ 564	\$ 790	\$ 375	\$ 376	\$ 94	\$ -	\$ -
Infrastructure/Retained	22	28	65	198	215	94	-	-
Total Allocations	\$ 464	\$ 593	\$ 856	\$ 573	\$ 591	\$ 188	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 157	\$ 199	\$ 353	\$ 160	\$ 149	\$ 43	\$ -	\$ -
SoCalGas	286	365	437	215	227	51	-	-
Subtotal - Utilities	\$ 443	\$ 564	\$ 791	\$ 375	\$ 376	\$ 94	\$ -	\$ -
Infrastructure/Retained	22	30	65	323	340	94	-	-
Total Billed Costs	\$ 465	\$ 594	\$ 856	\$ 698	\$ 716	\$ 188	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0383-CORPORATE CENTER TECHNOLOGY SERVICES

Workpaper: A-7.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	27	28	25	27	-	-	-	-
Labor Costs	\$ 1,788	\$ 2,697	\$ 3,371	\$ 2,752	\$ (35)	\$ -	\$ -	\$ -
Non-Labor Costs	5,391	5,792	9,557	8,589	(18)	-	-	-
Total Costs	\$ 7,180	\$ 8,489	\$ 12,927	\$ 11,340	\$ (53)	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 23	\$ 59	\$ (57)	\$ 55	\$ 3	\$ -	\$ -	\$ -
SoCalGas	16	83	28	67	6	-	-	-
Subtotal - Utilities	\$ 39	\$ 143	\$ (29)	\$ 122	\$ 9	\$ -	\$ -	\$ -
Infrastructure/Retained	19	72	90	161	0	-	-	-
Total Direct Assignments	\$ 58	\$ 214	\$ 61	\$ 283	\$ 9	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,350	\$ 2,763	\$ 4,381	\$ 3,863	-	\$ -	\$ -	\$ -
SoCalGas	4,438	5,107	7,960	6,836	-	-	-	-
Subtotal - Utilities	\$ 6,789	\$ 7,870	\$ 12,341	\$ 10,699	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	333	405	525	359	(62)	-	-	-
Total Allocations	\$ 7,121	\$ 8,275	\$ 12,866	\$ 11,057	\$ (62)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 2,374	\$ 2,822	\$ 4,324	\$ 3,918	\$ 3	\$ -	\$ -	\$ -
SoCalGas	4,454	5,191	7,988	6,903	6	-	-	-
Subtotal - Utilities	\$ 6,828	\$ 8,013	\$ 12,312	\$ 10,821	\$ 9	\$ -	\$ -	\$ -
Infrastructure/Retained	352	477	615	519	(62)	-	-	-
Total Billed Costs	\$ 7,180	\$ 8,489	\$ 12,927	\$ 11,340	\$ (53)	\$ -	\$ -	\$ -

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-7 Technology Services

Cost Center: 1100-0383-CORPORATE CENTER TECHNOLOGY SERVICES

Workpaper: A-7.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3	\$ 6	\$ (62)	\$ (53)	0
Technology services departments transferred to SDG&E	(3)	(6)	62	53	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>(3)</u>	<u>(6)</u>	<u>62</u>	<u>53</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2024 ALLOCATION METHOD					
CBFTEMYINFO	<u>35.2%</u>	<u>61.5%</u>	<u>3.3%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0139-CYBERSECURITY PROGRAM MANAGEMENT

Workpaper: A-7.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	3	2	2	-	-	-	-
Labor Costs	\$ 60	\$ 120	\$ 224	\$ 100	\$ (3)	\$ -	\$ -	\$ -
Non-Labor Costs	20	722	538	6	1	-	-	-
Total Costs	\$ 80	\$ 842	\$ 762	\$ 106	\$ (3)	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 14	\$ 1	-	-	\$ -	\$ -	\$ -
SoCalGas	35	81	0	2	-	-	-	-
Subtotal - Utilities	\$ 37	\$ 94	\$ 1	\$ 2	-	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 37	\$ 94	\$ 1	\$ 2	-	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 15	\$ 252	\$ 314	\$ 41	-	\$ -	\$ -	\$ -
SoCalGas	27	460	389	50	-	-	-	-
Subtotal - Utilities	\$ 42	\$ 712	\$ 703	\$ 91	-	\$ -	\$ -	\$ -
Infrastructure/Retained	2	36	58	13	(3)	-	-	-
Total Allocations	\$ 44	\$ 748	\$ 761	\$ 104	\$ (3)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 16	\$ 265	\$ 316	\$ 41	-	\$ -	\$ -	\$ -
SoCalGas	62	541	389	52	-	-	-	-
Subtotal - Utilities	\$ 78	\$ 806	\$ 705	\$ 93	-	\$ -	\$ -	\$ -
Infrastructure/Retained	2	36	58	13	(3)	-	-	-
Total Billed Costs	\$ 80	\$ 842	\$ 762	\$ 106	\$ (3)	\$ -	\$ -	\$ -

**Sempra Corporate Center
 Test Year 2024 General Rate Case
 Allocation Reconciliation**

(2021 \$000's)

Division: A Finance
 Department: A-7 Technology Services
 Cost Center: 1100-0139-CYBERSECURITY PROGRAM MANAGEMENT
 Workpaper: A-7.3 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ (3)	\$ (3)	0
Technology services departments transferred to SDG&E	-	-	3	3	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	3	3	0
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2024 ALLOCATION METHOD					
CBLANID	<u>39.3%</u>	<u>48.6%</u>	<u>12.1%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0170-INFO SECURITY OPS CENTER

Workpaper: A-7.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	15	15	18	21	-	-	-	-
Labor Costs	\$ 1,104	\$ 1,838	\$ 2,305	\$ 2,464	\$ (44)	\$ -	\$ -	\$ -
Non-Labor Costs	120	1,257	663	1,082	40	-	-	-
Total Costs	\$ 1,224	\$ 3,096	\$ 2,967	\$ 3,546	\$ (4)	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	(50)	2	0	11	-	-	-	-
Total Direct Assignments	\$ (50)	\$ 3	\$ 5	\$ 11	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 420	\$ 1,041	\$ 1,218	\$ 1,387	\$ -	\$ -	\$ -	\$ -
SoCalGas	765	1,904	1,507	1,719	-	-	-	-
Subtotal - Utilities	\$ 1,185	\$ 2,945	\$ 2,725	\$ 3,106	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	89	148	237	429	(4)	-	-	-
Total Allocations	\$ 1,274	\$ 3,093	\$ 2,962	\$ 3,535	\$ (4)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 420	\$ 1,041	\$ 1,223	\$ 1,387	\$ -	\$ -	\$ -	\$ -
SoCalGas	765	1,905	1,507	1,719	-	-	-	-
Subtotal - Utilities	\$ 1,185	\$ 2,946	\$ 2,730	\$ 3,106	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	39	149	237	440	(4)	-	-	-
Total Billed Costs	\$ 1,224	\$ 3,096	\$ 2,967	\$ 3,546	\$ (4)	\$ -	\$ -	\$ -

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: A Finance
Department: A-7 Technology Services
Cost Center: 1100-0170-INFO SECURITY OPS CENTER
Workpaper: A-7.4 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ (4)	\$ (4)	0
Technology services departments transferred to SDG&E	-	-	4	4	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	4	4	0
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2024 ALLOCATION METHOD					
CBLANID	39.3%	48.6%	12.1%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0372-CYBER STRATEGY, GOVERNANCE, & TECH RISK

Workpaper: A-7.5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	9	11	6	5	-	-	-	-
Labor Costs	\$ 672	\$ 1,364	\$ 1,126	\$ 999	\$ (10)	\$ -	\$ -	\$ -
Non-Labor Costs	511	375	515	633	18	-	-	-
Total Costs	\$ 1,183	\$ 1,739	\$ 1,641	\$ 1,632	\$ 8	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	28	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	2	5	(2)	0	-	-	-	-
Total Direct Assignments	\$ 2	\$ 6	\$ (2)	\$ 29	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 398	\$ 583	\$ 679	\$ 629	\$ -	\$ -	\$ -	\$ -
SoCalGas	727	1,067	839	780	-	-	-	-
Subtotal - Utilities	\$ 1,125	\$ 1,650	\$ 1,518	\$ 1,409	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	57	83	125	194	8	-	-	-
Total Allocations	\$ 1,182	\$ 1,733	\$ 1,643	\$ 1,603	\$ 8	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 398	\$ 583	\$ 679	\$ 629	\$ -	\$ -	\$ -	\$ -
SoCalGas	727	1,067	839	808	-	-	-	-
Subtotal - Utilities	\$ 1,125	\$ 1,650	\$ 1,518	\$ 1,437	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	58	88	123	195	8	-	-	-
Total Billed Costs	\$ 1,183	\$ 1,739	\$ 1,641	\$ 1,632	\$ 8	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-7 Technology Services

Cost Center: 1100-0372-CYBER STRATEGY, GOVERNANCE, & TECH RISK

Workpaper: A-7.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 8	\$ 8	0
Technology services departments transferred to SDG&E	-	-	(8)	(8)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	(8)	(8)	0
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2024 ALLOCATION METHOD					
CBLANID	39.3%	48.6%	12.1%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0382-TECHNOLOGY COMPLIANCE ENABLEMENT

Workpaper: A-7.6

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	7	5	5	-	-	-	-
Labor Costs	\$ -	\$ 813	\$ 734	\$ 587	\$ (9)	\$ -	\$ -	\$ -
Non-Labor Costs	-	10	46	54	30	-	-	-
Total Costs	\$ -	\$ 823	\$ 781	\$ 641	\$ 20	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	(187)	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ (187)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 300	\$ 322	\$ 251	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	548	399	312	-	-	-	-
Subtotal - Utilities	\$ -	\$ 848	\$ 721	\$ 563	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	162	59	78	20	-	-	-
Total Allocations	\$ -	\$ 1,010	\$ 781	\$ 641	\$ 20	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 300	\$ 322	\$ 251	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	548	399	312	-	-	-	-
Subtotal - Utilities	\$ -	\$ 848	\$ 721	\$ 563	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	(25)	59	78	20	-	-	-
Total Billed Costs	\$ -	\$ 823	\$ 781	\$ 641	\$ 20	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: A Finance
 Department: A-7 Technology Services
 Cost Center: 1100-0382-TECHNOLOGY COMPLIANCE ENABLEMENT
 Workpaper: A-7.6 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 20	\$ 20	0
Technology services departments transferred to SDG&E	-	-	(20)	(20)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	(20)	(20)	0
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2024 ALLOCATION METHOD					
CBLANID	<u>39.3%</u>	<u>48.6%</u>	<u>12.1%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0210-EXECUTIVE TECHNOLOGY

Workpaper: A-7.7

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	4	5	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 366	\$ 629	\$ (9)	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	61	75	7	-	-	-
Total Costs	\$ -	\$ -	\$ 427	\$ 704	\$ (2)	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	(1)	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 110	\$ 277	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	137	343	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 247	\$ 619	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	180	85	(2)	-	-	-
Total Allocations	\$ -	\$ -	\$ 427	\$ 705	\$ (2)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 110	\$ 277	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	137	343	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 247	\$ 619	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	180	84	(2)	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 427	\$ 704	\$ (2)	\$ -	\$ -	\$ -

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: A Finance
Department: A-7 Technology Services
Cost Center: 1100-0210-EXECUTIVE TECHNOLOGY
Workpaper: A-7.7 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ (2)	\$ (2)	0
Technology services departments transferred to SDG&E	-	-	2	2	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	2	2	0
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2024 ALLOCATION METHOD					
CBLANID	39.3%	48.6%	12.1%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0065-CYBERSECURITY CONTRACTS AND MAINTENANCE

Workpaper: A-7.8

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	86	1,680	-	-	-	-
Total Costs	\$ -	\$ -	\$ 86	\$ 1,680	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 35	\$ 659	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	44	817	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 79	\$ 1,477	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	7	204	-	-	-	-
Total Allocations	\$ -	\$ -	\$ 86	\$ 1,680	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 35	\$ 659	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	44	817	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 79	\$ 1,477	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	7	204	-	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 86	\$ 1,680	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0276-CHIEF INFORMATION OFFICER

Workpaper: A-7.9

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	-	-	-	-	-	-	-
Labor Costs	\$ 793	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	49	51	0	-	-	-	-	-
Total Costs	\$ 842	\$ 284	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 17	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	-	-	-	-	-	-
Subtotal - Utilities	\$ 17	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	5	0	-	-	-	-	-	-
Total Direct Assignments	\$ 22	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 270	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	473	174	-	-	-	-	-	-
Subtotal - Utilities	\$ 743	\$ 269	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	78	13	0	-	-	-	-	-
Total Allocations	\$ 820	\$ 282	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 287	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	473	175	-	-	-	-	-	-
Subtotal - Utilities	\$ 760	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	82	14	0	-	-	-	-	-
Total Billed Costs	\$ 842	\$ 284	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0086-EXECUTIVE VP CORPORATE DEVELOPMENT & TECHNOLOGY

Workpaper: A-7.10

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	1	-	-	-	-	-	-
Labor Costs	\$ -	\$ 80	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	7	22	-	-	-	-	-
Total Costs	\$ -	\$ 86	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 24	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	28	47	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 52	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	35	17	-	-	-	-	-
Total Allocations	\$ -	\$ 86	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 24	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	28	47	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 52	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	35	17	-	-	-	-	-
Total Billed Costs	\$ -	\$ 86	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0260-IT METRICS & REPORTING

Workpaper: A-7.11

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	101	-	-	-	-	-	-
Total Costs	\$ -	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	62	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	5	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	105	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	8	-	-	-	-	-	-
Total Allocations	\$ -	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	166	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	13	-	-	-	-	-	-
Total Billed Costs	\$ -	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0261-STRATEGY & INNOVATION

Workpaper: A-7.12

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 331	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	552	0	-	-	-	-	-
Total Costs	\$ -	\$ 883	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	141	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	11	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 220	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	403	(1)	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 624	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	31	(0)	-	-	-	-	-
Total Allocations	\$ -	\$ 655	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 297	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	544	(1)	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 841	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	42	(0)	-	-	-	-	-
Total Billed Costs	\$ -	\$ 883	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0263-VENDOR MANAGEMENT OFFICE

Workpaper: A-7.13

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	1	0	-	-	-	-	-
Total Costs	\$ -	\$ 135	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	83	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	6	0	-	-	-	-	-
Total Allocations	\$ -	\$ 135	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	83	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	6	0	-	-	-	-	-
Total Billed Costs	\$ -	\$ 135	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0264-ENTERPRISE ARCHITECTURE

Workpaper: A-7.14

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	32	-	-	-	-	-	-
Total Costs	\$ -	\$ 290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	37	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	151	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	12	-	-	-	-	-	-
Total Allocations	\$ -	\$ 245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	187	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	12	-	-	-	-	-	-
Total Billed Costs	\$ -	\$ 290	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-7 Technology Services

Witness: Derick R. Cooper

Cost Center: 1100-0269-IS STRATEGY, GOVERNANCE & ARCHITECTURE

Workpaper: A-7.15

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	-	-	-	-	-	-	-
Labor Costs	\$ 72	\$ 1,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	923	446	0	-	-	-	-	-
Total Costs	\$ 995	\$ 1,811	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	303	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 336	\$ 503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	612	921	-	-	-	-	-	-
Subtotal - Utilities	\$ 947	\$ 1,424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	48	71	0	-	-	-	-	-
Total Allocations	\$ 995	\$ 1,496	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 336	\$ 516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	612	1,224	-	-	-	-	-	-
Subtotal - Utilities	\$ 947	\$ 1,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	48	71	0	-	-	-	-	-
Total Billed Costs	\$ 995	\$ 1,811	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: A Finance

Witness: Derick R. Cooper

Cost Center: A-8 Corporate Development & Strategy

Workpaper: A-8

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	9	7	7	7	7	10	10	10
Labor Costs	\$ 1,139	\$ 1,258	\$ 2,498	\$ 1,147	\$ 1,590	\$ 1,753	\$ 1,678	\$ 1,678
Non-Labor Costs	304	423	2,329	549	(325)	442	442	442
Total Costs	\$ 1,444	\$ 1,680	\$ 4,828	\$ 1,696	\$ 1,265	\$ 2,195	\$ 2,120	\$ 2,120
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	-	0	-	-	-	-
Subtotal - Utilities	\$ -	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	3	148	2,519	442	1	-	-	-
Total Direct Assignments	\$ 3	\$ 150	\$ 2,519	\$ 442	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 203	\$ 172	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	225	203	240	-	-	-	-	-
Subtotal - Utilities	\$ 428	\$ 374	\$ 448	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,012	1,157	1,861	1,253	1,265	2,195	2,120	2,120
Total Allocations	\$ 1,440	\$ 1,531	\$ 2,309	\$ 1,253	\$ 1,265	\$ 2,195	\$ 2,120	\$ 2,120
BILLED COSTS								
SDG&E	\$ 203	\$ 172	\$ 207	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	225	204	240	0	-	-	-	-
Subtotal - Utilities	\$ 428	\$ 376	\$ 448	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,015	1,305	4,380	1,696	1,265	2,195	2,120	2,120
Total Billed Costs	\$ 1,444	\$ 1,680	\$ 4,828	\$ 1,696	\$ 1,265	\$ 2,195	\$ 2,120	\$ 2,120

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-8 Corporate Development & Strategy

Workpaper: A-8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 1,265	\$ 1,265	7
Higher labor costs (includes transfer from of 2 FTE from 1100-0075)	-	-	362	362	3
Higher consulting costs	-	-	331	331	
Reversal of prior year 2020 charges	-	-	283	283	
Higher travel	-	-	91	91	
Higher dues & subscriptions	-	-	33	33	
Non-recurring labor charges in 2021	-	-	(275)	(275)	
Other	-	-	29	29	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>-</u>	<u>-</u>	<u>854</u>	<u>854</u>	<u>3</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,120</u>	<u>\$ 2,120</u>	<u>10</u>
Allocations	\$ -	\$ -	\$ 2,120	\$ 2,120	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,120</u>	<u>\$ 2,120</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Derick R. Cooper

Cost Center: A-8 Corporate Development & Strategy

Workpaper: A-8 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	9	7	7	7	7	10	10	10
Labor Costs	\$ 1,139	\$ 1,258	\$ 2,498	\$ 1,147	\$ 1,590	\$ 1,820	\$ 1,798	\$ 1,851
Non-Labor Costs	304	423	2,329	549	(325)	451	458	465
Total Costs	\$ 1,444	\$ 1,680	\$ 4,828	\$ 1,696	\$ 1,265	\$ 2,270	\$ 2,256	\$ 2,316
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	-	0	-	-	-	-
Subtotal - Utilities	\$ -	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	3	148	2,519	442	1	-	-	-
Total Direct Assignments	\$ 3	\$ 150	\$ 2,519	\$ 442	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 203	\$ 172	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	225	203	240	-	-	-	-	-
Subtotal - Utilities	\$ 428	\$ 374	\$ 448	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,012	1,157	1,861	1,253	1,265	2,270	2,256	2,316
Total Allocations	\$ 1,440	\$ 1,531	\$ 2,309	\$ 1,253	\$ 1,265	\$ 2,270	\$ 2,256	\$ 2,316
BILLED COSTS								
SDG&E	\$ 203	\$ 172	\$ 207	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	225	204	240	0	-	-	-	-
Subtotal - Utilities	\$ 428	\$ 376	\$ 448	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,015	1,305	4,380	1,696	1,265	2,270	2,256	2,316
Total Billed Costs	\$ 1,444	\$ 1,680	\$ 4,828	\$ 1,696	\$ 1,265	\$ 2,270	\$ 2,256	\$ 2,316

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-8 Corporate Development & Strategy

Witness: Derick R. Cooper

Cost Center: 1100-0056-VP CORPORATE DEVELOPMENT & STRATEGY

Workpaper: A-8.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	1	1	1	1	1	1	1
Labor Costs	\$ -	\$ 34	\$ 390	\$ 283	\$ 604	\$ 440	\$ 365	\$ 365
Non-Labor Costs	-	12	148	79	36	171	171	171
Total Costs	\$ -	\$ 46	\$ 538	\$ 362	\$ 640	\$ 611	\$ 536	\$ 536
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	(18)	94	53	-	-	-	-
Total Direct Assignments	\$ -	\$ (18)	\$ 94	\$ 53	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	64	443	308	640	611	536	536
Total Allocations	\$ -	\$ 64	\$ 443	\$ 308	\$ 640	\$ 611	\$ 536	\$ 536
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	46	538	362	640	611	536	536
Total Billed Costs	\$ -	\$ 46	\$ 538	\$ 362	\$ 640	\$ 611	\$ 536	\$ 536

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-8 Corporate Development & Strategy

Cost Center: 1100-0056-VP CORPORATE DEVELOPMENT & STRATEGY

Workpaper: A-8.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 640	\$ 640	1
Non-recurring labor charges in 2021	-	-	(275)	(275)	
Higher labor costs	-	-	36	36	
Higher travel	-	-	42	42	
Higher consulting costs	-	-	100	100	
Other	-	-	(7)	(7)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>-</u>	<u>-</u>	<u>(104)</u>	<u>(104)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 536</u>	<u>\$ 536</u>	<u>1</u>
2024 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 536	\$ 536	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 536</u>	<u>\$ 536</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-8 Corporate Development & Strategy

Witness: Derick R. Cooper

Cost Center: 1100-0056-VP CORPORATE DEVELOPMENT & STRATEGY

Workpaper: A-8.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	1	1	1	1	1	1	1
Labor Costs	\$ -	\$ 34	\$ 390	\$ 283	\$ 604	\$ 457	\$ 391	\$ 403
Non-Labor Costs	-	12	148	79	36	174	177	180
Total Costs	<u>\$ -</u>	<u>\$ 46</u>	<u>\$ 538</u>	<u>\$ 362</u>	<u>\$ 640</u>	<u>\$ 631</u>	<u>\$ 568</u>	<u>\$ 582</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	(18)	94	53	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ (18)</u>	<u>\$ 94</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	64	443	308	640	631	568	582
Total Allocations	<u>\$ -</u>	<u>\$ 64</u>	<u>\$ 443</u>	<u>\$ 308</u>	<u>\$ 640</u>	<u>\$ 631</u>	<u>\$ 568</u>	<u>\$ 582</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	46	538	362	640	631	568	582
Total Billed Costs	<u>\$ -</u>	<u>\$ 46</u>	<u>\$ 538</u>	<u>\$ 362</u>	<u>\$ 640</u>	<u>\$ 631</u>	<u>\$ 568</u>	<u>\$ 582</u>

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: A-8 Corporate Development & Strategy

Witness: Derick R. Cooper

Cost Center: 1100-0392-CORPORATE DEVELOPMENT & STRATEGY

Workpaper: A-8.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	4	6	6	6	9	9	9
Labor Costs	\$ 780	\$ 848	\$ 1,506	\$ 864	\$ 986	\$ 1,313	\$ 1,313	\$ 1,313
Non-Labor Costs	94	274	2,179	470	(361)	271	271	271
Total Costs	\$ 873	\$ 1,122	\$ 3,684	\$ 1,334	\$ 625	\$ 1,584	\$ 1,584	\$ 1,584
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	-	0	-	-	-	-
Subtotal - Utilities	\$ -	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	3	165	2,424	389	1	-	-	-
Total Direct Assignments	\$ 3	\$ 167	\$ 2,424	\$ 389	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	870	955	1,260	945	625	1,584	1,584	1,584
Total Allocations	\$ 870	\$ 955	\$ 1,260	\$ 945	\$ 625	\$ 1,584	\$ 1,584	\$ 1,584
BILLED COSTS								
SDG&E	\$ -	\$ 1	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	-	0	-	-	-	-
Subtotal - Utilities	\$ -	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	873	1,120	3,684	1,334	625	1,584	1,584	1,584
Total Billed Costs	\$ 873	\$ 1,122	\$ 3,684	\$ 1,334	\$ 625	\$ 1,584	\$ 1,584	\$ 1,584

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-8 Corporate Development & Strategy

Cost Center: 1100-0392-CORPORATE DEVELOPMENT & STRATEGY

Workpaper: A-8.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 625	\$ 625	6
Higher labor costs (includes transfer from of 2 FTE from 1100-0075)	-	-	326	326	3
Reversal of prior year 2020 charges	-	-	283	283	
Higher consulting costs	-	-	231	231	
Higher travel	-	-	49	49	
Higher dues & subscriptions	-	-	33	33	
Other	-	-	37	37	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>-</u>	<u>-</u>	<u>959</u>	<u>959</u>	<u>3</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,584</u>	<u>\$ 1,584</u>	<u>9</u>
2024 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 1,584	\$ 1,584	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,584</u>	<u>\$ 1,584</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-8 Corporate Development & Strategy

Witness: Derick R. Cooper

Cost Center: 1100-0392-CORPORATE DEVELOPMENT & STRATEGY

Workpaper: A-8.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	4	6	6	6	9	9	9
Labor Costs	\$ 780	\$ 848	\$ 1,506	\$ 864	\$ 986	\$ 1,363	\$ 1,407	\$ 1,449
Non-Labor Costs	94	274	2,179	470	(361)	276	281	285
Total Costs	\$ 873	\$ 1,122	\$ 3,684	\$ 1,334	\$ 625	\$ 1,639	\$ 1,688	\$ 1,734
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	-	0	-	-	-	-
Subtotal - Utilities	\$ -	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	3	165	2,424	389	1	-	-	-
Total Direct Assignments	\$ 3	\$ 167	\$ 2,424	\$ 389	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	870	955	1,260	945	625	1,639	1,688	1,734
Total Allocations	\$ 870	\$ 955	\$ 1,260	\$ 945	\$ 625	\$ 1,639	\$ 1,688	\$ 1,734
BILLED COSTS								
SDG&E	\$ -	\$ 1	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	1	-	0	-	-	-	-
Subtotal - Utilities	\$ -	\$ 2	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	873	1,120	3,684	1,334	625	1,639	1,688	1,734
Total Billed Costs	\$ 873	\$ 1,122	\$ 3,684	\$ 1,334	\$ 625	\$ 1,639	\$ 1,688	\$ 1,734

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-8 Corporate Development & Strategy

Witness: Derick R. Cooper

Cost Center: 1100-0059-SVP CORPORATE DEVELOPMENT

Workpaper: A-8.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6	-	-	-	-	-	-	-
Total Costs	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	6	1	-	-	-	-	-	-
Total Allocations	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	6	1	-	-	-	-	-	-
Total Billed Costs	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-8 Corporate Development & Strategy

Witness: Derick R. Cooper

Cost Center: 1100-0393-CORPORATE STRATEGY

Workpaper: A-8.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	-	-	-	-	-	-
Labor Costs	\$ 360	\$ 374	\$ 603	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	204	137	2	0	-	-	-	-
Total Costs	\$ 564	\$ 511	\$ 605	\$ 0	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 203	\$ 172	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	225	203	240	-	-	-	-	-
Subtotal - Utilities	\$ 428	\$ 374	\$ 448	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	136	137	157	0	-	-	-	-
Total Allocations	\$ 564	\$ 511	\$ 605	\$ 0	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 203	\$ 172	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	225	203	240	-	-	-	-	-
Subtotal - Utilities	\$ 428	\$ 374	\$ 448	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	136	137	157	0	-	-	-	-
Total Billed Costs	\$ 564	\$ 511	\$ 605	\$ 0	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: A-9 Financial Leadership Program

Witness: Derick R. Cooper

Cost Center: 1100-0340-ACCOUNTING & FINANCE ROTATION

Workpaper: A-9.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	17	19	18	19	19	19	19	19
Labor Costs	\$ 1,189	\$ 1,277	\$ 1,335	\$ 1,358	\$ 1,358	\$ 1,469	\$ 1,469	\$ 1,469
Non-Labor Costs	60	40	69	44	39	68	68	68
Total Costs	\$ 1,250	\$ 1,317	\$ 1,404	\$ 1,402	\$ 1,397	\$ 1,537	\$ 1,537	\$ 1,537
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 2	\$ 2	\$ 1	\$ 1	\$ -	\$ -	\$ -
SoCalGas	0	1	0	0	1	-	-	-
Subtotal - Utilities	\$ 0	\$ 3	\$ 2	\$ 1	\$ 2	\$ -	\$ -	\$ -
Infrastructure/Retained	(1)	7	14	1	2	-	-	-
Total Direct Assignments	\$ (0)	\$ 10	\$ 16	\$ 1	\$ 4	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 459	\$ 462	\$ 612	\$ 629	\$ 606	\$ 788	\$ 789	\$ 790
SoCalGas	250	288	116	239	176	225	227	231
Subtotal - Utilities	\$ 709	\$ 749	\$ 728	\$ 868	\$ 782	\$ 1,012	\$ 1,015	\$ 1,020
Infrastructure/Retained	541	557	660	532	611	524	522	517
Total Allocations	\$ 1,250	\$ 1,307	\$ 1,388	\$ 1,400	\$ 1,393	\$ 1,537	\$ 1,537	\$ 1,537
BILLED COSTS								
SDG&E	\$ 459	\$ 463	\$ 614	\$ 630	\$ 607	\$ 788	\$ 789	\$ 790
SoCalGas	250	289	116	239	177	225	227	231
Subtotal - Utilities	\$ 709	\$ 753	\$ 730	\$ 869	\$ 784	\$ 1,012	\$ 1,015	\$ 1,020
Infrastructure/Retained	540	564	674	533	613	524	522	517
Total Billed Costs	\$ 1,250	\$ 1,317	\$ 1,404	\$ 1,402	\$ 1,397	\$ 1,537	\$ 1,537	\$ 1,537

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: A Finance

Witness: Derick R. Cooper

Department: A-9 Financial Leadership Program

Cost Center: 1100-0340-ACCOUNTING & FINANCE ROTATION

Workpaper: A-9.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 607	\$ 177	\$ 613	\$ 1,397	19
Higher labor costs	54	16	41	111	
Higher trainings	14	4	9	27	
Other	4	1	5	11	
Change in Allocation Rates 2021-2024	110	33	(143)	(0)	
Total Change from 2021	<u>182</u>	<u>54</u>	<u>(97)</u>	<u>140</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 790</u>	<u>\$ 231</u>	<u>\$ 517</u>	<u>\$ 1,537</u>	<u>19</u>
2024 ALLOCATION METHOD					
CBFLP	<u>51.4%</u>	<u>15.0%</u>	<u>33.6%</u>	<u>100.0%</u>	
Allocations	\$ 790	\$ 231	\$ 517	\$ 1,537	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 790</u>	<u>\$ 231</u>	<u>\$ 517</u>	<u>\$ 1,537</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-9 Financial Leadership Program

Witness: Derick R. Cooper

Cost Center: 1100-0340-ACCOUNTING & FINANCE ROTATION

Workpaper: A-9.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	17	19	18	19	19	19	19	19
Labor Costs	\$ 1,189	\$ 1,277	\$ 1,335	\$ 1,358	\$ 1,358	\$ 1,525	\$ 1,574	\$ 1,621
Non-Labor Costs	60	40	69	44	39	69	70	71
Total Costs	\$ 1,250	\$ 1,317	\$ 1,404	\$ 1,402	\$ 1,397	\$ 1,594	\$ 1,645	\$ 1,692
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 2	\$ 2	\$ 1	\$ 1	\$ -	\$ -	\$ -
SoCalGas	0	1	0	0	1	-	-	-
Subtotal - Utilities	\$ 0	\$ 3	\$ 2	\$ 1	\$ 2	\$ -	\$ -	\$ -
Infrastructure/Retained	(1)	7	14	1	2	-	-	-
Total Direct Assignments	\$ (0)	\$ 10	\$ 16	\$ 1	\$ 4	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 459	\$ 462	\$ 612	\$ 629	\$ 606	\$ 817	\$ 844	\$ 869
SoCalGas	250	288	116	239	176	233	243	254
Subtotal - Utilities	\$ 709	\$ 749	\$ 728	\$ 868	\$ 782	\$ 1,050	\$ 1,086	\$ 1,123
Infrastructure/Retained	541	557	660	532	611	544	558	569
Total Allocations	\$ 1,250	\$ 1,307	\$ 1,388	\$ 1,400	\$ 1,393	\$ 1,594	\$ 1,645	\$ 1,692
BILLED COSTS								
SDG&E	\$ 459	\$ 463	\$ 614	\$ 630	\$ 607	\$ 817	\$ 844	\$ 869
SoCalGas	250	289	116	239	177	233	243	254
Subtotal - Utilities	\$ 709	\$ 753	\$ 730	\$ 869	\$ 784	\$ 1,050	\$ 1,086	\$ 1,123
Infrastructure/Retained	540	564	674	533	613	544	558	569
Total Billed Costs	\$ 1,250	\$ 1,317	\$ 1,404	\$ 1,402	\$ 1,397	\$ 1,594	\$ 1,645	\$ 1,692

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: B Human Resources and Administration

Workpaper: B

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	64	72	72	73	73	82	82	82
Labor Costs	\$ 7,981	\$ 8,907	\$ 10,681	\$ 10,037	\$ 10,811	\$ 11,615	\$ 11,600	\$ 11,600
Non-Labor Costs	4,173	5,293	6,239	5,427	6,116	8,363	7,968	7,968
Total Costs	\$ 12,155	\$ 14,200	\$ 16,920	\$ 15,465	\$ 16,927	\$ 19,978	\$ 19,569	\$ 19,569
DIRECT ASSIGNMENTS								
SDG&E	\$ 248	\$ 151	\$ 221	\$ 352	\$ 192	\$ 25	\$ -	\$ -
SoCalGas	203	181	162	248	134	37	-	-
Subtotal - Utilities	\$ 451	\$ 332	\$ 383	\$ 599	\$ 326	\$ 62	\$ -	\$ -
Infrastructure/Retained	207	368	626	290	850	8	-	-
Total Direct Assignments	\$ 658	\$ 701	\$ 1,009	\$ 890	\$ 1,176	\$ 70	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,601	\$ 4,210	\$ 5,071	\$ 4,702	\$ 5,271	\$ 5,947	\$ 5,838	\$ 5,850
SoCalGas	5,280	6,339	7,077	6,975	7,599	8,287	8,114	8,166
Subtotal - Utilities	\$ 8,881	\$ 10,548	\$ 12,148	\$ 11,677	\$ 12,870	\$ 14,234	\$ 13,953	\$ 14,016
Infrastructure/Retained	2,616	2,951	3,763	2,898	2,882	5,674	5,616	5,552
Total Allocations	\$ 11,497	\$ 13,500	\$ 15,911	\$ 14,575	\$ 15,752	\$ 19,908	\$ 19,569	\$ 19,569
BILLED COSTS								
SDG&E	\$ 3,849	\$ 4,360	\$ 5,292	\$ 5,054	\$ 5,463	\$ 5,972	\$ 5,838	\$ 5,850
SoCalGas	5,483	6,520	7,239	7,223	7,734	8,324	8,114	8,166
Subtotal - Utilities	\$ 9,332	\$ 10,881	\$ 12,531	\$ 12,277	\$ 13,196	\$ 14,296	\$ 13,953	\$ 14,016
Infrastructure/Retained	2,823	3,320	4,389	3,188	3,731	5,682	5,616	5,552
Total Billed Costs	\$ 12,155	\$ 14,200	\$ 16,920	\$ 15,465	\$ 16,928	\$ 19,978	\$ 19,569	\$ 19,569

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Department: B Human Resources and Administration

Workpaper: B Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 5,463	\$ 7,734	\$ 3,731	\$ 16,927	73
Higher labor costs	134	228	569	931	9
Higher consulting costs	213	284	206	703	
Higher training	179	224	47	450	
Higher travel	134	190	98	422	
Higher catering & events	90	112	50	252	
Higher contract labor	40	62	76	178	
Higher computer software/hardware	50	69	14	133	
Higher security & disaster recovery	27	37	33	97	
Higher vehicle costs	11	8	52	71	
Higher office supplies, printing & postage	8	9	8	25	
Higher dues & subscriptions	3	4	6	12	
2024 SVP & Chief HR Officer costs voluntarily retained at Parent	(578)	(859)	850	(588)	
Other	(33)	8	(21)	(45)	
Change in Allocation Rates 2021-2024	111	57	(168)	(0)	
Total Change from 2021	<u>388</u>	<u>432</u>	<u>1,821</u>	<u>2,641</u>	<u>9</u>
2024 - TEST YEAR	<u>\$ 5,850</u>	<u>\$ 8,166</u>	<u>\$ 5,552</u>	<u>\$ 19,569</u>	<u>82</u>
Allocations	\$ 5,850	\$ 8,166	\$ 5,552	\$ 19,569	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 5,850</u>	<u>\$ 8,166</u>	<u>\$ 5,552</u>	<u>\$ 19,569</u>	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(2021 \$ - 000's)

Division: **Human Resources and Administration**

Witness: **Derick R. Cooper**

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
B-1.1	1100-0202-SVP & CHIEF HUMAN RESOURCES OFFICER	-	-	-
B-1.2	1100-0122-SVP & CHIEF CULTURE OFFICER	-	-	-
	B-1 Chief Human Resources Officer	-	-	-
B-2.1	1100-0090-SVP DIVERSITY & COMMUNITY PARTNERSHIPS	3	(2)	1
	B-2 Diversity & Community Partnerships Officer	3	(2)	1
B-3.1	1100-0118-VP RISK MANAGEMENT	30	47	77
	B-3 Risk Management VP	30	47	77
B-4.1	1100-0135-COMPENSATION SERVICES	7	(4)	3
B-4.2	1100-0136-EXECUTIVE COMPENSATION	(2)	33	30
B-4.3	1100-0057-PAYROLL SERVICES	3	(2)	1
	B-4 Compensation & Payroll	8	26	34
B-5.1	1100-0134-BENEFITS	6	(3)	2
B-5.2	1100-0300-ELECTRIC VEHICLE INCENTIVE PROGRAM	-	-	-
	B-5 Benefits	6	(3)	2
B-6.1	1100-0130-CORPORATE HR STAFFING & DEVELOPMENT	19	(8)	11
	B-6 Corporate HR & Staffing Development	19	(8)	11
B-7.1	1100-0205-Ethics & Investigations	4	(2)	2
	B-7 Ethics & Investigations	4	(2)	2
B-8.1	1100-0268-DIVERSITY & INCLUSION	8	(4)	5
	B-8 Diversity & Inclusions	8	(4)	5
B-9.1	1100-0120-PENSIONS & TRUSTS	6	(3)	3
B-9.2	1100-0114-INSURANCE & RISK ADVISORY	7	(4)	3
B-9.3	1100-0121-RISK MANAGEMENT	(0)	0	0
	B-9 Risk Management	13	(7)	6
B-10.1	1100-0133-CORPORATE SECURITY	19	10	28
B-10.2	1100-0275-EXECUTIVE SECURITY	0	(0)	0
B-10.3	1100-0138-EMERGENCY MANAGEMENT & BUSINESS RESUMPTI	2	(1)	1
B-10.4	1100-0043-SECURITY SERVICES	(0)	0	0
	B-10 Corporate Security	20	8	29
B	Human Resources and Administration	<u>111</u>	<u>57</u>	<u>167</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(2021 \$ - 000's)

Division: Human Resources and Administration

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
B-1.1	1100-0202-SVP & CHIEF HUMAN RESOURCES OFFICER	-	-	-
B-1.2	1100-0122-SVP & CHIEF CULTURE OFFICER	-	-	-
	B-1 Chief Human Resources Officer	-	-	-
B-2.1	1100-0090-SVP DIVERSITY & COMMUNITY PARTNERSHIPS	175	300	474
	B-2 Diversity & Community Partnerships Officer	175	300	474
B-3.1	1100-0118-VP RISK MANAGEMENT	99	135	234
	B-3 Risk Management VP	99	135	234
B-4.1	1100-0135-COMPENSATION SERVICES	439	753	1,191
B-4.2	1100-0136-EXECUTIVE COMPENSATION	487	546	1,033
B-4.3	1100-0057-PAYROLL SERVICES	249	428	677
	B-4 Compensation & Payroll	1,175	1,727	2,902
B-5.1	1100-0134-BENEFITS	505	867	1,372
B-5.2	1100-0300-ELECTRIC VEHICLE INCENTIVE PROGRAM	-	-	-
	B-5 Benefits	505	867	1,372
B-6.1	1100-0130-CORPORATE HR STAFFING & DEVELOPMENT	872	1,048	1,920
	B-6 Corporate HR & Staffing Development	872	1,048	1,920
B-7.1	1100-0205-Ethics & Investigations	363	437	800
	B-7 Ethics & Investigations	363	437	800
B-8.1	1100-0268-DIVERSITY & INCLUSION	481	578	1,058
	B-8 Diversity & Inclusions	481	578	1,058
B-9.1	1100-0120-PENSIONS & TRUSTS	240	320	559
B-9.2	1100-0114-INSURANCE & RISK ADVISORY	389	467	856
B-9.3	1100-0121-RISK MANAGEMENT	60	53	113
	B-9 Risk Management	688	840	1,528
B-10.1	1100-0133-CORPORATE SECURITY	1,423	2,223	3,647
B-10.2	1100-0275-EXECUTIVE SECURITY	234	234	468
B-10.3	1100-0138-EMERGENCY MANAGEMENT & BUSINESS RESUMPTIO	306	368	674
B-10.4	1100-0043-SECURITY SERVICES	10	89	99
	B-10 Corporate Security	1,973	2,914	4,888
B	Human Resources and Administration	<u>6,332</u>	<u>8,845</u>	<u>15,177</u>

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: B Human Resources and Administration

Workpaper: B Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	64	72	72	73	73	82	82	82
Labor Costs	\$ 7,981	\$ 8,907	\$ 10,681	\$ 10,037	\$ 10,811	\$ 12,060	\$ 12,432	\$ 12,801
Non-Labor Costs	4,173	5,293	6,239	5,427	6,116	8,528	8,251	8,379
Total Costs	\$ 12,155	\$ 14,200	\$ 16,920	\$ 15,465	\$ 16,927	\$ 20,588	\$ 20,683	\$ 21,180
DIRECT ASSIGNMENTS								
SDG&E	\$ 248	\$ 151	\$ 221	\$ 352	\$ 192	\$ 25	\$ -	\$ -
SoCalGas	203	181	162	248	134	38	-	-
Subtotal - Utilities	\$ 451	\$ 332	\$ 383	\$ 599	\$ 326	\$ 64	\$ -	\$ -
Infrastructure/Retained	207	368	626	290	850	8	-	-
Total Direct Assignments	\$ 658	\$ 701	\$ 1,009	\$ 890	\$ 1,176	\$ 71	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,601	\$ 4,210	\$ 5,071	\$ 4,702	\$ 5,271	\$ 6,128	\$ 6,171	\$ 6,332
SoCalGas	5,280	6,339	7,077	6,975	7,599	8,542	8,581	8,845
Subtotal - Utilities	\$ 8,881	\$ 10,548	\$ 12,148	\$ 11,677	\$ 12,870	\$ 14,670	\$ 14,752	\$ 15,177
Infrastructure/Retained	2,616	2,951	3,763	2,898	2,882	5,846	5,931	6,003
Total Allocations	\$ 11,497	\$ 13,500	\$ 15,911	\$ 14,575	\$ 15,752	\$ 20,516	\$ 20,683	\$ 21,180
BILLED COSTS								
SDG&E	\$ 3,849	\$ 4,360	\$ 5,292	\$ 5,054	\$ 5,463	\$ 6,154	\$ 6,171	\$ 6,332
SoCalGas	5,483	6,520	7,239	7,223	7,734	8,580	8,581	8,845
Subtotal - Utilities	\$ 9,332	\$ 10,881	\$ 12,531	\$ 12,277	\$ 13,196	\$ 14,734	\$ 14,752	\$ 15,177
Infrastructure/Retained	2,823	3,320	4,389	3,188	3,731	5,854	5,931	6,003
Total Billed Costs	\$ 12,155	\$ 14,200	\$ 16,920	\$ 15,465	\$ 16,928	\$ 20,588	\$ 20,683	\$ 21,180

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B Human Resources and Administration

Witness: Derick R. Cooper

Cost Center: B-1 Chief Human Resources Officer

Workpaper: B-1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 622	\$ 648	\$ 1,002	\$ 634	\$ 682	\$ 540	\$ 540	\$ 540
Non-Labor Costs	897	1,074	1,774	1,147	1,468	1,023	1,023	1,023
Total Costs	\$ 1,519	\$ 1,722	\$ 2,776	\$ 1,781	\$ 2,150	\$ 1,563	\$ 1,563	\$ 1,563
DIRECT ASSIGNMENTS								
SDG&E	\$ 28	\$ 32	\$ 80	\$ 59	\$ 11	\$ -	\$ -	\$ -
SoCalGas	47	56	92	89	17	-	-	-
Subtotal - Utilities	\$ 75	\$ 87	\$ 172	\$ 149	\$ 28	\$ -	\$ -	\$ -
Infrastructure/Retained	16	26	104	90	540	-	-	-
Total Direct Assignments	\$ 91	\$ 113	\$ 276	\$ 239	\$ 568	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 464	\$ 527	\$ 854	\$ 526	\$ 567	\$ -	\$ -	\$ -
SoCalGas	781	937	1,113	839	842	-	-	-
Subtotal - Utilities	\$ 1,245	\$ 1,464	\$ 1,968	\$ 1,366	\$ 1,409	\$ -	\$ -	\$ -
Infrastructure/Retained	183	145	532	177	173	1,563	1,563	1,563
Total Allocations	\$ 1,428	\$ 1,609	\$ 2,500	\$ 1,543	\$ 1,582	\$ 1,563	\$ 1,563	\$ 1,563
BILLED COSTS								
SDG&E	\$ 492	\$ 559	\$ 934	\$ 586	\$ 578	\$ -	\$ -	\$ -
SoCalGas	828	993	1,205	928	859	-	-	-
Subtotal - Utilities	\$ 1,320	\$ 1,551	\$ 2,140	\$ 1,514	\$ 1,437	\$ -	\$ -	\$ -
Infrastructure/Retained	199	171	636	267	713	1,563	1,563	1,563
Total Billed Costs	\$ 1,519	\$ 1,722	\$ 2,776	\$ 1,781	\$ 2,150	\$ 1,563	\$ 1,563	\$ 1,563

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: B Human Resources and Administration
Department: B-1 Chief Human Resources Officer
Workpaper: B-1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 578	\$ 859	\$ 713	\$ 2,150	2
2024 SVP & Chief HR Officer costs voluntarily retained at Parent	(578)	(859)	850	(588)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>(578)</u>	<u>(859)</u>	<u>850</u>	<u>(588)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,563</u>	<u>\$ 1,563</u>	<u>2</u>
Allocations	\$ -	\$ -	\$ 1,563	\$ 1,563	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,563</u>	<u>\$ 1,563</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B Human Resources and Administration

Witness: Derick R. Cooper

Cost Center: B-1 Chief Human Resources Officer

Workpaper: B-1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 622	\$ 648	\$ 1,002	\$ 634	\$ 682	\$ 561	\$ 579	\$ 596
Non-Labor Costs	897	1,074	1,774	1,147	1,468	1,043	1,059	1,075
Total Costs	\$ 1,519	\$ 1,722	\$ 2,776	\$ 1,781	\$ 2,150	\$ 1,603	\$ 1,638	\$ 1,671
DIRECT ASSIGNMENTS								
SDG&E	\$ 28	\$ 32	\$ 80	\$ 59	\$ 11	\$ -	\$ -	\$ -
SoCalGas	47	56	92	89	17	-	-	-
Subtotal - Utilities	\$ 75	\$ 87	\$ 172	\$ 149	\$ 28	\$ -	\$ -	\$ -
Infrastructure/Retained	16	26	104	90	540	-	-	-
Total Direct Assignments	\$ 91	\$ 113	\$ 276	\$ 239	\$ 568	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 464	\$ 527	\$ 854	\$ 526	\$ 567	\$ -	\$ -	\$ -
SoCalGas	781	937	1,113	839	842	-	-	-
Subtotal - Utilities	\$ 1,245	\$ 1,464	\$ 1,968	\$ 1,366	\$ 1,409	\$ -	\$ -	\$ -
Infrastructure/Retained	183	145	532	177	173	1,603	1,638	1,671
Total Allocations	\$ 1,428	\$ 1,609	\$ 2,500	\$ 1,543	\$ 1,582	\$ 1,603	\$ 1,638	\$ 1,671
BILLED COSTS								
SDG&E	\$ 492	\$ 559	\$ 934	\$ 586	\$ 578	\$ -	\$ -	\$ -
SoCalGas	828	993	1,205	928	859	-	-	-
Subtotal - Utilities	\$ 1,320	\$ 1,551	\$ 2,140	\$ 1,514	\$ 1,437	\$ -	\$ -	\$ -
Infrastructure/Retained	199	171	636	267	713	1,603	1,638	1,671
Total Billed Costs	\$ 1,519	\$ 1,722	\$ 2,776	\$ 1,781	\$ 2,150	\$ 1,603	\$ 1,638	\$ 1,671

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-1 Chief Human Resources Officer

Witness: Derick R. Cooper

Cost Center: 1100-0202-SVP & CHIEF HUMAN RESOURCES OFFICER

Workpaper: B-1.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	2	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ 420	\$ 634	\$ 682	\$ 540	\$ 540	\$ 540
Non-Labor Costs	-	-	569	1,100	1,468	1,023	1,023	1,023
Total Costs	\$ -	\$ -	\$ 989	\$ 1,733	\$ 2,150	\$ 1,563	\$ 1,563	\$ 1,563
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 3	\$ 51	\$ 11	\$ -	\$ -	\$ -
SoCalGas	-	-	3	79	17	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 6	\$ 130	\$ 28	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	2	72	540	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 9	\$ 202	\$ 568	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 333	\$ 535	\$ 567	\$ -	\$ -	\$ -
SoCalGas	-	-	510	854	842	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 843	\$ 1,389	\$ 1,409	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	137	143	173	1,563	1,563	1,563
Total Allocations	\$ -	\$ -	\$ 981	\$ 1,532	\$ 1,582	\$ 1,563	\$ 1,563	\$ 1,563
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 336	\$ 586	\$ 578	\$ -	\$ -	\$ -
SoCalGas	-	-	513	933	859	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 850	\$ 1,519	\$ 1,437	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	140	214	713	1,563	1,563	1,563
Total Billed Costs	\$ -	\$ -	\$ 989	\$ 1,733	\$ 2,150	\$ 1,563	\$ 1,563	\$ 1,563

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-1 Chief Human Resources Officer

Cost Center: 1100-0202-SVP & CHIEF HUMAN RESOURCES OFFICER

Workpaper: B-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 578	\$ 859	\$ 713	\$ 2,150	2
2024 SVP & Chief HR Officer costs voluntarily retained at Parent	(578)	(859)	850	(142)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>(578)</u>	<u>(859)</u>	<u>850</u>	<u>(588)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,563</u>	<u>\$ 1,563</u>	<u>2</u>
2024 ALLOCATION METHOD					
VPCHRO	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 1,563	\$ 1,563	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,563</u>	<u>\$ 1,563</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Chief Human Resources Officer

Witness: Derick R. Cooper

Cost Center: 1100-0202-SVP & CHIEF HUMAN RESOURCES OFFICER

Workpaper: B-1.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	2	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ 420	\$ 634	\$ 682	\$ 561	\$ 579	\$ 596
Non-Labor Costs	-	-	569	1,100	1,468	1,043	1,059	1,075
Total Costs	\$ -	\$ -	\$ 989	\$ 1,733	\$ 2,150	\$ 1,603	\$ 1,638	\$ 1,671
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 3	\$ 51	\$ 11	\$ -	\$ -	\$ -
SoCalGas	-	-	3	79	17	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 6	\$ 130	\$ 28	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	2	72	540	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 9	\$ 202	\$ 568	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 333	\$ 535	\$ 567	\$ -	\$ -	\$ -
SoCalGas	-	-	510	854	842	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 843	\$ 1,389	\$ 1,409	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	137	143	173	1,603	1,638	1,671
Total Allocations	\$ -	\$ -	\$ 981	\$ 1,532	\$ 1,582	\$ 1,603	\$ 1,638	\$ 1,671
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 336	\$ 586	\$ 578	\$ -	\$ -	\$ -
SoCalGas	-	-	513	933	859	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 850	\$ 1,519	\$ 1,437	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	140	214	713	1,603	1,638	1,671
Total Billed Costs	\$ -	\$ -	\$ 989	\$ 1,733	\$ 2,150	\$ 1,603	\$ 1,638	\$ 1,671

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-1 Chief Human Resources Officer

Witness: Derick R. Cooper

Cost Center: 1100-0122-SVP & CHIEF CULTURE OFFICER

Workpaper: B-1.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	-	-	-	-	-	-
Labor Costs	\$ 622	\$ 648	\$ 582	\$ 0	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	897	1,074	1,205	48	-	-	-	-
Total Costs	\$ 1,519	\$ 1,722	\$ 1,787	\$ 48	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 28	\$ 32	\$ 77	\$ 8	\$ -	\$ -	\$ -	\$ -
SoCalGas	47	56	89	10	-	-	-	-
Subtotal - Utilities	\$ 75	\$ 87	\$ 165	\$ 19	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	16	26	102	19	-	-	-	-
Total Direct Assignments	\$ 91	\$ 113	\$ 268	\$ 37	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 464	\$ 527	\$ 521	\$ (8)	\$ -	\$ -	\$ -	\$ -
SoCalGas	781	937	603	(15)	-	-	-	-
Subtotal - Utilities	\$ 1,245	\$ 1,464	\$ 1,124	\$ (23)	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	183	145	395	34	-	-	-	-
Total Allocations	\$ 1,428	\$ 1,609	\$ 1,519	\$ 11	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 492	\$ 559	\$ 598	\$ (0)	\$ -	\$ -	\$ -	\$ -
SoCalGas	828	993	692	(5)	-	-	-	-
Subtotal - Utilities	\$ 1,320	\$ 1,551	\$ 1,290	\$ (5)	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	199	171	497	53	-	-	-	-
Total Billed Costs	\$ 1,519	\$ 1,722	\$ 1,787	\$ 48	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: B-2 Diversity & Community Partnerships Officer

Witness: Derick R. Cooper

Cost Center: 1100-0090-SVP DIVERSITY & COMMUNITY PARTNERSHIPS

Workpaper: B-2.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 412	\$ 325	\$ 325	\$ 325
Non-Labor Costs	-	-	-	2	67	125	125	125
Total Costs	\$ -	\$ -	\$ -	\$ 2	\$ 479	\$ 450	\$ 450	\$ 450
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ 168	\$ 160	\$ 160	\$ 160
SoCalGas	-	-	-	1	294	275	275	275
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 2	\$ 462	\$ 435	\$ 435	\$ 435
Infrastructure/Retained	-	-	-	0	17	15	15	15
Total Allocations	\$ -	\$ -	\$ -	\$ 2	\$ 479	\$ 450	\$ 450	\$ 450
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ 168	\$ 160	\$ 160	\$ 160
SoCalGas	-	-	-	1	294	275	275	275
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 2	\$ 462	\$ 435	\$ 435	\$ 435
Infrastructure/Retained	-	-	-	0	17	15	15	15
Total Billed Costs	\$ -	\$ -	\$ -	\$ 2	\$ 479	\$ 450	\$ 450	\$ 450

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-2 Diversity & Community Partnerships Officer

Cost Center: 1100-0090-SVP DIVERSITY & COMMUNITY PARTNERSHIPS

Workpaper: B-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 168	\$ 294	\$ 17	\$ 479	1
Other	(10)	(18)	(1)	(29)	
Change in Allocation Rates 2021-2024	3	(2)	(1)	(0)	
Total Change from 2021	<u>(7)</u>	<u>(19)</u>	<u>(2)</u>	<u>(29)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 160</u>	<u>\$ 275</u>	<u>\$ 15</u>	<u>\$ 450</u>	<u>1</u>
2024 ALLOCATION METHOD					
CBFTE	<u>35.6%</u>	<u>61.1%</u>	<u>3.3%</u>	<u>100.0%</u>	
Allocations	\$ 160	\$ 275	\$ 15	\$ 450	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 160</u>	<u>\$ 275</u>	<u>\$ 15</u>	<u>\$ 450</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Diversity & Community Partnerships Officer

Witness: Derick R. Cooper

Cost Center: 1100-0090-SVP DIVERSITY & COMMUNITY PARTNERSHIPS

Workpaper: B-2.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 412	\$ 337	\$ 348	\$ 359
Non-Labor Costs	-	-	-	2	67	128	130	132
Total Costs	\$ -	\$ -	\$ -	\$ 2	\$ 479	\$ 465	\$ 478	\$ 490
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ 168	\$ 166	\$ 170	\$ 175
SoCalGas	-	-	-	1	294	284	292	299
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 2	\$ 462	\$ 450	\$ 462	\$ 474
Infrastructure/Retained	-	-	-	0	17	16	16	16
Total Allocations	\$ -	\$ -	\$ -	\$ 2	\$ 479	\$ 465	\$ 478	\$ 490
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ 168	\$ 166	\$ 170	\$ 175
SoCalGas	-	-	-	1	294	284	292	299
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 2	\$ 462	\$ 450	\$ 462	\$ 474
Infrastructure/Retained	-	-	-	0	17	16	16	16
Total Billed Costs	\$ -	\$ -	\$ -	\$ 2	\$ 479	\$ 465	\$ 478	\$ 490

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: B-3 Risk Management VP

Witness: Derick R. Cooper

Cost Center: 1100-0118-VP RISK MANAGEMENT

Workpaper: B-3.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 148	\$ 267	\$ 267	\$ 267
Non-Labor Costs	-	-	-	-	8	54	54	54
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 156	\$ 321	\$ 321	\$ 321
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 90	\$ 91	\$ 91
SoCalGas	-	-	-	-	12	122	123	123
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 26	\$ 213	\$ 213	\$ 214
Infrastructure/Retained	-	-	-	-	129	109	108	107
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ 156	\$ 321	\$ 321	\$ 321
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 90	\$ 91	\$ 91
SoCalGas	-	-	-	-	12	122	123	123
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 26	\$ 213	\$ 213	\$ 214
Infrastructure/Retained	-	-	-	-	129	109	108	107
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ 156	\$ 321	\$ 321	\$ 321

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration
Department: B-3 Risk Management VP
Cost Center: 1100-0118-VP RISK MANAGEMENT
Workpaper: B-3.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 14	\$ 12	\$ 129	\$ 156	1
Higher labor costs	32	51	36	119	
Higher catering and events	9	13	11	33	
Other	5	0	8	13	
Change in Allocation Rates 2021-2024	30	47	(77)	-	
Total Change from 2021	<u>77</u>	<u>111</u>	<u>(22)</u>	<u>165</u>	<u>0</u>
2024 - TEST YEAR	<u><u>\$ 91</u></u>	<u><u>\$ 123</u></u>	<u><u>\$ 107</u></u>	<u><u>\$ 321</u></u>	<u><u>1</u></u>
2024 ALLOCATION METHOD					
VPRISK	<u>28.2%</u>	<u>38.4%</u>	<u>33.4%</u>	<u>100.0%</u>	
Allocations	\$ 91	\$ 123	\$ 107	\$ 321	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u><u>\$ 91</u></u>	<u><u>\$ 123</u></u>	<u><u>\$ 107</u></u>	<u><u>\$ 321</u></u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Risk Management VP

Witness: Derick R. Cooper

Cost Center: 1100-0118-VP RISK MANAGEMENT

Workpaper: B-3.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 148	\$ 277	\$ 286	\$ 295
Non-Labor Costs	-	-	-	-	8	55	56	57
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156</u>	<u>\$ 333</u>	<u>\$ 342</u>	<u>\$ 352</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 94	\$ 96	\$ 99
SoCalGas	-	-	-	-	12	127	131	135
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ 220</u>	<u>\$ 227</u>	<u>\$ 234</u>
Infrastructure/Retained	-	-	-	-	129	112	115	118
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156</u>	<u>\$ 333</u>	<u>\$ 342</u>	<u>\$ 352</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 94	\$ 96	\$ 99
SoCalGas	-	-	-	-	12	127	131	135
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ 220</u>	<u>\$ 227</u>	<u>\$ 234</u>
Infrastructure/Retained	-	-	-	-	129	112	115	118
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156</u>	<u>\$ 333</u>	<u>\$ 342</u>	<u>\$ 352</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B Human Resources and Administration

Witness: Derick R. Cooper

Cost Center: B-4 Compensation & Payroll

Workpaper: B-4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	13	13	13	14	14	14	14	14
Labor Costs	\$ 1,370	\$ 1,441	\$ 1,776	\$ 1,691	\$ 1,876	\$ 1,892	\$ 1,892	\$ 1,892
Non-Labor Costs	1,197	1,197	1,081	1,096	986	1,392	1,142	1,142
Total Costs	\$ 2,567	\$ 2,638	\$ 2,857	\$ 2,787	\$ 2,861	\$ 3,284	\$ 3,034	\$ 3,034
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	0	0	52	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ 0	\$ 0	\$ 52	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 884	\$ 915	\$ 1,001	\$ 979	\$ 996	\$ 1,172	\$ 1,084	\$ 1,084
SoCalGas	1,256	1,262	1,386	1,455	1,470	1,738	1,587	1,590
Subtotal - Utilities	\$ 2,140	\$ 2,177	\$ 2,387	\$ 2,434	\$ 2,466	\$ 2,910	\$ 2,670	\$ 2,674
Infrastructure/Retained	427	460	470	353	344	374	364	361
Total Allocations	\$ 2,567	\$ 2,637	\$ 2,857	\$ 2,787	\$ 2,809	\$ 3,284	\$ 3,034	\$ 3,034
BILLED COSTS								
SDG&E	\$ 884	\$ 915	\$ 1,001	\$ 979	\$ 996	\$ 1,172	\$ 1,084	\$ 1,084
SoCalGas	1,256	1,262	1,386	1,455	1,470	1,738	1,587	1,590
Subtotal - Utilities	\$ 2,140	\$ 2,177	\$ 2,387	\$ 2,434	\$ 2,466	\$ 2,910	\$ 2,670	\$ 2,674
Infrastructure/Retained	427	461	470	353	396	374	364	361
Total Billed Costs	\$ 2,567	\$ 2,638	\$ 2,857	\$ 2,787	\$ 2,861	\$ 3,284	\$ 3,034	\$ 3,034

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-4 Compensation & Payroll

Workpaper: B-4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 996	\$ 1,470	\$ 396	\$ 2,861	14
Higher computer software/hardware	30	41	12	83	
Higher contract labor	18	31	2	50	
Higher dues & subscriptions	15	16	10	41	
Higher travel	11	18	2	31	
Lower consulting costs	(7)	(8)	(7)	(21)	
Higher one time other - non labor expenses in 2021	0	1	(52)	(51)	
Other	13	(6)	32	40	
Change in Allocation Rates 2021-2024	8	27	(35)	0	
Total Change from 2021	<u>88</u>	<u>120</u>	<u>(35)</u>	<u>173</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 1,084</u>	<u>\$ 1,590</u>	<u>\$ 361</u>	<u>\$ 3,034</u>	<u>14</u>
Allocations	\$ 1,084	\$ 1,590	\$ 361	\$ 3,034	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,084</u>	<u>\$ 1,590</u>	<u>\$ 361</u>	<u>\$ 3,034</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B Human Resources and Administration

Witness: Derick R. Cooper

Cost Center: B-4 Compensation & Payroll

Workpaper: B-4 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	13	13	13	14	14	14	14	14
Labor Costs	\$ 1,370	\$ 1,441	\$ 1,776	\$ 1,691	\$ 1,876	\$ 1,965	\$ 2,028	\$ 2,088
Non-Labor Costs	1,197	1,197	1,081	1,096	986	1,419	1,182	1,201
Total Costs	\$ 2,567	\$ 2,638	\$ 2,857	\$ 2,787	\$ 2,861	\$ 3,384	\$ 3,211	\$ 3,289
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	0	0	52	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ 0	\$ 0	\$ 52	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 884	\$ 915	\$ 1,001	\$ 979	\$ 996	\$ 1,208	\$ 1,146	\$ 1,175
SoCalGas	1,256	1,262	1,386	1,455	1,470	1,792	1,682	1,727
Subtotal - Utilities	\$ 2,140	\$ 2,177	\$ 2,387	\$ 2,434	\$ 2,466	\$ 3,000	\$ 2,828	\$ 2,902
Infrastructure/Retained	427	460	470	353	344	385	383	387
Total Allocations	\$ 2,567	\$ 2,637	\$ 2,857	\$ 2,787	\$ 2,809	\$ 3,384	\$ 3,211	\$ 3,289
BILLED COSTS								
SDG&E	\$ 884	\$ 915	\$ 1,001	\$ 979	\$ 996	\$ 1,208	\$ 1,146	\$ 1,175
SoCalGas	1,256	1,262	1,386	1,455	1,470	1,792	1,682	1,727
Subtotal - Utilities	\$ 2,140	\$ 2,177	\$ 2,387	\$ 2,434	\$ 2,466	\$ 3,000	\$ 2,828	\$ 2,902
Infrastructure/Retained	427	461	470	353	396	385	383	387
Total Billed Costs	\$ 2,567	\$ 2,638	\$ 2,857	\$ 2,787	\$ 2,861	\$ 3,384	\$ 3,211	\$ 3,289

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-4 Compensation & Payroll

Witness: Derick R. Cooper

Cost Center: 1100-0135-COMPENSATION SERVICES

Workpaper: B-4.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	6	6	6	6	6	6	6
Labor Costs	\$ 790	\$ 765	\$ 792	\$ 824	\$ 867	\$ 890	\$ 890	\$ 890
Non-Labor Costs	230	152	206	383	366	488	238	238
Total Costs	\$ 1,020	\$ 917	\$ 998	\$ 1,207	\$ 1,233	\$ 1,378	\$ 1,128	\$ 1,128
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	52	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 344	\$ 309	\$ 336	\$ 417	\$ 414	\$ 490	\$ 401	\$ 401
SoCalGas	627	565	615	749	725	841	689	689
Subtotal - Utilities	\$ 971	\$ 873	\$ 951	\$ 1,166	\$ 1,139	\$ 1,332	\$ 1,090	\$ 1,090
Infrastructure/Retained	49	44	47	42	42	46	37	37
Total Allocations	\$ 1,020	\$ 917	\$ 998	\$ 1,207	\$ 1,181	\$ 1,378	\$ 1,128	\$ 1,128
BILLED COSTS								
SDG&E	\$ 344	\$ 309	\$ 336	\$ 417	\$ 414	\$ 490	\$ 401	\$ 401
SoCalGas	627	565	615	749	725	841	689	689
Subtotal - Utilities	\$ 971	\$ 873	\$ 951	\$ 1,166	\$ 1,139	\$ 1,332	\$ 1,090	\$ 1,090
Infrastructure/Retained	49	44	47	42	94	46	37	37
Total Billed Costs	\$ 1,020	\$ 917	\$ 998	\$ 1,207	\$ 1,233	\$ 1,378	\$ 1,128	\$ 1,128

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration
Department: B-4 Compensation & Payroll
Cost Center: 1100-0135-COMPENSATION SERVICES
Workpaper: B-4.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 414	\$ 725	\$ 94	\$ 1,233	6
Lower consulting costs	(44)	(80)	(5)	(129)	
Higher one time other - non labor expenses in 2021	0	1	(52)	(51)	
Higher computer software/hardware	13	23	1	37	
Other	11	24	2	38	
Change in Allocation Rates 2021-2024	7	(4)	(3)	(0)	
Total Change from 2021	<u>(12)</u>	<u>(36)</u>	<u>(57)</u>	<u>(105)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 401</u>	<u>\$ 689</u>	<u>\$ 37</u>	<u>\$ 1,128</u>	<u>6</u>
2024 ALLOCATION METHOD					
CBFTE	<u>35.6%</u>	<u>61.1%</u>	<u>3.3%</u>	<u>100.0%</u>	
Allocations	\$ 401	\$ 689	\$ 37	\$ 1,128	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 401</u>	<u>\$ 689</u>	<u>\$ 37</u>	<u>\$ 1,128</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-4 Compensation & Payroll

Witness: Derick R. Cooper

Cost Center: 1100-0135-COMPENSATION SERVICES

Workpaper: B-4.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	6	6	6	6	6	6	6
Labor Costs	\$ 790	\$ 765	\$ 792	\$ 824	\$ 867	\$ 924	\$ 953	\$ 982
Non-Labor Costs	230	152	206	383	366	498	247	250
Total Costs	\$ 1,020	\$ 917	\$ 998	\$ 1,207	\$ 1,233	\$ 1,421	\$ 1,200	\$ 1,232
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	52	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 344	\$ 309	\$ 336	\$ 417	\$ 414	\$ 506	\$ 427	\$ 439
SoCalGas	627	565	615	749	725	868	733	753
Subtotal - Utilities	\$ 971	\$ 873	\$ 951	\$ 1,166	\$ 1,139	\$ 1,374	\$ 1,160	\$ 1,191
Infrastructure/Retained	49	44	47	42	42	47	40	41
Total Allocations	\$ 1,020	\$ 917	\$ 998	\$ 1,207	\$ 1,181	\$ 1,421	\$ 1,200	\$ 1,232
BILLED COSTS								
SDG&E	\$ 344	\$ 309	\$ 336	\$ 417	\$ 414	\$ 506	\$ 427	\$ 439
SoCalGas	627	565	615	749	725	868	733	753
Subtotal - Utilities	\$ 971	\$ 873	\$ 951	\$ 1,166	\$ 1,139	\$ 1,374	\$ 1,160	\$ 1,191
Infrastructure/Retained	49	44	47	42	94	47	40	41
Total Billed Costs	\$ 1,020	\$ 917	\$ 998	\$ 1,207	\$ 1,233	\$ 1,421	\$ 1,200	\$ 1,232

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: B-4 Compensation & Payroll

Witness: Derick R. Cooper

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: B-4.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	3	3	3	3	3	3	3
Labor Costs	\$ 238	\$ 352	\$ 554	\$ 441	\$ 456	\$ 464	\$ 464	\$ 464
Non-Labor Costs	941	1,018	840	691	595	803	803	803
Total Costs	\$ 1,178	\$ 1,371	\$ 1,394	\$ 1,132	\$ 1,052	\$ 1,267	\$ 1,267	\$ 1,267
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	0	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 418	\$ 490	\$ 507	\$ 406	\$ 380	\$ 454	\$ 454	\$ 455
SoCalGas	399	481	483	430	391	506	507	510
Subtotal - Utilities	\$ 817	\$ 971	\$ 990	\$ 836	\$ 770	\$ 960	\$ 962	\$ 965
Infrastructure/Retained	361	400	404	296	281	307	305	302
Total Allocations	\$ 1,178	\$ 1,371	\$ 1,394	\$ 1,132	\$ 1,052	\$ 1,267	\$ 1,267	\$ 1,267
BILLED COSTS								
SDG&E	\$ 418	\$ 490	\$ 507	\$ 406	\$ 380	\$ 454	\$ 454	\$ 455
SoCalGas	399	482	483	430	391	506	507	510
Subtotal - Utilities	\$ 817	\$ 971	\$ 990	\$ 836	\$ 770	\$ 960	\$ 962	\$ 965
Infrastructure/Retained	361	400	404	296	281	307	305	302
Total Billed Costs	\$ 1,178	\$ 1,371	\$ 1,394	\$ 1,132	\$ 1,052	\$ 1,267	\$ 1,267	\$ 1,267

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration
Department: B-4 Compensation & Payroll
Cost Center: 1100-0136-EXECUTIVE COMPENSATION
Workpaper: B-4.2 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 380	\$ 391	\$ 281	\$ 1,052	3
Higher consulting costs	38	42	28	108	
Higher computer software/hardware	17	19	11	48	
Higher dues & subscriptions	15	17	9	41	
Other	7	9	3	19	
Change in Allocation Rates 2021-2024	(2)	33	(30)	(0)	
Total Change from 2021	<u>75</u>	<u>119</u>	<u>21</u>	<u>215</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 455</u>	<u>\$ 510</u>	<u>\$ 302</u>	<u>\$ 1,267</u>	<u>3</u>
2024 ALLOCATION METHOD					
CBFTEEXEC	<u>35.9%</u>	<u>40.2%</u>	<u>23.9%</u>	<u>100.0%</u>	
Allocations	\$ 455	\$ 510	\$ 302	\$ 1,267	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 455</u>	<u>\$ 510</u>	<u>\$ 302</u>	<u>\$ 1,267</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-4 Compensation & Payroll

Witness: Derick R. Cooper

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: B-4.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	3	3	3	3	3	3	3
Labor Costs	\$ 238	\$ 352	\$ 554	\$ 441	\$ 456	\$ 482	\$ 498	\$ 512
Non-Labor Costs	941	1,018	840	691	595	819	831	844
Total Costs	\$ 1,178	\$ 1,371	\$ 1,394	\$ 1,132	\$ 1,052	\$ 1,301	\$ 1,329	\$ 1,357
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	0	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 418	\$ 490	\$ 507	\$ 406	\$ 380	\$ 466	\$ 477	\$ 487
SoCalGas	399	481	483	430	391	520	532	546
Subtotal - Utilities	\$ 817	\$ 971	\$ 990	\$ 836	\$ 770	\$ 986	\$ 1,009	\$ 1,033
Infrastructure/Retained	361	400	404	296	281	315	320	324
Total Allocations	\$ 1,178	\$ 1,371	\$ 1,394	\$ 1,132	\$ 1,052	\$ 1,301	\$ 1,329	\$ 1,357
BILLED COSTS								
SDG&E	\$ 418	\$ 490	\$ 507	\$ 406	\$ 380	\$ 466	\$ 477	\$ 487
SoCalGas	399	482	483	430	391	520	532	546
Subtotal - Utilities	\$ 817	\$ 971	\$ 990	\$ 836	\$ 770	\$ 986	\$ 1,009	\$ 1,033
Infrastructure/Retained	361	400	404	296	281	315	320	324
Total Billed Costs	\$ 1,178	\$ 1,371	\$ 1,394	\$ 1,132	\$ 1,052	\$ 1,301	\$ 1,329	\$ 1,357

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-4 Compensation & Payroll
 Cost Center: 1100-0057-PAYROLL SERVICES
 Workpaper: B-4.3

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	4	5	5	5	5	5
Labor Costs	\$ 342	\$ 324	\$ 430	\$ 426	\$ 552	\$ 539	\$ 539	\$ 539
Non-Labor Costs	27	26	35	22	24	101	101	101
Total Costs	\$ 368	\$ 350	\$ 465	\$ 447	\$ 577	\$ 640	\$ 640	\$ 640
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	-	0	-	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 122	\$ 117	\$ 158	\$ 156	\$ 202	\$ 228	\$ 228	\$ 228
SoCalGas	230	216	288	276	354	391	391	391
Subtotal - Utilities	\$ 351	\$ 333	\$ 446	\$ 433	\$ 556	\$ 618	\$ 618	\$ 619
Infrastructure/Retained	17	17	19	15	20	21	21	21
Total Allocations	\$ 368	\$ 350	\$ 465	\$ 447	\$ 577	\$ 640	\$ 640	\$ 640
BILLED COSTS								
SDG&E	\$ 122	\$ 117	\$ 158	\$ 156	\$ 202	\$ 228	\$ 228	\$ 228
SoCalGas	230	216	288	276	354	391	391	391
Subtotal - Utilities	\$ 351	\$ 333	\$ 446	\$ 433	\$ 556	\$ 618	\$ 618	\$ 619
Infrastructure/Retained	17	17	19	15	20	21	21	21
Total Billed Costs	\$ 368	\$ 350	\$ 465	\$ 447	\$ 577	\$ 640	\$ 640	\$ 640

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration
 Department: B-4 Compensation & Payroll
 Cost Center: 1100-0057-PAYROLL SERVICES
 Workpaper: B-4.3 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 202	\$ 354	\$ 20	\$ 577	5
Higher contract labor	18	31	1	50	
Other	4	7	1	13	
Change in Allocation Rates 2021-2024	3	(2)	(1)	(0)	
Total Change from 2021	<u>26</u>	<u>36</u>	<u>1</u>	<u>63</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 228</u>	<u>\$ 391</u>	<u>\$ 21</u>	<u>\$ 640</u>	<u>5</u>
2024 ALLOCATION METHOD					
CBFTE	<u>35.6%</u>	<u>61.1%</u>	<u>3.3%</u>	<u>100.0%</u>	
Allocations	\$ 228	\$ 391	\$ 21	\$ 640	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 228</u>	<u>\$ 391</u>	<u>\$ 21</u>	<u>\$ 640</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-4 Compensation & Payroll

Witness: Derick R. Cooper

Cost Center: 1100-0057-PAYROLL SERVICES

Workpaper: B-4.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	4	5	5	5	5	5
Labor Costs	\$ 342	\$ 324	\$ 430	\$ 426	\$ 552	\$ 559	\$ 577	\$ 594
Non-Labor Costs	27	26	35	22	24	103	105	106
Total Costs	\$ 368	\$ 350	\$ 465	\$ 447	\$ 577	\$ 662	\$ 682	\$ 701
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	-	0	-	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 122	\$ 117	\$ 158	\$ 156	\$ 202	\$ 236	\$ 243	\$ 250
SoCalGas	230	216	288	276	354	404	416	428
Subtotal - Utilities	\$ 351	\$ 333	\$ 446	\$ 433	\$ 556	\$ 640	\$ 659	\$ 677
Infrastructure/Retained	17	17	19	15	20	22	23	23
Total Allocations	\$ 368	\$ 350	\$ 465	\$ 447	\$ 577	\$ 662	\$ 682	\$ 701
BILLED COSTS								
SDG&E	\$ 122	\$ 117	\$ 158	\$ 156	\$ 202	\$ 236	\$ 243	\$ 250
SoCalGas	230	216	288	276	354	404	416	428
Subtotal - Utilities	\$ 351	\$ 333	\$ 446	\$ 433	\$ 556	\$ 640	\$ 659	\$ 677
Infrastructure/Retained	17	17	19	15	20	22	23	23
Total Billed Costs	\$ 368	\$ 350	\$ 465	\$ 447	\$ 577	\$ 662	\$ 682	\$ 701

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B Human Resources and Administration

Witness: Derick R. Cooper

Cost Center: B-5 Benefits

Workpaper: B-5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	7	7	7	7	7	7	7
Labor Costs	\$ 937	\$ 1,117	\$ 1,063	\$ 1,202	\$ 900	\$ 970	\$ 981	\$ 981
Non-Labor Costs	195	190	202	158	129	345	320	320
Total Costs	\$ 1,132	\$ 1,308	\$ 1,265	\$ 1,360	\$ 1,029	\$ 1,315	\$ 1,301	\$ 1,301
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	0	1	-	-	1	-	-	-
Total Direct Assignments	\$ 0	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 382	\$ 440	\$ 416	\$ 462	\$ 355	\$ 468	\$ 463	\$ 463
SoCalGas	696	805	760	832	622	803	795	795
Subtotal - Utilities	\$ 1,078	\$ 1,245	\$ 1,176	\$ 1,294	\$ 977	\$ 1,272	\$ 1,258	\$ 1,258
Infrastructure/Retained	55	62	90	66	51	44	43	43
Total Allocations	\$ 1,132	\$ 1,307	\$ 1,265	\$ 1,360	\$ 1,028	\$ 1,315	\$ 1,301	\$ 1,301
BILLED COSTS								
SDG&E	\$ 382	\$ 440	\$ 416	\$ 462	\$ 355	\$ 468	\$ 463	\$ 463
SoCalGas	696	805	760	832	622	803	795	795
Subtotal - Utilities	\$ 1,078	\$ 1,245	\$ 1,176	\$ 1,294	\$ 977	\$ 1,272	\$ 1,258	\$ 1,258
Infrastructure/Retained	55	63	90	66	52	44	43	43
Total Billed Costs	\$ 1,132	\$ 1,308	\$ 1,265	\$ 1,360	\$ 1,029	\$ 1,315	\$ 1,301	\$ 1,301

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-5 Benefits

Workpaper: B-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 355	\$ 622	\$ 52	\$ 1,029	7
Higher/(lower) labor costs	39	56	(14)	81	
Higher consulting costs	28	47	2	77	
Higher contract labor	13	23	1	37	
Higher office supplies, printing & postage	13	22	1	36	
Other	9	28	4	41	
Change in Allocation Rates 2021-2024	6	(3)	(2)	0	
Total Change from 2021	<u>108</u>	<u>173</u>	<u>(9)</u>	<u>272</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 463</u>	<u>\$ 795</u>	<u>\$ 43</u>	<u>\$ 1,301</u>	<u>7</u>
Allocations	\$ 463	\$ 795	\$ 43	\$ 1,301	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 463</u>	<u>\$ 795</u>	<u>\$ 43</u>	<u>\$ 1,301</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B Human Resources and Administration

Witness: Derick R. Cooper

Cost Center: B-5 Benefits

Workpaper: B-5 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	7	7	7	7	7	7	7
Labor Costs	\$ 937	\$ 1,117	\$ 1,063	\$ 1,202	\$ 900	\$ 1,008	\$ 1,051	\$ 1,082
Non-Labor Costs	195	190	202	158	129	352	332	337
Total Costs	\$ 1,132	\$ 1,308	\$ 1,265	\$ 1,360	\$ 1,029	\$ 1,359	\$ 1,383	\$ 1,419
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	0	1	-	-	1	-	-	-
Total Direct Assignments	\$ 0	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 382	\$ 440	\$ 416	\$ 462	\$ 355	\$ 484	\$ 492	\$ 505
SoCalGas	696	805	760	832	622	830	845	867
Subtotal - Utilities	\$ 1,078	\$ 1,245	\$ 1,176	\$ 1,294	\$ 977	\$ 1,314	\$ 1,337	\$ 1,372
Infrastructure/Retained	55	62	90	66	51	45	46	47
Total Allocations	\$ 1,132	\$ 1,307	\$ 1,265	\$ 1,360	\$ 1,028	\$ 1,359	\$ 1,383	\$ 1,419
BILLED COSTS								
SDG&E	\$ 382	\$ 440	\$ 416	\$ 462	\$ 355	\$ 484	\$ 492	\$ 505
SoCalGas	696	805	760	832	622	830	845	867
Subtotal - Utilities	\$ 1,078	\$ 1,245	\$ 1,176	\$ 1,294	\$ 977	\$ 1,314	\$ 1,337	\$ 1,372
Infrastructure/Retained	55	63	90	66	52	45	46	47
Total Billed Costs	\$ 1,132	\$ 1,308	\$ 1,265	\$ 1,360	\$ 1,029	\$ 1,359	\$ 1,383	\$ 1,419

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-5 Benefits

Witness: Derick R. Cooper

Cost Center: 1100-0134-BENEFITS

Workpaper: B-5.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	7	7	7	7	7	7	7
Labor Costs	\$ 937	\$ 1,117	\$ 1,032	\$ 1,183	\$ 884	\$ 970	\$ 981	\$ 981
Non-Labor Costs	195	190	202	158	129	345	320	320
Total Costs	\$ 1,132	\$ 1,308	\$ 1,234	\$ 1,342	\$ 1,013	\$ 1,315	\$ 1,301	\$ 1,301
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	0	1	-	-	1	-	-	-
Total Direct Assignments	\$ 0	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 382	\$ 440	\$ 416	\$ 462	\$ 355	\$ 468	\$ 463	\$ 463
SoCalGas	696	805	760	832	622	803	795	795
Subtotal - Utilities	\$ 1,078	\$ 1,245	\$ 1,176	\$ 1,294	\$ 977	\$ 1,272	\$ 1,258	\$ 1,258
Infrastructure/Retained	55	62	58	48	36	44	43	43
Total Allocations	\$ 1,132	\$ 1,307	\$ 1,234	\$ 1,342	\$ 1,013	\$ 1,315	\$ 1,301	\$ 1,301
BILLED COSTS								
SDG&E	\$ 382	\$ 440	\$ 416	\$ 462	\$ 355	\$ 468	\$ 463	\$ 463
SoCalGas	696	805	760	832	622	803	795	795
Subtotal - Utilities	\$ 1,078	\$ 1,245	\$ 1,176	\$ 1,294	\$ 977	\$ 1,272	\$ 1,258	\$ 1,258
Infrastructure/Retained	55	63	58	48	36	44	43	43
Total Billed Costs	\$ 1,132	\$ 1,308	\$ 1,234	\$ 1,342	\$ 1,013	\$ 1,315	\$ 1,301	\$ 1,301

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-5 Benefits

Cost Center: 1100-0134-BENEFITS

Workpaper: B-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 355	\$ 622	\$ 36	\$ 1,013	7
Higher/(lower) labor costs	40	56	(15)	81	
Higher consulting costs	28	47	2	77	
Higher contract labor	13	23	1	37	
Higher office supplies, printing & postage	13	22	1	36	
Other	9	28	20	57	
Change in Allocation Rates 2021-2024	6	(3)	(2)	0	
Total Change from 2021	<u>108</u>	<u>173</u>	<u>7</u>	<u>288</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 463</u>	<u>\$ 795</u>	<u>\$ 43</u>	<u>\$ 1,301</u>	<u>7</u>
2024 ALLOCATION METHOD					
CBFTE	<u>35.6%</u>	<u>61.1%</u>	<u>3.3%</u>	<u>100.0%</u>	
Allocations	\$ 463	\$ 795	\$ 43	\$ 1,301	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 463</u>	<u>\$ 795</u>	<u>\$ 43</u>	<u>\$ 1,301</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-5 Benefits

Witness: Derick R. Cooper

Cost Center: 1100-0134-BENEFITS

Workpaper: B-5.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	7	7	7	7	7	7	7
Labor Costs	\$ 937	\$ 1,117	\$ 1,032	\$ 1,183	\$ 884	\$ 1,008	\$ 1,051	\$ 1,082
Non-Labor Costs	195	190	202	158	129	352	332	337
Total Costs	\$ 1,132	\$ 1,308	\$ 1,234	\$ 1,342	\$ 1,013	\$ 1,359	\$ 1,383	\$ 1,419
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	0	1	-	-	1	-	-	-
Total Direct Assignments	\$ 0	\$ 1	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 382	\$ 440	\$ 416	\$ 462	\$ 355	\$ 484	\$ 492	\$ 505
SoCalGas	696	805	760	832	622	830	845	867
Subtotal - Utilities	\$ 1,078	\$ 1,245	\$ 1,176	\$ 1,294	\$ 977	\$ 1,314	\$ 1,337	\$ 1,372
Infrastructure/Retained	55	62	58	48	36	45	46	47
Total Allocations	\$ 1,132	\$ 1,307	\$ 1,234	\$ 1,342	\$ 1,013	\$ 1,359	\$ 1,383	\$ 1,419
BILLED COSTS								
SDG&E	\$ 382	\$ 440	\$ 416	\$ 462	\$ 355	\$ 484	\$ 492	\$ 505
SoCalGas	696	805	760	832	622	830	845	867
Subtotal - Utilities	\$ 1,078	\$ 1,245	\$ 1,176	\$ 1,294	\$ 977	\$ 1,314	\$ 1,337	\$ 1,372
Infrastructure/Retained	55	63	58	48	36	45	46	47
Total Billed Costs	\$ 1,132	\$ 1,308	\$ 1,234	\$ 1,342	\$ 1,013	\$ 1,359	\$ 1,383	\$ 1,419

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: B-5 Benefits

Witness: Derick R. Cooper

Cost Center: 1100-0300-ELECTRIC VEHICLE INCENTIVE PROGRAM

Workpaper: B-5.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 32	\$ 19	\$ 16	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ -	\$ -	\$ 32	\$ 19	\$ 16	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	32	19	16	-	-	-
Total Allocations	\$ -	\$ -	\$ 32	\$ 19	\$ 16	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	32	19	16	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 32	\$ 19	\$ 16	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: B-6 Corporate HR & Staffing Development

Witness: Derick R. Cooper

Cost Center: 1100-0130-CORPORATE HR STAFFING & DEVELOPMENT

Workpaper: B-6.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	10	9	8	9	7	9	9	9
Labor Costs	\$ 902	\$ 937	\$ 965	\$ 990	\$ 1,076	\$ 1,058	\$ 1,058	\$ 1,058
Non-Labor Costs	625	659	574	945	866	1,224	1,104	1,104
Total Costs	\$ 1,527	\$ 1,595	\$ 1,539	\$ 1,936	\$ 1,942	\$ 2,282	\$ 2,162	\$ 2,162
DIRECT ASSIGNMENTS								
SDG&E	\$ 47	\$ -	\$ 1	\$ 82	\$ 79	\$ 25	\$ -	\$ -
SoCalGas	35	-	1	130	72	37	-	-
Subtotal - Utilities	\$ 82	\$ -	\$ 1	\$ 213	\$ 151	\$ 62	\$ -	\$ -
Infrastructure/Retained	29	1	16	23	73	8	-	-
Total Direct Assignments	\$ 111	\$ 1	\$ 18	\$ 236	\$ 225	\$ 70	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 509	\$ 535	\$ 521	\$ 587	\$ 624	\$ 820	\$ 806	\$ 810
SoCalGas	566	632	604	737	781	971	957	973
Subtotal - Utilities	\$ 1,076	\$ 1,167	\$ 1,126	\$ 1,324	\$ 1,406	\$ 1,791	\$ 1,763	\$ 1,783
Infrastructure/Retained	341	427	395	376	312	421	399	379
Total Allocations	\$ 1,416	\$ 1,594	\$ 1,521	\$ 1,700	\$ 1,717	\$ 2,212	\$ 2,162	\$ 2,162
BILLED COSTS								
SDG&E	\$ 556	\$ 535	\$ 522	\$ 669	\$ 704	\$ 845	\$ 806	\$ 810
SoCalGas	601	632	605	868	853	1,008	957	973
Subtotal - Utilities	\$ 1,158	\$ 1,167	\$ 1,127	\$ 1,536	\$ 1,557	\$ 1,853	\$ 1,763	\$ 1,783
Infrastructure/Retained	369	428	412	399	385	428	399	379
Total Billed Costs	\$ 1,527	\$ 1,595	\$ 1,539	\$ 1,936	\$ 1,942	\$ 2,282	\$ 2,162	\$ 2,162

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-6 Corporate HR & Staffing Development

Cost Center: 1100-0130-CORPORATE HR STAFFING & DEVELOPMENT

Workpaper: B-6.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 704	\$ 853	\$ 385	\$ 1,942	7
Higher contract labor	97	119	43	259	
Higher catering & events	29	34	13	76	
Higher travel	10	12	5	27	
Lower training	(2)	(1)	(45)	(48)	
Lower security & disaster recovery	(38)	(54)	(12)	(104)	
Other	(9)	18	1	10	2
Change in Allocation Rates 2021-2024	19	(8)	(11)	-	
Total Change from 2021	<u>106</u>	<u>120</u>	<u>(6)</u>	<u>220</u>	<u>2</u>
2024 - TEST YEAR	<u>\$ 810</u>	<u>\$ 973</u>	<u>\$ 379</u>	<u>\$ 2,162</u>	<u>9</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 810	\$ 973	\$ 379	\$ 2,162	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 810</u>	<u>\$ 973</u>	<u>\$ 379</u>	<u>\$ 2,162</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-6 Corporate HR & Staffing Development

Witness: Derick R. Cooper

Cost Center: 1100-0130-CORPORATE HR STAFFING & DEVELOPMENT

Workpaper: B-6.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	10	9	8	9	7	9	9	9
Labor Costs	\$ 902	\$ 937	\$ 965	\$ 990	\$ 1,076	\$ 1,098	\$ 1,134	\$ 1,167
Non-Labor Costs	625	659	574	945	866	1,248	1,143	1,161
Total Costs	\$ 1,527	\$ 1,595	\$ 1,539	\$ 1,936	\$ 1,942	\$ 2,347	\$ 2,277	\$ 2,328
DIRECT ASSIGNMENTS								
SDG&E	\$ 47	\$ -	\$ 1	\$ 82	\$ 79	\$ 25	\$ -	\$ -
SoCalGas	35	-	1	130	72	38	-	-
Subtotal - Utilities	\$ 82	\$ -	\$ 1	\$ 213	\$ 151	\$ 64	\$ -	\$ -
Infrastructure/Retained	29	1	16	23	73	8	-	-
Total Direct Assignments	\$ 111	\$ 1	\$ 18	\$ 236	\$ 225	\$ 71	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 509	\$ 535	\$ 521	\$ 587	\$ 624	\$ 844	\$ 849	\$ 872
SoCalGas	566	632	604	737	781	998	1,007	1,048
Subtotal - Utilities	\$ 1,076	\$ 1,167	\$ 1,126	\$ 1,324	\$ 1,406	\$ 1,842	\$ 1,856	\$ 1,920
Infrastructure/Retained	341	427	395	376	312	433	421	408
Total Allocations	\$ 1,416	\$ 1,594	\$ 1,521	\$ 1,700	\$ 1,717	\$ 2,275	\$ 2,277	\$ 2,328
BILLED COSTS								
SDG&E	\$ 556	\$ 535	\$ 522	\$ 669	\$ 704	\$ 869	\$ 849	\$ 872
SoCalGas	601	632	605	868	853	1,037	1,007	1,048
Subtotal - Utilities	\$ 1,158	\$ 1,167	\$ 1,127	\$ 1,536	\$ 1,557	\$ 1,906	\$ 1,856	\$ 1,920
Infrastructure/Retained	369	428	412	399	385	441	421	408
Total Billed Costs	\$ 1,527	\$ 1,595	\$ 1,539	\$ 1,936	\$ 1,942	\$ 2,347	\$ 2,277	\$ 2,328

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-7 Ethics & Investigations

Witness: Derick R. Cooper

Cost Center: 1100-0205-Ethics & Investigations

Workpaper: B-7.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	3	4	4	4
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 464	\$ 785	\$ 760	\$ 760
Non-Labor Costs	-	-	-	-	9	100	125	125
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 472	\$ 885	\$ 885	\$ 885
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 173	\$ 328	\$ 330	\$ 331
SoCalGas	-	-	-	-	215	388	392	398
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 387	\$ 717	\$ 721	\$ 730
Infrastructure/Retained	-	-	-	-	85	168	163	155
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ 472	\$ 885	\$ 885	\$ 885
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 173	\$ 328	\$ 330	\$ 331
SoCalGas	-	-	-	-	215	388	392	398
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 387	\$ 717	\$ 721	\$ 730
Infrastructure/Retained	-	-	-	-	85	168	163	155
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ 472	\$ 885	\$ 885	\$ 885

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-7 Ethics & Investigations

Cost Center: 1100-0205-Ethics & Investigations

Workpaper: B-7.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 173	\$ 215	\$ 85	\$ 472	3
Higher labors costs	116	131	49	296	
Higher training	23	27	10	60	
Other	16	28	13	57	1
Change in Allocation Rates 2021-2024	4	(2)	(2)	0	
Total Change from 2021	<u>159</u>	<u>184</u>	<u>70</u>	<u>413</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 331</u>	<u>\$ 398</u>	<u>\$ 155</u>	<u>\$ 885</u>	<u>4</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 331	\$ 398	\$ 155	\$ 885	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 331</u>	<u>\$ 398</u>	<u>\$ 155</u>	<u>\$ 885</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-7 Ethics & Investigations

Witness: Derick R. Cooper

Cost Center: 1100-0205-Ethics & Investigations

Workpaper: B-7.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	3	4	4	4
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 464	\$ 815	\$ 814	\$ 839
Non-Labor Costs	-	-	-	-	9	102	129	131
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 472</u>	<u>\$ 917</u>	<u>\$ 944</u>	<u>\$ 970</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 173	\$ 340	\$ 352	\$ 363
SoCalGas	-	-	-	-	215	402	418	437
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 387</u>	<u>\$ 742</u>	<u>\$ 769</u>	<u>\$ 800</u>
Infrastructure/Retained	-	-	-	-	85	174	174	170
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 472</u>	<u>\$ 917</u>	<u>\$ 944</u>	<u>\$ 970</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 173	\$ 340	\$ 352	\$ 363
SoCalGas	-	-	-	-	215	402	418	437
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 387</u>	<u>\$ 742</u>	<u>\$ 769</u>	<u>\$ 800</u>
Infrastructure/Retained	-	-	-	-	85	174	174	170
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 472</u>	<u>\$ 917</u>	<u>\$ 944</u>	<u>\$ 970</u>

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: B-8 Diversity & Inclusions

Witness: Derick R. Cooper

Cost Center: 1100-0268-DIVERSITY & INCLUSION

Workpaper: B-8.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	6	6	4	3	3	3	3
Labor Costs	\$ -	\$ 483	\$ 927	\$ 870	\$ 352	\$ 377	\$ 377	\$ 377
Non-Labor Costs	-	148	511	399	491	825	825	825
Total Costs	\$ -	\$ 632	\$ 1,438	\$ 1,269	\$ 843	\$ 1,202	\$ 1,202	\$ 1,202
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	6	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	0	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 212	\$ 491	\$ 441	\$ 307	\$ 446	\$ 448	\$ 450
SoCalGas	-	250	568	556	383	527	532	541
Subtotal - Utilities	\$ -	\$ 462	\$ 1,059	\$ 997	\$ 691	\$ 973	\$ 980	\$ 991
Infrastructure/Retained	-	169	372	272	152	229	222	211
Total Allocations	\$ -	\$ 631	\$ 1,431	\$ 1,269	\$ 843	\$ 1,202	\$ 1,202	\$ 1,202
BILLED COSTS								
SDG&E	\$ -	\$ 212	\$ 491	\$ 441	\$ 307	\$ 446	\$ 448	\$ 450
SoCalGas	-	250	575	556	383	527	532	541
Subtotal - Utilities	\$ -	\$ 462	\$ 1,066	\$ 997	\$ 691	\$ 973	\$ 980	\$ 991
Infrastructure/Retained	-	169	372	272	152	229	222	211
Total Billed Costs	\$ -	\$ 632	\$ 1,438	\$ 1,269	\$ 843	\$ 1,202	\$ 1,202	\$ 1,202

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration
Department: B-8 Diversity & Inclusions
Cost Center: 1100-0268-DIVERSITY & INCLUSION
Workpaper: B-8.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 307	\$ 383	\$ 152	\$ 843	3
Higher training	89	104	41	234	
Higher catering & events	39	46	18	103	
Higher consulting costs	18	20	7	45	
Lower office supplies, printing & postage	(17)	(24)	(11)	(52)	
Other	6	16	8	29	
Change in Allocation Rates 2021-2024	8	(4)	(5)	0	
Total Change from 2021	<u>143</u>	<u>158</u>	<u>58</u>	<u>359</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 450</u>	<u>\$ 541</u>	<u>\$ 211</u>	<u>\$ 1,202</u>	<u>3</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 450	\$ 541	\$ 211	\$ 1,202	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 450</u>	<u>\$ 541</u>	<u>\$ 211</u>	<u>\$ 1,202</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-8 Diversity & Inclusions

Witness: Derick R. Cooper

Cost Center: 1100-0268-DIVERSITY & INCLUSION

Workpaper: B-8.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	6	6	4	3	3	3	3
Labor Costs	\$ -	\$ 483	\$ 927	\$ 870	\$ 352	\$ 392	\$ 404	\$ 416
Non-Labor Costs	-	148	511	399	491	841	854	867
Total Costs	<u>\$ -</u>	<u>\$ 632</u>	<u>\$ 1,438</u>	<u>\$ 1,269</u>	<u>\$ 843</u>	<u>\$ 1,233</u>	<u>\$ 1,258</u>	<u>\$ 1,284</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	6	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	0	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 212	\$ 491	\$ 441	\$ 307	\$ 457	\$ 469	\$ 481
SoCalGas	-	250	568	556	383	541	557	578
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 462</u>	<u>\$ 1,059</u>	<u>\$ 997</u>	<u>\$ 691</u>	<u>\$ 998</u>	<u>\$ 1,026</u>	<u>\$ 1,058</u>
Infrastructure/Retained	-	169	372	272	152	235	232	225
Total Allocations	<u>\$ -</u>	<u>\$ 631</u>	<u>\$ 1,431</u>	<u>\$ 1,269</u>	<u>\$ 843</u>	<u>\$ 1,233</u>	<u>\$ 1,258</u>	<u>\$ 1,284</u>
BILLED COSTS								
SDG&E	\$ -	\$ 212	\$ 491	\$ 441	\$ 307	\$ 457	\$ 469	\$ 481
SoCalGas	-	250	575	556	383	541	557	578
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 462</u>	<u>\$ 1,066</u>	<u>\$ 997</u>	<u>\$ 691</u>	<u>\$ 998</u>	<u>\$ 1,026</u>	<u>\$ 1,058</u>
Infrastructure/Retained	-	169	372	272	152	235	232	225
Total Billed Costs	<u>\$ -</u>	<u>\$ 632</u>	<u>\$ 1,438</u>	<u>\$ 1,269</u>	<u>\$ 843</u>	<u>\$ 1,233</u>	<u>\$ 1,258</u>	<u>\$ 1,284</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B Human Resources and Administration

Witness: Derick R. Cooper

Cost Center: B-9 Risk Management

Workpaper: B-9

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	12	13	13	14	12	13	13	13
Labor Costs	\$ 1,588	\$ 1,524	\$ 1,799	\$ 1,786	\$ 1,886	\$ 1,807	\$ 1,807	\$ 1,807
Non-Labor Costs	274	417	263	246	294	276	276	276
Total Costs	\$ 1,862	\$ 1,942	\$ 2,062	\$ 2,032	\$ 2,180	\$ 2,083	\$ 2,083	\$ 2,083
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ 0	\$ 80	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	0	0	0	0	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ 1	\$ 81	\$ 1	\$ -	\$ -	\$ -
Infrastructure/Retained	(52)	47	57	49	30	-	-	-
Total Direct Assignments	\$ (52)	\$ 48	\$ 58	\$ 130	\$ 31	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 522	\$ 497	\$ 545	\$ 551	\$ 657	\$ 624	\$ 626	\$ 628
SoCalGas	604	606	663	676	831	755	759	766
Subtotal - Utilities	\$ 1,126	\$ 1,103	\$ 1,208	\$ 1,227	\$ 1,488	\$ 1,380	\$ 1,385	\$ 1,394
Infrastructure/Retained	788	791	797	675	662	704	698	689
Total Allocations	\$ 1,915	\$ 1,894	\$ 2,004	\$ 1,903	\$ 2,150	\$ 2,083	\$ 2,083	\$ 2,083
BILLED COSTS								
SDG&E	\$ 522	\$ 498	\$ 545	\$ 631	\$ 658	\$ 624	\$ 626	\$ 628
SoCalGas	604	606	664	677	831	755	759	766
Subtotal - Utilities	\$ 1,126	\$ 1,104	\$ 1,208	\$ 1,308	\$ 1,489	\$ 1,380	\$ 1,385	\$ 1,394
Infrastructure/Retained	736	838	854	724	692	704	698	689
Total Billed Costs	\$ 1,862	\$ 1,942	\$ 2,062	\$ 2,032	\$ 2,180	\$ 2,083	\$ 2,083	\$ 2,083

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-9 Risk Management

Workpaper: B-9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 658	\$ 831	\$ 692	\$ 2,180	12
Lower labor costs	(12)	(34)	(33)	(79)	1
(Lower)/higher dues & subscriptions	(41)	(58)	31	(68)	
Lower consulting costs	(13)	(17)	(22)	(52)	
Higher travel	26	31	16	73	
Other	(3)	19	12	28	
Change in Allocation Rates 2021-2024	13	(7)	(6)	(0)	
Total Change from 2021	<u>(30)</u>	<u>(65)</u>	<u>(2)</u>	<u>(97)</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 628</u>	<u>\$ 766</u>	<u>\$ 689</u>	<u>\$ 2,083</u>	<u>13</u>
Allocations	\$ 628	\$ 766	\$ 689	\$ 2,083	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 628</u>	<u>\$ 766</u>	<u>\$ 689</u>	<u>\$ 2,083</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B Human Resources and Administration

Witness: Derick R. Cooper

Cost Center: B-9 Risk Management

Workpaper: B-9 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	12	13	13	14	12	13	13	13
Labor Costs	\$ 1,588	\$ 1,524	\$ 1,799	\$ 1,786	\$ 1,886	\$ 1,877	\$ 1,937	\$ 1,994
Non-Labor Costs	274	417	263	246	294	281	286	290
Total Costs	\$ 1,862	\$ 1,942	\$ 2,062	\$ 2,032	\$ 2,180	\$ 2,158	\$ 2,223	\$ 2,284
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ 0	\$ 80	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	0	0	0	0	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ 1	\$ 81	\$ 1	\$ -	\$ -	\$ -
Infrastructure/Retained	(52)	47	57	49	30	-	-	-
Total Direct Assignments	\$ (52)	\$ 48	\$ 58	\$ 130	\$ 31	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 522	\$ 497	\$ 545	\$ 551	\$ 657	\$ 647	\$ 668	\$ 688
SoCalGas	604	606	663	676	831	782	809	840
Subtotal - Utilities	\$ 1,126	\$ 1,103	\$ 1,208	\$ 1,227	\$ 1,488	\$ 1,429	\$ 1,477	\$ 1,528
Infrastructure/Retained	788	791	797	675	662	729	745	756
Total Allocations	\$ 1,915	\$ 1,894	\$ 2,004	\$ 1,903	\$ 2,150	\$ 2,158	\$ 2,223	\$ 2,284
BILLED COSTS								
SDG&E	\$ 522	\$ 498	\$ 545	\$ 631	\$ 658	\$ 647	\$ 668	\$ 688
SoCalGas	604	606	664	677	831	782	809	840
Subtotal - Utilities	\$ 1,126	\$ 1,104	\$ 1,208	\$ 1,308	\$ 1,489	\$ 1,429	\$ 1,477	\$ 1,528
Infrastructure/Retained	736	838	854	724	692	729	745	756
Total Billed Costs	\$ 1,862	\$ 1,942	\$ 2,062	\$ 2,032	\$ 2,180	\$ 2,158	\$ 2,223	\$ 2,284

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-9 Risk Management

Witness: Derick R. Cooper

Cost Center: 1100-0120-PENSIONS & TRUSTS

Workpaper: B-9.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	3	3	3	3	3	3	3
Labor Costs	\$ 233	\$ 282	\$ 422	\$ 403	\$ 422	\$ 429	\$ 429	\$ 429
Non-Labor Costs	107	196	106	85	219	103	103	103
Total Costs	\$ 339	\$ 478	\$ 528	\$ 489	\$ 641	\$ 532	\$ 532	\$ 532
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	(60)	-	1	0	-	-	-	-
Total Direct Assignments	\$ (60)	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 168	\$ 198	\$ 218	\$ 215	\$ 259	\$ 219	\$ 219	\$ 219
SoCalGas	215	261	288	256	356	292	292	292
Subtotal - Utilities	\$ 383	\$ 459	\$ 506	\$ 471	\$ 614	\$ 511	\$ 511	\$ 512
Infrastructure/Retained	16	20	21	17	27	20	20	20
Total Allocations	\$ 399	\$ 478	\$ 527	\$ 489	\$ 641	\$ 532	\$ 532	\$ 532
BILLED COSTS								
SDG&E	\$ 168	\$ 198	\$ 218	\$ 215	\$ 259	\$ 219	\$ 219	\$ 219
SoCalGas	215	261	288	256	356	292	292	292
Subtotal - Utilities	\$ 383	\$ 459	\$ 506	\$ 471	\$ 614	\$ 511	\$ 511	\$ 512
Infrastructure/Retained	(44)	20	22	18	27	20	20	20
Total Billed Costs	\$ 339	\$ 478	\$ 528	\$ 489	\$ 641	\$ 532	\$ 532	\$ 532

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-9 Risk Management

Cost Center: 1100-0120-PENSIONS & TRUSTS

Workpaper: B-9.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 259	\$ 356	\$ 27	\$ 641	3
Lower dues & subscriptions	(43)	(60)	(6)	(109)	
Other	(2)	(0)	2	(0)	
Change in Allocation Rates 2021-2024	6	(3)	(3)	(0)	
Total Change from 2021	<u>(40)</u>	<u>(63)</u>	<u>(7)</u>	<u>(109)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 219</u>	<u>\$ 292</u>	<u>\$ 20</u>	<u>\$ 532</u>	<u>3</u>
2024 ALLOCATION METHOD					
CBPENSION	<u>41.2%</u>	<u>55.0%</u>	<u>3.8%</u>	<u>100.0%</u>	
Allocations	\$ 219	\$ 292	\$ 20	\$ 532	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 219</u>	<u>\$ 292</u>	<u>\$ 20</u>	<u>\$ 532</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-9 Risk Management

Witness: Derick R. Cooper

Cost Center: 1100-0120-PENSIONS & TRUSTS

Workpaper: B-9.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	3	3	3	3	3	3	3
Labor Costs	\$ 233	\$ 282	\$ 422	\$ 403	\$ 422	\$ 446	\$ 460	\$ 474
Non-Labor Costs	107	196	106	85	219	105	106	108
Total Costs	\$ 339	\$ 478	\$ 528	\$ 489	\$ 641	\$ 550	\$ 566	\$ 581
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	(60)	-	1	0	-	-	-	-
Total Direct Assignments	\$ (60)	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 168	\$ 198	\$ 218	\$ 215	\$ 259	\$ 227	\$ 233	\$ 240
SoCalGas	215	261	288	256	356	302	311	320
Subtotal - Utilities	\$ 383	\$ 459	\$ 506	\$ 471	\$ 614	\$ 529	\$ 544	\$ 559
Infrastructure/Retained	16	20	21	17	27	21	22	22
Total Allocations	\$ 399	\$ 478	\$ 527	\$ 489	\$ 641	\$ 550	\$ 566	\$ 581
BILLED COSTS								
SDG&E	\$ 168	\$ 198	\$ 218	\$ 215	\$ 259	\$ 227	\$ 233	\$ 240
SoCalGas	215	261	288	256	356	302	311	320
Subtotal - Utilities	\$ 383	\$ 459	\$ 506	\$ 471	\$ 614	\$ 529	\$ 544	\$ 559
Infrastructure/Retained	(44)	20	22	18	27	21	22	22
Total Billed Costs	\$ 339	\$ 478	\$ 528	\$ 489	\$ 641	\$ 550	\$ 566	\$ 581

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-9 Risk Management

Witness: Derick R. Cooper

Cost Center: 1100-0114-INSURANCE & RISK ADVISORY

Workpaper: B-9.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	6	6	6	7	5	6	6	6
Labor Costs	\$ 830	\$ 727	\$ 843	\$ 907	\$ 948	\$ 853	\$ 853	\$ 853
Non-Labor Costs	75	162	114	129	23	92	92	92
Total Costs	\$ 905	\$ 889	\$ 958	\$ 1,036	\$ 971	\$ 945	\$ 945	\$ 945
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ 0	\$ 80	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	0	0	0	0	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ 1	\$ 81	\$ 1	\$ -	\$ -	\$ -
Infrastructure/Retained	8	47	56	48	22	-	-	-
Total Direct Assignments	\$ 8	\$ 48	\$ 57	\$ 129	\$ 23	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 322	\$ 282	\$ 309	\$ 316	\$ 348	\$ 351	\$ 352	\$ 354
SoCalGas	359	333	358	400	431	415	418	425
Subtotal - Utilities	\$ 681	\$ 616	\$ 667	\$ 716	\$ 779	\$ 765	\$ 770	\$ 779
Infrastructure/Retained	216	225	234	191	170	180	175	166
Total Allocations	\$ 897	\$ 841	\$ 901	\$ 907	\$ 948	\$ 945	\$ 945	\$ 945
BILLED COSTS								
SDG&E	\$ 322	\$ 283	\$ 309	\$ 396	\$ 348	\$ 351	\$ 352	\$ 354
SoCalGas	359	334	358	400	431	415	418	425
Subtotal - Utilities	\$ 681	\$ 616	\$ 667	\$ 797	\$ 779	\$ 765	\$ 770	\$ 779
Infrastructure/Retained	223	272	290	239	192	180	175	166
Total Billed Costs	\$ 905	\$ 889	\$ 958	\$ 1,036	\$ 971	\$ 945	\$ 945	\$ 945

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-9 Risk Management

Cost Center: 1100-0114-INSURANCE & RISK ADVISORY

Workpaper: B-9.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 348	\$ 431	\$ 192	\$ 971	5
Lower labor costs	(19)	(32)	(44)	(95)	1
Higher travel	22	27	10	59	
Other	(5)	3	11	10	
Change in Allocation Rates 2021-2024	7	(4)	(3)	(0)	
Total Change from 2021	<u>6</u>	<u>(6)</u>	<u>(26)</u>	<u>(26)</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 354</u>	<u>\$ 425</u>	<u>\$ 166</u>	<u>\$ 945</u>	<u>6</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 354	\$ 425	\$ 166	\$ 945	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 354</u>	<u>\$ 425</u>	<u>\$ 166</u>	<u>\$ 945</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-9 Risk Management

Witness: Derick R. Cooper

Cost Center: 1100-0114-INSURANCE & RISK ADVISORY

Workpaper: B-9.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	6	6	6	7	5	6	6	6
Labor Costs	\$ 830	\$ 727	\$ 843	\$ 907	\$ 948	\$ 885	\$ 914	\$ 941
Non-Labor Costs	75	162	114	129	23	94	95	97
Total Costs	\$ 905	\$ 889	\$ 958	\$ 1,036	\$ 971	\$ 979	\$ 1,009	\$ 1,038
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1	\$ 0	\$ 80	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	0	0	0	0	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ 1	\$ 81	\$ 1	\$ -	\$ -	\$ -
Infrastructure/Retained	8	47	56	48	22	-	-	-
Total Direct Assignments	\$ 8	\$ 48	\$ 57	\$ 129	\$ 23	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 322	\$ 282	\$ 309	\$ 316	\$ 348	\$ 363	\$ 376	\$ 389
SoCalGas	359	333	358	400	431	430	447	467
Subtotal - Utilities	\$ 681	\$ 616	\$ 667	\$ 716	\$ 779	\$ 793	\$ 823	\$ 856
Infrastructure/Retained	216	225	234	191	170	186	186	182
Total Allocations	\$ 897	\$ 841	\$ 901	\$ 907	\$ 948	\$ 979	\$ 1,009	\$ 1,038
BILLED COSTS								
SDG&E	\$ 322	\$ 283	\$ 309	\$ 396	\$ 348	\$ 363	\$ 376	\$ 389
SoCalGas	359	334	358	400	431	430	447	467
Subtotal - Utilities	\$ 681	\$ 616	\$ 667	\$ 797	\$ 779	\$ 793	\$ 823	\$ 856
Infrastructure/Retained	223	272	290	239	192	186	186	182
Total Billed Costs	\$ 905	\$ 889	\$ 958	\$ 1,036	\$ 971	\$ 979	\$ 1,009	\$ 1,038

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: B-9 Risk Management

Witness: Derick R. Cooper

Cost Center: 1100-0121-RISK MANAGEMENT

Workpaper: B-9.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	4	4	4	4	4	4
Labor Costs	\$ 525	\$ 515	\$ 534	\$ 475	\$ 516	\$ 525	\$ 525	\$ 525
Non-Labor Costs	93	59	42	32	53	81	81	81
Total Costs	\$ 618	\$ 575	\$ 576	\$ 507	\$ 568	\$ 607	\$ 607	\$ 607
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	1	8	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 1	\$ 8	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 31	\$ 17	\$ 17	\$ 20	\$ 50	\$ 55	\$ 55	\$ 55
SoCalGas	31	11	17	20	45	49	49	49
Subtotal - Utilities	\$ 62	\$ 29	\$ 35	\$ 40	\$ 95	\$ 103	\$ 103	\$ 103
Infrastructure/Retained	556	546	542	467	465	503	503	503
Total Allocations	\$ 618	\$ 575	\$ 576	\$ 507	\$ 560	\$ 607	\$ 607	\$ 607
BILLED COSTS								
SDG&E	\$ 31	\$ 17	\$ 17	\$ 20	\$ 50	\$ 55	\$ 55	\$ 55
SoCalGas	31	11	17	20	45	49	49	49
Subtotal - Utilities	\$ 62	\$ 29	\$ 35	\$ 40	\$ 95	\$ 103	\$ 103	\$ 103
Infrastructure/Retained	556	546	542	467	473	503	503	503
Total Billed Costs	\$ 618	\$ 575	\$ 576	\$ 507	\$ 568	\$ 607	\$ 607	\$ 607

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration
Department: B-9 Risk Management
Cost Center: 1100-0121-RISK MANAGEMENT
Workpaper: B-9.3 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 50	\$ 45	\$ 473	\$ 568	4
Higher dues & subscriptions	4	4	36	44	
Other	0	(0)	(5)	(6)	
Change in Allocation Rates 2021-2024	(0)	0	(0)	0	
Total Change from 2021	<u>4</u>	<u>4</u>	<u>31</u>	<u>38</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 55</u>	<u>\$ 49</u>	<u>\$ 503</u>	<u>\$ 607</u>	<u>4</u>
2024 ALLOCATION METHOD					
CBGLOBRISK	<u>9.0%</u>	<u>8.0%</u>	<u>83.0%</u>	<u>100.0%</u>	
Allocations	\$ 55	\$ 49	\$ 503	\$ 607	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 55</u>	<u>\$ 49</u>	<u>\$ 503</u>	<u>\$ 607</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-9 Risk Management

Witness: Derick R. Cooper

Cost Center: 1100-0121-RISK MANAGEMENT

Workpaper: B-9.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	4	4	4	4	4	4
Labor Costs	\$ 525	\$ 515	\$ 534	\$ 475	\$ 516	\$ 545	\$ 563	\$ 580
Non-Labor Costs	93	59	42	32	53	83	84	85
Total Costs	\$ 618	\$ 575	\$ 576	\$ 507	\$ 568	\$ 628	\$ 647	\$ 665
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	1	8	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 1	\$ 8	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 31	\$ 17	\$ 17	\$ 20	\$ 50	\$ 57	\$ 58	\$ 60
SoCalGas	31	11	17	20	45	50	52	53
Subtotal - Utilities	\$ 62	\$ 29	\$ 35	\$ 40	\$ 95	\$ 107	\$ 110	\$ 113
Infrastructure/Retained	556	546	542	467	465	521	537	552
Total Allocations	\$ 618	\$ 575	\$ 576	\$ 507	\$ 560	\$ 628	\$ 647	\$ 665
BILLED COSTS								
SDG&E	\$ 31	\$ 17	\$ 17	\$ 20	\$ 50	\$ 57	\$ 58	\$ 60
SoCalGas	31	11	17	20	45	50	52	53
Subtotal - Utilities	\$ 62	\$ 29	\$ 35	\$ 40	\$ 95	\$ 107	\$ 110	\$ 113
Infrastructure/Retained	556	546	542	467	473	521	537	552
Total Billed Costs	\$ 618	\$ 575	\$ 576	\$ 507	\$ 568	\$ 628	\$ 647	\$ 665

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B Human Resources and Administration

Witness: Derick R. Cooper

Cost Center: B-10 Corporate Security

Workpaper: B-10

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	20	22	23	23	23	28	28	28
Labor Costs	\$ 2,562	\$ 2,756	\$ 3,149	\$ 2,864	\$ 3,016	\$ 3,593	\$ 3,593	\$ 3,593
Non-Labor Costs	984	1,607	1,835	1,433	1,798	2,999	2,974	2,974
Total Costs	\$ 3,547	\$ 4,364	\$ 4,984	\$ 4,297	\$ 4,815	\$ 6,592	\$ 6,567	\$ 6,567
DIRECT ASSIGNMENTS								
SDG&E	\$ 173	\$ 119	\$ 141	\$ 130	\$ 101	\$ -	\$ -	\$ -
SoCalGas	121	125	62	27	45	-	-	-
Subtotal - Utilities	\$ 294	\$ 244	\$ 203	\$ 158	\$ 146	\$ -	\$ -	\$ -
Infrastructure/Retained	214	293	448	128	154	-	-	-
Total Direct Assignments	\$ 508	\$ 536	\$ 651	\$ 286	\$ 300	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 840	\$ 1,083	\$ 1,243	\$ 1,155	\$ 1,410	\$ 1,837	\$ 1,831	\$ 1,833
SoCalGas	1,377	1,847	1,983	1,878	2,149	2,706	2,696	2,705
Subtotal - Utilities	\$ 2,217	\$ 2,930	\$ 3,225	\$ 3,033	\$ 3,558	\$ 4,543	\$ 4,527	\$ 4,537
Infrastructure/Retained	822	897	1,107	979	956	2,048	2,040	2,030
Total Allocations	\$ 3,039	\$ 3,828	\$ 4,332	\$ 4,012	\$ 4,515	\$ 6,592	\$ 6,567	\$ 6,567
BILLED COSTS								
SDG&E	\$ 1,013	\$ 1,202	\$ 1,384	\$ 1,285	\$ 1,511	\$ 1,837	\$ 1,831	\$ 1,833
SoCalGas	1,498	1,972	2,045	1,905	2,193	2,706	2,696	2,705
Subtotal - Utilities	\$ 2,511	\$ 3,174	\$ 3,428	\$ 3,190	\$ 3,704	\$ 4,543	\$ 4,527	\$ 4,537
Infrastructure/Retained	1,036	1,190	1,555	1,107	1,110	2,048	2,040	2,030
Total Billed Costs	\$ 3,547	\$ 4,364	\$ 4,984	\$ 4,297	\$ 4,815	\$ 6,592	\$ 6,567	\$ 6,567

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-10 Corporate Security

Workpaper: B-10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1,511	\$ 2,193	\$ 1,110	\$ 4,815	23
Higher labor costs	76	261	239	576	5
Higher consulting costs	150	184	8	342	
Higher security related costs	65	92	45	202	
Higher travel	52	74	63	189	
Higher training	46	67	45	158	
Higher contract labor	12	12	76	100	
Higher vehicle costs	11	8	52	71	
Higher computer software/hardware	19	27	3	49	
Transfer 5 FTE's from 1100-0133 to 1100-0275	(133)	(248)	381	-	
Other	3	26	36	65	
Change in Allocation Rates 2021-2024	20	8	(29)	(0)	
Total Change from 2021	<u>322</u>	<u>511</u>	<u>919</u>	<u>1,752</u>	<u>5</u>
2024 - TEST YEAR	<u>\$ 1,833</u>	<u>\$ 2,705</u>	<u>\$ 2,030</u>	<u>\$ 6,567</u>	<u>28</u>
Allocations	\$ 1,833	\$ 2,705	\$ 2,030	\$ 6,567	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,833</u>	<u>\$ 2,705</u>	<u>\$ 2,030</u>	<u>\$ 6,567</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B Human Resources and Administration

Witness: Derick R. Cooper

Cost Center: B-10 Corporate Security

Workpaper: B-10 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	20	22	23	23	23	28	28	28
Labor Costs	\$ 2,562	\$ 2,756	\$ 3,149	\$ 2,864	\$ 3,016	\$ 3,730	\$ 3,850	\$ 3,965
Non-Labor Costs	984	1,607	1,835	1,433	1,798	3,058	3,080	3,128
Total Costs	\$ 3,547	\$ 4,364	\$ 4,984	\$ 4,297	\$ 4,815	\$ 6,789	\$ 6,930	\$ 7,092
DIRECT ASSIGNMENTS								
SDG&E	\$ 173	\$ 119	\$ 141	\$ 130	\$ 101	\$ -	\$ -	\$ -
SoCalGas	121	125	62	27	45	-	-	-
Subtotal - Utilities	\$ 294	\$ 244	\$ 203	\$ 158	\$ 146	\$ -	\$ -	\$ -
Infrastructure/Retained	214	293	448	128	154	-	-	-
Total Direct Assignments	\$ 508	\$ 536	\$ 651	\$ 286	\$ 300	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 840	\$ 1,083	\$ 1,243	\$ 1,155	\$ 1,410	\$ 1,890	\$ 1,928	\$ 1,973
SoCalGas	1,377	1,847	1,983	1,878	2,149	2,784	2,841	2,914
Subtotal - Utilities	\$ 2,217	\$ 2,930	\$ 3,225	\$ 3,033	\$ 3,558	\$ 4,675	\$ 4,769	\$ 4,888
Infrastructure/Retained	822	897	1,107	979	956	2,114	2,162	2,205
Total Allocations	\$ 3,039	\$ 3,828	\$ 4,332	\$ 4,012	\$ 4,515	\$ 6,789	\$ 6,930	\$ 7,092
BILLED COSTS								
SDG&E	\$ 1,013	\$ 1,202	\$ 1,384	\$ 1,285	\$ 1,511	\$ 1,890	\$ 1,928	\$ 1,973
SoCalGas	1,498	1,972	2,045	1,905	2,193	2,784	2,841	2,914
Subtotal - Utilities	\$ 2,511	\$ 3,174	\$ 3,428	\$ 3,190	\$ 3,704	\$ 4,675	\$ 4,769	\$ 4,888
Infrastructure/Retained	1,036	1,190	1,555	1,107	1,110	2,114	2,162	2,205
Total Billed Costs	\$ 3,547	\$ 4,364	\$ 4,984	\$ 4,297	\$ 4,815	\$ 6,789	\$ 6,930	\$ 7,092

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-10 Corporate Security

Witness: Derick R. Cooper

Cost Center: 1100-0133-CORPORATE SECURITY

Workpaper: B-10.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	15	16	17	18	18	16	16	16
Labor Costs	\$ 1,706	\$ 1,794	\$ 2,014	\$ 2,149	\$ 2,218	\$ 1,929	\$ 1,929	\$ 1,929
Non-Labor Costs	818	898	1,065	1,035	1,304	1,811	1,786	1,786
Total Costs	\$ 2,523	\$ 2,692	\$ 3,079	\$ 3,184	\$ 3,522	\$ 3,740	\$ 3,715	\$ 3,715
DIRECT ASSIGNMENTS								
SDG&E	\$ 157	\$ 101	\$ 111	\$ 126	\$ 92	\$ -	\$ -	\$ -
SoCalGas	8	17	-	8	3	-	-	-
Subtotal - Utilities	\$ 165	\$ 118	\$ 111	\$ 134	\$ 95	\$ -	\$ -	\$ -
Infrastructure/Retained	2	11	10	1	1	-	-	-
Total Direct Assignments	\$ 167	\$ 129	\$ 121	\$ 135	\$ 95	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 748	\$ 802	\$ 935	\$ 987	\$ 1,199	\$ 1,327	\$ 1,319	\$ 1,320
SoCalGas	1,266	1,362	1,584	1,670	1,892	2,071	2,059	2,061
Subtotal - Utilities	\$ 2,014	\$ 2,165	\$ 2,519	\$ 2,657	\$ 3,091	\$ 3,399	\$ 3,378	\$ 3,381
Infrastructure/Retained	343	399	439	392	336	341	337	334
Total Allocations	\$ 2,357	\$ 2,563	\$ 2,958	\$ 3,049	\$ 3,427	\$ 3,740	\$ 3,715	\$ 3,715
BILLED COSTS								
SDG&E	\$ 904	\$ 903	\$ 1,046	\$ 1,112	\$ 1,290	\$ 1,327	\$ 1,319	\$ 1,320
SoCalGas	1,274	1,379	1,584	1,679	1,895	2,071	2,059	2,061
Subtotal - Utilities	\$ 2,178	\$ 2,282	\$ 2,630	\$ 2,791	\$ 3,185	\$ 3,399	\$ 3,378	\$ 3,381
Infrastructure/Retained	345	410	449	394	337	341	337	334
Total Billed Costs	\$ 2,523	\$ 2,692	\$ 3,079	\$ 3,184	\$ 3,522	\$ 3,740	\$ 3,715	\$ 3,715

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration
Department: B-10 Corporate Security
Cost Center: 1100-0133-CORPORATE SECURITY
Workpaper: B-10.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1,290	\$ 1,895	\$ 337	\$ 3,522	18
Higher labor costs	56	215	16	287	3
Higher security related costs	55	81	6	142	
Higher travel	38	60	9	107	
Higher training	35	55	9	99	
Higher computer software/hardware	17	25	2	44	
Higher consulting costs	12	18	2	32	
Transfer 5 FTE's to 1100-0275	(205)	(320)	(51)	(576)	(5)
Other	3	23	32	57	
Change in Allocation Rates 2021-2024	19	10	(28)	(0)	
Total Change from 2021	<u>29</u>	<u>166</u>	<u>(3)</u>	<u>192</u>	<u>(2)</u>
2024 - TEST YEAR	<u>\$ 1,320</u>	<u>\$ 2,061</u>	<u>\$ 334</u>	<u>\$ 3,715</u>	<u>16</u>
2024 ALLOCATION METHOD					
CBHQSEC	<u>35.6%</u>	<u>55.5%</u>	<u>9.0%</u>	<u>100.0%</u>	
Allocations	\$ 1,320	\$ 2,061	\$ 334	\$ 3,715	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,320</u>	<u>\$ 2,061</u>	<u>\$ 334</u>	<u>\$ 3,715</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-10 Corporate Security

Witness: Derick R. Cooper

Cost Center: 1100-0133-CORPORATE SECURITY

Workpaper: B-10.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	15	16	17	18	18	16	16	16
Labor Costs	\$ 1,706	\$ 1,794	\$ 2,014	\$ 2,149	\$ 2,218	\$ 2,003	\$ 2,067	\$ 2,128
Non-Labor Costs	818	898	1,065	1,035	1,304	1,846	1,849	1,878
Total Costs	\$ 2,523	\$ 2,692	\$ 3,079	\$ 3,184	\$ 3,522	\$ 3,849	\$ 3,916	\$ 4,006
DIRECT ASSIGNMENTS								
SDG&E	\$ 157	\$ 101	\$ 111	\$ 126	\$ 92	\$ -	\$ -	\$ -
SoCalGas	8	17	-	8	3	-	-	-
Subtotal - Utilities	\$ 165	\$ 118	\$ 111	\$ 134	\$ 95	\$ -	\$ -	\$ -
Infrastructure/Retained	2	11	10	1	1	-	-	-
Total Direct Assignments	\$ 167	\$ 129	\$ 121	\$ 135	\$ 95	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 748	\$ 802	\$ 935	\$ 987	\$ 1,199	\$ 1,366	\$ 1,391	\$ 1,423
SoCalGas	1,266	1,362	1,584	1,670	1,892	2,132	2,171	2,223
Subtotal - Utilities	\$ 2,014	\$ 2,165	\$ 2,519	\$ 2,657	\$ 3,091	\$ 3,498	\$ 3,561	\$ 3,647
Infrastructure/Retained	343	399	439	392	336	351	355	360
Total Allocations	\$ 2,357	\$ 2,563	\$ 2,958	\$ 3,049	\$ 3,427	\$ 3,849	\$ 3,916	\$ 4,006
BILLED COSTS								
SDG&E	\$ 904	\$ 903	\$ 1,046	\$ 1,112	\$ 1,290	\$ 1,366	\$ 1,391	\$ 1,423
SoCalGas	1,274	1,379	1,584	1,679	1,895	2,132	2,171	2,223
Subtotal - Utilities	\$ 2,178	\$ 2,282	\$ 2,630	\$ 2,791	\$ 3,185	\$ 3,498	\$ 3,561	\$ 3,647
Infrastructure/Retained	345	410	449	394	337	351	355	360
Total Billed Costs	\$ 2,523	\$ 2,692	\$ 3,079	\$ 3,184	\$ 3,522	\$ 3,849	\$ 3,916	\$ 4,006

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-10 Corporate Security

Witness: Derick R. Cooper

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: B-10.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	5	5	4	4	11	11	11
Labor Costs	\$ 647	\$ 673	\$ 871	\$ 514	\$ 561	\$ 1,185	\$ 1,185	\$ 1,185
Non-Labor Costs	153	236	420	261	269	536	536	536
Total Costs	\$ 800	\$ 909	\$ 1,291	\$ 775	\$ 830	\$ 1,721	\$ 1,721	\$ 1,721
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 17	\$ 29	\$ 5	\$ 8	\$ -	\$ -	\$ -
SoCalGas	26	34	26	11	21	-	-	-
Subtotal - Utilities	\$ 41	\$ 51	\$ 55	\$ 16	\$ 29	\$ -	\$ -	\$ -
Infrastructure/Retained	198	265	417	118	139	-	-	-
Total Direct Assignments	\$ 239	\$ 316	\$ 472	\$ 134	\$ 168	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 70	\$ 74	\$ 102	\$ 80	\$ 83	\$ 215	\$ 215	\$ 215
SoCalGas	70	74	102	80	83	215	215	215
Subtotal - Utilities	\$ 140	\$ 148	\$ 205	\$ 160	\$ 166	\$ 430	\$ 430	\$ 430
Infrastructure/Retained	421	445	614	481	497	1,291	1,291	1,291
Total Allocations	\$ 561	\$ 593	\$ 819	\$ 641	\$ 662	\$ 1,721	\$ 1,721	\$ 1,721
BILLED COSTS								
SDG&E	\$ 86	\$ 91	\$ 131	\$ 85	\$ 91	\$ 215	\$ 215	\$ 215
SoCalGas	96	108	128	92	104	215	215	215
Subtotal - Utilities	\$ 181	\$ 199	\$ 259	\$ 176	\$ 194	\$ 430	\$ 430	\$ 430
Infrastructure/Retained	619	710	1,032	598	636	1,291	1,291	1,291
Total Billed Costs	\$ 800	\$ 909	\$ 1,291	\$ 775	\$ 830	\$ 1,721	\$ 1,721	\$ 1,721

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration
Department: B-10 Corporate Security
Cost Center: 1100-0275-EXECUTIVE SECURITY
Workpaper: B-10.2 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 91	\$ 104	\$ 636	\$ 830	4
Transfer 5 FTE's from 1100-0133	72	72	432	576	5
Higher contract labor	13	13	74	100	
Higher travel	12	11	54	77	
Higher vehicle costs	10	6	53	69	
Higher security related costs	6	6	38	50	
Higher labor costs	12	5	31	48	2
Higher training	5	5	34	44	
Lower consulting costs	(7)	(8)	(63)	(78)	
Other	1	2	2	5	
Change in Allocation Rates 2021-2024	0	(0)	(0)	0	
Total Change from 2021	<u>124</u>	<u>112</u>	<u>655</u>	<u>891</u>	<u>7</u>
2024 - TEST YEAR	<u>\$ 215</u>	<u>\$ 215</u>	<u>\$ 1,291</u>	<u>\$ 1,721</u>	<u>11</u>
2024 ALLOCATION METHOD					
CBEXECSEC	<u>12.5%</u>	<u>12.5%</u>	<u>75.0%</u>	<u>100.0%</u>	
Allocations	\$ 215	\$ 215	\$ 1,291	\$ 1,721	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 215</u>	<u>\$ 215</u>	<u>\$ 1,291</u>	<u>\$ 1,721</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-10 Corporate Security

Witness: Derick R. Cooper

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: B-10.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	5	5	4	4	11	11	11
Labor Costs	\$ 647	\$ 673	\$ 871	\$ 514	\$ 561	\$ 1,230	\$ 1,270	\$ 1,307
Non-Labor Costs	153	236	420	261	269	547	555	564
Total Costs	\$ 800	\$ 909	\$ 1,291	\$ 775	\$ 830	\$ 1,777	\$ 1,825	\$ 1,871
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 17	\$ 29	\$ 5	\$ 8	\$ -	\$ -	\$ -
SoCalGas	26	34	26	11	21	-	-	-
Subtotal - Utilities	\$ 41	\$ 51	\$ 55	\$ 16	\$ 29	\$ -	\$ -	\$ -
Infrastructure/Retained	198	265	417	118	139	-	-	-
Total Direct Assignments	\$ 239	\$ 316	\$ 472	\$ 134	\$ 168	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 70	\$ 74	\$ 102	\$ 80	\$ 83	\$ 222	\$ 228	\$ 234
SoCalGas	70	74	102	80	83	222	228	234
Subtotal - Utilities	\$ 140	\$ 148	\$ 205	\$ 160	\$ 166	\$ 444	\$ 456	\$ 468
Infrastructure/Retained	421	445	614	481	497	1,333	1,369	1,403
Total Allocations	\$ 561	\$ 593	\$ 819	\$ 641	\$ 662	\$ 1,777	\$ 1,825	\$ 1,871
BILLED COSTS								
SDG&E	\$ 86	\$ 91	\$ 131	\$ 85	\$ 91	\$ 222	\$ 228	\$ 234
SoCalGas	96	108	128	92	104	222	228	234
Subtotal - Utilities	\$ 181	\$ 199	\$ 259	\$ 176	\$ 194	\$ 444	\$ 456	\$ 468
Infrastructure/Retained	619	710	1,032	598	636	1,333	1,369	1,403
Total Billed Costs	\$ 800	\$ 909	\$ 1,291	\$ 775	\$ 830	\$ 1,777	\$ 1,825	\$ 1,871

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: B-10 Corporate Security

Witness: Derick R. Cooper

Cost Center: 1100-0138-EMERGENCY MANAGEMENT & BUSINESS RESUMPTION

Workpaper: B-10.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	1	1	1	1	1	1
Labor Costs	\$ 54	\$ 100	\$ 112	\$ 109	\$ 116	\$ 119	\$ 119	\$ 119
Non-Labor Costs	13	472	350	137	225	652	652	652
Total Costs	\$ 67	\$ 572	\$ 461	\$ 246	\$ 341	\$ 771	\$ 771	\$ 771
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 22	\$ 192	\$ 190	\$ 87	\$ 126	\$ 286	\$ 288	\$ 289
SoCalGas	41	352	236	110	155	338	341	347
Subtotal - Utilities	\$ 63	\$ 545	\$ 426	\$ 197	\$ 281	\$ 625	\$ 629	\$ 636
Infrastructure/Retained	4	27	35	50	60	147	143	135
Total Allocations	\$ 67	\$ 572	\$ 461	\$ 246	\$ 341	\$ 771	\$ 771	\$ 771
BILLED COSTS								
SDG&E	\$ 22	\$ 192	\$ 190	\$ 87	\$ 126	\$ 286	\$ 288	\$ 289
SoCalGas	41	352	236	110	155	338	341	347
Subtotal - Utilities	\$ 63	\$ 545	\$ 426	\$ 197	\$ 281	\$ 625	\$ 629	\$ 636
Infrastructure/Retained	4	27	35	50	60	147	143	135
Total Billed Costs	\$ 67	\$ 572	\$ 461	\$ 246	\$ 341	\$ 771	\$ 771	\$ 771

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration

Witness: Derick R. Cooper

Department: B-10 Corporate Security

Cost Center: 1100-0138-EMERGENCY MANAGEMENT & BUSINESS RESUMPTION

Workpaper: B-10.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 126	\$ 155	\$ 60	\$ 341	1
Higher consulting costs	146	174	67	387	
Other	15	19	8	43	
Change in Allocation Rates 2021-2024	2	(1)	(1)	(0)	
Total Change from 2021	<u>163</u>	<u>192</u>	<u>75</u>	<u>430</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 289</u>	<u>\$ 347</u>	<u>\$ 135</u>	<u>\$ 771</u>	<u>1</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 289	\$ 347	\$ 135	\$ 771	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 289</u>	<u>\$ 347</u>	<u>\$ 135</u>	<u>\$ 771</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-10 Corporate Security

Witness: Derick R. Cooper

Cost Center: 1100-0138-EMERGENCY MANAGEMENT & BUSINESS RESUMPTION

Workpaper: B-10.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	1	1	1	1	1	1
Labor Costs	\$ 54	\$ 100	\$ 112	\$ 109	\$ 116	\$ 124	\$ 128	\$ 131
Non-Labor Costs	13	472	350	137	225	665	675	686
Total Costs	\$ 67	\$ 572	\$ 461	\$ 246	\$ 341	\$ 789	\$ 803	\$ 817
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 22	\$ 192	\$ 190	\$ 87	\$ 126	\$ 293	\$ 299	\$ 306
SoCalGas	41	352	236	110	155	346	355	368
Subtotal - Utilities	\$ 63	\$ 545	\$ 426	\$ 197	\$ 281	\$ 639	\$ 655	\$ 674
Infrastructure/Retained	4	27	35	50	60	150	148	143
Total Allocations	\$ 67	\$ 572	\$ 461	\$ 246	\$ 341	\$ 789	\$ 803	\$ 817
BILLED COSTS								
SDG&E	\$ 22	\$ 192	\$ 190	\$ 87	\$ 126	\$ 293	\$ 299	\$ 306
SoCalGas	41	352	236	110	155	346	355	368
Subtotal - Utilities	\$ 63	\$ 545	\$ 426	\$ 197	\$ 281	\$ 639	\$ 655	\$ 674
Infrastructure/Retained	4	27	35	50	60	150	148	143
Total Billed Costs	\$ 67	\$ 572	\$ 461	\$ 246	\$ 341	\$ 789	\$ 803	\$ 817

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: B-10 Corporate Security

Witness: Derick R. Cooper

Cost Center: 1100-0043-SECURITY SERVICES

Workpaper: B-10.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 156	\$ 190	\$ 152	\$ 92	\$ 121	\$ 360	\$ 360	\$ 360
Non-Labor Costs	1	1	0	0	-	-	-	-
Total Costs	\$ 157	\$ 191	\$ 152	\$ 92	\$ 121	\$ 360	\$ 360	\$ 360
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ -	\$ -	\$ -
SoCalGas	87	75	36	8	21	-	-	-
Subtotal - Utilities	\$ 88	\$ 75	\$ 37	\$ 8	\$ 22	\$ -	\$ -	\$ -
Infrastructure/Retained	15	16	21	9	14	-	-	-
Total Direct Assignments	\$ 103	\$ 91	\$ 58	\$ 17	\$ 37	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 15	\$ 15	\$ 2	\$ 2	\$ 9	\$ 9	\$ 9
SoCalGas	-	58	60	17	19	81	81	81
Subtotal - Utilities	\$ -	\$ 73	\$ 75	\$ 19	\$ 21	\$ 90	\$ 90	\$ 90
Infrastructure/Retained	54	26	19	57	63	270	270	270
Total Allocations	\$ 54	\$ 99	\$ 94	\$ 75	\$ 84	\$ 360	\$ 360	\$ 360
BILLED COSTS								
SDG&E	\$ 1	\$ 15	\$ 16	\$ 2	\$ 3	\$ 9	\$ 9	\$ 9
SoCalGas	87	133	96	25	40	81	81	81
Subtotal - Utilities	\$ 88	\$ 148	\$ 113	\$ 27	\$ 43	\$ 90	\$ 90	\$ 90
Infrastructure/Retained	68	42	40	65	78	270	270	270
Total Billed Costs	\$ 157	\$ 191	\$ 152	\$ 92	\$ 121	\$ 360	\$ 360	\$ 360

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: B Human Resources and Administration
Department: B-10 Corporate Security
Cost Center: 1100-0043-SECURITY SERVICES
Workpaper: B-10.4 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3	\$ 40	\$ 78	\$ 121	0
Higher labor costs	6	41	192	239	
Change in Allocation Rates 2021-2024	(0)	0	(0)	(0)	
Total Change from 2021	<u>6</u>	<u>41</u>	<u>192</u>	<u>239</u>	<u>0</u>
2024 - TEST YEAR	<u><u>\$ 9</u></u>	<u><u>\$ 81</u></u>	<u><u>\$ 270</u></u>	<u><u>\$ 360</u></u>	<u><u>0</u></u>
2024 ALLOCATION METHOD					
CBSECSERV	<u>2.5%</u>	<u>22.5%</u>	<u>75.0%</u>	<u>100.0%</u>	
Allocations	\$ 9	\$ 81	\$ 270	\$ 360	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u><u>\$ 9</u></u>	<u><u>\$ 81</u></u>	<u><u>\$ 270</u></u>	<u><u>\$ 360</u></u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-10 Corporate Security

Witness: Derick R. Cooper

Cost Center: 1100-0043-SECURITY SERVICES

Workpaper: B-10.4 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 156	\$ 190	\$ 152	\$ 92	\$ 121	\$ 374	\$ 386	\$ 397
Non-Labor Costs	1	1	0	0	-	-	-	-
Total Costs	<u>\$ 157</u>	<u>\$ 191</u>	<u>\$ 152</u>	<u>\$ 92</u>	<u>\$ 121</u>	<u>\$ 374</u>	<u>\$ 386</u>	<u>\$ 397</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 1	\$ 1	\$ 0	\$ 1	\$ -	\$ -	\$ -
SoCalGas	87	75	36	8	21	-	-	-
Subtotal - Utilities	<u>\$ 88</u>	<u>\$ 75</u>	<u>\$ 37</u>	<u>\$ 8</u>	<u>\$ 22</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	15	16	21	9	14	-	-	-
Total Direct Assignments	<u>\$ 103</u>	<u>\$ 91</u>	<u>\$ 58</u>	<u>\$ 17</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	-	\$ 15	\$ 15	\$ 2	\$ 2	\$ 9	\$ 10	\$ 10
SoCalGas	-	58	60	17	19	84	87	89
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ 75</u>	<u>\$ 19</u>	<u>\$ 21</u>	<u>\$ 93</u>	<u>\$ 96</u>	<u>\$ 99</u>
Infrastructure/Retained	54	26	19	57	63	280	289	298
Total Allocations	<u>\$ 54</u>	<u>\$ 99</u>	<u>\$ 94</u>	<u>\$ 75</u>	<u>\$ 84</u>	<u>\$ 374</u>	<u>\$ 386</u>	<u>\$ 397</u>
BILLED COSTS								
SDG&E	\$ 1	\$ 15	\$ 16	\$ 2	\$ 3	\$ 9	\$ 10	\$ 10
SoCalGas	87	133	96	25	40	84	87	89
Subtotal - Utilities	<u>\$ 88</u>	<u>\$ 148</u>	<u>\$ 113</u>	<u>\$ 27</u>	<u>\$ 43</u>	<u>\$ 93</u>	<u>\$ 96</u>	<u>\$ 99</u>
Infrastructure/Retained	68	42	40	65	78	280	289	298
Total Billed Costs	<u>\$ 157</u>	<u>\$ 191</u>	<u>\$ 152</u>	<u>\$ 92</u>	<u>\$ 121</u>	<u>\$ 374</u>	<u>\$ 386</u>	<u>\$ 397</u>

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: C Legal, Compliance, and Governance

Workpaper: C

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	53	47	43	44	47	47	47	47
Labor Costs	\$ 7,500	\$ 7,485	\$ 10,107	\$ 11,575	\$ 8,569	\$ 9,312	\$ 9,499	\$ 9,512
Non-Labor Costs	40,134	55,039	50,109	42,229	39,597	60,472	36,181	37,342
Total Costs	\$ 47,634	\$ 62,524	\$ 60,216	\$ 53,804	\$ 48,166	\$ 69,783	\$ 45,681	\$ 46,854
DIRECT ASSIGNMENTS								
SDG&E	\$ 8,199	\$ 8,952	\$ 6,952	\$ 9,434	\$ 7,139	\$ 16,982	\$ 9,252	\$ 9,144
SoCalGas	6,480	7,788	2,309	10,660	11,734	16,456	9,806	10,277
Subtotal - Utilities	\$ 14,678	\$ 16,740	\$ 9,261	\$ 20,095	\$ 18,874	\$ 33,438	\$ 19,059	\$ 19,421
Infrastructure/Retained	15,269	28,669	32,955	17,059	12,717	20,626	10,560	11,283
Total Direct Assignments	\$ 29,947	\$ 45,410	\$ 42,216	\$ 37,154	\$ 31,591	\$ 54,064	\$ 29,619	\$ 30,704
ALLOCATIONS								
SDG&E	\$ 6,409	\$ 5,556	\$ 4,745	\$ 4,930	\$ 5,436	\$ 5,396	\$ 5,526	\$ 5,579
SoCalGas	6,245	5,831	6,322	6,511	7,008	7,145	7,350	7,496
Subtotal - Utilities	\$ 12,654	\$ 11,387	\$ 11,067	\$ 11,441	\$ 12,444	\$ 12,541	\$ 12,876	\$ 13,075
Infrastructure/Retained	5,033	5,728	6,933	5,209	4,132	3,179	3,186	3,074
Total Allocations	\$ 17,687	\$ 17,115	\$ 18,000	\$ 16,651	\$ 16,575	\$ 15,720	\$ 16,062	\$ 16,150
BILLED COSTS								
SDG&E	\$ 14,608	\$ 14,508	\$ 11,697	\$ 14,365	\$ 12,575	\$ 22,378	\$ 14,778	\$ 14,723
SoCalGas	12,725	13,619	8,631	17,171	18,742	23,601	17,156	17,774
Subtotal - Utilities	\$ 27,333	\$ 28,127	\$ 20,328	\$ 31,536	\$ 31,317	\$ 45,979	\$ 31,934	\$ 32,497
Infrastructure/Retained	20,301	34,397	39,888	22,268	16,849	23,805	13,746	14,357
Total Billed Costs	\$ 47,634	\$ 62,524	\$ 60,216	\$ 53,804	\$ 48,166	\$ 69,783	\$ 45,681	\$ 46,854

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Department: C Legal, Compliance, and Governance

Workpaper: C Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 12,575	\$ 18,742	\$ 16,849	\$ 48,166	47
Higher/(lower) legal fees and services	1,609	(1,317)	(2,459)	(2,167)	
Lower dues & subscriptions	(103)	(129)	(38)	(270)	
Lower office supplies, printing & postage	(8)	(175)	(9)	(192)	
Lower consulting costs	(7)	(10)	(120)	(137)	
Lower recruiting	(33)	(50)	(22)	(106)	
Lower computer software/hardware	(2)	(44)	(35)	(81)	
Lower government fees & taxes	(10)	(11)	(26)	(47)	
Higher training	29	42	12	83	
Higher catering & events	55	72	29	156	
Higher travel	177	213	112	501	
Higher labor costs	400	428	114	943	
Other	15	(22)	10	4	
Change in Allocation Rates 2021-2024	27	33	(60)	-	
Total Change from 2021	<u>2,148</u>	<u>(968)</u>	<u>(2,492)</u>	<u>(1,312)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 14,723</u>	<u>\$ 17,774</u>	<u>\$ 14,357</u>	<u>\$ 46,854</u>	<u>47</u>
Allocations	\$ 5,469	\$ 7,496	\$ 3,074	\$ 16,040	
Direct Assignments	<u>9,254</u>	<u>10,277</u>	<u>11,283</u>	<u>30,814</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 14,723</u>	<u>\$ 17,774</u>	<u>\$ 14,357</u>	<u>\$ 46,854</u>	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(2021 \$ - 000's)

Division: Legal, Compliance, and Governance

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
C-1.1	1100-0198-CHIEF LEGAL OFFICER	-	-	-
C-1.2	1100-0141-EXECUTIVE VP & GENERAL COUNSEL	-	-	-
C-1.3	1100-0085-GROUP PRESIDENT & CHIEF LEGAL OFFICER	-	-	-
	C-1 Chief Legal Officer	-	-	-
C-2.1	1100-0201-LITIGATION & COMPLIANCE	(5)	3	(2)
C-2.2	1100-0180-LABOR AND EMPLOYMENT LAW	(18)	10	(8)
C-2.3	1100-0348-CORPORATE COMPLIANCE	13	(7)	7
C-2.4	1100-0190-LITIGATION & ENVIRONMENTAL	(16)	9	(7)
C-2.5	1100-0144-LEGAL OPERATIONS	13	(8)	5
C-2.6	1100-0146-GAS INFRASTRUCTURE SPECIAL COUNSEL	-	-	-
	C-2 Litigation & Compliance	(13)	8	(5)
C-3.1	1100-0200-CORP LAW, CORP GOVERNANCE, AND REGULATORY	(3)	6	3
C-3.2	1100-0191-CORPORATE LAW	(16)	9	(7)
C-3.3	1100-0150-VP GOVERNANCE & CORPORATE SECRETARY	8	(4)	4
C-3.4	1100-0199-SECURITIES LAW	(13)	8	(6)
C-3.5	1100-0080-REGULATORY COUNSEL	3	(1)	1
C-3.6	1100-0143-CORPORATE GOVERNANCE	(10)	5	(4)
C-3.7	1100-0100-REGULATORY STRATEGY	-	-	-
C-3.8	1100-0006-SPECIAL PROJECTS	-	-	-
	C-3 Corporate Law & Governance	(32)	23	(9)
C-4.1	1100-0004-BOARD OF DIRECTORS	36	(16)	19
	C-4 Board of Directors	36	(16)	19
C-5.1	1100-0145-OUTSIDE LEGAL	36	19	54
C-5.2	1100-0278-RETAINED OUTSIDE LEGAL COSTS	-	-	-
	C-5 Outside Legal	36	19	54
C	Legal, Compliance, and Governance	27	33	60

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(Escalated \$ - 000's)

Division: Legal, Compliance, and Governance

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
C-1.1	1100-0198-CHIEF LEGAL OFFICER	309	443	752
C-1.2	1100-0141-EXECUTIVE VP & GENERAL COUNSEL	-	-	-
C-1.3	1100-0085-GROUP PRESIDENT & CHIEF LEGAL OFFICER	-	-	-
	C-1 Chief Legal Officer	<u>309</u>	<u>443</u>	<u>752</u>
C-2.1	1100-0201-LITIGATION & COMPLIANCE	217	307	524
C-2.2	1100-0180-LABOR AND EMPLOYMENT LAW	455	706	1,161
C-2.3	1100-0348-CORPORATE COMPLIANCE	556	668	1,223
C-2.4	1100-0190-LITIGATION & ENVIRONMENTAL	511	792	1,303
C-2.5	1100-0144-LEGAL OPERATIONS	918	1,103	2,022
C-2.6	1100-0146-GAS INFRASTRUCTURE SPECIAL COUNSEL	-	-	-
	C-2 Litigation & Compliance	<u>2,657</u>	<u>3,576</u>	<u>6,233</u>
C-3.1	1100-0200-CORP LAW, CORP GOVERNANCE, AND REGULATORY	179	261	440
C-3.2	1100-0191-CORPORATE LAW	505	783	1,287
C-3.3	1100-0150-VP GOVERNANCE & CORPORATE SECRETARY	284	342	626
C-3.4	1100-0199-SECURITIES LAW	256	397	653
C-3.5	1100-0080-REGULATORY COUNSEL	136	163	299
C-3.6	1100-0143-CORPORATE GOVERNANCE	314	487	800
C-3.7	1100-0100-REGULATORY STRATEGY	-	-	-
C-3.8	1100-0006-SPECIAL PROJECTS	-	-	-
	C-3 Corporate Law & Governance	<u>1,674</u>	<u>2,432</u>	<u>4,106</u>
C-4.1	1100-0004-BOARD OF DIRECTORS	<u>1,399</u>	<u>1,681</u>	<u>3,080</u>
	C-4 Board of Directors	<u>1,399</u>	<u>1,681</u>	<u>3,080</u>
C-5.1	1100-0145-OUTSIDE LEGAL	9,144	10,277	19,421
C-5.2	1100-0278-RETAINED OUTSIDE LEGAL COSTS	-	-	-
	C-5 Outside Legal	<u>9,144</u>	<u>10,277</u>	<u>19,421</u>
C	Legal, Compliance, and Governance	<u><u>15,183</u></u>	<u><u>18,408</u></u>	<u><u>33,592</u></u>

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: C Legal, Compliance, and Governance

Workpaper: C Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	53	47	43	44	47	47	47	47
Labor Costs	\$ 7,500	\$ 7,485	\$ 10,107	\$ 11,575	\$ 8,569	\$ 9,691	\$ 10,210	\$ 10,530
Non-Labor Costs	40,134	55,039	50,109	42,229	39,597	60,599	36,417	37,685
Total Costs	\$ 47,634	\$ 62,524	\$ 60,216	\$ 53,804	\$ 48,166	\$ 70,291	\$ 46,627	\$ 48,214
DIRECT ASSIGNMENTS								
SDG&E	\$ 8,199	\$ 8,952	\$ 6,952	\$ 9,434	\$ 7,139	\$ 16,982	\$ 9,252	\$ 9,144
SoCalGas	6,480	7,788	2,309	10,660	11,734	16,456	9,806	10,277
Subtotal - Utilities	\$ 14,678	\$ 16,740	\$ 9,261	\$ 20,095	\$ 18,874	\$ 33,438	\$ 19,059	\$ 19,421
Infrastructure/Retained	15,269	28,669	32,955	17,059	12,717	20,629	10,565	11,283
Total Direct Assignments	\$ 29,947	\$ 45,410	\$ 42,216	\$ 37,154	\$ 31,591	\$ 54,067	\$ 29,624	\$ 30,704
ALLOCATIONS								
SDG&E	\$ 6,409	\$ 5,556	\$ 4,745	\$ 4,930	\$ 5,436	\$ 5,565	\$ 5,843	\$ 6,039
SoCalGas	6,245	5,831	6,322	6,511	7,008	7,376	7,783	8,131
Subtotal - Utilities	\$ 12,654	\$ 11,387	\$ 11,067	\$ 11,441	\$ 12,444	\$ 12,941	\$ 13,626	\$ 14,171
Infrastructure/Retained	5,033	5,728	6,933	5,209	4,132	3,283	3,377	3,339
Total Allocations	\$ 17,687	\$ 17,115	\$ 18,000	\$ 16,651	\$ 16,575	\$ 16,224	\$ 17,003	\$ 17,510
BILLED COSTS								
SDG&E	\$ 14,608	\$ 14,508	\$ 11,697	\$ 14,365	\$ 12,575	\$ 22,547	\$ 15,095	\$ 15,183
SoCalGas	12,725	13,619	8,631	17,171	18,742	23,832	17,589	18,409
Subtotal - Utilities	\$ 27,333	\$ 28,127	\$ 20,328	\$ 31,536	\$ 31,317	\$ 46,379	\$ 32,684	\$ 33,592
Infrastructure/Retained	20,301	34,397	39,888	22,268	16,849	23,912	13,942	14,622
Total Billed Costs	\$ 47,634	\$ 62,524	\$ 60,216	\$ 53,804	\$ 48,166	\$ 70,291	\$ 46,627	\$ 48,214

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Cost Center: C-1 Chief Legal Officer

Workpaper: C-1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	1	-	1	1	1	1
Labor Costs	\$ 630	\$ 789	\$ 1,319	\$ 3,625	\$ -	\$ 585	\$ 585	\$ 585
Non-Labor Costs	186	241	217	202	4	125	280	280
Total Costs	\$ 816	\$ 1,030	\$ 1,536	\$ 3,828	\$ 4	\$ 710	\$ 865	\$ 865
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 2	\$ 0	\$ 4	\$ -	\$ -	\$ -	\$ -
SoCalGas	0	3	0	4	-	-	-	-
Subtotal - Utilities	\$ 0	\$ 5	\$ 0	\$ 8	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	17	33	9	(196)	-	-	-	-
Total Direct Assignments	\$ 18	\$ 39	\$ 9	\$ (188)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 259	\$ 288	\$ 227	\$ 744	\$ 1	\$ 230	\$ 282	\$ 284
SoCalGas	320	390	275	1,033	2	327	400	408
Subtotal - Utilities	\$ 578	\$ 678	\$ 502	\$ 1,777	\$ 3	\$ 557	\$ 682	\$ 692
Infrastructure/Retained	220	313	1,025	2,239	1	153	183	173
Total Allocations	\$ 798	\$ 991	\$ 1,527	\$ 4,016	\$ 4	\$ 710	\$ 865	\$ 865
BILLED COSTS								
SDG&E	\$ 259	\$ 290	\$ 227	\$ 747	\$ 1	\$ 230	\$ 282	\$ 284
SoCalGas	320	393	275	1,037	2	327	400	408
Subtotal - Utilities	\$ 579	\$ 683	\$ 502	\$ 1,785	\$ 3	\$ 557	\$ 682	\$ 692
Infrastructure/Retained	237	347	1,034	2,043	1	153	183	173
Total Billed Costs	\$ 816	\$ 1,030	\$ 1,536	\$ 3,828	\$ 4	\$ 710	\$ 865	\$ 865

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance
 Department: C-1 Chief Legal Officer
 Workpaper: C-1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1	\$ 2	\$ 1	\$ 4	1
Higher labor costs	192	276	117	585	
Higher consulting costs	33	47	20	100	
Higher travel	33	47	20	100	
Higher catering & events	26	38	16	80	
Other	(1)	(2)	(1)	(4)	
Change in Allocation Rates 2021-2024	0	0	(0)	(0)	
Total Change from 2021	<u>283</u>	<u>406</u>	<u>172</u>	<u>861</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 284</u>	<u>\$ 408</u>	<u>\$ 173</u>	<u>\$ 865</u>	<u>1</u>
Allocations	\$ 284	\$ 408	\$ 173	\$ 865	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 284</u>	<u>\$ 408</u>	<u>\$ 173</u>	<u>\$ 865</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Cost Center: C-1 Chief Legal Officer

Workpaper: C-1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	1	-	1	1	1	1
Labor Costs	\$ 630	\$ 789	\$ 1,319	\$ 3,625	\$ -	\$ 607	\$ 627	\$ 646
Non-Labor Costs	186	241	217	202	4	127	290	294
Total Costs	\$ 816	\$ 1,030	\$ 1,536	\$ 3,828	\$ 4	\$ 735	\$ 917	\$ 940
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 2	\$ 0	\$ 4	\$ -	\$ -	\$ -	\$ -
SoCalGas	0	3	0	4	-	-	-	-
Subtotal - Utilities	\$ 0	\$ 5	\$ 0	\$ 8	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	17	33	9	(196)	-	-	-	-
Total Direct Assignments	\$ 18	\$ 39	\$ 9	\$ (188)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 259	\$ 288	\$ 227	\$ 744	1	\$ 238	\$ 299	\$ 309
SoCalGas	320	390	275	1,033	2	338	425	443
Subtotal - Utilities	\$ 578	\$ 678	\$ 502	\$ 1,777	\$ 3	\$ 577	\$ 723	\$ 752
Infrastructure/Retained	220	313	1,025	2,239	1	158	194	188
Total Allocations	\$ 798	\$ 991	\$ 1,527	\$ 4,016	\$ 4	\$ 735	\$ 917	\$ 940
BILLED COSTS								
SDG&E	\$ 259	\$ 290	\$ 227	\$ 747	1	\$ 238	\$ 299	\$ 309
SoCalGas	320	393	275	1,037	2	338	425	443
Subtotal - Utilities	\$ 579	\$ 683	\$ 502	\$ 1,785	\$ 3	\$ 577	\$ 723	\$ 752
Infrastructure/Retained	237	347	1,034	2,043	1	158	194	188
Total Billed Costs	\$ 816	\$ 1,030	\$ 1,536	\$ 3,828	\$ 4	\$ 735	\$ 917	\$ 940

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: C-1 Chief Legal Officer

Witness: Derick R. Cooper

Cost Center: 1100-0198-CHIEF LEGAL OFFICER

Workpaper: C-1.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 585	\$ 585	\$ 585
Non-Labor Costs	-	-	-	-	4	125	280	280
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 710	\$ 865	\$ 865
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 230	\$ 282	\$ 284
SoCalGas	-	-	-	-	2	327	400	408
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 557	\$ 682	\$ 692
Infrastructure/Retained	-	-	-	-	1	153	183	173
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 710	\$ 865	\$ 865
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 230	\$ 282	\$ 284
SoCalGas	-	-	-	-	2	327	400	408
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 557	\$ 682	\$ 692
Infrastructure/Retained	-	-	-	-	1	153	183	173
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 710	\$ 865	\$ 865

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance
Department: C-1 Chief Legal Officer
Cost Center: 1100-0198-CHIEF LEGAL OFFICER
Workpaper: C-1.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1	\$ 2	\$ 1	\$ 4	1
Higher labor costs	192	276	117	585	
Higher consulting costs	33	47	20	100	
Higher travel	33	47	20	100	
Higher catering & events	26	38	16	80	
Other	(1)	(2)	(1)	(4)	
Change in Allocation Rates 2021-2024	0	0	(0)	(0)	
Total Change from 2021	<u>283</u>	<u>406</u>	<u>172</u>	<u>861</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 284</u>	<u>\$ 408</u>	<u>\$ 173</u>	<u>\$ 865</u>	<u>1</u>
2024 ALLOCATION METHOD					
CBLEGALOFF	<u>32.9%</u>	<u>47.1%</u>	<u>20.0%</u>	<u>100.0%</u>	
Allocations	\$ 284	\$ 408	\$ 173	\$ 865	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 284</u>	<u>\$ 408</u>	<u>\$ 173</u>	<u>\$ 865</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-1 Chief Legal Officer

Witness: Derick R. Cooper

Cost Center: 1100-0198-CHIEF LEGAL OFFICER

Workpaper: C-1.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607	\$ 627	\$ 646
Non-Labor Costs	-	-	-	-	4	127	290	294
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 735	\$ 917	\$ 940
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 238	\$ 299	\$ 309
SoCalGas	-	-	-	-	2	338	425	443
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 577	\$ 723	\$ 752
Infrastructure/Retained	-	-	-	-	1	158	194	188
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 735	\$ 917	\$ 940
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 238	\$ 299	\$ 309
SoCalGas	-	-	-	-	2	338	425	443
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 577	\$ 723	\$ 752
Infrastructure/Retained	-	-	-	-	1	158	194	188
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 735	\$ 917	\$ 940

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-1 Chief Legal Officer

Witness: Derick R. Cooper

Cost Center: 1100-0141-EXECUTIVE VP & GENERAL COUNSEL

Workpaper: C-1.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	-	-	-	-	-	-
Labor Costs	\$ 630	\$ 789	\$ 233	\$ 17	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	186	241	69	2	-	-	-	-
Total Costs	\$ 816	\$ 1,030	\$ 302	\$ 18	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 2	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	0	3	0	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ 5	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	17	33	0	0	-	-	-	-
Total Direct Assignments	\$ 18	\$ 39	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 259	\$ 288	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	320	390	121	-	-	-	-	-
Subtotal - Utilities	\$ 578	\$ 678	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	220	313	81	18	-	-	-	-
Total Allocations	\$ 798	\$ 991	\$ 302	\$ 18	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 259	\$ 290	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	320	393	121	-	-	-	-	-
Subtotal - Utilities	\$ 579	\$ 683	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	237	347	81	18	-	-	-	-
Total Billed Costs	\$ 816	\$ 1,030	\$ 302	\$ 18	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-1 Chief Legal Officer

Witness: Derick R. Cooper

Cost Center: 1100-0085-GROUP PRESIDENT & CHIEF LEGAL OFFICER

Workpaper: C-1.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	1	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 1,086	\$ 3,609	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	148	201	-	-	-	-
Total Costs	\$ -	\$ -	\$ 1,234	\$ 3,810	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	4	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	9	(196)	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 9	\$ (188)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 126	\$ 744	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	154	1,033	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 281	\$ 1,777	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	945	2,221	-	-	-	-
Total Allocations	\$ -	\$ -	\$ 1,225	\$ 3,998	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 126	\$ 747	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	154	1,037	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 281	\$ 1,785	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	954	2,025	-	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 1,234	\$ 3,810	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Cost Center: C-2 Litigation & Compliance

Workpaper: C-2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	38	34	23	24	27	27	27	27
Labor Costs	\$ 5,518	\$ 4,796	\$ 5,419	\$ 3,670	\$ 4,164	\$ 4,485	\$ 4,673	\$ 4,760
Non-Labor Costs	2,163	1,977	1,979	1,894	2,439	2,287	2,287	2,287
Total Costs	\$ 7,680	\$ 6,773	\$ 7,398	\$ 5,563	\$ 6,603	\$ 6,772	\$ 6,959	\$ 7,047
DIRECT ASSIGNMENTS								
SDG&E	\$ 39	\$ 23	\$ 45	\$ 173	\$ 230	\$ -	\$ -	\$ -
SoCalGas	257	158	115	709	628	-	-	-
Subtotal - Utilities	\$ 295	\$ 180	\$ 160	\$ 883	\$ 858	\$ -	\$ -	\$ -
Infrastructure/Retained	188	313	599	220	177	-	-	-
Total Direct Assignments	\$ 483	\$ 493	\$ 758	\$ 1,102	\$ 1,035	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,656	\$ 2,223	\$ 1,833	\$ 1,516	\$ 1,993	\$ 2,337	\$ 2,403	\$ 2,439
SoCalGas	2,038	1,819	2,710	1,976	2,567	3,084	3,190	3,275
Subtotal - Utilities	\$ 4,694	\$ 4,042	\$ 4,543	\$ 3,492	\$ 4,560	\$ 5,421	\$ 5,593	\$ 5,714
Infrastructure/Retained	2,503	2,239	2,096	969	1,008	1,351	1,366	1,333
Total Allocations	\$ 7,197	\$ 6,281	\$ 6,640	\$ 4,461	\$ 5,568	\$ 6,772	\$ 6,959	\$ 7,047
BILLED COSTS								
SDG&E	\$ 2,695	\$ 2,245	\$ 1,878	\$ 1,689	\$ 2,223	\$ 2,337	\$ 2,403	\$ 2,439
SoCalGas	2,295	1,977	2,825	2,686	3,195	3,084	3,190	3,275
Subtotal - Utilities	\$ 4,990	\$ 4,222	\$ 4,703	\$ 4,375	\$ 5,418	\$ 5,421	\$ 5,593	\$ 5,714
Infrastructure/Retained	2,691	2,551	2,695	1,189	1,185	1,351	1,366	1,333
Total Billed Costs	\$ 7,680	\$ 6,773	\$ 7,398	\$ 5,563	\$ 6,603	\$ 6,772	\$ 6,959	\$ 7,047

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance
 Department: C-2 Litigation & Compliance
 Workpaper: C-2 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 2,223	\$ 3,195	\$ 1,185	\$ 6,603	27
Higher labor costs	264	155	177	596	
Higher travel	38	52	21	111	
Higher consulting costs	36	37	13	85	
Higher office supplies, printing & postage	21	26	8	54	
Higher catering & events	15	18	7	41	
Lower recruiting	(43)	(62)	(27)	(132)	
Lower dues & subscriptions	(106)	(136)	(50)	(292)	
Other	3	(16)	(7)	(20)	
Change in Allocation Rates 2021-2024	(13)	8	5	-	
Total Change from 2021	<u>216</u>	<u>80</u>	<u>147</u>	<u>444</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 2,439</u>	<u>\$ 3,275</u>	<u>\$ 1,333</u>	<u>\$ 7,047</u>	<u>27</u>
Allocations	\$ 2,439	\$ 3,275	\$ 1,333	\$ 7,047	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 2,439</u>	<u>\$ 3,275</u>	<u>\$ 1,333</u>	<u>\$ 7,047</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Cost Center: C-2 Litigation & Compliance

Workpaper: C-2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	38	34	23	24	27	27	27	27
Labor Costs	\$ 5,518	\$ 4,796	\$ 5,419	\$ 3,670	\$ 4,164	\$ 4,680	\$ 5,037	\$ 5,286
Non-Labor Costs	2,163	1,977	1,979	1,894	2,439	2,332	2,368	2,405
Total Costs	\$ 7,680	\$ 6,773	\$ 7,398	\$ 5,563	\$ 6,603	\$ 7,012	\$ 7,405	\$ 7,691
DIRECT ASSIGNMENTS								
SDG&E	\$ 39	\$ 23	\$ 45	\$ 173	\$ 230	\$ -	\$ -	\$ -
SoCalGas	257	158	115	709	628	-	-	-
Subtotal - Utilities	\$ 295	\$ 180	\$ 160	\$ 883	\$ 858	\$ -	\$ -	\$ -
Infrastructure/Retained	188	313	599	220	177	-	-	-
Total Direct Assignments	\$ 483	\$ 493	\$ 758	\$ 1,102	\$ 1,035	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,656	\$ 2,223	\$ 1,833	\$ 1,516	\$ 1,993	\$ 2,418	\$ 2,553	\$ 2,657
SoCalGas	2,038	1,819	2,710	1,976	2,567	3,193	3,396	3,576
Subtotal - Utilities	\$ 4,694	\$ 4,042	\$ 4,543	\$ 3,492	\$ 4,560	\$ 5,611	\$ 5,949	\$ 6,233
Infrastructure/Retained	2,503	2,239	2,096	969	1,008	1,401	1,456	1,458
Total Allocations	\$ 7,197	\$ 6,281	\$ 6,640	\$ 4,461	\$ 5,568	\$ 7,012	\$ 7,405	\$ 7,691
BILLED COSTS								
SDG&E	\$ 2,695	\$ 2,245	\$ 1,878	\$ 1,689	\$ 2,223	\$ 2,418	\$ 2,553	\$ 2,657
SoCalGas	2,295	1,977	2,825	2,686	3,195	3,193	3,396	3,576
Subtotal - Utilities	\$ 4,990	\$ 4,222	\$ 4,703	\$ 4,375	\$ 5,418	\$ 5,611	\$ 5,949	\$ 6,233
Infrastructure/Retained	2,691	2,551	2,695	1,189	1,185	1,401	1,456	1,458
Total Billed Costs	\$ 7,680	\$ 6,773	\$ 7,398	\$ 5,563	\$ 6,603	\$ 7,012	\$ 7,405	\$ 7,691

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: C-2 Litigation & Compliance

Witness: Derick R. Cooper

Cost Center: 1100-0201-LITIGATION & COMPLIANCE

Workpaper: C-2.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	2	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ 842	\$ 525	\$ 543	\$ 543	\$ 543	\$ 543
Non-Labor Costs	-	-	75	31	74	52	52	52
Total Costs	\$ -	\$ -	\$ 917	\$ 556	\$ 618	\$ 595	\$ 595	\$ 595
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	3	-	3	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 5	\$ -	\$ 3	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	461	0	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 466	\$ 0	\$ 3	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 153	\$ 180	\$ 209	\$ 196	\$ 197	\$ 198
SoCalGas	-	-	180	249	286	274	276	279
Subtotal - Utilities	\$ -	\$ -	\$ 333	\$ 429	\$ 495	\$ 470	\$ 473	\$ 477
Infrastructure/Retained	-	-	117	126	120	124	122	118
Total Allocations	\$ -	\$ -	\$ 451	\$ 556	\$ 615	\$ 595	\$ 595	\$ 595
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 156	\$ 180	\$ 209	\$ 196	\$ 197	\$ 198
SoCalGas	-	-	183	249	289	274	276	279
Subtotal - Utilities	\$ -	\$ -	\$ 339	\$ 429	\$ 498	\$ 470	\$ 473	\$ 477
Infrastructure/Retained	-	-	578	126	120	124	122	118
Total Billed Costs	\$ -	\$ -	\$ 917	\$ 556	\$ 618	\$ 595	\$ 595	\$ 595

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: C Legal, Compliance, and Governance
 Department: C-2 Litigation & Compliance
 Cost Center: 1100-0201-LITIGATION & COMPLIANCE
 Workpaper: C-2.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 209	\$ 289	\$ 120	\$ 618	2
Lower consulting costs	(10)	(14)	(6)	(30)	
Other	3	2	2	7	
Change in Allocation Rates 2021-2024	(5)	3	2	(0)	
Total Change from 2021	<u>(11)</u>	<u>(9)</u>	<u>(2)</u>	<u>(23)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 198</u>	<u>\$ 279</u>	<u>\$ 118</u>	<u>\$ 595</u>	<u>2</u>
2024 ALLOCATION METHOD					
VPLEGALnCOMP	<u>33.2%</u>	<u>47.0%</u>	<u>19.8%</u>	<u>100.0%</u>	
Allocations	\$ 198	\$ 279	\$ 118	\$ 595	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 198</u>	<u>\$ 279</u>	<u>\$ 118</u>	<u>\$ 595</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Litigation & Compliance

Witness: Derick R. Cooper

Cost Center: 1100-0201-LITIGATION & COMPLIANCE

Workpaper: C-2.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	2	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ 842	\$ 525	\$ 543	\$ 564	\$ 582	\$ 599
Non-Labor Costs	-	-	75	31	74	53	53	54
Total Costs	\$ -	\$ -	\$ 917	\$ 556	\$ 618	\$ 617	\$ 636	\$ 654
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	3	-	3	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 5	\$ -	\$ 3	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	461	0	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 466	\$ 0	\$ 3	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 153	\$ 180	\$ 209	\$ 203	\$ 210	\$ 217
SoCalGas	-	-	180	249	286	285	295	307
Subtotal - Utilities	\$ -	\$ -	\$ 333	\$ 429	\$ 495	\$ 488	\$ 505	\$ 524
Infrastructure/Retained	-	-	117	126	120	129	130	130
Total Allocations	\$ -	\$ -	\$ 451	\$ 556	\$ 615	\$ 617	\$ 636	\$ 654
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 156	\$ 180	\$ 209	\$ 203	\$ 210	\$ 217
SoCalGas	-	-	183	249	289	285	295	307
Subtotal - Utilities	\$ -	\$ -	\$ 339	\$ 429	\$ 498	\$ 488	\$ 505	\$ 524
Infrastructure/Retained	-	-	578	126	120	129	130	130
Total Billed Costs	\$ -	\$ -	\$ 917	\$ 556	\$ 618	\$ 617	\$ 636	\$ 654

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: C-2 Litigation & Compliance

Witness: Derick R. Cooper

Cost Center: 1100-0180-LABOR AND EMPLOYMENT LAW

Workpaper: C-2.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	4	4	7	6	6	6
Labor Costs	\$ -	\$ -	\$ 175	\$ 726	\$ 1,172	\$ 1,251	\$ 1,243	\$ 1,235
Non-Labor Costs	-	-	11	32	156	58	58	58
Total Costs	\$ -	\$ -	\$ 186	\$ 757	\$ 1,327	\$ 1,310	\$ 1,302	\$ 1,293
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ (2)	\$ 75	\$ 208	\$ -	\$ -	\$ -
SoCalGas	-	-	-	261	262	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (2)	\$ 336	\$ 470	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	17	62	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ (2)	\$ 353	\$ 532	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 47	\$ 134	\$ 270	\$ 407	\$ 406	\$ 406
SoCalGas	-	-	74	188	379	625	625	628
Subtotal - Utilities	\$ -	\$ -	\$ 121	\$ 323	\$ 648	\$ 1,032	\$ 1,031	\$ 1,034
Infrastructure/Retained	-	-	67	82	148	277	270	259
Total Allocations	\$ -	\$ -	\$ 188	\$ 405	\$ 796	\$ 1,310	\$ 1,302	\$ 1,293
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 45	\$ 209	\$ 478	\$ 407	\$ 406	\$ 406
SoCalGas	-	-	74	449	640	625	625	628
Subtotal - Utilities	\$ -	\$ -	\$ 119	\$ 659	\$ 1,118	\$ 1,032	\$ 1,031	\$ 1,034
Infrastructure/Retained	-	-	67	99	209	277	270	259
Total Billed Costs	\$ -	\$ -	\$ 186	\$ 757	\$ 1,327	\$ 1,310	\$ 1,302	\$ 1,293

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Department: C-2 Litigation & Compliance

Cost Center: 1100-0180-LABOR AND EMPLOYMENT LAW

Workpaper: C-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 478	\$ 640	\$ 209	\$ 1,327	7
Lower recruiting	(43)	(62)	(26)	(131)	
Higher dues & subscriptions	9	14	6	29	
(Lower)/higher labor costs	(29)	25	68	63	(1)
Other	9	1	(6)	4	
Change in Allocation Rates 2021-2024	(18)	10	8	0	
Total Change from 2021	<u>(72)</u>	<u>(12)</u>	<u>50</u>	<u>(34)</u>	<u>(1)</u>
2024 - TEST YEAR	<u>\$ 406</u>	<u>\$ 628</u>	<u>\$ 259</u>	<u>\$ 1,293</u>	<u>6</u>
2024 ALLOCATION METHOD					
CBLEGALOPS	<u>31.0%</u>	<u>48.0%</u>	<u>21.0%</u>	<u>100.0%</u>	
Allocations	\$ 406	\$ 628	\$ 259	\$ 1,293	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 406</u>	<u>\$ 628</u>	<u>\$ 259</u>	<u>\$ 1,293</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Litigation & Compliance

Witness: Derick R. Cooper

Cost Center: 1100-0180-LABOR AND EMPLOYMENT LAW

Workpaper: C-2.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	4	4	7	6	6	6
Labor Costs	\$ -	\$ -	\$ 175	\$ 726	\$ 1,172	\$ 1,310	\$ 1,352	\$ 1,393
Non-Labor Costs	-	-	11	32	156	60	60	61
Total Costs	\$ -	\$ -	\$ 186	\$ 757	\$ 1,327	\$ 1,369	\$ 1,413	\$ 1,454
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ (2)	\$ 75	\$ 208	\$ -	\$ -	\$ -
SoCalGas	-	-	-	261	262	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (2)	\$ 336	\$ 470	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	17	62	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ (2)	\$ 353	\$ 532	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 47	\$ 134	\$ 270	\$ 425	\$ 441	\$ 455
SoCalGas	-	-	74	188	379	654	678	706
Subtotal - Utilities	\$ -	\$ -	\$ 121	\$ 323	\$ 648	\$ 1,079	\$ 1,119	\$ 1,161
Infrastructure/Retained	-	-	67	82	148	290	294	293
Total Allocations	\$ -	\$ -	\$ 188	\$ 405	\$ 796	\$ 1,369	\$ 1,413	\$ 1,454
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 45	\$ 209	\$ 478	\$ 425	\$ 441	\$ 455
SoCalGas	-	-	74	449	640	654	678	706
Subtotal - Utilities	\$ -	\$ -	\$ 119	\$ 659	\$ 1,118	\$ 1,079	\$ 1,119	\$ 1,161
Infrastructure/Retained	-	-	67	99	209	290	294	293
Total Billed Costs	\$ -	\$ -	\$ 186	\$ 757	\$ 1,327	\$ 1,369	\$ 1,413	\$ 1,454

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-2 Litigation & Compliance

Witness: Derick R. Cooper

Cost Center: 1100-0348-CORPORATE COMPLIANCE

Workpaper: C-2.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	3	3	4	4	4	4	4
Labor Costs	\$ 678	\$ 435	\$ 576	\$ 590	\$ 738	\$ 745	\$ 745	\$ 745
Non-Labor Costs	555	537	596	619	808	628	628	628
Total Costs	\$ 1,233	\$ 972	\$ 1,172	\$ 1,208	\$ 1,546	\$ 1,374	\$ 1,374	\$ 1,374
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Infrastructure/Retained	4	1	33	74	72	-	-	-
Total Direct Assignments	\$ 4	\$ 1	\$ 33	\$ 74	\$ 76	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 442	\$ 326	\$ 391	\$ 391	\$ 537	\$ 510	\$ 512	\$ 515
SoCalGas	491	385	453	492	668	603	608	618
Subtotal - Utilities	\$ 933	\$ 710	\$ 843	\$ 883	\$ 1,205	\$ 1,112	\$ 1,120	\$ 1,133
Infrastructure/Retained	296	260	296	251	264	261	254	241
Total Allocations	\$ 1,229	\$ 970	\$ 1,139	\$ 1,134	\$ 1,469	\$ 1,374	\$ 1,374	\$ 1,374
BILLED COSTS								
SDG&E	\$ 442	\$ 326	\$ 391	\$ 391	\$ 541	\$ 510	\$ 512	\$ 515
SoCalGas	491	385	453	492	668	603	608	618
Subtotal - Utilities	\$ 933	\$ 710	\$ 843	\$ 883	\$ 1,209	\$ 1,112	\$ 1,120	\$ 1,133
Infrastructure/Retained	300	261	329	325	337	261	254	241
Total Billed Costs	\$ 1,233	\$ 972	\$ 1,172	\$ 1,208	\$ 1,546	\$ 1,374	\$ 1,374	\$ 1,374

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Department: C-2 Litigation & Compliance

Cost Center: 1100-0348-CORPORATE COMPLIANCE

Workpaper: C-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 541	\$ 668	\$ 337	\$ 1,546	4
Lower dues & subscriptions	(99)	(127)	(52)	(278)	
Higher/(lower) labor costs	36	33	(61)	8	
Higher consulting costs	9	11	5	25	
Higher office supplies, printing & postage	10	12	5	27	
Other	5	28	14	46	
Change in Allocation Rates 2021-2024	13	(7)	(7)	0	
Total Change from 2021	<u>(26)</u>	<u>(50)</u>	<u>(96)</u>	<u>(172)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 515</u>	<u>\$ 618</u>	<u>\$ 241</u>	<u>\$ 1,374</u>	<u>4</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 515	\$ 618	\$ 241	\$ 1,374	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 515</u>	<u>\$ 618</u>	<u>\$ 241</u>	<u>\$ 1,374</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Litigation & Compliance

Witness: Derick R. Cooper

Cost Center: 1100-0348-CORPORATE COMPLIANCE

Workpaper: C-2.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	3	3	4	4	4	4	4
Labor Costs	\$ 678	\$ 435	\$ 576	\$ 590	\$ 738	\$ 774	\$ 799	\$ 823
Non-Labor Costs	555	537	596	619	808	641	651	661
Total Costs	\$ 1,233	\$ 972	\$ 1,172	\$ 1,208	\$ 1,546	\$ 1,415	\$ 1,449	\$ 1,483
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Infrastructure/Retained	4	1	33	74	72	-	-	-
Total Direct Assignments	\$ 4	\$ 1	\$ 33	\$ 74	\$ 76	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 442	\$ 326	\$ 391	\$ 391	\$ 537	\$ 525	\$ 540	\$ 556
SoCalGas	491	385	453	492	668	621	641	668
Subtotal - Utilities	\$ 933	\$ 710	\$ 843	\$ 883	\$ 1,205	\$ 1,145	\$ 1,182	\$ 1,223
Infrastructure/Retained	296	260	296	251	264	269	268	260
Total Allocations	\$ 1,229	\$ 970	\$ 1,139	\$ 1,134	\$ 1,469	\$ 1,415	\$ 1,449	\$ 1,483
BILLED COSTS								
SDG&E	\$ 442	\$ 326	\$ 391	\$ 391	\$ 541	\$ 525	\$ 540	\$ 556
SoCalGas	491	385	453	492	668	621	641	668
Subtotal - Utilities	\$ 933	\$ 710	\$ 843	\$ 883	\$ 1,209	\$ 1,145	\$ 1,182	\$ 1,223
Infrastructure/Retained	300	261	329	325	337	269	268	260
Total Billed Costs	\$ 1,233	\$ 972	\$ 1,172	\$ 1,208	\$ 1,546	\$ 1,415	\$ 1,449	\$ 1,483

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: C-2 Litigation & Compliance

Witness: Derick R. Cooper

Cost Center: 1100-0190-LITIGATION & ENVIRONMENTAL

Workpaper: C-2.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	8	6	6	7	7	7
Labor Costs	\$ -	\$ -	\$ 1,406	\$ 1,134	\$ 953	\$ 1,116	\$ 1,312	\$ 1,408
Non-Labor Costs	-	-	115	32	37	87	87	87
Total Costs	\$ -	\$ -	\$ 1,520	\$ 1,166	\$ 991	\$ 1,203	\$ 1,399	\$ 1,495
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ 53	\$ 7	\$ -	\$ -	\$ -
SoCalGas	-	-	68	416	354	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 70	\$ 470	\$ 361	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	9	114	48	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 79	\$ 584	\$ 409	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 295	\$ 192	\$ 202	\$ 375	\$ 434	\$ 463
SoCalGas	-	-	681	268	279	576	668	718
Subtotal - Utilities	\$ -	\$ -	\$ 976	\$ 460	\$ 480	\$ 951	\$ 1,102	\$ 1,182
Infrastructure/Retained	-	-	466	122	101	252	297	313
Total Allocations	\$ -	\$ -	\$ 1,441	\$ 582	\$ 581	\$ 1,203	\$ 1,399	\$ 1,495
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 297	\$ 245	\$ 208	\$ 375	\$ 434	\$ 463
SoCalGas	-	-	749	684	633	576	668	718
Subtotal - Utilities	\$ -	\$ -	\$ 1,046	\$ 929	\$ 841	\$ 951	\$ 1,102	\$ 1,182
Infrastructure/Retained	-	-	474	237	150	252	297	313
Total Billed Costs	\$ -	\$ -	\$ 1,520	\$ 1,166	\$ 991	\$ 1,203	\$ 1,399	\$ 1,495

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Department: C-2 Litigation & Compliance

Cost Center: 1100-0190-LITIGATION & ENVIRONMENTAL

Workpaper: C-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 208	\$ 633	\$ 150	\$ 991	6
Higher/(lower) labor costs	240	60	154	454	1
Higher travel	23	32	11	66	
Other	8	(15)	(9)	(16)	
Change in Allocation Rates 2021-2024	(16)	9	7	0	
Total Change from 2021	<u>255</u>	<u>86</u>	<u>163</u>	<u>504</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 463</u>	<u>\$ 718</u>	<u>\$ 313</u>	<u>\$ 1,495</u>	<u>7</u>
2024 ALLOCATION METHOD					
CBLEGALOPS	<u>31.0%</u>	<u>48.0%</u>	<u>21.0%</u>	<u>100.0%</u>	
Allocations	\$ 463	\$ 718	\$ 313	\$ 1,495	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 463</u>	<u>\$ 718</u>	<u>\$ 313</u>	<u>\$ 1,495</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Litigation & Compliance

Witness: Derick R. Cooper

Cost Center: 1100-0190-LITIGATION & ENVIRONMENTAL

Workpaper: C-2.4 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	8	6	6	7	7	7
Labor Costs	\$ -	\$ -	\$ 1,406	\$ 1,134	\$ 953	\$ 1,171	\$ 1,415	\$ 1,557
Non-Labor Costs	-	-	115	32	37	89	90	92
Total Costs	\$ -	\$ -	\$ 1,520	\$ 1,166	\$ 991	\$ 1,260	\$ 1,505	\$ 1,648
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2	\$ 53	\$ 7	\$ -	\$ -	\$ -
SoCalGas	-	-	68	416	354	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 70	\$ 470	\$ 361	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	9	114	48	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 79	\$ 584	\$ 409	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 295	\$ 192	\$ 202	\$ 392	\$ 467	\$ 511
SoCalGas	-	-	681	268	279	603	719	792
Subtotal - Utilities	\$ -	\$ -	\$ 976	\$ 460	\$ 480	\$ 995	\$ 1,185	\$ 1,303
Infrastructure/Retained	-	-	466	122	101	265	320	345
Total Allocations	\$ -	\$ -	\$ 1,441	\$ 582	\$ 581	\$ 1,260	\$ 1,505	\$ 1,648
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 297	\$ 245	\$ 208	\$ 392	\$ 467	\$ 511
SoCalGas	-	-	749	684	633	603	719	792
Subtotal - Utilities	\$ -	\$ -	\$ 1,046	\$ 929	\$ 841	\$ 995	\$ 1,185	\$ 1,303
Infrastructure/Retained	-	-	474	237	150	265	320	345
Total Billed Costs	\$ -	\$ -	\$ 1,520	\$ 1,166	\$ 991	\$ 1,260	\$ 1,505	\$ 1,648

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-2 Litigation & Compliance
 Cost Center: 1100-0144-LEGAL OPERATIONS
 Workpaper: C-2.5

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	32	30	6	8	8	8	8	8
Labor Costs	\$ 5,522	\$ 4,973	\$ 2,428	\$ 696	\$ 758	\$ 829	\$ 829	\$ 829
Non-Labor Costs	1,557	1,396	1,180	1,181	1,364	1,461	1,461	1,461
Total Costs	\$ 7,079	\$ 6,369	\$ 3,609	\$ 1,876	\$ 2,122	\$ 2,291	\$ 2,291	\$ 2,291
DIRECT ASSIGNMENTS								
SDG&E	\$ 39	\$ 23	\$ 43	\$ 45	\$ 11	\$ -	\$ -	\$ -
SoCalGas	163	99	44	32	9	-	-	-
Subtotal - Utilities	\$ 202	\$ 121	\$ 87	\$ 77	\$ 20	\$ -	\$ -	\$ -
Infrastructure/Retained	187	306	96	14	(5)	-	-	-
Total Direct Assignments	\$ 389	\$ 427	\$ 183	\$ 92	\$ 15	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,214	\$ 1,897	\$ 947	\$ 618	\$ 776	\$ 850	\$ 854	\$ 858
SoCalGas	2,269	2,066	1,328	779	956	1,005	1,013	1,031
Subtotal - Utilities	\$ 4,483	\$ 3,963	\$ 2,275	\$ 1,397	\$ 1,732	\$ 1,855	\$ 1,867	\$ 1,889
Infrastructure/Retained	2,207	1,979	1,151	388	375	436	423	402
Total Allocations	\$ 6,691	\$ 5,942	\$ 3,426	\$ 1,785	\$ 2,107	\$ 2,291	\$ 2,291	\$ 2,291
BILLED COSTS								
SDG&E	\$ 2,253	\$ 1,919	\$ 990	\$ 663	\$ 787	\$ 850	\$ 854	\$ 858
SoCalGas	2,433	2,164	1,372	811	965	1,005	1,013	1,031
Subtotal - Utilities	\$ 4,685	\$ 4,084	\$ 2,362	\$ 1,474	\$ 1,752	\$ 1,855	\$ 1,867	\$ 1,889
Infrastructure/Retained	2,394	2,285	1,247	402	370	436	423	402
Total Billed Costs	\$ 7,079	\$ 6,369	\$ 3,609	\$ 1,876	\$ 2,122	\$ 2,291	\$ 2,291	\$ 2,291

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance
Department: C-2 Litigation & Compliance
Cost Center: 1100-0144-LEGAL OPERATIONS
Workpaper: C-2.5 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 787	\$ 965	\$ 370	\$ 2,122	8
Higher consulting costs	37	39	14	90	
Higher labor costs	32	26	13	71	
Higher catering & events	13	16	5	34	
Higher office supplies, printing & postage	11	15	3	29	
Lower dues & subscriptions	(15)	(21)	(3)	(39)	
Other	(20)	(2)	6	(16)	
Change in Allocation Rates 2021-2024	13	(8)	(5)	(0)	
Total Change from 2021	<u>71</u>	<u>66</u>	<u>32</u>	<u>169</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 858</u>	<u>\$ 1,031</u>	<u>\$ 402</u>	<u>\$ 2,291</u>	<u>8</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 858	\$ 1,031	\$ 402	\$ 2,291	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 858</u>	<u>\$ 1,031</u>	<u>\$ 402</u>	<u>\$ 2,291</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Litigation & Compliance

Witness: Derick R. Cooper

Cost Center: 1100-0144-LEGAL OPERATIONS

Workpaper: C-2.5 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	32	30	6	8	8	8	8	8
Labor Costs	\$ 5,522	\$ 4,973	\$ 2,428	\$ 696	\$ 758	\$ 861	\$ 889	\$ 915
Non-Labor Costs	1,557	1,396	1,180	1,181	1,364	1,490	1,513	1,537
Total Costs	\$ 7,079	\$ 6,369	\$ 3,609	\$ 1,876	\$ 2,122	\$ 2,351	\$ 2,402	\$ 2,452
DIRECT ASSIGNMENTS								
SDG&E	\$ 39	\$ 23	\$ 43	\$ 45	\$ 11	\$ -	\$ -	\$ -
SoCalGas	163	99	44	32	9	-	-	-
Subtotal - Utilities	\$ 202	\$ 121	\$ 87	\$ 77	\$ 20	\$ -	\$ -	\$ -
Infrastructure/Retained	187	306	96	14	(5)	-	-	-
Total Direct Assignments	\$ 389	\$ 427	\$ 183	\$ 92	\$ 15	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,214	\$ 1,897	\$ 947	\$ 618	\$ 776	\$ 872	\$ 895	\$ 918
SoCalGas	2,269	2,066	1,328	779	956	1,032	1,063	1,103
Subtotal - Utilities	\$ 4,483	\$ 3,963	\$ 2,275	\$ 1,397	\$ 1,732	\$ 1,904	\$ 1,958	\$ 2,022
Infrastructure/Retained	2,207	1,979	1,151	388	375	447	444	430
Total Allocations	\$ 6,691	\$ 5,942	\$ 3,426	\$ 1,785	\$ 2,107	\$ 2,351	\$ 2,402	\$ 2,452
BILLED COSTS								
SDG&E	\$ 2,253	\$ 1,919	\$ 990	\$ 663	\$ 787	\$ 872	\$ 895	\$ 918
SoCalGas	2,433	2,164	1,372	811	965	1,032	1,063	1,103
Subtotal - Utilities	\$ 4,685	\$ 4,084	\$ 2,362	\$ 1,474	\$ 1,752	\$ 1,904	\$ 1,958	\$ 2,022
Infrastructure/Retained	2,394	2,285	1,247	402	370	447	444	430
Total Billed Costs	\$ 7,079	\$ 6,369	\$ 3,609	\$ 1,876	\$ 2,122	\$ 2,351	\$ 2,402	\$ 2,452

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-2 Litigation & Compliance

Witness: Derick R. Cooper

Cost Center: 1100-0146-GAS INFRASTRUCTURE SPECIAL COUNSEL

Workpaper: C-2.6

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	1	-	-	-	-	-	-
Labor Costs	\$ (682)	\$ (611)	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	50	44	3	-	-	-	-	-
Total Costs	\$ (632)	\$ (567)	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	93	59	-	-	-	-	-	-
Subtotal - Utilities	\$ 93	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	(3)	5	-	-	-	-	-	-
Total Direct Assignments	\$ 90	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	(722)	(631)	(5)	-	-	-	-	-
Subtotal - Utilities	\$ (722)	\$ (631)	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ (722)	\$ (631)	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	(629)	(572)	(5)	-	-	-	-	-
Subtotal - Utilities	\$ (629)	\$ (572)	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	(3)	5	-	-	-	-	-	-
Total Billed Costs	\$ (632)	\$ (567)	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Cost Center: C-3 Corporate Law & Governance

Workpaper: C-3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	14	12	19	20	19	19	19	19
Labor Costs	\$ 1,345	\$ 1,882	\$ 3,369	\$ 4,280	\$ 4,405	\$ 4,242	\$ 4,242	\$ 4,167
Non-Labor Costs	855	521	694	660	328	519	519	519
Total Costs	\$ 2,200	\$ 2,403	\$ 4,063	\$ 4,941	\$ 4,733	\$ 4,761	\$ 4,761	\$ 4,686
DIRECT ASSIGNMENTS								
SDG&E	\$ 24	\$ 6	\$ 7	\$ 330	\$ 221	\$ -	\$ -	\$ -
SoCalGas	26	89	134	333	337	-	-	-
Subtotal - Utilities	\$ 50	\$ 95	\$ 141	\$ 663	\$ 558	\$ -	\$ -	\$ -
Infrastructure/Retained	184	86	298	778	362	75	75	-
Total Direct Assignments	\$ 233	\$ 181	\$ 439	\$ 1,441	\$ 920	\$ 75	\$ 75	\$ -
ALLOCATIONS								
SDG&E	\$ 664	\$ 561	\$ 992	\$ 1,140	\$ 1,290	\$ 1,511	\$ 1,517	\$ 1,525
SoCalGas	739	663	1,376	1,577	1,771	2,176	2,188	2,215
Subtotal - Utilities	\$ 1,403	\$ 1,224	\$ 2,368	\$ 2,717	\$ 3,062	\$ 3,687	\$ 3,705	\$ 3,740
Infrastructure/Retained	564	998	1,255	782	751	999	981	945
Total Allocations	\$ 1,967	\$ 2,222	\$ 3,623	\$ 3,500	\$ 3,813	\$ 4,686	\$ 4,686	\$ 4,686
BILLED COSTS								
SDG&E	\$ 688	\$ 567	\$ 999	\$ 1,469	\$ 1,511	\$ 1,511	\$ 1,517	\$ 1,525
SoCalGas	765	752	1,510	1,911	2,109	2,176	2,188	2,215
Subtotal - Utilities	\$ 1,453	\$ 1,319	\$ 2,509	\$ 3,380	\$ 3,620	\$ 3,687	\$ 3,705	\$ 3,740
Infrastructure/Retained	747	1,085	1,554	1,560	1,113	1,074	1,056	945
Total Billed Costs	\$ 2,200	\$ 2,403	\$ 4,063	\$ 4,941	\$ 4,733	\$ 4,761	\$ 4,761	\$ 4,686

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance
 Department: C-3 Corporate Law & Governance
 Workpaper: C-3 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1,511	\$ 2,109	\$ 1,113	\$ 4,733	19
Lower labor costs	(26)	(22)	(190)	(238)	
Lower catering & events	(13)	(15)	(6)	(35)	
Lower computer software/hardware	(12)	(15)	(6)	(33)	
Higher/(lower) training	31	33	(37)	28	
Higher dues & subscriptions	25	34	13	72	
Higher travel	38	53	20	111	
Other	4	15	29	49	
Change in Allocation Rates 2021-2024	(32)	23	9	0	
Total Change from 2021	<u>14</u>	<u>107</u>	<u>(168)</u>	<u>(47)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 1,525</u>	<u>\$ 2,215</u>	<u>\$ 945</u>	<u>\$ 4,686</u>	<u>19</u>
Allocations	\$ 1,525	\$ 2,215	\$ 945	\$ 4,686	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,525</u>	<u>\$ 2,215</u>	<u>\$ 945</u>	<u>\$ 4,686</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Cost Center: C-3 Corporate Law & Governance

Workpaper: C-3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	14	12	19	20	19	19	19	19
Labor Costs	\$ 1,345	\$ 1,882	\$ 3,369	\$ 4,280	\$ 4,405	\$ 4,404	\$ 4,546	\$ 4,598
Non-Labor Costs	855	521	694	660	328	529	537	546
Total Costs	\$ 2,200	\$ 2,403	\$ 4,063	\$ 4,941	\$ 4,733	\$ 4,933	\$ 5,083	\$ 5,144
DIRECT ASSIGNMENTS								
SDG&E	\$ 24	\$ 6	\$ 7	\$ 330	\$ 221	\$ -	\$ -	\$ -
SoCalGas	26	89	134	333	337	-	-	-
Subtotal - Utilities	\$ 50	\$ 95	\$ 141	\$ 663	\$ 558	\$ -	\$ -	\$ -
Infrastructure/Retained	184	86	298	778	362	78	80	-
Total Direct Assignments	\$ 233	\$ 181	\$ 439	\$ 1,441	\$ 920	\$ 78	\$ 80	\$ -
ALLOCATIONS								
SDG&E	\$ 664	\$ 561	\$ 992	\$ 1,140	\$ 1,290	\$ 1,565	\$ 1,619	\$ 1,673
SoCalGas	739	663	1,376	1,577	1,771	2,255	2,336	2,432
Subtotal - Utilities	\$ 1,403	\$ 1,224	\$ 2,368	\$ 2,717	\$ 3,062	\$ 3,820	\$ 3,955	\$ 4,105
Infrastructure/Retained	564	998	1,255	782	751	1,035	1,048	1,038
Total Allocations	\$ 1,967	\$ 2,222	\$ 3,623	\$ 3,500	\$ 3,813	\$ 4,855	\$ 5,003	\$ 5,144
BILLED COSTS								
SDG&E	\$ 688	\$ 567	\$ 999	\$ 1,469	\$ 1,511	\$ 1,565	\$ 1,619	\$ 1,673
SoCalGas	765	752	1,510	1,911	2,109	2,255	2,336	2,432
Subtotal - Utilities	\$ 1,453	\$ 1,319	\$ 2,509	\$ 3,380	\$ 3,620	\$ 3,820	\$ 3,955	\$ 4,105
Infrastructure/Retained	747	1,085	1,554	1,560	1,113	1,113	1,128	1,038
Total Billed Costs	\$ 2,200	\$ 2,403	\$ 4,063	\$ 4,941	\$ 4,733	\$ 4,933	\$ 5,083	\$ 5,144

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0200-CORP LAW, CORP GOVERNANCE, AND REGULATORY STRATEGY

Workpaper: C-3.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	1	1	1	1	1	1
Labor Costs	\$ -	\$ -	\$ 455	\$ 623	\$ 457	\$ 451	\$ 451	\$ 451
Non-Labor Costs	-	-	35	23	36	51	51	51
Total Costs	\$ -	\$ -	\$ 490	\$ 646	\$ 492	\$ 502	\$ 502	\$ 502
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	15	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 15	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 147	\$ 211	\$ 163	\$ 160	\$ 160	\$ 163
SoCalGas	-	-	176	295	227	231	232	237
Subtotal - Utilities	\$ -	\$ -	\$ 323	\$ 506	\$ 390	\$ 390	\$ 392	\$ 400
Infrastructure/Retained	-	-	152	139	102	112	110	101
Total Allocations	\$ -	\$ -	\$ 475	\$ 646	\$ 492	\$ 502	\$ 502	\$ 502
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 147	\$ 211	\$ 163	\$ 160	\$ 160	\$ 163
SoCalGas	-	-	176	295	227	231	232	237
Subtotal - Utilities	\$ -	\$ -	\$ 323	\$ 506	\$ 390	\$ 390	\$ 392	\$ 400
Infrastructure/Retained	-	-	167	139	103	112	110	101
Total Billed Costs	\$ -	\$ -	\$ 490	\$ 646	\$ 492	\$ 502	\$ 502	\$ 502

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Department: C-3 Corporate Law & Governance

Cost Center: 1100-0200-CORP LAW, CORP GOVERNANCE, AND REGULATORY STRATEGY

Workpaper: C-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 163	\$ 227	\$ 103	\$ 492	1
Other	3	5	2	9	
Change in Allocation Rates 2021-2024	(3)	6	(3)	-	
Total Change from 2021	<u>(0)</u>	<u>11</u>	<u>(1)</u>	<u>9</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 163</u>	<u>\$ 237</u>	<u>\$ 101</u>	<u>\$ 502</u>	<u>1</u>
2024 ALLOCATION METHOD					
VPLEGALOPS	<u>32.5%</u>	<u>47.3%</u>	<u>20.2%</u>	<u>100.0%</u>	
Allocations	\$ 163	\$ 237	\$ 101	\$ 502	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 163</u>	<u>\$ 237</u>	<u>\$ 101</u>	<u>\$ 502</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0200-CORP LAW, CORP GOVERNANCE, AND REGULATORY STRATEGY

Workpaper: C-3.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	1	1	1	1	1	1
Labor Costs	\$ -	\$ -	\$ 455	\$ 623	\$ 457	\$ 468	\$ 483	\$ 497
Non-Labor Costs	-	-	35	23	36	52	53	54
Total Costs	\$ -	\$ -	\$ 490	\$ 646	\$ 492	\$ 520	\$ 536	\$ 551
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	15	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 15	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 147	\$ 211	\$ 163	\$ 165	\$ 171	\$ 179
SoCalGas	-	-	176	295	227	239	247	261
Subtotal - Utilities	\$ -	\$ -	\$ 323	\$ 506	\$ 390	\$ 404	\$ 419	\$ 440
Infrastructure/Retained	-	-	152	139	102	116	117	111
Total Allocations	\$ -	\$ -	\$ 475	\$ 646	\$ 492	\$ 520	\$ 536	\$ 551
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 147	\$ 211	\$ 163	\$ 165	\$ 171	\$ 179
SoCalGas	-	-	176	295	227	239	247	261
Subtotal - Utilities	\$ -	\$ -	\$ 323	\$ 506	\$ 390	\$ 404	\$ 419	\$ 440
Infrastructure/Retained	-	-	167	139	103	116	117	111
Total Billed Costs	\$ -	\$ -	\$ 490	\$ 646	\$ 492	\$ 520	\$ 536	\$ 551

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0191-CORPORATE LAW

Workpaper: C-3.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	6	6	5	5	5	5
Labor Costs	\$ -	\$ -	\$ 1,318	\$ 1,571	\$ 1,539	\$ 1,426	\$ 1,426	\$ 1,426
Non-Labor Costs	-	-	88	37	11	54	54	54
Total Costs	\$ -	\$ -	\$ 1,406	\$ 1,608	\$ 1,550	\$ 1,480	\$ 1,480	\$ 1,480
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ 238	\$ 190	\$ -	\$ -	\$ -
SoCalGas	-	-	2	208	258	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 3	\$ 446	\$ 448	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	208	548	191	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 210	\$ 994	\$ 639	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 290	\$ 192	\$ 298	\$ 455	\$ 457	\$ 458
SoCalGas	-	-	515	281	429	701	704	710
Subtotal - Utilities	\$ -	\$ -	\$ 805	\$ 474	\$ 727	\$ 1,156	\$ 1,160	\$ 1,169
Infrastructure/Retained	-	-	391	141	185	324	319	311
Total Allocations	\$ -	\$ -	\$ 1,196	\$ 614	\$ 912	\$ 1,480	\$ 1,480	\$ 1,480
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 290	\$ 430	\$ 488	\$ 455	\$ 457	\$ 458
SoCalGas	-	-	517	489	687	701	704	710
Subtotal - Utilities	\$ -	\$ -	\$ 807	\$ 919	\$ 1,175	\$ 1,156	\$ 1,160	\$ 1,169
Infrastructure/Retained	-	-	599	689	375	324	319	311
Total Billed Costs	\$ -	\$ -	\$ 1,406	\$ 1,608	\$ 1,550	\$ 1,480	\$ 1,480	\$ 1,480

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance
Department: C-3 Corporate Law & Governance
Cost Center: 1100-0191-CORPORATE LAW
Workpaper: C-3.2 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 488	\$ 687	\$ 375	\$ 1,550	5
Lower labor costs	(19)	(18)	(76)	(114)	
Higher travel	14	21	7	42	
Other	(9)	12	(2)	1	
Change in Allocation Rates 2021-2024	(16)	9	7	0	
Total Change from 2021	<u>(30)</u>	<u>24</u>	<u>(64)</u>	<u>(71)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 458</u>	<u>\$ 710</u>	<u>\$ 311</u>	<u>\$ 1,480</u>	<u>5</u>
2024 ALLOCATION METHOD					
CBLEGALOPS	<u>31.0%</u>	<u>48.0%</u>	<u>21.0%</u>	<u>100.0%</u>	
Allocations	\$ 458	\$ 710	\$ 311	\$ 1,480	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 458</u>	<u>\$ 710</u>	<u>\$ 311</u>	<u>\$ 1,480</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0191-CORPORATE LAW

Workpaper: C-3.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	6	6	5	5	5	5
Labor Costs	\$ -	\$ -	\$ 1,318	\$ 1,571	\$ 1,539	\$ 1,481	\$ 1,528	\$ 1,573
Non-Labor Costs	-	-	88	37	11	55	56	57
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,406</u>	<u>\$ 1,608</u>	<u>\$ 1,550</u>	<u>\$ 1,535</u>	<u>\$ 1,584</u>	<u>\$ 1,630</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ 238	\$ 190	\$ -	\$ -	\$ -
SoCalGas	-	-	2	208	258	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 446</u>	<u>\$ 448</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	208	548	191	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 210</u>	<u>\$ 994</u>	<u>\$ 639</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 290	\$ 192	\$ 298	\$ 472	\$ 489	\$ 505
SoCalGas	-	-	515	281	429	727	753	783
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 805</u>	<u>\$ 474</u>	<u>\$ 727</u>	<u>\$ 1,199</u>	<u>\$ 1,242</u>	<u>\$ 1,287</u>
Infrastructure/Retained	-	-	391	141	185	336	342	343
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,196</u>	<u>\$ 614</u>	<u>\$ 912</u>	<u>\$ 1,535</u>	<u>\$ 1,584</u>	<u>\$ 1,630</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 290	\$ 430	\$ 488	\$ 472	\$ 489	\$ 505
SoCalGas	-	-	517	489	687	727	753	783
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 807</u>	<u>\$ 919</u>	<u>\$ 1,175</u>	<u>\$ 1,199</u>	<u>\$ 1,242</u>	<u>\$ 1,287</u>
Infrastructure/Retained	-	-	599	689	375	336	342	343
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,406</u>	<u>\$ 1,608</u>	<u>\$ 1,550</u>	<u>\$ 1,535</u>	<u>\$ 1,584</u>	<u>\$ 1,630</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0150-VP GOVERNANCE & CORPORATE SECRETARY

Workpaper: C-3.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	6	2	3	3	3	3	3	3
Labor Costs	\$ 442	\$ 579	\$ 475	\$ 462	\$ 623	\$ 583	\$ 583	\$ 508
Non-Labor Costs	402	180	310	349	137	189	189	189
Total Costs	\$ 844	\$ 759	\$ 785	\$ 811	\$ 759	\$ 772	\$ 772	\$ 697
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 2	\$ 2	\$ 2	-	\$ -	\$ -	\$ -
SoCalGas	1	2	36	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ 4	\$ 37	\$ 2	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	14	2	10	31	-	75	75	-
Total Direct Assignments	\$ 16	\$ 5	\$ 47	\$ 33	\$ -	\$ 75	\$ 75	\$ -
ALLOCATIONS								
SDG&E	\$ 297	\$ 253	\$ 253	\$ 267	\$ 277	\$ 259	\$ 260	\$ 261
SoCalGas	331	299	293	335	345	306	308	314
Subtotal - Utilities	\$ 628	\$ 552	\$ 547	\$ 603	\$ 622	\$ 564	\$ 568	\$ 575
Infrastructure/Retained	199	202	192	175	137	133	129	122
Total Allocations	\$ 827	\$ 754	\$ 739	\$ 778	\$ 759	\$ 697	\$ 697	\$ 697
BILLED COSTS								
SDG&E	\$ 299	\$ 255	\$ 255	\$ 269	\$ 277	\$ 259	\$ 260	\$ 261
SoCalGas	332	301	329	335	345	306	308	314
Subtotal - Utilities	\$ 630	\$ 556	\$ 584	\$ 605	\$ 622	\$ 564	\$ 568	\$ 575
Infrastructure/Retained	214	204	202	206	137	208	204	122
Total Billed Costs	\$ 844	\$ 759	\$ 785	\$ 811	\$ 759	\$ 772	\$ 772	\$ 697

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Department: C-3 Corporate Law & Governance

Cost Center: 1100-0150-VP GOVERNANCE & CORPORATE SECRETARY

Workpaper: C-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 277	\$ 345	\$ 137	\$ 759	3
Lower labor costs	(37)	(55)	(24)	(115)	
Lower catering & events	(15)	(19)	(8)	(42)	
Higher travel	11	13	5	29	
Higher dues & subscriptions	12	13	5	30	
Other	6	19	11	35	
Change in Allocation Rates 2021-2024	8	(4)	(4)	0	
Total Change from 2021	<u>(16)</u>	<u>(32)</u>	<u>(15)</u>	<u>(63)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 261</u>	<u>\$ 314</u>	<u>\$ 122</u>	<u>\$ 697</u>	<u>3</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 261	\$ 314	\$ 122	\$ 697	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 261</u>	<u>\$ 314</u>	<u>\$ 122</u>	<u>\$ 697</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0150-VP GOVERNANCE & CORPORATE SECRETARY

Workpaper: C-3.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	6	2	3	3	3	3	3	3
Labor Costs	\$ 442	\$ 579	\$ 475	\$ 462	\$ 623	\$ 605	\$ 625	\$ 561
Non-Labor Costs	402	180	310	349	137	193	196	199
Total Costs	\$ 844	\$ 759	\$ 785	\$ 811	\$ 759	\$ 798	\$ 820	\$ 759
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 2	\$ 2	\$ 2	-	\$ -	\$ -	\$ -
SoCalGas	1	2	36	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ 4	\$ 37	\$ 2	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	14	2	10	31	-	78	80	-
Total Direct Assignments	\$ 16	\$ 5	\$ 47	\$ 33	\$ -	\$ 78	\$ 80	\$ -
ALLOCATIONS								
SDG&E	\$ 297	\$ 253	\$ 253	\$ 267	\$ 277	\$ 267	\$ 276	\$ 284
SoCalGas	331	299	293	335	345	316	327	342
Subtotal - Utilities	\$ 628	\$ 552	\$ 547	\$ 603	\$ 622	\$ 583	\$ 603	\$ 626
Infrastructure/Retained	199	202	192	175	137	137	137	133
Total Allocations	\$ 827	\$ 754	\$ 739	\$ 778	\$ 759	\$ 720	\$ 740	\$ 759
BILLED COSTS								
SDG&E	\$ 299	\$ 255	\$ 255	\$ 269	\$ 277	\$ 267	\$ 276	\$ 284
SoCalGas	332	301	329	335	345	316	327	342
Subtotal - Utilities	\$ 630	\$ 556	\$ 584	\$ 605	\$ 622	\$ 583	\$ 603	\$ 626
Infrastructure/Retained	214	204	202	206	137	215	217	133
Total Billed Costs	\$ 844	\$ 759	\$ 785	\$ 811	\$ 759	\$ 798	\$ 820	\$ 759

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0199-SECURITIES LAW

Workpaper: C-3.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	2	3	3	3	3	3
Labor Costs	\$ -	\$ -	\$ 86	\$ 623	\$ 808	\$ 739	\$ 739	\$ 739
Non-Labor Costs	-	-	1	89	11	11	11	11
Total Costs	\$ -	\$ -	\$ 87	\$ 712	\$ 819	\$ 750	\$ 750	\$ 750
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 48	\$ (0)	\$ -	\$ -	\$ -
SoCalGas	-	-	-	36	3	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 85	\$ 2	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	44	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 85	\$ 47	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 30	\$ 196	\$ 253	\$ 231	\$ 231	\$ 232
SoCalGas	-	-	35	287	363	355	357	360
Subtotal - Utilities	\$ -	\$ -	\$ 65	\$ 484	\$ 616	\$ 586	\$ 588	\$ 592
Infrastructure/Retained	-	-	23	143	156	164	162	158
Total Allocations	\$ -	\$ -	\$ 87	\$ 627	\$ 772	\$ 750	\$ 750	\$ 750
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 30	\$ 245	\$ 252	\$ 231	\$ 231	\$ 232
SoCalGas	-	-	35	324	366	355	357	360
Subtotal - Utilities	\$ -	\$ -	\$ 65	\$ 569	\$ 618	\$ 586	\$ 588	\$ 592
Infrastructure/Retained	-	-	23	143	201	164	162	158
Total Billed Costs	\$ -	\$ -	\$ 87	\$ 712	\$ 819	\$ 750	\$ 750	\$ 750

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance
Department: C-3 Corporate Law & Governance
Cost Center: 1100-0199-SECURITIES LAW
Workpaper: C-3.4 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 252	\$ 366	\$ 201	\$ 819	3
Lower labor costs	(8)	(16)	(44)	(69)	
Other	2	3	(5)	(0)	
Change in Allocation Rates 2021-2024	(13)	8	6	-	
Total Change from 2021	<u>(20)</u>	<u>(6)</u>	<u>(43)</u>	<u>(69)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 232</u>	<u>\$ 360</u>	<u>\$ 158</u>	<u>\$ 750</u>	<u>3</u>
2024 ALLOCATION METHOD					
CBLEGALOPS	<u>31.0%</u>	<u>48.0%</u>	<u>21.0%</u>	<u>100.0%</u>	
Allocations	\$ 232	\$ 360	\$ 158	\$ 750	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 232</u>	<u>\$ 360</u>	<u>\$ 158</u>	<u>\$ 750</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0199-SECURITIES LAW

Workpaper: C-3.4 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	2	3	3	3	3	3
Labor Costs	\$ -	\$ -	\$ 86	\$ 623	\$ 808	\$ 767	\$ 792	\$ 815
Non-Labor Costs	-	-	1	89	11	11	11	11
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87</u>	<u>\$ 712</u>	<u>\$ 819</u>	<u>\$ 778</u>	<u>\$ 803</u>	<u>\$ 827</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 48	\$ (0)	\$ -	\$ -	\$ -
SoCalGas	-	-	-	36	3	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	-	-	44	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 47</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 30	\$ 196	\$ 253	\$ 239	\$ 248	\$ 256
SoCalGas	-	-	35	287	363	369	382	397
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ 484</u>	<u>\$ 616</u>	<u>\$ 608</u>	<u>\$ 630</u>	<u>\$ 653</u>
Infrastructure/Retained	-	-	23	143	156	171	173	174
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87</u>	<u>\$ 627</u>	<u>\$ 772</u>	<u>\$ 778</u>	<u>\$ 803</u>	<u>\$ 827</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 30	\$ 245	\$ 252	\$ 239	\$ 248	\$ 256
SoCalGas	-	-	35	324	366	369	382	397
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ 569</u>	<u>\$ 618</u>	<u>\$ 608</u>	<u>\$ 630</u>	<u>\$ 653</u>
Infrastructure/Retained	-	-	23	143	201	171	173	174
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87</u>	<u>\$ 712</u>	<u>\$ 819</u>	<u>\$ 778</u>	<u>\$ 803</u>	<u>\$ 827</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0080-REGULATORY COUNSEL

Workpaper: C-3.5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	1	1	1	1	1	1
Labor Costs	\$ -	\$ -	\$ 63	\$ 303	\$ 316	\$ 323	\$ 323	\$ 323
Non-Labor Costs	-	-	0	5	8	6	6	6
Total Costs	\$ -	\$ -	\$ 63	\$ 308	\$ 323	\$ 329	\$ 329	\$ 329
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 2	\$ 107	\$ 118	\$ 122	\$ 123	\$ 123
SoCalGas	-	-	45	135	147	144	146	148
Subtotal - Utilities	\$ -	\$ -	\$ 47	\$ 242	\$ 265	\$ 266	\$ 268	\$ 271
Infrastructure/Retained	-	-	16	66	58	63	61	58
Total Allocations	\$ -	\$ -	\$ 63	\$ 308	\$ 323	\$ 329	\$ 329	\$ 329
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 2	\$ 107	\$ 118	\$ 122	\$ 123	\$ 123
SoCalGas	-	-	45	135	147	144	146	148
Subtotal - Utilities	\$ -	\$ -	\$ 47	\$ 242	\$ 265	\$ 266	\$ 268	\$ 271
Infrastructure/Retained	-	-	16	66	58	63	61	58
Total Billed Costs	\$ -	\$ -	\$ 63	\$ 308	\$ 323	\$ 329	\$ 329	\$ 329

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance
Department: C-3 Corporate Law & Governance
Cost Center: 1100-0080-REGULATORY COUNSEL
Workpaper: C-3.5 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 118	\$ 147	\$ 58	\$ 323	1
Other	2	3	1	6	
Change in Allocation Rates 2021-2024	3	(1)	(1)	(0)	
Total Change from 2021	<u>5</u>	<u>1</u>	<u>(0)</u>	<u>6</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 123</u>	<u>\$ 148</u>	<u>\$ 58</u>	<u>\$ 329</u>	<u>1</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 123	\$ 148	\$ 58	\$ 329	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 123</u>	<u>\$ 148</u>	<u>\$ 58</u>	<u>\$ 329</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0080-REGULATORY COUNSEL

Workpaper: C-3.5 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	1	1	1	1	1	1
Labor Costs	\$ -	\$ -	\$ 63	\$ 303	\$ 316	\$ 335	\$ 346	\$ 356
Non-Labor Costs	-	-	0	5	8	6	7	7
Total Costs	\$ -	\$ -	\$ 63	\$ 308	\$ 323	\$ 342	\$ 352	\$ 363
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 2	\$ 107	\$ 118	\$ 127	\$ 131	\$ 136
SoCalGas	-	-	45	135	147	150	156	163
Subtotal - Utilities	\$ -	\$ -	\$ 47	\$ 242	\$ 265	\$ 277	\$ 287	\$ 299
Infrastructure/Retained	-	-	16	66	58	65	65	64
Total Allocations	\$ -	\$ -	\$ 63	\$ 308	\$ 323	\$ 342	\$ 352	\$ 363
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 2	\$ 107	\$ 118	\$ 127	\$ 131	\$ 136
SoCalGas	-	-	45	135	147	150	156	163
Subtotal - Utilities	\$ -	\$ -	\$ 47	\$ 242	\$ 265	\$ 277	\$ 287	\$ 299
Infrastructure/Retained	-	-	16	66	58	65	65	64
Total Billed Costs	\$ -	\$ -	\$ 63	\$ 308	\$ 323	\$ 342	\$ 352	\$ 363

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0143-CORPORATE GOVERNANCE

Workpaper: C-3.6

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	8	6	6	6	6	6	6
Labor Costs	\$ 785	\$ 786	\$ 756	\$ 698	\$ 662	\$ 721	\$ 721	\$ 721
Non-Labor Costs	406	275	196	158	127	208	208	208
Total Costs	\$ 1,191	\$ 1,061	\$ 952	\$ 856	\$ 788	\$ 928	\$ 928	\$ 928
DIRECT ASSIGNMENTS								
SDG&E	\$ 22	\$ 4	\$ 5	\$ 41	\$ 31	\$ -	\$ -	\$ -
SoCalGas	25	87	95	89	77	-	-	-
Subtotal - Utilities	\$ 48	\$ 91	\$ 100	\$ 130	\$ 108	\$ -	\$ -	\$ -
Infrastructure/Retained	123	53	66	199	127	-	-	-
Total Direct Assignments	\$ 171	\$ 144	\$ 165	\$ 329	\$ 234	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 367	\$ 308	\$ 270	\$ 166	\$ 181	\$ 285	\$ 286	\$ 287
SoCalGas	408	364	313	243	261	440	442	446
Subtotal - Utilities	\$ 775	\$ 672	\$ 582	\$ 409	\$ 442	\$ 725	\$ 728	\$ 733
Infrastructure/Retained	245	246	204	118	112	203	200	195
Total Allocations	\$ 1,020	\$ 918	\$ 787	\$ 527	\$ 554	\$ 928	\$ 928	\$ 928
BILLED COSTS								
SDG&E	\$ 389	\$ 312	\$ 274	\$ 207	\$ 212	\$ 285	\$ 286	\$ 287
SoCalGas	433	451	408	332	337	440	442	446
Subtotal - Utilities	\$ 822	\$ 763	\$ 682	\$ 539	\$ 550	\$ 725	\$ 728	\$ 733
Infrastructure/Retained	369	298	270	317	239	203	200	195
Total Billed Costs	\$ 1,191	\$ 1,061	\$ 952	\$ 856	\$ 788	\$ 928	\$ 928	\$ 928

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance
 Department: C-3 Corporate Law & Governance
 Cost Center: 1100-0143-CORPORATE GOVERNANCE
 Workpaper: C-3.6 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 212	\$ 337	\$ 239	\$ 788	6
Higher/(lower) labor costs	46	54	(41)	59	
Higher dues & subscriptions	15	24	10	49	
Lower computer software/hardware	(10)	(13)	(4)	(27)	
Other	34	38	(12)	59	
Change in Allocation Rates 2021-2024	(10)	5	4	0	
Total Change from 2021	<u>75</u>	<u>108</u>	<u>(44)</u>	<u>140</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 287</u>	<u>\$ 446</u>	<u>\$ 195</u>	<u>\$ 928</u>	<u>6</u>
2024 ALLOCATION METHOD					
CBLEGALOPS	<u>31.0%</u>	<u>48.0%</u>	<u>21.0%</u>	<u>100.0%</u>	
Allocations	\$ 287	\$ 446	\$ 195	\$ 928	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 287</u>	<u>\$ 446</u>	<u>\$ 195</u>	<u>\$ 928</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0143-CORPORATE GOVERNANCE

Workpaper: C-3.6 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	7	8	6	6	6	6	6	6
Labor Costs	\$ 785	\$ 786	\$ 756	\$ 698	\$ 662	\$ 748	\$ 772	\$ 795
Non-Labor Costs	406	275	196	158	127	212	215	219
Total Costs	\$ 1,191	\$ 1,061	\$ 952	\$ 856	\$ 788	\$ 960	\$ 987	\$ 1,014
DIRECT ASSIGNMENTS								
SDG&E	\$ 22	\$ 4	\$ 5	\$ 41	\$ 31	\$ -	\$ -	\$ -
SoCalGas	25	87	95	89	77	-	-	-
Subtotal - Utilities	\$ 48	\$ 91	\$ 100	\$ 130	\$ 108	\$ -	\$ -	\$ -
Infrastructure/Retained	123	53	66	199	127	-	-	-
Total Direct Assignments	\$ 171	\$ 144	\$ 165	\$ 329	\$ 234	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 367	\$ 308	\$ 270	\$ 166	\$ 181	\$ 295	\$ 305	\$ 314
SoCalGas	408	364	313	243	261	455	470	487
Subtotal - Utilities	\$ 775	\$ 672	\$ 582	\$ 409	\$ 442	\$ 750	\$ 774	\$ 800
Infrastructure/Retained	245	246	204	118	112	210	213	213
Total Allocations	\$ 1,020	\$ 918	\$ 787	\$ 527	\$ 554	\$ 960	\$ 987	\$ 1,014
BILLED COSTS								
SDG&E	\$ 389	\$ 312	\$ 274	\$ 207	\$ 212	\$ 295	\$ 305	\$ 314
SoCalGas	433	451	408	332	337	455	470	487
Subtotal - Utilities	\$ 822	\$ 763	\$ 682	\$ 539	\$ 550	\$ 750	\$ 774	\$ 800
Infrastructure/Retained	369	298	270	317	239	210	213	213
Total Billed Costs	\$ 1,191	\$ 1,061	\$ 952	\$ 856	\$ 788	\$ 960	\$ 987	\$ 1,014

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0100-REGULATORY STRATEGY

Workpaper: C-3.7

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	1	-	-	-	-	-	-
Labor Costs	\$ -	\$ 126	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	19	62	-	-	-	-	-
Total Costs	\$ -	\$ 145	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	-	\$ 1	-	\$ -	\$ -	-	\$ -
SoCalGas	-	-	1	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	0	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	-	-	-	\$ -	\$ -	-	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	145	187	-	-	-	-	-
Total Allocations	\$ -	\$ 145	\$ 187	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	-	\$ 1	-	\$ -	\$ -	-	\$ -
SoCalGas	-	-	1	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	145	187	-	-	-	-	-
Total Billed Costs	\$ -	\$ 145	\$ 188	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: C-3 Corporate Law & Governance

Witness: Derick R. Cooper

Cost Center: 1100-0006-SPECIAL PROJECTS

Workpaper: C-3.8

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	-	-	-	-	-	-
Labor Costs	\$ 118	\$ 391	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	47	46	1	-	-	-	-	-
Total Costs	\$ 165	\$ 437	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	46	32	-	-	-	-	-	-
Total Direct Assignments	\$ 46	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	119	406	90	-	-	-	-	-
Total Allocations	\$ 119	\$ 406	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	165	437	90	-	-	-	-	-
Total Billed Costs	\$ 165	\$ 437	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-4 Board of Directors

Witness: Derick R. Cooper

Cost Center: 1100-0004-BOARD OF DIRECTORS

Workpaper: C-4.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 7	\$ (0)	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -
Non-Labor Costs	3,670	3,342	3,774	3,167	3,581	3,552	3,552	3,552
Total Costs	\$ 3,677	\$ 3,342	\$ 3,774	\$ 3,167	\$ 3,581	\$ 3,552	\$ 3,552	\$ 3,552
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 4	\$ 4	\$ -	\$ -	\$ -
SoCalGas	-	-	-	4	14	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 8	\$ 17	\$ -	\$ -	\$ -
Infrastructure/Retained	115	229	402	25	164	-	-	-
Total Direct Assignments	\$ 115	\$ 229	\$ 402	\$ 33	\$ 181	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,280	\$ 1,053	\$ 1,156	\$ 1,082	\$ 1,238	\$ 1,318	\$ 1,324	\$ 1,331
SoCalGas	1,424	1,243	1,339	1,361	1,546	1,559	1,572	1,599
Subtotal - Utilities	\$ 2,705	\$ 2,296	\$ 2,496	\$ 2,443	\$ 2,784	\$ 2,876	\$ 2,896	\$ 2,929
Infrastructure/Retained	857	817	876	691	616	676	656	623
Total Allocations	\$ 3,561	\$ 3,113	\$ 3,372	\$ 3,134	\$ 3,400	\$ 3,552	\$ 3,552	\$ 3,552
BILLED COSTS								
SDG&E	\$ 1,280	\$ 1,053	\$ 1,156	\$ 1,086	\$ 1,242	\$ 1,318	\$ 1,324	\$ 1,331
SoCalGas	1,424	1,243	1,339	1,365	1,560	1,559	1,572	1,599
Subtotal - Utilities	\$ 2,705	\$ 2,296	\$ 2,496	\$ 2,451	\$ 2,802	\$ 2,876	\$ 2,896	\$ 2,929
Infrastructure/Retained	972	1,046	1,278	716	779	676	656	623
Total Billed Costs	\$ 3,677	\$ 3,342	\$ 3,774	\$ 3,167	\$ 3,581	\$ 3,552	\$ 3,552	\$ 3,552

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance
Department: C-4 Board of Directors
Cost Center: 1100-0004-BOARD OF DIRECTORS
Workpaper: C-4.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1,242	\$ 1,560	\$ 779	\$ 3,581	0
Lower consulting costs	(75)	(95)	(174)	(344)	
Lower director fees & expenses	(3)	(4)	(2)	(10)	
Higher training	17	20	7	44	
Higher catering & events	26	31	13	70	
Higher travel	68	81	31	180	
Other	20	22	(12)	31	
Change in Allocation Rates 2021-2024	36	(16)	(19)	0	
Total Change from 2021	<u>89</u>	<u>39</u>	<u>(156)</u>	<u>(29)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 1,331</u>	<u>\$ 1,599</u>	<u>\$ 623</u>	<u>\$ 3,552</u>	<u>0</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 1,331	\$ 1,599	\$ 623	\$ 3,552	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,331</u>	<u>\$ 1,599</u>	<u>\$ 623</u>	<u>\$ 3,552</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 Board of Directors

Witness: Derick R. Cooper

Cost Center: 1100-0004-BOARD OF DIRECTORS

Workpaper: C-4.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 7	\$ (0)	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -
Non-Labor Costs	3,670	3,342	3,774	3,167	3,581	3,622	3,678	3,735
Total Costs	\$ 3,677	\$ 3,342	\$ 3,774	\$ 3,167	\$ 3,581	\$ 3,622	\$ 3,678	\$ 3,735
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 4	\$ 4	\$ -	\$ -	\$ -
SoCalGas	-	-	-	4	14	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 8	\$ 17	\$ -	\$ -	\$ -
Infrastructure/Retained	115	229	402	25	164	-	-	-
Total Direct Assignments	\$ 115	\$ 229	\$ 402	\$ 33	\$ 181	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,280	\$ 1,053	\$ 1,156	\$ 1,082	\$ 1,238	\$ 1,344	\$ 1,371	\$ 1,399
SoCalGas	1,424	1,243	1,339	1,361	1,546	1,589	1,627	1,681
Subtotal - Utilities	\$ 2,705	\$ 2,296	\$ 2,496	\$ 2,443	\$ 2,784	\$ 2,933	\$ 2,999	\$ 3,080
Infrastructure/Retained	857	817	876	691	616	689	680	655
Total Allocations	\$ 3,561	\$ 3,113	\$ 3,372	\$ 3,134	\$ 3,400	\$ 3,622	\$ 3,678	\$ 3,735
BILLED COSTS								
SDG&E	\$ 1,280	\$ 1,053	\$ 1,156	\$ 1,086	\$ 1,242	\$ 1,344	\$ 1,371	\$ 1,399
SoCalGas	1,424	1,243	1,339	1,365	1,560	1,589	1,627	1,681
Subtotal - Utilities	\$ 2,705	\$ 2,296	\$ 2,496	\$ 2,451	\$ 2,802	\$ 2,933	\$ 2,999	\$ 3,080
Infrastructure/Retained	972	1,046	1,278	716	779	689	680	655
Total Billed Costs	\$ 3,677	\$ 3,342	\$ 3,774	\$ 3,167	\$ 3,581	\$ 3,622	\$ 3,678	\$ 3,735

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Cost Center: C-5 Outside Legal

Workpaper: C-5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	33,261	48,958	43,445	36,305	33,245	53,989	29,544	30,704
Total Costs	\$ 33,261	\$ 48,976	\$ 43,445	\$ 36,305	\$ 33,245	\$ 53,989	\$ 29,544	\$ 30,704
DIRECT ASSIGNMENTS								
SDG&E	\$ 8,136	\$ 8,922	\$ 6,900	\$ 8,924	\$ 6,685	\$ 16,982	\$ 9,252	\$ 9,144
SoCalGas	6,196	7,538	2,060	9,609	10,755	16,456	9,806	10,277
Subtotal - Utilities	\$ 14,333	\$ 16,460	\$ 8,960	\$ 18,533	\$ 17,440	\$ 33,438	\$ 19,059	\$ 19,421
Infrastructure/Retained	14,764	28,008	31,646	16,233	12,014	20,551	10,486	11,283
Total Direct Assignments	\$ 29,097	\$ 44,468	\$ 40,607	\$ 34,765	\$ 29,455	\$ 53,989	\$ 29,544	\$ 30,704
ALLOCATIONS								
SDG&E	\$ 1,550	\$ 1,431	\$ 537	\$ 449	\$ 913	\$ -	\$ -	\$ -
SoCalGas	1,724	1,716	622	564	1,121	-	-	-
Subtotal - Utilities	\$ 3,274	\$ 3,148	\$ 1,158	\$ 1,013	\$ 2,035	\$ -	\$ -	\$ -
Infrastructure/Retained	890	1,360	1,680	527	1,756	-	-	-
Total Allocations	\$ 4,164	\$ 4,508	\$ 2,838	\$ 1,540	\$ 3,791	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 9,686	\$ 10,353	\$ 7,436	\$ 9,373	\$ 7,598	\$ 16,982	\$ 9,252	\$ 9,144
SoCalGas	7,921	9,255	2,682	10,172	11,877	16,456	9,806	10,277
Subtotal - Utilities	\$ 17,607	\$ 19,608	\$ 10,119	\$ 19,545	\$ 19,475	\$ 33,438	\$ 19,059	\$ 19,421
Infrastructure/Retained	15,654	29,368	33,326	16,760	13,770	20,551	10,486	11,283
Total Billed Costs	\$ 33,261	\$ 48,976	\$ 43,445	\$ 36,305	\$ 33,245	\$ 53,989	\$ 29,544	\$ 30,704

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Department: C-5 Outside Legal

Workpaper: C-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 7,598	\$ 11,877	\$ 13,770	\$ 33,245	0
Higher/(lower) outside legal services	1,957	(1,144)	(2,409)	(1,596)	
Non-recurring legal fees & services in 2021	(339)	(175)	(1)	(516)	
Lower office supplies, printing & postage	(32)	(221)	(1)	(254)	
Lower dues & subscriptions	(26)	(28)	(3)	(57)	
Lower government fees & taxes	(13)	(14)	(18)	(45)	
Other	(36)	(36)	(2)	(74)	
Change in Allocation Rates 2021-2024	36	19	(54)	(0)	
Total Change from 2021	<u>1,546</u>	<u>(1,599)</u>	<u>(2,487)</u>	<u>(2,541)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 9,144</u>	<u>\$ 10,277</u>	<u>\$ 11,283</u>	<u>\$ 30,704</u>	<u>0</u>
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>9,144</u>	<u>10,277</u>	<u>11,283</u>	<u>30,704</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 9,144</u>	<u>\$ 10,277</u>	<u>\$ 11,283</u>	<u>\$ 30,704</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Cost Center: C-5 Outside Legal

Workpaper: C-5 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	33,261	48,958	43,445	36,305	33,245	53,989	29,544	30,704
Total Costs	<u>\$ 33,261</u>	<u>\$ 48,976</u>	<u>\$ 43,445</u>	<u>\$ 36,305</u>	<u>\$ 33,245</u>	<u>\$ 53,989</u>	<u>\$ 29,544</u>	<u>\$ 30,704</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 8,136	\$ 8,922	\$ 6,900	\$ 8,924	\$ 6,685	\$ 16,982	\$ 9,252	\$ 9,144
SoCalGas	6,196	7,538	2,060	9,609	10,755	16,456	9,806	10,277
Subtotal - Utilities	<u>\$ 14,333</u>	<u>\$ 16,460</u>	<u>\$ 8,960</u>	<u>\$ 18,533</u>	<u>\$ 17,440</u>	<u>\$ 33,438</u>	<u>\$ 19,059</u>	<u>\$ 19,421</u>
Infrastructure/Retained	14,764	28,008	31,646	16,233	12,014	20,551	10,485	11,283
Total Direct Assignments	<u>\$ 29,097</u>	<u>\$ 44,468</u>	<u>\$ 40,607</u>	<u>\$ 34,765</u>	<u>\$ 29,455</u>	<u>\$ 53,989</u>	<u>\$ 29,544</u>	<u>\$ 30,704</u>
ALLOCATIONS								
SDG&E	\$ 1,550	\$ 1,431	\$ 537	\$ 449	\$ 913	\$ -	\$ -	\$ -
SoCalGas	1,724	1,716	622	564	1,121	-	-	-
Subtotal - Utilities	<u>\$ 3,274</u>	<u>\$ 3,148</u>	<u>\$ 1,158</u>	<u>\$ 1,013</u>	<u>\$ 2,035</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	890	1,360	1,680	527	1,756	-	-	-
Total Allocations	<u>\$ 4,164</u>	<u>\$ 4,508</u>	<u>\$ 2,838</u>	<u>\$ 1,540</u>	<u>\$ 3,791</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 9,686	\$ 10,353	\$ 7,436	\$ 9,373	\$ 7,598	\$ 16,982	\$ 9,252	\$ 9,144
SoCalGas	7,921	9,255	2,682	10,172	11,877	16,456	9,806	10,277
Subtotal - Utilities	<u>\$ 17,607</u>	<u>\$ 19,608</u>	<u>\$ 10,119</u>	<u>\$ 19,545</u>	<u>\$ 19,475</u>	<u>\$ 33,438</u>	<u>\$ 19,059</u>	<u>\$ 19,421</u>
Infrastructure/Retained	15,654	29,368	33,326	16,760	13,770	20,551	10,485	11,283
Total Billed Costs	<u>\$ 33,261</u>	<u>\$ 48,976</u>	<u>\$ 43,445</u>	<u>\$ 36,305</u>	<u>\$ 33,245</u>	<u>\$ 53,989</u>	<u>\$ 29,544</u>	<u>\$ 30,704</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-5 Outside Legal
 Cost Center: 1100-0145-OUTSIDE LEGAL
 Workpaper: C-5.1

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	33,408	48,781	42,288	35,613	31,932	53,989	29,544	30,704
Total Costs	\$ 33,408	\$ 48,798	\$ 42,288	\$ 35,613	\$ 31,932	\$ 53,989	\$ 29,544	\$ 30,704
DIRECT ASSIGNMENTS								
SDG&E	\$ 8,136	\$ 8,922	\$ 6,900	\$ 8,924	\$ 6,685	\$ 16,982	\$ 9,252	\$ 9,144
SoCalGas	6,196	7,538	2,060	9,609	10,755	16,456	9,806	10,277
Subtotal - Utilities	\$ 14,333	\$ 16,460	\$ 8,960	\$ 18,533	\$ 17,440	\$ 33,438	\$ 19,059	\$ 19,421
Infrastructure/Retained	14,764	28,008	31,646	15,768	11,959	20,551	10,485	11,283
Total Direct Assignments	\$ 29,097	\$ 44,468	\$ 40,607	\$ 34,301	\$ 29,399	\$ 53,989	\$ 29,544	\$ 30,704
ALLOCATIONS								
SDG&E	\$ 1,550	\$ 1,431	\$ 537	\$ 449	\$ 913	\$ -	\$ -	\$ -
SoCalGas	1,724	1,716	622	564	1,121	-	-	-
Subtotal - Utilities	\$ 3,274	\$ 3,148	\$ 1,158	\$ 1,013	\$ 2,035	\$ -	\$ -	\$ -
Infrastructure/Retained	1,037	1,182	523	299	499	-	-	-
Total Allocations	\$ 4,312	\$ 4,330	\$ 1,681	\$ 1,311	\$ 2,533	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 9,686	\$ 10,353	\$ 7,436	\$ 9,373	\$ 7,598	\$ 16,982	\$ 9,252	\$ 9,144
SoCalGas	7,921	9,255	2,682	10,172	11,877	16,456	9,806	10,277
Subtotal - Utilities	\$ 17,607	\$ 19,608	\$ 10,119	\$ 19,545	\$ 19,475	\$ 33,438	\$ 19,059	\$ 19,421
Infrastructure/Retained	15,801	29,191	32,169	16,067	12,457	20,551	10,485	11,283
Total Billed Costs	\$ 33,408	\$ 48,798	\$ 42,288	\$ 35,613	\$ 31,932	\$ 53,989	\$ 29,544	\$ 30,704

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: C Legal, Compliance, and Governance

Witness: Derick R. Cooper

Department: C-5 Outside Legal

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: C-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 7,598	\$ 11,877	\$ 12,457	\$ 31,932	0
Higher/(lower) outside legal services	1,957	(1,144)	(1,096)	(283)	
Non-recurring legal fees & services in 2021	(339)	(175)	(1)	(516)	
Lower office supplies, printing & postage	(32)	(221)	(1)	(254)	
Lower dues & subscriptions	(26)	(28)	(3)	(57)	
Lower government fees & taxes	(13)	(14)	(18)	(45)	
Other	(36)	(36)	(2)	(74)	
Change in Allocation Rates 2021-2024	36	19	(54)	(0)	
Total Change from 2021	<u>1,546</u>	<u>(1,599)</u>	<u>(1,174)</u>	<u>(1,228)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 9,144</u>	<u>\$ 10,277</u>	<u>\$ 11,283</u>	<u>\$ 30,704</u>	<u>0</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>9,144</u>	<u>10,277</u>	<u>11,283</u>	<u>30,704</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 9,144</u>	<u>\$ 10,277</u>	<u>\$ 11,283</u>	<u>\$ 30,704</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-5 Outside Legal

Witness: Derick R. Cooper

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: C-5.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	33,408	48,781	42,288	35,613	31,932	53,989	29,544	30,704
Total Costs	\$ 33,408	\$ 48,798	\$ 42,288	\$ 35,613	\$ 31,932	\$ 53,989	\$ 29,544	\$ 30,704
DIRECT ASSIGNMENTS								
SDG&E	\$ 8,136	\$ 8,922	\$ 6,900	\$ 8,924	\$ 6,685	\$ 16,982	\$ 9,252	\$ 9,144
SoCalGas	6,196	7,538	2,060	9,609	10,755	16,456	9,806	10,277
Subtotal - Utilities	\$ 14,333	\$ 16,460	\$ 8,960	\$ 18,533	\$ 17,440	\$ 33,438	\$ 19,059	\$ 19,421
Infrastructure/Retained	14,764	28,008	31,646	15,768	11,959	20,551	10,485	11,283
Total Direct Assignments	\$ 29,097	\$ 44,468	\$ 40,607	\$ 34,301	\$ 29,399	\$ 53,989	\$ 29,544	\$ 30,704
ALLOCATIONS								
SDG&E	\$ 1,550	\$ 1,431	\$ 537	\$ 449	\$ 913	\$ -	\$ -	\$ -
SoCalGas	1,724	1,716	622	564	1,121	-	-	-
Subtotal - Utilities	\$ 3,274	\$ 3,148	\$ 1,158	\$ 1,013	\$ 2,035	\$ -	\$ -	\$ -
Infrastructure/Retained	1,037	1,182	523	299	499	-	-	-
Total Allocations	\$ 4,312	\$ 4,330	\$ 1,681	\$ 1,311	\$ 2,533	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 9,686	\$ 10,353	\$ 7,436	\$ 9,373	\$ 7,598	\$ 16,982	\$ 9,252	\$ 9,144
SoCalGas	7,921	9,255	2,682	10,172	11,877	16,456	9,806	10,277
Subtotal - Utilities	\$ 17,607	\$ 19,608	\$ 10,119	\$ 19,545	\$ 19,475	\$ 33,438	\$ 19,059	\$ 19,421
Infrastructure/Retained	15,801	29,191	32,169	16,067	12,457	20,551	10,485	11,283
Total Billed Costs	\$ 33,408	\$ 48,798	\$ 42,288	\$ 35,613	\$ 31,932	\$ 53,989	\$ 29,544	\$ 30,704

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: C-5 Outside Legal

Witness: Derick R. Cooper

Cost Center: 1100-0278-RETAINED OUTSIDE LEGAL COSTS

Workpaper: C-5.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(148)	178	1,157	693	1,313	-	-	-
Total Costs	\$ (148)	\$ 178	\$ 1,157	\$ 693	\$ 1,313	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	464	56	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 464	\$ 56	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	(148)	178	1,157	228	1,257	-	-	-
Total Allocations	\$ (148)	\$ 178	\$ 1,157	\$ 228	\$ 1,257	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	(148)	178	1,157	693	1,313	-	-	-
Total Billed Costs	\$ (148)	\$ 178	\$ 1,157	\$ 693	\$ 1,313	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: D External Affairs

Workpaper: D

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	29	35	32	35	34	38	39	39
Labor Costs	\$ 5,033	\$ 5,425	\$ 6,732	\$ 5,487	\$ 5,343	\$ 5,945	\$ 6,080	\$ 6,073
Non-Labor Costs	12,905	9,343	19,969	19,308	19,179	21,110	17,159	17,440
Total Costs	\$ 17,938	\$ 14,768	\$ 26,701	\$ 24,796	\$ 24,522	\$ 27,055	\$ 23,240	\$ 23,513
DIRECT ASSIGNMENTS								
SDG&E	\$ 54	\$ 91	\$ 194	\$ 72	\$ 123	\$ 138	\$ 92	\$ 93
SoCalGas	69	114	234	108	169	164	110	111
Subtotal - Utilities	\$ 122	\$ 205	\$ 429	\$ 180	\$ 292	\$ 302	\$ 202	\$ 204
Infrastructure/Retained	627	826	1,128	6,565	5,452	6,750	3,068	3,346
Total Direct Assignments	\$ 749	\$ 1,031	\$ 1,556	\$ 6,745	\$ 5,744	\$ 7,052	\$ 3,270	\$ 3,550
ALLOCATIONS								
SDG&E	\$ 1,471	\$ 1,560	\$ 2,043	\$ 2,107	\$ 2,207	\$ 2,418	\$ 2,451	\$ 2,455
SoCalGas	1,704	1,910	2,482	2,733	2,786	2,861	2,908	2,949
Subtotal - Utilities	\$ 3,175	\$ 3,470	\$ 4,526	\$ 4,839	\$ 4,994	\$ 5,279	\$ 5,359	\$ 5,404
Infrastructure/Retained	14,015	10,267	20,619	13,212	13,784	14,724	14,611	14,559
Total Allocations	\$ 17,189	\$ 13,737	\$ 25,145	\$ 18,051	\$ 18,778	\$ 20,004	\$ 19,970	\$ 19,962
BILLED COSTS								
SDG&E	\$ 1,524	\$ 1,651	\$ 2,238	\$ 2,179	\$ 2,331	\$ 2,557	\$ 2,543	\$ 2,547
SoCalGas	1,772	2,024	2,717	2,841	2,955	3,024	3,018	3,060
Subtotal - Utilities	\$ 3,297	\$ 3,675	\$ 4,954	\$ 5,020	\$ 5,286	\$ 5,581	\$ 5,561	\$ 5,608
Infrastructure/Retained	14,642	11,093	21,747	19,776	19,236	21,474	17,679	17,905
Total Billed Costs	\$ 17,938	\$ 14,768	\$ 26,701	\$ 24,796	\$ 24,522	\$ 27,055	\$ 23,240	\$ 23,513

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Department: D External Affairs

Workpaper: D Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 2,331	\$ 2,955	\$ 19,236	\$ 24,522	34
Lower charitable contributions	(11)	(18)	(4,523)	(4,552)	
Higher/(lower) consulting costs	61	51	(532)	(420)	
Higher/(lower) office supplies, printing & postage	71	56	(510)	(383)	
Lower contract labor	(59)	(79)	(58)	(196)	
Lower computer software/hardware	(17)	(27)	(46)	(89)	
Higher training costs	15	17	36	68	
Higher other - non labor	24	28	76	128	
Higher catering & events	16	17	148	181	
Higher travel	49	58	173	279	
Higher rent & maintenance	(0)	(0)	599	598	
Higher labor costs	108	139	483	730	5
Higher memberships (retained at Parent)	-	-	2,633	2,633	
Other	500	838	(33)	1,305	
Change in Allocation Rates 2021-2024	(540)	(974)	223	(1,290)	
Total Change from 2021	<u>217</u>	<u>105</u>	<u>(1,331)</u>	<u>(1,010)</u>	<u>5</u>
2024 - TEST YEAR	<u>\$ 2,547</u>	<u>\$ 3,060</u>	<u>\$ 17,905</u>	<u>\$ 23,513</u>	<u>39</u>
Allocations	\$ 2,455	\$ 2,949	\$ 14,559	\$ 19,962	
Direct Assignments	<u>93</u>	<u>111</u>	<u>3,346</u>	<u>3,550</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 2,547</u>	<u>\$ 3,060</u>	<u>\$ 17,905</u>	<u>\$ 23,513</u>	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(2021 \$ - 000's)

Division: External Affairs

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
D-1.1	1100-0101-SVP CORPORATE AFFAIRS	(17)	(47)	(64)
D-1.2	1100-0164-EXECUTIVE VP COMMUNICATIONS & EXTERNAL AFI	1	1	2
	D-1 Corporate Affairs Officer	(16)	(46)	(63)
D-2.1	1100-0079-CORPORATE CITIZENSHIP	(78)	(101)	(179)
D-2.2	1100-0155-CORPORATE GIVING AND MEMBERSHIPS	1	(0)	0
D-2.3	1100-0151-CORPORATE POLITICAL CONTRIBUTIONS	-	-	-
D-2.4	1100-0156-CONTRIBUTIONS & MEMBERSHIPS	-	-	-
	D-2 Corporate Citizenship	(77)	(102)	(179)
D-3.1	1100-0169-CORPORATE COMMUNICATIONS	6	(6)	(0)
D-3.2	1100-0208-INTERNET COMMUNICATIONS	-	-	-
	D-3 Corporate Communications	6	(6)	(0)
D-4.1	1100-0215-VP SUSTAINABILITY	4	(2)	2
D-4.2	1100-0157-CORPORATE SUSTAINABILITY	9	(4)	5
	D-4 Sustainability	12	(6)	7
D-5.1	1100-0126-BOARD/EXECUTIVE EVENTS	5	(3)	2
D-5.2	1100-0168-BRANDING & MARKETING	7	(4)	3
D-5.3	1100-0378-ANNUAL REPORT	10	(4)	6
	D-5 Board Events & Marketing	22	(10)	11
D-6.1	1100-0379-VP FEDERAL GOVERNMENTAL AFFAIRS	-	-	-
D-6.2	1100-0152-FEDERAL GOVERNMENT AFFAIRS	-	-	-
D-6.3	1100-0163-FERC RELATIONS	1	(1)	0
D-6.4	1100-0107-REGIONAL VP-EXTERNAL AFFAIRS	-	-	-
	D-6 Federal Government Affairs	1	(1)	0
D-7.1	1100-0396-REGIONAL VP & DIRECTOR - ISSUES MANAGEMENT	-	-	-
D-7.2	1100-0381-ISSUES MANAGEMENT	-	-	-
D-7.3	1100-0334-SEMPRA SERVICES CORPORATION	-	-	-
	D-7 Issues Management	-	-	-
D	D External Affairs	(51)	(172)	(223)

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(Escalated \$ - 000's)

Division: External Affairs

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
D-1.1	1100-0101-SVP CORPORATE AFFAIRS	346	415	761
D-1.2	1100-0164-EXECUTIVE VP COMMUNICATIONS & EXTERNAL AFF	-	-	-
	D-1 Corporate Affairs Officer	<u>346</u>	<u>415</u>	<u>761</u>
D-2.1	1100-0079-CORPORATE CITIZENSHIP	191	230	421
D-2.2	1100-0155-CORPORATE GIVING AND MEMBERSHIPS	-	-	-
D-2.3	1100-0151-CORPORATE POLITICAL CONTRIBUTIONS	49	52	101
D-2.4	1100-0156-CONTRIBUTIONS & MEMBERSHIPS	-	-	-
	D-2 Corporate Citizenship	<u>240</u>	<u>281</u>	<u>521</u>
D-3.1	1100-0169-CORPORATE COMMUNICATIONS	427	513	939
D-3.2	1100-0208-INTERNET COMMUNICATIONS	-	-	-
	D-3 Corporate Communications	<u>427</u>	<u>513</u>	<u>939</u>
D-4.1	1100-0215-VP SUSTAINABILITY	159	190	349
D-4.2	1100-0157-CORPORATE SUSTAINABILITY	426	512	938
	D-4 Sustainability	<u>585</u>	<u>703</u>	<u>1,287</u>
D-5.1	1100-0126-BOARD/EXECUTIVE EVENTS	303	364	667
D-5.2	1100-0168-BRANDING & MARKETING	526	632	1,158
D-5.3	1100-0378-ANNUAL REPORT	295	355	650
	D-5 Board Events & Marketing	<u>1,125</u>	<u>1,351</u>	<u>2,476</u>
D-6.1	1100-0379-VP FEDERAL GOVERNMENTAL AFFAIRS	-	-	-
D-6.2	1100-0152-FEDERAL GOVERNMENT AFFAIRS	-	-	-
D-6.3	1100-0163-FERC RELATIONS	78	94	172
D-6.4	1100-0107-REGIONAL VP-EXTERNAL AFFAIRS	-	-	-
	D-6 Federal Government Affairs	<u>78</u>	<u>94</u>	<u>172</u>
D-7.1	1100-0396-REGIONAL VP & DIRECTOR - ISSUES MANAGEMENT	-	-	-
D-7.2	1100-0381-ISSUES MANAGEMENT	-	-	-
D-7.3	1100-0334-SEMPRA SERVICES CORPORATION	-	-	-
	D-7 Issues Management	<u>-</u>	<u>-</u>	<u>-</u>
D	D External Affairs	<u><u>2,800</u></u>	<u><u>3,357</u></u>	<u><u>6,156</u></u>

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: D External Affairs

Workpaper: D Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	29	35	32	35	34	38	39	39
Labor Costs	\$ 5,033	\$ 5,425	\$ 6,732	\$ 5,487	\$ 5,343	\$ 6,173	\$ 6,516	\$ 6,702
Non-Labor Costs	12,905	9,343	19,969	19,308	19,179	21,566	17,841	18,445
Total Costs	\$ 17,938	\$ 14,768	\$ 26,701	\$ 24,796	\$ 24,522	\$ 27,739	\$ 24,357	\$ 25,147
DIRECT ASSIGNMENTS								
SDG&E	\$ 54	\$ 91	\$ 194	\$ 72	\$ 123	\$ 160	\$ 129	\$ 147
SoCalGas	69	114	234	108	169	186	149	169
Subtotal - Utilities	\$ 122	\$ 205	\$ 429	\$ 180	\$ 292	\$ 346	\$ 278	\$ 315
Infrastructure/Retained	627	826	1,128	6,565	5,452	6,885	3,181	3,524
Total Direct Assignments	\$ 749	\$ 1,031	\$ 1,556	\$ 6,745	\$ 5,744	\$ 7,231	\$ 3,459	\$ 3,839
ALLOCATIONS								
SDG&E	\$ 1,471	\$ 1,560	\$ 2,043	\$ 2,107	\$ 2,207	\$ 2,491	\$ 2,588	\$ 2,653
SoCalGas	1,704	1,910	2,482	2,733	2,786	2,947	3,071	3,188
Subtotal - Utilities	\$ 3,175	\$ 3,470	\$ 4,526	\$ 4,839	\$ 4,994	\$ 5,437	\$ 5,659	\$ 5,841
Infrastructure/Retained	14,015	10,267	20,619	13,212	13,784	15,071	15,240	15,466
Total Allocations	\$ 17,189	\$ 13,737	\$ 25,145	\$ 18,051	\$ 18,778	\$ 20,508	\$ 20,899	\$ 21,308
BILLED COSTS								
SDG&E	\$ 1,524	\$ 1,651	\$ 2,238	\$ 2,179	\$ 2,331	\$ 2,650	\$ 2,717	\$ 2,800
SoCalGas	1,772	2,024	2,717	2,841	2,955	3,133	3,220	3,357
Subtotal - Utilities	\$ 3,297	\$ 3,675	\$ 4,954	\$ 5,020	\$ 5,286	\$ 5,783	\$ 5,937	\$ 6,156
Infrastructure/Retained	14,642	11,093	21,747	19,776	19,236	21,956	18,420	18,990
Total Billed Costs	\$ 17,938	\$ 14,768	\$ 26,701	\$ 24,796	\$ 24,522	\$ 27,739	\$ 24,357	\$ 25,147

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D External Affairs
 Cost Center: D-1 Corporate Affairs Officer
 Workpaper: D-1

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	4	4	2	2	2	2	2
Labor Costs	\$ 1,160	\$ 1,269	\$ 1,381	\$ 1,019	\$ 583	\$ 541	\$ 541	\$ 541
Non-Labor Costs	503	340	1,864	4,753	3,797	619	2,649	2,649
Total Costs	\$ 1,663	\$ 1,609	\$ 3,245	\$ 5,773	\$ 4,380	\$ 1,160	\$ 3,190	\$ 3,190
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 7	\$ 107	\$ 28	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	12	124	39	-	-	-	-
Subtotal - Utilities	\$ 2	\$ 19	\$ 230	\$ 67	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	88	143	359	4,329	3,400	-	2,000	2,000
Total Direct Assignments	\$ 90	\$ 162	\$ 589	\$ 4,396	\$ 3,400	\$ -	\$ 2,000	\$ 2,000
ALLOCATIONS								
SDG&E	\$ 307	\$ 304	\$ 542	\$ 285	\$ 281	\$ 308	\$ 321	\$ 322
SoCalGas	361	372	659	387	364	364	381	386
Subtotal - Utilities	\$ 668	\$ 675	\$ 1,201	\$ 672	\$ 645	\$ 672	\$ 701	\$ 708
Infrastructure/Retained	905	771	1,455	705	335	489	489	482
Total Allocations	\$ 1,573	\$ 1,447	\$ 2,656	\$ 1,377	\$ 980	\$ 1,160	\$ 1,190	\$ 1,190
BILLED COSTS								
SDG&E	\$ 307	\$ 311	\$ 649	\$ 313	\$ 281	\$ 308	\$ 321	\$ 322
SoCalGas	362	384	782	426	364	364	381	386
Subtotal - Utilities	\$ 669	\$ 695	\$ 1,431	\$ 739	\$ 645	\$ 672	\$ 701	\$ 708
Infrastructure/Retained	994	914	1,813	5,034	3,735	489	2,489	2,482
Total Billed Costs	\$ 1,663	\$ 1,609	\$ 3,245	\$ 5,773	\$ 4,380	\$ 1,160	\$ 3,190	\$ 3,190

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-1 Corporate Affairs Officer

Workpaper: D-1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 281	\$ 364	\$ 3,735	\$ 4,380	2
Lower office supplies, printing & postage	(4)	(6)	(532)	(542)	
Higher/(lower) consulting costs	84	94	(637)	(459)	
Lower contract labor	(31)	(41)	(37)	(109)	
Lower computer software/hardware	(2)	(2)	(70)	(74)	
Lower labor costs	(9)	(8)	(25)	(42)	
Lower catering & events	(1)	(2)	(38)	(41)	
Higher dues & subscriptions	8	9	13	30	
Higher other non-labor	-	-	31	31	
Other	13	24	(22)	15	
Change in Allocation Rates 2021-2024	(16)	(46)	63	(0)	
Total Change from 2021	<u>41</u>	<u>22</u>	<u>(1,253)</u>	<u>(1,190)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 322</u>	<u>\$ 386</u>	<u>\$ 2,482</u>	<u>\$ 3,190</u>	<u>2</u>
Allocations	\$ 322	\$ 386	\$ 482	\$ 1,190	
Direct Assignments	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 322</u>	<u>\$ 386</u>	<u>\$ 2,482</u>	<u>\$ 3,190</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D External Affairs

Witness: Derick R. Cooper

Cost Center: D-1 Corporate Affairs Officer

Workpaper: D-1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	4	4	2	2	2	2	2
Labor Costs	\$ 1,160	\$ 1,269	\$ 1,381	\$ 1,019	\$ 583	\$ 562	\$ 580	\$ 598
Non-Labor Costs	503	340	1,864	4,753	3,797	631	2,743	2,785
Total Costs	\$ 1,663	\$ 1,609	\$ 3,245	\$ 5,773	\$ 4,380	\$ 1,193	\$ 3,323	\$ 3,383
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 7	\$ 107	\$ 28	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	12	124	39	-	-	-	-
Subtotal - Utilities	\$ 2	\$ 19	\$ 230	\$ 67	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	88	143	359	4,329	3,400	-	2,071	2,103
Total Direct Assignments	\$ 90	\$ 162	\$ 589	\$ 4,396	\$ 3,400	\$ -	\$ 2,071	\$ 2,103
ALLOCATIONS								
SDG&E	\$ 307	\$ 304	\$ 542	\$ 285	\$ 281	\$ 316	\$ 337	\$ 346
SoCalGas	361	372	659	387	364	374	400	415
Subtotal - Utilities	\$ 668	\$ 675	\$ 1,201	\$ 672	\$ 645	\$ 691	\$ 738	\$ 761
Infrastructure/Retained	905	771	1,455	705	335	502	514	518
Total Allocations	\$ 1,573	\$ 1,447	\$ 2,656	\$ 1,377	\$ 980	\$ 1,193	\$ 1,252	\$ 1,280
BILLED COSTS								
SDG&E	\$ 307	\$ 311	\$ 649	\$ 313	\$ 281	\$ 316	\$ 337	\$ 346
SoCalGas	362	384	782	426	364	374	400	415
Subtotal - Utilities	\$ 669	\$ 695	\$ 1,431	\$ 739	\$ 645	\$ 691	\$ 738	\$ 761
Infrastructure/Retained	994	914	1,813	5,034	3,735	502	2,585	2,622
Total Billed Costs	\$ 1,663	\$ 1,609	\$ 3,245	\$ 5,773	\$ 4,380	\$ 1,193	\$ 3,323	\$ 3,383

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D-1 Corporate Affairs Officer

Witness: Derick R. Cooper

Cost Center: 1100-0101-SVP CORPORATE AFFAIRS

Workpaper: D-1.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	2	2	2	2	2	2	2
Labor Costs	\$ -	\$ 411	\$ 522	\$ 557	\$ 573	\$ 541	\$ 541	\$ 541
Non-Labor Costs	-	72	884	4,493	3,803	619	2,649	2,649
Total Costs	\$ -	\$ 483	\$ 1,406	\$ 5,050	\$ 4,376	\$ 1,160	\$ 3,190	\$ 3,190
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 6	\$ 106	\$ 21	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	9	123	30	-	-	-	-
Subtotal - Utilities	\$ -	\$ 15	\$ 228	\$ 51	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	12	250	4,257	3,400	-	2,000	2,000
Total Direct Assignments	\$ -	\$ 27	\$ 479	\$ 4,308	\$ 3,400	\$ -	\$ 2,000	\$ 2,000
ALLOCATIONS								
SDG&E	\$ -	\$ 111	\$ 222	\$ 205	\$ 281	\$ 308	\$ 321	\$ 322
SoCalGas	-	131	257	277	364	364	381	386
Subtotal - Utilities	\$ -	\$ 243	\$ 479	\$ 482	\$ 645	\$ 672	\$ 701	\$ 708
Infrastructure/Retained	-	213	448	260	331	489	489	482
Total Allocations	\$ -	\$ 456	\$ 927	\$ 742	\$ 976	\$ 1,160	\$ 1,190	\$ 1,190
BILLED COSTS								
SDG&E	\$ -	\$ 117	\$ 328	\$ 225	\$ 281	\$ 308	\$ 321	\$ 322
SoCalGas	-	141	380	307	364	364	381	386
Subtotal - Utilities	\$ -	\$ 258	\$ 708	\$ 533	\$ 645	\$ 672	\$ 701	\$ 708
Infrastructure/Retained	-	225	698	4,517	3,731	489	2,489	2,482
Total Billed Costs	\$ -	\$ 483	\$ 1,406	\$ 5,050	\$ 4,376	\$ 1,160	\$ 3,190	\$ 3,190

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-1 Corporate Affairs Officer

Cost Center: 1100-0101-SVP CORPORATE AFFAIRS

Workpaper: D-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 281	\$ 364	\$ 3,731	\$ 4,376	2
Lower office supplies, printing & postage	(4)	(6)	(532)	(542)	
Higher/(lower) consulting costs	84	94	(637)	(459)	
Lower contract labor	(31)	(41)	(37)	(109)	
Lower computer software/hardware	(2)	(2)	(70)	(74)	
Lower labor costs	(9)	(8)	(25)	(42)	
Lower catering & events	(1)	(2)	(38)	(41)	
Higher dues & subscriptions	8	9	13	30	
Higher other non-labor	-	-	31	31	
Other	13	25	(19)	20	
Change in Allocation Rates 2021-2024	(17)	(47)	64	(0)	
Total Change from 2021	<u>41</u>	<u>22</u>	<u>(1,249)</u>	<u>(1,186)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 322</u>	<u>\$ 386</u>	<u>\$ 2,482</u>	<u>\$ 3,190</u>	<u>2</u>
2024 ALLOCATION METHOD					
VPCORPCOMMnSUST	<u>27.0%</u>	<u>32.5%</u>	<u>40.5%</u>	<u>100.0%</u>	
Allocations	\$ 322	\$ 386	\$ 482	\$ 1,190	
Direct Assignments	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 322</u>	<u>\$ 386</u>	<u>\$ 2,482</u>	<u>\$ 3,190</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Corporate Affairs Officer

Witness: Derick R. Cooper

Cost Center: 1100-0101-SVP CORPORATE AFFAIRS

Workpaper: D-1.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	2	2	2	2	2	2	2
Labor Costs	\$ -	\$ 411	\$ 522	\$ 557	\$ 573	\$ 562	\$ 580	\$ 598
Non-Labor Costs	-	72	884	4,493	3,803	631	2,743	2,785
Total Costs	\$ -	\$ 483	\$ 1,406	\$ 5,050	\$ 4,376	\$ 1,193	\$ 3,323	\$ 3,383
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 6	\$ 106	\$ 21	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	9	123	30	-	-	-	-
Subtotal - Utilities	\$ -	\$ 15	\$ 228	\$ 51	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	12	250	4,257	3,400	-	2,071	2,103
Total Direct Assignments	\$ -	\$ 27	\$ 479	\$ 4,308	\$ 3,400	\$ -	\$ 2,071	\$ 2,103
ALLOCATIONS								
SDG&E	\$ -	\$ 111	\$ 222	\$ 205	\$ 281	\$ 316	\$ 337	\$ 346
SoCalGas	-	131	257	277	364	374	400	415
Subtotal - Utilities	\$ -	\$ 243	\$ 479	\$ 482	\$ 645	\$ 691	\$ 738	\$ 761
Infrastructure/Retained	-	213	448	260	331	502	514	518
Total Allocations	\$ -	\$ 456	\$ 927	\$ 742	\$ 976	\$ 1,193	\$ 1,252	\$ 1,280
BILLED COSTS								
SDG&E	\$ -	\$ 117	\$ 328	\$ 225	\$ 281	\$ 316	\$ 337	\$ 346
SoCalGas	-	141	380	307	364	374	400	415
Subtotal - Utilities	\$ -	\$ 258	\$ 708	\$ 533	\$ 645	\$ 691	\$ 738	\$ 761
Infrastructure/Retained	-	225	698	4,517	3,731	502	2,585	2,622
Total Billed Costs	\$ -	\$ 483	\$ 1,406	\$ 5,050	\$ 4,376	\$ 1,193	\$ 3,323	\$ 3,383

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D-1 Corporate Affairs Officer

Witness: Derick R. Cooper

Cost Center: 1100-0164-EXECUTIVE VP COMMUNICATIONS & EXTERNAL AFFAIRS

Workpaper: D-1.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	-	-	-	-	-
Labor Costs	\$ 1,160	\$ 858	\$ 859	\$ 462	\$ 10	\$ -	\$ -	\$ -
Non-Labor Costs	503	268	980	260	(6)	-	-	-
Total Costs	\$ 1,663	\$ 1,126	\$ 1,839	\$ 723	\$ 4	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ 2	\$ 1	\$ 7	\$ -	\$ -	\$ -	\$ -
SoCalGas	1	3	1	9	-	-	-	-
Subtotal - Utilities	\$ 2	\$ 4	\$ 2	\$ 16	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	88	130	109	72	-	-	-	-
Total Direct Assignments	\$ 90	\$ 135	\$ 110	\$ 88	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 307	\$ 192	\$ 320	\$ 80	\$ -	\$ -	\$ -	\$ -
SoCalGas	361	240	402	110	-	-	-	-
Subtotal - Utilities	\$ 668	\$ 433	\$ 722	\$ 190	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	905	558	1,006	445	4	-	-	-
Total Allocations	\$ 1,573	\$ 991	\$ 1,728	\$ 635	\$ 4	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 307	\$ 194	\$ 321	\$ 87	\$ -	\$ -	\$ -	\$ -
SoCalGas	362	243	403	119	-	-	-	-
Subtotal - Utilities	\$ 669	\$ 437	\$ 724	\$ 206	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	994	689	1,115	517	4	-	-	-
Total Billed Costs	\$ 1,663	\$ 1,126	\$ 1,839	\$ 723	\$ 4	\$ -	\$ -	\$ -

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-1 Corporate Affairs Officer

Cost Center: 1100-0164-EXECUTIVE VP COMMUNICATIONS & EXTERNAL AFFAIRS

Workpaper: D-1.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 4	\$ 4	0
Other	(1)	(1)	(2)	(4)	
Change in Allocation Rates 2021-2024	1	1	(2)	-	
Total Change from 2021	<u>-</u>	<u>-</u>	<u>(4)</u>	<u>(4)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2024 ALLOCATION METHOD					
VPEXTAFF	<u>18.9%</u>	<u>22.7%</u>	<u>58.4%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: D External Affairs
Cost Center: D-2 Corporate Citizenship
Workpaper: D-2

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	8	8	8	8	8	8
Labor Costs	\$ 170	\$ 59	\$ 629	\$ 594	\$ 629	\$ 886	\$ 886	\$ 886
Non-Labor Costs	8,353	4,096	14,003	9,572	10,573	8,886	8,831	8,831
Total Costs	\$ 8,523	\$ 4,155	\$ 14,632	\$ 10,165	\$ 11,202	\$ 9,772	\$ 9,717	\$ 9,717
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	1	0	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	303	290	270	1,304	1,264	119	119	119
Total Direct Assignments	\$ 303	\$ 290	\$ 271	\$ 1,304	\$ 1,264	\$ 119	\$ 119	\$ 119
ALLOCATIONS								
SDG&E	\$ 69	\$ 86	\$ 257	\$ 233	\$ 235	\$ 182	\$ 174	\$ 175
SoCalGas	125	157	382	342	316	215	207	210
Subtotal - Utilities	\$ 194	\$ 242	\$ 639	\$ 575	\$ 551	\$ 397	\$ 381	\$ 385
Infrastructure/Retained	8,026	3,622	13,722	8,287	9,387	9,256	9,218	9,213
Total Allocations	\$ 8,220	\$ 3,864	\$ 14,361	\$ 8,862	\$ 9,938	\$ 9,653	\$ 9,598	\$ 9,598
BILLED COSTS								
SDG&E	\$ 69	\$ 86	\$ 258	\$ 233	\$ 235	\$ 182	\$ 174	\$ 175
SoCalGas	125	157	383	342	316	215	207	210
Subtotal - Utilities	\$ 194	\$ 242	\$ 641	\$ 575	\$ 551	\$ 397	\$ 381	\$ 385
Infrastructure/Retained	8,329	3,913	13,991	9,591	10,651	9,375	9,337	9,332
Total Billed Costs	\$ 8,523	\$ 4,155	\$ 14,632	\$ 10,165	\$ 11,202	\$ 9,772	\$ 9,717	\$ 9,717

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs
 Department: D-2 Corporate Citizenship
 Workpaper: D-2 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 235	\$ 316	\$ 10,651	\$ 11,202	8
Lower charitable contributions	-	-	(4,552)	(4,552)	
Higher consulting costs	-	-	32	32	
Higher catering & events	-	-	92	92	
Higher labor costs	15	2	240	257	
Higher memberships (retained at Parent)	-	-	2,633	2,633	
Other	1	(6)	57	53	
Change in Allocation Rates 2021-2024	(77)	(102)	179	(0)	
Total Change from 2021	<u>(60)</u>	<u>(106)</u>	<u>(1,319)</u>	<u>(1,485)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 175</u>	<u>\$ 210</u>	<u>\$ 9,332</u>	<u>\$ 9,717</u>	<u>8</u>
Allocations	\$ 175	\$ 210	\$ 9,213	\$ 9,598	
Direct Assignments	<u>0</u>	<u>0</u>	<u>119</u>	<u>119</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 175</u>	<u>\$ 210</u>	<u>\$ 9,332</u>	<u>\$ 9,717</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D External Affairs

Witness: Derick R. Cooper

Cost Center: D-2 Corporate Citizenship

Workpaper: D-2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	8	8	8	8	8	8
Labor Costs	\$ 170	\$ 59	\$ 629	\$ 594	\$ 629	\$ 920	\$ 950	\$ 978
Non-Labor Costs	8,353	4,096	14,003	9,572	10,573	9,101	9,217	9,392
Total Costs	\$ 8,523	\$ 4,155	\$ 14,632	\$ 10,165	\$ 11,202	\$ 10,022	\$ 10,167	\$ 10,371
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ 19	\$ 34	\$ 49
SoCalGas	-	-	1	0	-	20	36	52
Subtotal - Utilities	\$ -	\$ -	\$ 1	\$ 0	\$ -	\$ 38	\$ 69	\$ 101
Infrastructure/Retained	303	290	270	1,304	1,264	123	127	130
Total Direct Assignments	\$ 303	\$ 290	\$ 271	\$ 1,304	\$ 1,264	\$ 162	\$ 196	\$ 231
ALLOCATIONS								
SDG&E	\$ 69	\$ 86	\$ 257	\$ 233	\$ 235	\$ 188	\$ 185	\$ 191
SoCalGas	125	157	382	342	316	222	220	230
Subtotal - Utilities	\$ 194	\$ 242	\$ 639	\$ 575	\$ 551	\$ 410	\$ 405	\$ 421
Infrastructure/Retained	8,026	3,622	13,722	8,287	9,387	9,450	9,566	9,719
Total Allocations	\$ 8,220	\$ 3,864	\$ 14,361	\$ 8,862	\$ 9,938	\$ 9,860	\$ 9,971	\$ 10,139
BILLED COSTS								
SDG&E	\$ 69	\$ 86	\$ 258	\$ 233	\$ 235	\$ 207	\$ 219	\$ 240
SoCalGas	125	157	383	342	316	242	255	281
Subtotal - Utilities	\$ 194	\$ 242	\$ 641	\$ 575	\$ 551	\$ 449	\$ 474	\$ 521
Infrastructure/Retained	8,329	3,913	13,991	9,591	10,651	9,573	9,693	9,849
Total Billed Costs	\$ 8,523	\$ 4,155	\$ 14,632	\$ 10,165	\$ 11,202	\$ 10,022	\$ 10,167	\$ 10,371

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-2 Corporate Citizenship

Witness: Derick R. Cooper

Cost Center: 1100-0079-CORPORATE CITIZENSHIP

Workpaper: D-2.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	5	5	8	8	8	8
Labor Costs	\$ -	\$ -	\$ 519	\$ 584	\$ 671	\$ 886	\$ 886	\$ 886
Non-Labor Costs	-	-	29	83	82	267	212	212
Total Costs	\$ -	\$ -	\$ 549	\$ 667	\$ 753	\$ 1,153	\$ 1,098	\$ 1,098
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	1	0	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	1	24	50	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 2	\$ 24	\$ 50	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 142	\$ 151	\$ 189	\$ 182	\$ 174	\$ 175
SoCalGas	-	-	172	196	236	215	207	210
Subtotal - Utilities	\$ -	\$ -	\$ 315	\$ 348	\$ 425	\$ 397	\$ 381	\$ 385
Infrastructure/Retained	-	-	232	296	277	756	718	713
Total Allocations	\$ -	\$ -	\$ 547	\$ 643	\$ 702	\$ 1,153	\$ 1,098	\$ 1,098
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 143	\$ 151	\$ 189	\$ 182	\$ 174	\$ 175
SoCalGas	-	-	173	196	236	215	207	210
Subtotal - Utilities	\$ -	\$ -	\$ 316	\$ 348	\$ 425	\$ 397	\$ 381	\$ 385
Infrastructure/Retained	-	-	233	319	327	756	718	713
Total Billed Costs	\$ -	\$ -	\$ 549	\$ 667	\$ 753	\$ 1,153	\$ 1,098	\$ 1,098

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-2 Corporate Citizenship

Cost Center: 1100-0079-CORPORATE CITIZENSHIP

Workpaper: D-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 189	\$ 236	\$ 327	\$ 753	8
Cost center 1100-0155 combined with 1100-0079	46	80	120	246	
Higher consulting costs	3	2	26	32	
Higher auditing fees	7	9	8	24	
Higher training	3	4	14	22	
Higher travel	2	3	11	15	
Other	1	(22)	28	6	
Change in Allocation Rates 2021-2024	(78)	(101)	179	-	
Total Change from 2021	<u>(15)</u>	<u>(26)</u>	<u>386</u>	<u>345</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 175</u>	<u>\$ 210</u>	<u>\$ 713</u>	<u>\$ 1,098</u>	<u>8</u>
2024 ALLOCATION METHOD					
CBCITENGAGE	<u>15.9%</u>	<u>19.1%</u>	<u>65.0%</u>	<u>100.0%</u>	
Allocations	\$ 175	\$ 210	\$ 713	\$ 1,098	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 175</u>	<u>\$ 210</u>	<u>\$ 713</u>	<u>\$ 1,098</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Corporate Citizenship

Witness: Derick R. Cooper

Cost Center: 1100-0079-CORPORATE CITIZENSHIP

Workpaper: D-2.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	5	5	8	8	8	8
Labor Costs	\$ -	\$ -	\$ 519	\$ 584	\$ 671	\$ 920	\$ 950	\$ 978
Non-Labor Costs	-	-	29	83	82	272	219	223
Total Costs	\$ -	\$ -	\$ 549	\$ 667	\$ 753	\$ 1,192	\$ 1,169	\$ 1,201
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	1	0	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	1	24	50	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 2	\$ 24	\$ 50	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 142	\$ 151	\$ 189	\$ 188	\$ 185	\$ 191
SoCalGas	-	-	172	196	236	222	220	230
Subtotal - Utilities	\$ -	\$ -	\$ 315	\$ 348	\$ 425	\$ 410	\$ 405	\$ 421
Infrastructure/Retained	-	-	232	296	277	782	764	780
Total Allocations	\$ -	\$ -	\$ 547	\$ 643	\$ 702	\$ 1,192	\$ 1,169	\$ 1,201
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 143	\$ 151	\$ 189	\$ 188	\$ 185	\$ 191
SoCalGas	-	-	173	196	236	222	220	230
Subtotal - Utilities	\$ -	\$ -	\$ 316	\$ 348	\$ 425	\$ 410	\$ 405	\$ 421
Infrastructure/Retained	-	-	233	319	327	782	764	780
Total Billed Costs	\$ -	\$ -	\$ 549	\$ 667	\$ 753	\$ 1,192	\$ 1,169	\$ 1,201

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-2 Corporate Citizenship

Witness: Derick R. Cooper

Cost Center: 1100-0155-CORPORATE GIVING AND MEMBERSHIPS

Workpaper: D-2.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	3	3	-	-	-	-
Labor Costs	\$ 245	\$ 267	\$ 306	\$ 272	\$ 193	\$ -	\$ -	\$ -
Non-Labor Costs	92	133	177	109	54	-	-	-
Total Costs	\$ 337	\$ 400	\$ 483	\$ 381	\$ 246	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	134	146	142	145	116	-	-	-
Total Direct Assignments	\$ 134	\$ 146	\$ 142	\$ 145	\$ 116	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 69	\$ 86	\$ 115	\$ 81	\$ 46	\$ -	\$ -	\$ -
SoCalGas	125	157	210	146	80	-	-	-
Subtotal - Utilities	\$ 194	\$ 242	\$ 325	\$ 227	\$ 126	\$ -	\$ -	\$ -
Infrastructure/Retained	10	12	16	8	5	-	-	-
Total Allocations	\$ 203	\$ 254	\$ 341	\$ 236	\$ 130	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 69	\$ 86	\$ 115	\$ 81	\$ 46	\$ -	\$ -	\$ -
SoCalGas	125	157	210	146	80	-	-	-
Subtotal - Utilities	\$ 194	\$ 242	\$ 325	\$ 227	\$ 126	\$ -	\$ -	\$ -
Infrastructure/Retained	144	158	158	154	121	-	-	-
Total Billed Costs	\$ 337	\$ 400	\$ 483	\$ 381	\$ 246	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-2 Corporate Citizenship

Cost Center: 1100-0155-CORPORATE GIVING AND MEMBERSHIPS

Workpaper: D-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 46	\$ 80	\$ 121	\$ 246	0
Cost center 1100-0155 combined with 1100-0079	(46)	(80)	(120)	(246)	
Change in Allocation Rates 2021-2024	1	(0)	(0)	(0)	
Total Change from 2021	<u>(46)</u>	<u>(80)</u>	<u>(121)</u>	<u>(246)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2024 ALLOCATION METHOD					
CBFTE	<u>35.6%</u>	<u>61.1%</u>	<u>3.3%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Corporate Citizenship

Witness: Derick R. Cooper

Cost Center: 1100-0155-CORPORATE GIVING AND MEMBERSHIPS

Workpaper: D-2.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	3	3	-	-	-	-
Labor Costs	\$ 245	\$ 267	\$ 306	\$ 272	\$ 193	\$ -	\$ -	\$ -
Non-Labor Costs	92	133	177	109	54	-	-	-
Total Costs	\$ 337	\$ 400	\$ 483	\$ 381	\$ 246	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	134	146	142	145	116	-	-	-
Total Direct Assignments	\$ 134	\$ 146	\$ 142	\$ 145	\$ 116	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 69	\$ 86	\$ 115	\$ 81	\$ 46	\$ -	\$ -	\$ -
SoCalGas	125	157	210	146	80	-	-	-
Subtotal - Utilities	\$ 194	\$ 242	\$ 325	\$ 227	\$ 126	\$ -	\$ -	\$ -
Infrastructure/Retained	10	12	16	8	5	-	-	-
Total Allocations	\$ 203	\$ 254	\$ 341	\$ 236	\$ 130	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 69	\$ 86	\$ 115	\$ 81	\$ 46	\$ -	\$ -	\$ -
SoCalGas	125	157	210	146	80	-	-	-
Subtotal - Utilities	\$ 194	\$ 242	\$ 325	\$ 227	\$ 126	\$ -	\$ -	\$ -
Infrastructure/Retained	144	158	158	154	121	-	-	-
Total Billed Costs	\$ 337	\$ 400	\$ 483	\$ 381	\$ 246	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-2 Corporate Citizenship

Witness: Derick R. Cooper

Cost Center: 1100-0151-CORPORATE POLITICAL CONTRIBUTIONS

Workpaper: D-2.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 4	\$ 5	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	155	131	118	85	53	119	119	119
Total Costs	\$ 159	\$ 136	\$ 130	\$ 85	\$ 53	\$ 119	\$ 119	\$ 119
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	150	123	123	84	52	119	119	119
Total Direct Assignments	\$ 150	\$ 123	\$ 123	\$ 84	\$ 52	\$ 119	\$ 119	\$ 119
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	10	13	7	0	0	-	-	-
Total Allocations	\$ 10	\$ 13	\$ 7	\$ 0	\$ 0	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0	\$ (0)	\$ 0	\$ 0
SoCalGas	(0)	0	0	-	(0)	0	0	0
Subtotal - Utilities	\$ (0)	\$ 0	\$ -	\$ 0	\$ -	\$ 0	\$ 0	\$ 0
Infrastructure/Retained	159	136	130	85	53	119	119	119
Total Billed Costs	\$ 159	\$ 136	\$ 130	\$ 85	\$ 53	\$ 119	\$ 119	\$ 119

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-2 Corporate Citizenship

Cost Center: 1100-0151-CORPORATE POLITICAL CONTRIBUTIONS

Workpaper: D-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 53	\$ 53	0
Higher catering & events	-	-	86	86	
Other	-	-	(19)	(19)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	67	67	0
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119</u>	<u>\$ 119</u>	<u>0</u>
2024 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	119	119	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119</u>	<u>\$ 119</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Corporate Citizenship

Witness: Derick R. Cooper

Cost Center: 1100-0151-CORPORATE POLITICAL CONTRIBUTIONS

Workpaper: D-2.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 4	\$ 5	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	155	131	118	85	53	162	196	231
Total Costs	\$ 159	\$ 136	\$ 130	\$ 85	\$ 53	\$ 162	\$ 196	\$ 231
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19	\$ 34	\$ 49
SoCalGas	-	-	-	-	-	20	36	52
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 69	\$ 101
Infrastructure/Retained	150	123	123	84	52	123	127	130
Total Direct Assignments	\$ 150	\$ 123	\$ 123	\$ 84	\$ 52	\$ 162	\$ 196	\$ 231
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	10	13	7	0	0	-	-	-
Total Allocations	\$ 10	\$ 13	\$ 7	\$ 0	\$ 0	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ (0)	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 19	\$ 34	\$ 49
SoCalGas	(0)	0	0	-	(0)	20	36	52
Subtotal - Utilities	\$ (0)	\$ 0	\$ -	\$ 0	\$ -	\$ 38	\$ 69	\$ 101
Infrastructure/Retained	159	136	130	85	53	123	127	130
Total Billed Costs	\$ 159	\$ 136	\$ 130	\$ 85	\$ 53	\$ 162	\$ 196	\$ 231

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-2 Corporate Citizenship

Witness: Derick R. Cooper

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: D-2.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (80)	\$ (212)	\$ (208)	\$ (262)	\$ (235)	\$ -	\$ -	\$ -
Non-Labor Costs	8,106	3,831	13,679	9,295	10,385	8,500	8,500	8,500
Total Costs	\$ 8,027	\$ 3,619	\$ 13,471	\$ 9,032	\$ 10,150	\$ 8,500	\$ 8,500	\$ 8,500
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	20	22	5	1,050	1,046	-	-	-
Total Direct Assignments	\$ 20	\$ 22	\$ 5	\$ 1,050	\$ 1,046	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	8,006	3,597	13,466	7,982	9,105	8,500	8,500	8,500
Total Allocations	\$ 8,006	\$ 3,597	\$ 13,466	\$ 7,982	\$ 9,105	\$ 8,500	\$ 8,500	\$ 8,500
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	8,027	3,619	13,471	9,032	10,150	8,500	8,500	8,500
Total Billed Costs	\$ 8,027	\$ 3,619	\$ 13,471	\$ 9,032	\$ 10,150	\$ 8,500	\$ 8,500	\$ 8,500

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-2 Corporate Citizenship

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: D-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 10,150	\$ 10,150	0
Lower charitable contributions	-	-	(4,518)	(4,518)	
Higher labor costs	-	-	235	235	
Higher memberships (retained at Parent)	-	-	2,633	2,633	
Other	-	-	(0)	(0)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	(1,650)	(1,650)	0
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>0</u>
2024 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 8,500	\$ 8,500	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,500</u>	<u>\$ 8,500</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Corporate Citizenship

Witness: Derick R. Cooper

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: D-2.4 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (80)	\$ (212)	\$ (208)	\$ (262)	\$ (235)	\$ -	\$ -	\$ -
Non-Labor Costs	8,106	3,831	13,679	9,295	10,385	8,667	8,802	8,939
Total Costs	\$ 8,027	\$ 3,619	\$ 13,471	\$ 9,032	\$ 10,150	\$ 8,667	\$ 8,802	\$ 8,939
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	20	22	5	1,050	1,046	-	-	-
Total Direct Assignments	\$ 20	\$ 22	\$ 5	\$ 1,050	\$ 1,046	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	8,006	3,597	13,466	7,982	9,105	8,667	8,802	8,939
Total Allocations	\$ 8,006	\$ 3,597	\$ 13,466	\$ 7,982	\$ 9,105	\$ 8,667	\$ 8,802	\$ 8,939
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	8,027	3,619	13,471	9,032	10,150	8,667	8,802	8,939
Total Billed Costs	\$ 8,027	\$ 3,619	\$ 13,471	\$ 9,032	\$ 10,150	\$ 8,667	\$ 8,802	\$ 8,939

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D External Affairs
 Cost Center: D-3 Corporate Communications
 Workpaper: D-3

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	5	4	6	4	6	6	6
Labor Costs	\$ 406	\$ 463	\$ 884	\$ 785	\$ 768	\$ 855	\$ 855	\$ 855
Non-Labor Costs	76	255	508	854	765	1,178	889	889
Total Costs	\$ 482	\$ 718	\$ 1,393	\$ 1,639	\$ 1,534	\$ 2,033	\$ 1,744	\$ 1,744
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 30	\$ 32	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	36	37	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ 66	\$ 68	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	3	65	44	0	44	280	-	-
Total Direct Assignments	\$ 3	\$ 130	\$ 112	\$ 0	\$ 44	\$ 280	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 113	\$ 135	\$ 297	\$ 361	\$ 332	\$ 402	\$ 399	\$ 396
SoCalGas	126	159	344	460	413	475	473	476
Subtotal - Utilities	\$ 239	\$ 294	\$ 640	\$ 821	\$ 745	\$ 876	\$ 872	\$ 872
Infrastructure/Retained	240	294	640	818	745	876	872	872
Total Allocations	\$ 479	\$ 588	\$ 1,281	\$ 1,639	\$ 1,489	\$ 1,753	\$ 1,744	\$ 1,744
BILLED COSTS								
SDG&E	\$ 113	\$ 165	\$ 328	\$ 361	\$ 332	\$ 402	\$ 399	\$ 396
SoCalGas	126	195	380	460	413	475	473	476
Subtotal - Utilities	\$ 239	\$ 360	\$ 709	\$ 821	\$ 745	\$ 876	\$ 872	\$ 872
Infrastructure/Retained	243	359	684	818	789	1,156	872	872
Total Billed Costs	\$ 482	\$ 718	\$ 1,393	\$ 1,639	\$ 1,534	\$ 2,033	\$ 1,744	\$ 1,744

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs
Department: D-3 Corporate Communications
Workpaper: D-3 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 332	\$ 413	\$ 789	\$ 1,534	4
Higher labor costs	23	21	43	87	2
Higher travel	16	19	35	70	
Higher computer software/hardware	13	15	29	57	
Lower contract labor	(16)	(20)	(35)	(71)	
Other	22	35	11	67	
Change in Allocation Rates 2021-2024	6	(6)	0	0	
Total Change from 2021	<u>64</u>	<u>63</u>	<u>83</u>	<u>210</u>	<u>2</u>
2024 - TEST YEAR	<u>\$ 396</u>	<u>\$ 476</u>	<u>\$ 872</u>	<u>\$ 1,744</u>	<u>6</u>
Allocations	\$ 396	\$ 476	\$ 872	\$ 1,744	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 396</u>	<u>\$ 476</u>	<u>\$ 872</u>	<u>\$ 1,744</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D External Affairs

Witness: Derick R. Cooper

Cost Center: D-3 Corporate Communications

Workpaper: D-3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	5	4	6	4	6	6	6
Labor Costs	\$ 406	\$ 463	\$ 884	\$ 785	\$ 768	\$ 888	\$ 916	\$ 944
Non-Labor Costs	76	255	508	854	765	1,201	920	935
Total Costs	\$ 482	\$ 718	\$ 1,393	\$ 1,639	\$ 1,534	\$ 2,089	\$ 1,837	\$ 1,878
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 30	\$ 32	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	36	37	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ 66	\$ 68	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	3	65	44	0	44	286	-	-
Total Direct Assignments	\$ 3	\$ 130	\$ 112	\$ 0	\$ 44	\$ 286	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 113	\$ 135	\$ 297	\$ 361	\$ 332	\$ 413	\$ 420	\$ 427
SoCalGas	126	159	344	460	413	489	498	513
Subtotal - Utilities	\$ 239	\$ 294	\$ 640	\$ 821	\$ 745	\$ 902	\$ 918	\$ 939
Infrastructure/Retained	240	294	640	818	745	902	918	939
Total Allocations	\$ 479	\$ 588	\$ 1,281	\$ 1,639	\$ 1,489	\$ 1,803	\$ 1,837	\$ 1,878
BILLED COSTS								
SDG&E	\$ 113	\$ 165	\$ 328	\$ 361	\$ 332	\$ 413	\$ 420	\$ 427
SoCalGas	126	195	380	460	413	489	498	513
Subtotal - Utilities	\$ 239	\$ 360	\$ 709	\$ 821	\$ 745	\$ 902	\$ 918	\$ 939
Infrastructure/Retained	243	359	684	818	789	1,187	918	939
Total Billed Costs	\$ 482	\$ 718	\$ 1,393	\$ 1,639	\$ 1,534	\$ 2,089	\$ 1,837	\$ 1,878

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-3 Corporate Communications

Witness: Derick R. Cooper

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-3.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	5	4	6	4	6	6	6
Labor Costs	\$ 406	\$ 463	\$ 884	\$ 785	\$ 768	\$ 855	\$ 855	\$ 855
Non-Labor Costs	75	255	508	854	765	1,178	889	889
Total Costs	\$ 482	\$ 718	\$ 1,393	\$ 1,639	\$ 1,534	\$ 2,033	\$ 1,744	\$ 1,744
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 30	\$ 32	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	36	37	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ 66	\$ 68	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	3	65	44	0	44	280	-	-
Total Direct Assignments	\$ 3	\$ 130	\$ 112	\$ 0	\$ 44	\$ 280	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 113	\$ 135	\$ 297	\$ 361	\$ 332	\$ 402	\$ 399	\$ 396
SoCalGas	126	159	344	460	413	475	473	476
Subtotal - Utilities	\$ 239	\$ 294	\$ 640	\$ 821	\$ 745	\$ 876	\$ 872	\$ 872
Infrastructure/Retained	239	294	640	818	745	876	872	872
Total Allocations	\$ 479	\$ 588	\$ 1,281	\$ 1,639	\$ 1,489	\$ 1,753	\$ 1,744	\$ 1,744
BILLED COSTS								
SDG&E	\$ 113	\$ 165	\$ 328	\$ 361	\$ 332	\$ 402	\$ 399	\$ 396
SoCalGas	126	195	380	460	413	475	473	476
Subtotal - Utilities	\$ 239	\$ 360	\$ 709	\$ 821	\$ 745	\$ 876	\$ 872	\$ 872
Infrastructure/Retained	243	359	684	818	789	1,156	872	872
Total Billed Costs	\$ 482	\$ 718	\$ 1,393	\$ 1,639	\$ 1,534	\$ 2,033	\$ 1,744	\$ 1,744

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-3 Corporate Communications

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 332	\$ 413	\$ 789	\$ 1,534	4
Higher labor costs	23	21	43	87	2
Higher travel	16	19	35	70	
Higher computer software/hardware	13	15	29	57	
Lower contract labor	(16)	(20)	(35)	(71)	
Other	22	35	11	67	
Change in Allocation Rates 2021-2024	6	(6)	0	0	
Total Change from 2021	<u>64</u>	<u>63</u>	<u>83</u>	<u>210</u>	<u>2</u>
2024 - TEST YEAR	<u>\$ 396</u>	<u>\$ 476</u>	<u>\$ 872</u>	<u>\$ 1,744</u>	<u>6</u>
2024 ALLOCATION METHOD					
MFSPLIT	<u>22.7%</u>	<u>27.3%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 396	\$ 476	\$ 872	\$ 1,744	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 396</u>	<u>\$ 476</u>	<u>\$ 872</u>	<u>\$ 1,744</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-3 Corporate Communications

Witness: Derick R. Cooper

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-3.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	5	4	6	4	6	6	6
Labor Costs	\$ 406	\$ 463	\$ 884	\$ 785	\$ 768	\$ 888	\$ 916	\$ 944
Non-Labor Costs	75	255	508	854	765	1,201	920	935
Total Costs	\$ 482	\$ 718	\$ 1,393	\$ 1,639	\$ 1,534	\$ 2,089	\$ 1,837	\$ 1,878
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 30	\$ 32	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	36	37	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ 66	\$ 68	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	3	65	44	0	44	286	-	-
Total Direct Assignments	\$ 3	\$ 130	\$ 112	\$ 0	\$ 44	\$ 286	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 113	\$ 135	\$ 297	\$ 361	\$ 332	\$ 413	\$ 420	\$ 427
SoCalGas	126	159	344	460	413	489	498	513
Subtotal - Utilities	\$ 239	\$ 294	\$ 640	\$ 821	\$ 745	\$ 902	\$ 918	\$ 939
Infrastructure/Retained	239	294	640	818	745	902	918	939
Total Allocations	\$ 479	\$ 588	\$ 1,281	\$ 1,639	\$ 1,489	\$ 1,803	\$ 1,837	\$ 1,878
BILLED COSTS								
SDG&E	\$ 113	\$ 165	\$ 328	\$ 361	\$ 332	\$ 413	\$ 420	\$ 427
SoCalGas	126	195	380	460	413	489	498	513
Subtotal - Utilities	\$ 239	\$ 360	\$ 709	\$ 821	\$ 745	\$ 902	\$ 918	\$ 939
Infrastructure/Retained	243	359	684	818	789	1,187	918	939
Total Billed Costs	\$ 482	\$ 718	\$ 1,393	\$ 1,639	\$ 1,534	\$ 2,089	\$ 1,837	\$ 1,878

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-3 Corporate Communications

Witness: Derick R. Cooper

Cost Center: 1100-0208-INTERNET COMMUNICATIONS

Workpaper: D-3.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	0	-	-	-	-	-	-	-
Total Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	0	-	-	-	-	-	-	-
Total Allocations	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	0	-	-	-	-	-	-	-
Total Billed Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D External Affairs

Witness: Derick R. Cooper

Cost Center: D-4 Sustainability

Workpaper: D-4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	8	7	4	5	5	5	6	6
Labor Costs	\$ 783	\$ 762	\$ 578	\$ 821	\$ 819	\$ 876	\$ 1,011	\$ 1,011
Non-Labor Costs	275	249	192	539	868	1,520	725	726
Total Costs	\$ 1,058	\$ 1,011	\$ 770	\$ 1,360	\$ 1,687	\$ 2,395	\$ 1,736	\$ 1,736
DIRECT ASSIGNMENTS								
SDG&E	\$ 53	\$ 39	\$ 31	\$ 41	\$ 117	\$ 129	\$ 83	\$ 83
SoCalGas	59	46	35	50	148	153	99	100
Subtotal - Utilities	\$ 112	\$ 85	\$ 66	\$ 91	\$ 265	\$ 282	\$ 182	\$ 184
Infrastructure/Retained	83	68	20	301	207	1,036	342	340
Total Direct Assignments	\$ 195	\$ 153	\$ 86	\$ 391	\$ 472	\$ 1,318	\$ 524	\$ 524
ALLOCATIONS								
SDG&E	\$ 238	\$ 222	\$ 224	\$ 337	\$ 443	\$ 400	\$ 452	\$ 454
SoCalGas	265	261	260	426	552	473	536	545
Subtotal - Utilities	\$ 504	\$ 483	\$ 484	\$ 763	\$ 995	\$ 872	\$ 988	\$ 1,000
Infrastructure/Retained	359	375	200	205	220	205	224	213
Total Allocations	\$ 862	\$ 858	\$ 684	\$ 969	\$ 1,215	\$ 1,077	\$ 1,212	\$ 1,212
BILLED COSTS								
SDG&E	\$ 292	\$ 261	\$ 255	\$ 378	\$ 560	\$ 528	\$ 535	\$ 537
SoCalGas	324	308	295	476	701	625	635	646
Subtotal - Utilities	\$ 616	\$ 568	\$ 550	\$ 854	\$ 1,260	\$ 1,154	\$ 1,170	\$ 1,183
Infrastructure/Retained	442	443	220	506	427	1,241	566	553
Total Billed Costs	\$ 1,058	\$ 1,011	\$ 770	\$ 1,360	\$ 1,687	\$ 2,395	\$ 1,736	\$ 1,736

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: D External Affairs
Department: D-4 Sustainability
Workpaper: D-4 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 560	\$ 701	\$ 427	\$ 1,687	5
Higher labor costs	79	83	30	191	1
Higher other non-labor costs	23	27	10	61	
Higher travel	19	23	9	52	
Lower dues & subscriptions	(6)	(8)	(3)	(18)	
(Lower)/higher consulting costs	(67)	(90)	100	(57)	
Lower computer software/hardware	(76)	(97)	(22)	(195)	
Other	(6)	13	9	16	
Change in Allocation Rates 2021-2024	12	(6)	(7)	(0)	
Total Change from 2021	<u>(22)</u>	<u>(55)</u>	<u>126</u>	<u>49</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 537</u>	<u>\$ 646</u>	<u>\$ 553</u>	<u>\$ 1,736</u>	<u>6</u>
Allocations	\$ 454	\$ 545	\$ 213	\$ 1,212	
Direct Assignments	<u>83</u>	<u>100</u>	<u>340</u>	<u>524</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 537</u>	<u>\$ 646</u>	<u>\$ 553</u>	<u>\$ 1,736</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D External Affairs

Witness: Derick R. Cooper

Cost Center: D-4 Sustainability

Workpaper: D-4 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	8	7	4	5	5	5	6	6
Labor Costs	\$ 783	\$ 762	\$ 578	\$ 821	\$ 819	\$ 909	\$ 1,083	\$ 1,115
Non-Labor Costs	275	249	192	539	868	1,549	751	763
Total Costs	\$ 1,058	\$ 1,011	\$ 770	\$ 1,360	\$ 1,687	\$ 2,459	\$ 1,834	\$ 1,878
DIRECT ASSIGNMENTS								
SDG&E	\$ 53	\$ 39	\$ 31	\$ 41	\$ 117	\$ 131	\$ 86	\$ 88
SoCalGas	59	46	35	50	148	156	102	105
Subtotal - Utilities	\$ 112	\$ 85	\$ 66	\$ 91	\$ 265	\$ 287	\$ 188	\$ 193
Infrastructure/Retained	83	68	20	301	207	1,057	355	358
Total Direct Assignments	\$ 195	\$ 153	\$ 86	\$ 391	\$ 472	\$ 1,344	\$ 543	\$ 551
ALLOCATIONS								
SDG&E	\$ 238	\$ 222	\$ 224	\$ 337	\$ 443	\$ 413	\$ 482	\$ 497
SoCalGas	265	261	260	426	552	489	571	597
Subtotal - Utilities	\$ 504	\$ 483	\$ 484	\$ 763	\$ 995	\$ 903	\$ 1,053	\$ 1,094
Infrastructure/Retained	359	375	200	205	220	212	239	233
Total Allocations	\$ 862	\$ 858	\$ 684	\$ 969	\$ 1,215	\$ 1,115	\$ 1,292	\$ 1,327
BILLED COSTS								
SDG&E	\$ 292	\$ 261	\$ 255	\$ 378	\$ 560	\$ 545	\$ 568	\$ 585
SoCalGas	324	308	295	476	701	645	674	703
Subtotal - Utilities	\$ 616	\$ 568	\$ 550	\$ 854	\$ 1,260	\$ 1,190	\$ 1,241	\$ 1,287
Infrastructure/Retained	442	443	220	506	427	1,269	593	591
Total Billed Costs	\$ 1,058	\$ 1,011	\$ 770	\$ 1,360	\$ 1,687	\$ 2,459	\$ 1,834	\$ 1,878

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D-4 Sustainability

Witness: Derick R. Cooper

Cost Center: 1100-0215-VP SUSTAINABILITY

Workpaper: D-4.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	1	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ 313	\$ 347	\$ 344	\$ 344	\$ 344
Non-Labor Costs	-	-	-	42	55	41	41	41
Total Costs	\$ -	\$ -	\$ -	\$ 355	\$ 401	\$ 385	\$ 385	\$ 385
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 125	\$ 147	\$ 143	\$ 144	\$ 144
SoCalGas	-	-	-	159	182	169	171	173
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 284	\$ 329	\$ 312	\$ 314	\$ 318
Infrastructure/Retained	-	-	-	71	72	73	71	68
Total Allocations	\$ -	\$ -	\$ -	\$ 355	\$ 401	\$ 385	\$ 385	\$ 385
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 125	\$ 147	\$ 143	\$ 144	\$ 144
SoCalGas	-	-	-	159	182	169	171	173
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 284	\$ 329	\$ 312	\$ 314	\$ 318
Infrastructure/Retained	-	-	-	71	72	73	71	68
Total Billed Costs	\$ -	\$ -	\$ -	\$ 355	\$ 401	\$ 385	\$ 385	\$ 385

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs
Department: D-4 Sustainability
Cost Center: 1100-0215-VP SUSTAINABILITY
Workpaper: D-4.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 147	\$ 182	\$ 72	\$ 401	1
Lower dues & subscriptions	(13)	(17)	(7)	(37)	
Other	7	10	4	21	
Change in Allocation Rates 2021-2024	4	(2)	(2)	-	
Total Change from 2021	<u>(2)</u>	<u>(9)</u>	<u>(5)</u>	<u>(16)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 144</u>	<u>\$ 173</u>	<u>\$ 68</u>	<u>\$ 385</u>	<u>1</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 144	\$ 173	\$ 68	\$ 385	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 144</u>	<u>\$ 173</u>	<u>\$ 68</u>	<u>\$ 385</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-4 Sustainability

Witness: Derick R. Cooper

Cost Center: 1100-0215-VP SUSTAINABILITY

Workpaper: D-4.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	1	1	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ 313	\$ 347	\$ 358	\$ 369	\$ 380
Non-Labor Costs	-	-	-	42	55	42	42	43
Total Costs	\$ -	\$ -	\$ -	\$ 355	\$ 401	\$ 399	\$ 412	\$ 423
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 125	\$ 147	\$ 148	\$ 153	\$ 159
SoCalGas	-	-	-	159	182	175	182	190
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 284	\$ 329	\$ 323	\$ 336	\$ 349
Infrastructure/Retained	-	-	-	71	72	76	76	74
Total Allocations	\$ -	\$ -	\$ -	\$ 355	\$ 401	\$ 399	\$ 412	\$ 423
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 125	\$ 147	\$ 148	\$ 153	\$ 159
SoCalGas	-	-	-	159	182	175	182	190
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 284	\$ 329	\$ 323	\$ 336	\$ 349
Infrastructure/Retained	-	-	-	71	72	76	76	74
Total Billed Costs	\$ -	\$ -	\$ -	\$ 355	\$ 401	\$ 399	\$ 412	\$ 423

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: D-4 Sustainability

Witness: Derick R. Cooper

Cost Center: 1100-0157-CORPORATE SUSTAINABILITY

Workpaper: D-4.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	8	7	4	4	4	4	5	5
Labor Costs	\$ 783	\$ 762	\$ 578	\$ 508	\$ 473	\$ 531	\$ 666	\$ 666
Non-Labor Costs	275	249	192	497	813	1,479	685	685
Total Costs	\$ 1,058	\$ 1,011	\$ 770	\$ 1,005	\$ 1,286	\$ 2,010	\$ 1,351	\$ 1,351
DIRECT ASSIGNMENTS								
SDG&E	\$ 53	\$ 39	\$ 31	\$ 41	\$ 117	\$ 129	\$ 83	\$ 83
SoCalGas	59	46	35	50	148	153	99	100
Subtotal - Utilities	\$ 112	\$ 85	\$ 66	\$ 91	\$ 265	\$ 282	\$ 182	\$ 184
Infrastructure/Retained	83	68	20	301	207	1,036	342	340
Total Direct Assignments	\$ 195	\$ 153	\$ 86	\$ 391	\$ 472	\$ 1,318	\$ 524	\$ 524
ALLOCATIONS								
SDG&E	\$ 238	\$ 222	\$ 224	\$ 212	\$ 296	\$ 257	\$ 308	\$ 310
SoCalGas	265	261	260	267	370	304	366	372
Subtotal - Utilities	\$ 504	\$ 483	\$ 484	\$ 479	\$ 666	\$ 560	\$ 674	\$ 682
Infrastructure/Retained	359	375	200	135	147	132	153	145
Total Allocations	\$ 862	\$ 858	\$ 684	\$ 614	\$ 814	\$ 692	\$ 827	\$ 827
BILLED COSTS								
SDG&E	\$ 292	\$ 261	\$ 255	\$ 253	\$ 413	\$ 386	\$ 391	\$ 393
SoCalGas	324	308	295	317	518	456	464	472
Subtotal - Utilities	\$ 616	\$ 568	\$ 550	\$ 570	\$ 931	\$ 842	\$ 856	\$ 865
Infrastructure/Retained	442	443	220	436	354	1,168	495	485
Total Billed Costs	\$ 1,058	\$ 1,011	\$ 770	\$ 1,005	\$ 1,286	\$ 2,010	\$ 1,351	\$ 1,351

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-4 Sustainability

Cost Center: 1100-0157-CORPORATE SUSTAINABILITY

Workpaper: D-4.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 413	\$ 518	\$ 354	\$ 1,286	4
Higher labor costs	76	85	32	193	1
Higher other non-labor costs	23	27	11	61	
Higher travel	11	14	5	30	
(Lower)/higher consulting costs	(67)	(90)	100	(57)	
Lower computer software/hardware	(76)	(97)	(23)	(196)	
Other	4	19	11	34	
Change in Allocation Rates 2021-2024	9	(4)	(5)	-	
Total Change from 2021	<u>(20)</u>	<u>(46)</u>	<u>131</u>	<u>65</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 393</u>	<u>\$ 472</u>	<u>\$ 485</u>	<u>\$ 1,351</u>	<u>5</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 310	\$ 372	\$ 145	\$ 827	
Direct Assignments	<u>83</u>	<u>100</u>	<u>340</u>	<u>524</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 393</u>	<u>\$ 472</u>	<u>\$ 485</u>	<u>\$ 1,351</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-4 Sustainability

Witness: Derick R. Cooper

Cost Center: 1100-0157-CORPORATE SUSTAINABILITY

Workpaper: D-4.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	8	7	4	4	4	4	5	5
Labor Costs	\$ 783	\$ 762	\$ 578	\$ 508	\$ 473	\$ 551	\$ 714	\$ 735
Non-Labor Costs	275	249	192	497	813	1,508	709	720
Total Costs	\$ 1,058	\$ 1,011	\$ 770	\$ 1,005	\$ 1,286	\$ 2,059	\$ 1,423	\$ 1,455
DIRECT ASSIGNMENTS								
SDG&E	\$ 53	\$ 39	\$ 31	\$ 41	\$ 117	\$ 131	\$ 86	\$ 88
SoCalGas	59	46	35	50	148	156	102	105
Subtotal - Utilities	\$ 112	\$ 85	\$ 66	\$ 91	\$ 265	\$ 287	\$ 188	\$ 193
Infrastructure/Retained	83	68	20	301	207	1,057	355	358
Total Direct Assignments	\$ 195	\$ 153	\$ 86	\$ 391	\$ 472	\$ 1,344	\$ 543	\$ 551
ALLOCATIONS								
SDG&E	\$ 238	\$ 222	\$ 224	\$ 212	\$ 296	\$ 265	\$ 328	\$ 339
SoCalGas	265	261	260	267	370	314	389	407
Subtotal - Utilities	\$ 504	\$ 483	\$ 484	\$ 479	\$ 666	\$ 579	\$ 718	\$ 745
Infrastructure/Retained	359	375	200	135	147	136	163	159
Total Allocations	\$ 862	\$ 858	\$ 684	\$ 614	\$ 814	\$ 715	\$ 880	\$ 904
BILLED COSTS								
SDG&E	\$ 292	\$ 261	\$ 255	\$ 253	\$ 413	\$ 397	\$ 414	\$ 426
SoCalGas	324	308	295	317	518	469	491	512
Subtotal - Utilities	\$ 616	\$ 568	\$ 550	\$ 570	\$ 931	\$ 866	\$ 906	\$ 938
Infrastructure/Retained	442	443	220	436	354	1,193	517	516
Total Billed Costs	\$ 1,058	\$ 1,011	\$ 770	\$ 1,005	\$ 1,286	\$ 2,059	\$ 1,423	\$ 1,455

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D External Affairs
 Cost Center: D-5 Board Events & Marketing
 Workpaper: D-5

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	6	7	9	9	10	10	10
Labor Costs	\$ 289	\$ 627	\$ 953	\$ 1,002	\$ 1,172	\$ 1,244	\$ 1,244	\$ 1,244
Non-Labor Costs	1,133	1,412	1,211	1,398	1,139	6,625	1,550	1,550
Total Costs	\$ 1,422	\$ 2,039	\$ 2,164	\$ 2,400	\$ 2,310	\$ 7,869	\$ 2,794	\$ 2,794
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 15	\$ 24	\$ 4	\$ 6	\$ 9	\$ 9	\$ 9
SoCalGas	8	20	39	19	21	11	11	11
Subtotal - Utilities	\$ 8	\$ 35	\$ 63	\$ 23	\$ 27	\$ 20	\$ 20	\$ 21
Infrastructure/Retained	1	18	50	12	(5)	5,005	5	4
Total Direct Assignments	\$ 9	\$ 53	\$ 113	\$ 35	\$ 22	\$ 5,025	\$ 25	\$ 25
ALLOCATIONS								
SDG&E	\$ 508	\$ 667	\$ 634	\$ 810	\$ 836	\$ 1,055	\$ 1,032	\$ 1,037
SoCalGas	565	787	735	1,014	1,040	1,248	1,225	1,246
Subtotal - Utilities	\$ 1,073	\$ 1,454	\$ 1,369	\$ 1,823	\$ 1,876	\$ 2,302	\$ 2,257	\$ 2,283
Infrastructure/Retained	340	532	682	541	413	541	511	486
Total Allocations	\$ 1,412	\$ 1,986	\$ 2,050	\$ 2,365	\$ 2,289	\$ 2,844	\$ 2,769	\$ 2,769
BILLED COSTS								
SDG&E	\$ 508	\$ 682	\$ 659	\$ 814	\$ 842	\$ 1,064	\$ 1,041	\$ 1,046
SoCalGas	573	807	773	1,032	1,061	1,259	1,236	1,257
Subtotal - Utilities	\$ 1,081	\$ 1,489	\$ 1,432	\$ 1,846	\$ 1,903	\$ 2,323	\$ 2,277	\$ 2,304
Infrastructure/Retained	341	550	732	554	408	5,546	516	490
Total Billed Costs	\$ 1,422	\$ 2,039	\$ 2,164	\$ 2,400	\$ 2,310	\$ 7,869	\$ 2,794	\$ 2,794

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-5 Board Events & Marketing

Workpaper: D-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 842	\$ 1,061	\$ 408	\$ 2,310	9
Higher office supplies, printing & postage	53	48	38	139	
Higher computer software/hardware	49	58	23	130	
Higher consulting costs	43	50	20	113	
Higher labor costs	28	36	8	72	1
Other	10	14	5	30	
Change in Allocation Rates 2021-2024	22	(10)	(11)	(0)	
Total Change from 2021	<u>204</u>	<u>196</u>	<u>82</u>	<u>483</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 1,046</u>	<u>\$ 1,257</u>	<u>\$ 490</u>	<u>\$ 2,794</u>	<u>10</u>
Allocations	\$ 1,037	\$ 1,246	\$ 486	\$ 2,769	
Direct Assignments	<u>9</u>	<u>11</u>	<u>4</u>	<u>25</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,046</u>	<u>\$ 1,257</u>	<u>\$ 490</u>	<u>\$ 2,794</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D External Affairs

Witness: Derick R. Cooper

Cost Center: D-5 Board Events & Marketing

Workpaper: D-5 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	6	7	9	9	10	10	10
Labor Costs	\$ 289	\$ 627	\$ 953	\$ 1,002	\$ 1,172	\$ 1,292	\$ 1,333	\$ 1,373
Non-Labor Costs	1,133	1,412	1,211	1,398	1,139	6,755	1,605	1,630
Total Costs	\$ 1,422	\$ 2,039	\$ 2,164	\$ 2,400	\$ 2,310	\$ 8,047	\$ 2,938	\$ 3,002
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 15	\$ 24	\$ 4	\$ 6	\$ 9	\$ 10	\$ 10
SoCalGas	8	20	39	19	21	11	11	12
Subtotal - Utilities	\$ 8	\$ 35	\$ 63	\$ 23	\$ 27	\$ 21	\$ 21	\$ 22
Infrastructure/Retained	1	18	50	12	(5)	5,103	5	5
Total Direct Assignments	\$ 9	\$ 53	\$ 113	\$ 35	\$ 22	\$ 5,124	\$ 26	\$ 26
ALLOCATIONS								
SDG&E	\$ 508	\$ 667	\$ 634	\$ 810	\$ 836	\$ 1,084	\$ 1,086	\$ 1,115
SoCalGas	565	787	735	1,014	1,040	1,282	1,288	1,339
Subtotal - Utilities	\$ 1,073	\$ 1,454	\$ 1,369	\$ 1,823	\$ 1,876	\$ 2,367	\$ 2,374	\$ 2,454
Infrastructure/Retained	340	532	682	541	413	556	538	522
Total Allocations	\$ 1,412	\$ 1,986	\$ 2,050	\$ 2,365	\$ 2,289	\$ 2,923	\$ 2,912	\$ 2,976
BILLED COSTS								
SDG&E	\$ 508	\$ 682	\$ 659	\$ 814	\$ 842	\$ 1,094	\$ 1,095	\$ 1,125
SoCalGas	573	807	773	1,032	1,061	1,294	1,300	1,351
Subtotal - Utilities	\$ 1,081	\$ 1,489	\$ 1,432	\$ 1,846	\$ 1,903	\$ 2,387	\$ 2,395	\$ 2,476
Infrastructure/Retained	341	550	732	554	408	5,659	543	527
Total Billed Costs	\$ 1,422	\$ 2,039	\$ 2,164	\$ 2,400	\$ 2,310	\$ 8,047	\$ 2,938	\$ 3,002

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D-5 Board Events & Marketing

Witness: Derick R. Cooper

Cost Center: 1100-0126-BOARD/EXECUTIVE EVENTS

Workpaper: D-5.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	3	4	4	4	5	5	5
Labor Costs	\$ -	\$ 328	\$ 520	\$ 548	\$ 601	\$ 682	\$ 682	\$ 682
Non-Labor Costs	-	33	40	18	21	5,129	53	54
Total Costs	\$ -	\$ 361	\$ 560	\$ 566	\$ 621	\$ 5,811	\$ 736	\$ 736
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 3	\$ 0	\$ 1	-	\$ -	\$ -	\$ -
SoCalGas	-	4	0	1	-	-	-	-
Subtotal - Utilities	\$ -	\$ 7	\$ 0	\$ 2	-	\$ -	\$ -	\$ -
Infrastructure/Retained	-	9	14	1	2	5,000	-	-
Total Direct Assignments	\$ -	\$ 17	\$ 14	\$ 4	\$ 2	\$ 5,000	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 116	\$ 187	\$ 196	\$ 227	\$ 301	\$ 274	\$ 276
SoCalGas	-	136	217	248	281	356	326	331
Subtotal - Utilities	\$ -	\$ 252	\$ 404	\$ 444	\$ 508	\$ 657	\$ 600	\$ 607
Infrastructure/Retained	-	92	142	119	111	154	136	129
Total Allocations	\$ -	\$ 344	\$ 545	\$ 563	\$ 619	\$ 811	\$ 736	\$ 736
BILLED COSTS								
SDG&E	\$ -	\$ 119	\$ 187	\$ 197	\$ 227	\$ 301	\$ 274	\$ 276
SoCalGas	-	140	217	249	281	356	326	331
Subtotal - Utilities	\$ -	\$ 259	\$ 404	\$ 446	\$ 508	\$ 657	\$ 600	\$ 607
Infrastructure/Retained	-	101	156	120	113	5,154	136	129
Total Billed Costs	\$ -	\$ 361	\$ 560	\$ 566	\$ 621	\$ 5,811	\$ 736	\$ 736

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-5 Board Events & Marketing

Cost Center: 1100-0126-BOARD/EXECUTIVE EVENTS

Workpaper: D-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 227	\$ 281	\$ 113	\$ 621	4
Higher labor costs	35	34	13	82	1
Other	9	18	6	32	
Change in Allocation Rates 2021-2024	5	(3)	(2)	(0)	
Total Change from 2021	<u>49</u>	<u>50</u>	<u>16</u>	<u>114</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 276</u>	<u>\$ 331</u>	<u>\$ 129</u>	<u>\$ 736</u>	<u>5</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 276	\$ 331	\$ 129	\$ 736	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 276</u>	<u>\$ 331</u>	<u>\$ 129</u>	<u>\$ 736</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-5 Board Events & Marketing

Witness: Derick R. Cooper

Cost Center: 1100-0126-BOARD/EXECUTIVE EVENTS

Workpaper: D-5.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	3	4	4	4	5	5	5
Labor Costs	\$ -	\$ 328	\$ 520	\$ 548	\$ 601	\$ 708	\$ 731	\$ 753
Non-Labor Costs	-	33	40	18	21	5,230	55	56
Total Costs	<u>\$ -</u>	<u>\$ 361</u>	<u>\$ 560</u>	<u>\$ 566</u>	<u>\$ 621</u>	<u>\$ 5,938</u>	<u>\$ 787</u>	<u>\$ 809</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 3	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	4	0	1	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	9	14	1	2	5,099	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 14</u>	<u>\$ 4</u>	<u>\$ 2</u>	<u>\$ 5,099</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 116	\$ 187	\$ 196	\$ 227	\$ 311	\$ 293	\$ 303
SoCalGas	-	136	217	248	281	368	348	364
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ 404</u>	<u>\$ 444</u>	<u>\$ 508</u>	<u>\$ 680</u>	<u>\$ 641</u>	<u>\$ 667</u>
Infrastructure/Retained	-	92	142	119	111	160	145	142
Total Allocations	<u>\$ -</u>	<u>\$ 344</u>	<u>\$ 545</u>	<u>\$ 563</u>	<u>\$ 619</u>	<u>\$ 839</u>	<u>\$ 787</u>	<u>\$ 809</u>
BILLED COSTS								
SDG&E	\$ -	\$ 119	\$ 187	\$ 197	\$ 227	\$ 311	\$ 293	\$ 303
SoCalGas	-	140	217	249	281	368	348	364
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 259</u>	<u>\$ 404</u>	<u>\$ 446</u>	<u>\$ 508</u>	<u>\$ 680</u>	<u>\$ 641</u>	<u>\$ 667</u>
Infrastructure/Retained	-	101	156	120	113	5,258	145	142
Total Billed Costs	<u>\$ -</u>	<u>\$ 361</u>	<u>\$ 560</u>	<u>\$ 566</u>	<u>\$ 621</u>	<u>\$ 5,938</u>	<u>\$ 787</u>	<u>\$ 809</u>

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: D-5 Board Events & Marketing

Witness: Derick R. Cooper

Cost Center: 1100-0168-BRANDING & MARKETING

Workpaper: D-5.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	3	3	5	5	5	5	5
Labor Costs	\$ 289	\$ 299	\$ 433	\$ 454	\$ 571	\$ 562	\$ 562	\$ 562
Non-Labor Costs	533	804	514	666	355	746	746	746
Total Costs	\$ 822	\$ 1,103	\$ 947	\$ 1,120	\$ 926	\$ 1,308	\$ 1,308	\$ 1,308
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 11	\$ 24	\$ 3	\$ 6	\$ 9	\$ 9	\$ 9
SoCalGas	-	13	28	5	10	11	11	11
Subtotal - Utilities	\$ -	\$ 25	\$ 53	\$ 8	\$ 16	\$ 20	\$ 20	\$ 21
Infrastructure/Retained	1	9	36	11	(7)	5	5	4
Total Direct Assignments	\$ 1	\$ 33	\$ 89	\$ 19	\$ 9	\$ 25	\$ 25	\$ 25
ALLOCATIONS								
SDG&E	\$ 295	\$ 359	\$ 294	\$ 380	\$ 337	\$ 476	\$ 478	\$ 480
SoCalGas	328	424	341	478	416	563	568	577
Subtotal - Utilities	\$ 623	\$ 783	\$ 635	\$ 858	\$ 753	\$ 1,039	\$ 1,046	\$ 1,058
Infrastructure/Retained	197	287	223	243	164	244	237	225
Total Allocations	\$ 820	\$ 1,070	\$ 859	\$ 1,101	\$ 917	\$ 1,283	\$ 1,283	\$ 1,283
BILLED COSTS								
SDG&E	\$ 295	\$ 371	\$ 319	\$ 383	\$ 343	\$ 485	\$ 488	\$ 490
SoCalGas	328	437	369	483	426	574	579	589
Subtotal - Utilities	\$ 623	\$ 808	\$ 688	\$ 866	\$ 769	\$ 1,059	\$ 1,066	\$ 1,078
Infrastructure/Retained	199	295	259	254	157	249	242	229
Total Billed Costs	\$ 822	\$ 1,103	\$ 947	\$ 1,120	\$ 926	\$ 1,308	\$ 1,308	\$ 1,308

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-5 Board Events & Marketing

Cost Center: 1100-0168-BRANDING & MARKETING

Workpaper: D-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 343	\$ 426	\$ 157	\$ 926	5
Higher office supplies, printing & postage	70	82	41	193	
Higher computer software/hardware	50	60	23	133	
Higher consulting costs	27	32	12	71	
Other	(7)	(8)	(0)	(15)	
Change in Allocation Rates 2021-2024	7	(4)	(3)	0	
Total Change from 2021	<u>147</u>	<u>163</u>	<u>73</u>	<u>382</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 490</u>	<u>\$ 589</u>	<u>\$ 229</u>	<u>\$ 1,308</u>	<u>5</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 480	\$ 577	\$ 225	\$ 1,283	
Direct Assignments	<u>9</u>	<u>11</u>	<u>4</u>	<u>25</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 490</u>	<u>\$ 589</u>	<u>\$ 229</u>	<u>\$ 1,308</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-5 Board Events & Marketing

Witness: Derick R. Cooper

Cost Center: 1100-0168-BRANDING & MARKETING

Workpaper: D-5.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	3	3	5	5	5	5	5
Labor Costs	\$ 289	\$ 299	\$ 433	\$ 454	\$ 571	\$ 583	\$ 602	\$ 620
Non-Labor Costs	533	804	514	666	355	761	773	785
Total Costs	\$ 822	\$ 1,103	\$ 947	\$ 1,120	\$ 926	\$ 1,344	\$ 1,374	\$ 1,404
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 11	\$ 24	\$ 3	\$ 6	\$ 9	\$ 10	\$ 10
SoCalGas	-	13	28	5	10	11	11	12
Subtotal - Utilities	\$ -	\$ 25	\$ 53	\$ 8	\$ 16	\$ 21	\$ 21	\$ 22
Infrastructure/Retained	1	9	36	11	(7)	5	5	5
Total Direct Assignments	\$ 1	\$ 33	\$ 89	\$ 19	\$ 9	\$ 25	\$ 26	\$ 26
ALLOCATIONS								
SDG&E	\$ 295	\$ 359	\$ 294	\$ 380	\$ 337	\$ 489	\$ 503	\$ 516
SoCalGas	328	424	341	478	416	579	597	620
Subtotal - Utilities	\$ 623	\$ 783	\$ 635	\$ 858	\$ 753	\$ 1,068	\$ 1,099	\$ 1,136
Infrastructure/Retained	197	287	223	243	164	251	249	242
Total Allocations	\$ 820	\$ 1,070	\$ 859	\$ 1,101	\$ 917	\$ 1,318	\$ 1,349	\$ 1,378
BILLED COSTS								
SDG&E	\$ 295	\$ 371	\$ 319	\$ 383	\$ 343	\$ 499	\$ 512	\$ 526
SoCalGas	328	437	369	483	426	590	608	632
Subtotal - Utilities	\$ 623	\$ 808	\$ 688	\$ 866	\$ 769	\$ 1,088	\$ 1,121	\$ 1,158
Infrastructure/Retained	199	295	259	254	157	256	254	246
Total Billed Costs	\$ 822	\$ 1,103	\$ 947	\$ 1,120	\$ 926	\$ 1,344	\$ 1,374	\$ 1,404

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-5 Board Events & Marketing

Witness: Derick R. Cooper

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: D-5.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	600	575	657	714	763	750	750	750
Total Costs	\$ 600	\$ 575	\$ 657	\$ 714	\$ 763	\$ 750	\$ 750	\$ 750
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	8	3	10	12	11	-	-	-
Subtotal - Utilities	\$ 8	\$ 3	\$ 10	\$ 12	\$ 11	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 8	\$ 3	\$ 10	\$ 12	\$ 11	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 213	\$ 192	\$ 153	\$ 234	\$ 272	\$ 278	\$ 280	\$ 281
SoCalGas	237	227	177	288	343	329	332	338
Subtotal - Utilities	\$ 450	\$ 419	\$ 330	\$ 522	\$ 615	\$ 607	\$ 611	\$ 618
Infrastructure/Retained	142	153	317	180	138	143	139	132
Total Allocations	\$ 592	\$ 572	\$ 646	\$ 701	\$ 752	\$ 750	\$ 750	\$ 750
BILLED COSTS								
SDG&E	\$ 213	\$ 192	\$ 153	\$ 234	\$ 272	\$ 278	\$ 280	\$ 281
SoCalGas	245	230	187	300	354	329	332	338
Subtotal - Utilities	\$ 458	\$ 422	\$ 340	\$ 534	\$ 626	\$ 607	\$ 611	\$ 618
Infrastructure/Retained	142	153	317	180	138	143	139	132
Total Billed Costs	\$ 600	\$ 575	\$ 657	\$ 714	\$ 763	\$ 750	\$ 750	\$ 750

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-5 Board Events & Marketing

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: D-5.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 272	\$ 354	\$ 138	\$ 763	0
Lower office supplies, printing & postage	(17)	(31)	(7)	(55)	
Higher consulting costs	15	18	8	41	
Other	1	1	(1)	1	
Change in Allocation Rates 2021-2024	10	(4)	(6)	0	
Total Change from 2021	<u>9</u>	<u>(16)</u>	<u>(6)</u>	<u>(13)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 281</u>	<u>\$ 338</u>	<u>\$ 132</u>	<u>\$ 750</u>	<u>0</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 281	\$ 338	\$ 132	\$ 750	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 281</u>	<u>\$ 338</u>	<u>\$ 132</u>	<u>\$ 750</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-5 Board Events & Marketing

Witness: Derick R. Cooper

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: D-5.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	600	575	657	714	763	765	777	789
Total Costs	<u>\$ 600</u>	<u>\$ 575</u>	<u>\$ 657</u>	<u>\$ 714</u>	<u>\$ 763</u>	<u>\$ 765</u>	<u>\$ 777</u>	<u>\$ 789</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	8	3	10	12	11	-	-	-
Subtotal - Utilities	<u>\$ 8</u>	<u>\$ 3</u>	<u>\$ 10</u>	<u>\$ 12</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 8</u>	<u>\$ 3</u>	<u>\$ 10</u>	<u>\$ 12</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 213	\$ 192	\$ 153	\$ 234	\$ 272	\$ 284	\$ 290	\$ 295
SoCalGas	237	227	177	288	343	336	344	355
Subtotal - Utilities	<u>\$ 450</u>	<u>\$ 419</u>	<u>\$ 330</u>	<u>\$ 522</u>	<u>\$ 615</u>	<u>\$ 619</u>	<u>\$ 633</u>	<u>\$ 650</u>
Infrastructure/Retained	142	153	317	180	138	146	143	138
Total Allocations	<u>\$ 592</u>	<u>\$ 572</u>	<u>\$ 646</u>	<u>\$ 701</u>	<u>\$ 752</u>	<u>\$ 765</u>	<u>\$ 777</u>	<u>\$ 789</u>
BILLED COSTS								
SDG&E	\$ 213	\$ 192	\$ 153	\$ 234	\$ 272	\$ 284	\$ 290	\$ 295
SoCalGas	245	230	187	300	354	336	344	355
Subtotal - Utilities	<u>\$ 458</u>	<u>\$ 422</u>	<u>\$ 340</u>	<u>\$ 534</u>	<u>\$ 626</u>	<u>\$ 619</u>	<u>\$ 633</u>	<u>\$ 650</u>
Infrastructure/Retained	142	153	317	180	138	146	143	138
Total Billed Costs	<u>\$ 600</u>	<u>\$ 575</u>	<u>\$ 657</u>	<u>\$ 714</u>	<u>\$ 763</u>	<u>\$ 765</u>	<u>\$ 777</u>	<u>\$ 789</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D External Affairs
 Cost Center: D-6 Federal Government Affairs
 Workpaper: D-6

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	5	5	5	5	6	7	7	7
Labor Costs	\$ 962	\$ 1,110	\$ 1,118	\$ 1,265	\$ 1,372	\$ 1,543	\$ 1,543	\$ 1,535
Non-Labor Costs	1,451	1,804	2,145	2,193	2,037	2,284	2,516	2,796
Total Costs	\$ 2,413	\$ 2,914	\$ 3,263	\$ 3,458	\$ 3,409	\$ 3,826	\$ 4,059	\$ 4,332
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	-	190	369	619	541	310	602	882
Total Direct Assignments	\$ -	\$ 190	\$ 369	\$ 619	\$ 541	\$ 310	\$ 602	\$ 882
ALLOCATIONS								
SDG&E	\$ 63	\$ 62	\$ 71	\$ 81	\$ 81	\$ 73	\$ 73	\$ 71
SoCalGas	70	74	82	104	101	87	87	85
Subtotal - Utilities	\$ 132	\$ 136	\$ 153	\$ 185	\$ 182	\$ 160	\$ 160	\$ 156
Infrastructure/Retained	2,280	2,588	2,742	2,655	2,686	3,357	3,297	3,293
Total Allocations	\$ 2,413	\$ 2,724	\$ 2,894	\$ 2,840	\$ 2,868	\$ 3,517	\$ 3,457	\$ 3,449
BILLED COSTS								
SDG&E	\$ 63	\$ 62	\$ 71	\$ 81	\$ 81	\$ 73	\$ 73	\$ 71
SoCalGas	70	74	82	104	101	87	87	85
Subtotal - Utilities	\$ 132	\$ 136	\$ 153	\$ 185	\$ 182	\$ 160	\$ 160	\$ 156
Infrastructure/Retained	2,280	2,778	3,111	3,274	3,227	3,666	3,899	4,175
Total Billed Costs	\$ 2,413	\$ 2,914	\$ 3,263	\$ 3,458	\$ 3,409	\$ 3,826	\$ 4,059	\$ 4,332

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-6 Federal Government Affairs

Workpaper: D-6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 81	\$ 101	\$ 3,227	\$ 3,409	6
Higher rent & maintenance	-	-	596	596	
Higher labor costs	-	-	164	164	1
Higher travel	-	-	111	111	
Higher catering & events	-	-	95	95	
Higher other non-labor	-	-	34	34	
Lower consulting costs	(10)	(12)	(50)	(72)	
Other	(2)	(2)	(1)	(5)	
Change in Allocation Rates 2021-2024	1	(1)	(0)	(0)	
Total Change from 2021	<u>(10)</u>	<u>(16)</u>	<u>949</u>	<u>923</u>	<u>1</u>
2024 - TEST YEAR	<u>\$ 71</u>	<u>\$ 85</u>	<u>\$ 4,175</u>	<u>\$ 4,332</u>	<u>7</u>
Allocations	\$ 71	\$ 85	\$ 3,293	\$ 3,449	
Direct Assignments	<u>-</u>	<u>-</u>	<u>882</u>	<u>882</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 71</u>	<u>\$ 85</u>	<u>\$ 4,175</u>	<u>\$ 4,332</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D External Affairs

Witness: Derick R. Cooper

Cost Center: D-6 Federal Government Affairs

Workpaper: D-6 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	5	5	5	5	6	7	7	7
Labor Costs	\$ 962	\$ 1,110	\$ 1,118	\$ 1,265	\$ 1,372	\$ 1,602	\$ 1,653	\$ 1,694
Non-Labor Costs	1,451	1,804	2,145	2,193	2,037	2,329	2,605	2,941
Total Costs	\$ 2,413	\$ 2,914	\$ 3,263	\$ 3,458	\$ 3,409	\$ 3,930	\$ 4,259	\$ 4,635
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	-	190	369	619	541	316	623	928
Total Direct Assignments	\$ -	\$ 190	\$ 369	\$ 619	\$ 541	\$ 316	\$ 623	\$ 928
ALLOCATIONS								
SDG&E	\$ 63	\$ 62	\$ 71	\$ 81	\$ 81	\$ 76	\$ 78	\$ 78
SoCalGas	70	74	82	104	101	90	93	94
Subtotal - Utilities	\$ 132	\$ 136	\$ 153	\$ 185	\$ 182	\$ 166	\$ 171	\$ 172
Infrastructure/Retained	2,280	2,588	2,742	2,655	2,686	3,449	3,465	3,536
Total Allocations	\$ 2,413	\$ 2,724	\$ 2,894	\$ 2,840	\$ 2,868	\$ 3,615	\$ 3,635	\$ 3,707
BILLED COSTS								
SDG&E	\$ 63	\$ 62	\$ 71	\$ 81	\$ 81	\$ 76	\$ 78	\$ 78
SoCalGas	70	74	82	104	101	90	93	94
Subtotal - Utilities	\$ 132	\$ 136	\$ 153	\$ 185	\$ 182	\$ 166	\$ 171	\$ 172
Infrastructure/Retained	2,280	2,778	3,111	3,274	3,227	3,765	4,088	4,463
Total Billed Costs	\$ 2,413	\$ 2,914	\$ 3,263	\$ 3,458	\$ 3,409	\$ 3,930	\$ 4,259	\$ 4,635

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-6 Federal Government Affairs

Witness: Derick R. Cooper

Cost Center: 1100-0379-VP FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-6.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	1	1	1	1	1	1
Labor Costs	\$ 306	\$ 423	\$ 304	\$ 375	\$ 348	\$ 342	\$ 342	\$ 342
Non-Labor Costs	56	66	150	53	137	144	144	144
Total Costs	\$ 362	\$ 489	\$ 454	\$ 428	\$ 485	\$ 486	\$ 486	\$ 486
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	33	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 33	\$ -	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	362	489	421	428	485	486	486	486
Total Allocations	\$ 362	\$ 489	\$ 421	\$ 428	\$ 485	\$ 486	\$ 486	\$ 486
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	362	489	454	428	485	486	486	486
Total Billed Costs	\$ 362	\$ 489	\$ 454	\$ 428	\$ 485	\$ 486	\$ 486	\$ 486

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-6 Federal Government Affairs

Cost Center: 1100-0379-VP FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-6.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 0	\$ 0	\$ 485	\$ 485	1
Other	(0)	(0)	0	0	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>(0)</u>	<u>(0)</u>	<u>0</u>	<u>0</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 486</u>	<u>\$ 486</u>	<u>1</u>
2024 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 486	\$ 486	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 486</u>	<u>\$ 486</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-6 Federal Government Affairs

Witness: Derick R. Cooper

Cost Center: 1100-0379-VP FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-6.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	1	1	1	1	1	1
Labor Costs	\$ 306	\$ 423	\$ 304	\$ 375	\$ 348	\$ 355	\$ 366	\$ 377
Non-Labor Costs	56	66	150	53	137	147	149	151
Total Costs	\$ 362	\$ 489	\$ 454	\$ 428	\$ 485	\$ 502	\$ 515	\$ 528
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	33	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 33	\$ -	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	362	489	421	428	485	502	515	528
Total Allocations	\$ 362	\$ 489	\$ 421	\$ 428	\$ 485	\$ 502	\$ 515	\$ 528
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	362	489	454	428	485	502	515	528
Total Billed Costs	\$ 362	\$ 489	\$ 454	\$ 428	\$ 485	\$ 502	\$ 515	\$ 528

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-6 Federal Government Affairs

Witness: Derick R. Cooper

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-6.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	3	2	3	4	5	5	5
Labor Costs	\$ 421	\$ 443	\$ 481	\$ 483	\$ 746	\$ 919	\$ 919	\$ 919
Non-Labor Costs	1,366	1,710	1,959	2,012	1,813	2,102	2,334	2,615
Total Costs	\$ 1,787	\$ 2,153	\$ 2,440	\$ 2,496	\$ 2,559	\$ 3,021	\$ 3,253	\$ 3,534
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	190	336	619	541	310	602	882
Total Direct Assignments	\$ -	\$ 190	\$ 336	\$ 619	\$ 541	\$ 310	\$ 602	\$ 882
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,787	1,963	2,104	1,877	2,018	2,711	2,651	2,651
Total Allocations	\$ 1,787	\$ 1,963	\$ 2,104	\$ 1,877	\$ 2,018	\$ 2,711	\$ 2,651	\$ 2,651
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,787	2,153	2,440	2,496	2,559	3,021	3,253	3,534
Total Billed Costs	\$ 1,787	\$ 2,153	\$ 2,440	\$ 2,496	\$ 2,559	\$ 3,021	\$ 3,253	\$ 3,534

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs

Witness: Derick R. Cooper

Department: D-6 Federal Government Affairs

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-6.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 2,559	\$ 2,559	4
Higher rent & maintenance	-	-	596	596	
Higher labor costs	-	-	172	172	1
Higher catering & events	-	-	100	100	
Higher travel	-	-	81	81	
Higher other non-labor	-	-	34	34	
Lower consulting costs	-	-	(27)	(27)	
Other	-	-	18	18	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	974	974	1
2024 - TEST YEAR	\$ -	\$ -	\$ 3,534	\$ 3,534	5
2024 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 2,651	\$ 2,651	
Direct Assignments	-	-	882	882	
TOTAL 2024 ALLOCATIONS	\$ -	\$ -	\$ 3,534	\$ 3,534	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-6 Federal Government Affairs

Witness: Derick R. Cooper

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-6.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	3	2	3	4	5	5	5
Labor Costs	\$ 421	\$ 443	\$ 481	\$ 483	\$ 746	\$ 954	\$ 985	\$ 1,014
Non-Labor Costs	1,366	1,710	1,959	2,012	1,813	2,143	2,417	2,750
Total Costs	\$ 1,787	\$ 2,153	\$ 2,440	\$ 2,496	\$ 2,559	\$ 3,097	\$ 3,402	\$ 3,764
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	190	336	619	541	316	623	928
Total Direct Assignments	\$ -	\$ 190	\$ 336	\$ 619	\$ 541	\$ 316	\$ 623	\$ 928
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,787	1,963	2,104	1,877	2,018	2,782	2,779	2,836
Total Allocations	\$ 1,787	\$ 1,963	\$ 2,104	\$ 1,877	\$ 2,018	\$ 2,782	\$ 2,779	\$ 2,836
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,787	2,153	2,440	2,496	2,559	3,097	3,402	3,764
Total Billed Costs	\$ 1,787	\$ 2,153	\$ 2,440	\$ 2,496	\$ 2,559	\$ 3,097	\$ 3,402	\$ 3,764

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D-6 Federal Government Affairs

Witness: Derick R. Cooper

Cost Center: 1100-0163-FERC RELATIONS

Workpaper: D-6.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	1	1	1	1	1	1
Labor Costs	\$ 236	\$ 244	\$ 272	\$ 265	\$ 277	\$ 282	\$ 282	\$ 275
Non-Labor Costs	29	28	33	104	87	38	38	38
Total Costs	\$ 265	\$ 272	\$ 305	\$ 369	\$ 365	\$ 320	\$ 320	\$ 313
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 63	\$ 62	\$ 71	\$ 81	\$ 81	\$ 73	\$ 73	\$ 71
SoCalGas	70	74	82	104	101	87	87	85
Subtotal - Utilities	\$ 132	\$ 136	\$ 153	\$ 185	\$ 182	\$ 160	\$ 160	\$ 156
Infrastructure/Retained	132	136	153	185	182	160	160	156
Total Allocations	\$ 265	\$ 272	\$ 305	\$ 369	\$ 365	\$ 320	\$ 320	\$ 313
BILLED COSTS								
SDG&E	\$ 63	\$ 62	\$ 71	\$ 81	\$ 81	\$ 73	\$ 73	\$ 71
SoCalGas	70	74	82	104	101	87	87	85
Subtotal - Utilities	\$ 132	\$ 136	\$ 153	\$ 185	\$ 182	\$ 160	\$ 160	\$ 156
Infrastructure/Retained	132	136	153	185	182	160	160	156
Total Billed Costs	\$ 265	\$ 272	\$ 305	\$ 369	\$ 365	\$ 320	\$ 320	\$ 313

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: D External Affairs
Department: D-6 Federal Government Affairs
Cost Center: 1100-0163-FERC RELATIONS
Workpaper: D-6.3 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 81	\$ 101	\$ 182	\$ 365	1
Lower consulting costs	(10)	(12)	(23)	(45)	
Other	(2)	(2)	(3)	(7)	
Change in Allocation Rates 2021-2024	1	(1)	(0)	-	
Total Change from 2021	<u>(10)</u>	<u>(16)</u>	<u>(26)</u>	<u>(52)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 71</u>	<u>\$ 85</u>	<u>\$ 156</u>	<u>\$ 313</u>	<u>1</u>
2024 ALLOCATION METHOD					
MFSPLIT	<u>22.7%</u>	<u>27.3%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 71	\$ 85	\$ 156	\$ 313	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 71</u>	<u>\$ 85</u>	<u>\$ 156</u>	<u>\$ 313</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-6 Federal Government Affairs

Witness: Derick R. Cooper

Cost Center: 1100-0163-FERC RELATIONS

Workpaper: D-6.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	1	1	1	1	1	1	1
Labor Costs	\$ 236	\$ 244	\$ 272	\$ 265	\$ 277	\$ 293	\$ 302	\$ 303
Non-Labor Costs	29	28	33	104	87	38	39	40
Total Costs	\$ 265	\$ 272	\$ 305	\$ 369	\$ 365	\$ 331	\$ 341	\$ 343
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 63	\$ 62	\$ 71	\$ 81	\$ 81	\$ 76	\$ 78	\$ 78
SoCalGas	70	74	82	104	101	90	93	94
Subtotal - Utilities	\$ 132	\$ 136	\$ 153	\$ 185	\$ 182	\$ 166	\$ 171	\$ 172
Infrastructure/Retained	132	136	153	185	182	166	171	172
Total Allocations	\$ 265	\$ 272	\$ 305	\$ 369	\$ 365	\$ 331	\$ 341	\$ 343
BILLED COSTS								
SDG&E	\$ 63	\$ 62	\$ 71	\$ 81	\$ 81	\$ 76	\$ 78	\$ 78
SoCalGas	70	74	82	104	101	90	93	94
Subtotal - Utilities	\$ 132	\$ 136	\$ 153	\$ 185	\$ 182	\$ 166	\$ 171	\$ 172
Infrastructure/Retained	132	136	153	185	182	166	171	172
Total Billed Costs	\$ 265	\$ 272	\$ 305	\$ 369	\$ 365	\$ 331	\$ 341	\$ 343

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-6 Federal Government Affairs

Witness: Derick R. Cooper

Cost Center: 1100-0107-REGIONAL VP-EXTERNAL AFFAIRS

Workpaper: D-6.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	1	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 60	\$ 142	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	4	24	-	-	-	-
Total Costs	\$ -	\$ -	\$ 64	\$ 165	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	64	165	-	-	-	-
Total Allocations	\$ -	\$ -	\$ 64	\$ 165	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	64	165	-	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 64	\$ 165	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D External Affairs
 Cost Center: D-7 Issues Management
 Workpaper: D-7

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	4	4	-	-	-	-	-	-
Labor Costs	\$ 1,263	\$ 1,136	\$ 1,189	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,115	1,187	46	-	-	-	-	-
Total Costs	\$ 2,378	\$ 2,323	\$ 1,235	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	148	52	16	-	-	-	-	-
Total Direct Assignments	\$ 148	\$ 52	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 173	\$ 85	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	193	100	21	-	-	-	-	-
Subtotal - Utilities	\$ 366	\$ 185	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,864	2,085	1,179	-	-	-	-	-
Total Allocations	\$ 2,230	\$ 2,271	\$ 1,218	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 173	\$ 85	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	193	100	21	-	-	-	-	-
Subtotal - Utilities	\$ 366	\$ 185	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	2,012	2,138	1,195	-	-	-	-	-
Total Billed Costs	\$ 2,378	\$ 2,323	\$ 1,235	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-7 Issues Management

Witness: Derick R. Cooper

Cost Center: 1100-0396-REGIONAL VP & DIRECTOR - ISSUES MANAGEMENT

Workpaper: D-7.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	1	2	-	-	-	-	-	-
Labor Costs	\$ 221	\$ 508	\$ 755	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	212	118	54	-	-	-	-	-
Total Costs	\$ 433	\$ 626	\$ 809	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	19	18	16	-	-	-	-	-
Total Direct Assignments	\$ 19	\$ 18	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	414	608	792	-	-	-	-	-
Total Allocations	\$ 414	\$ 608	\$ 792	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	433	626	809	-	-	-	-	-
Total Billed Costs	\$ 433	\$ 626	\$ 809	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: D-7 Issues Management

Witness: Derick R. Cooper

Cost Center: 1100-0381-ISSUES MANAGEMENT

Workpaper: D-7.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	3	2	-	-	-	-	-	-
Labor Costs	\$ 569	\$ 264	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	41	24	4	-	-	-	-	-
Total Costs	\$ 610	\$ 287	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	128	34	-	-	-	-	-	-
Total Direct Assignments	\$ 128	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 173	\$ 85	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	193	100	21	-	-	-	-	-
Subtotal - Utilities	\$ 366	\$ 185	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	116	68	14	-	-	-	-	-
Total Allocations	\$ 482	\$ 253	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 173	\$ 85	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	193	100	21	-	-	-	-	-
Subtotal - Utilities	\$ 366	\$ 185	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	244	102	14	-	-	-	-	-
Total Billed Costs	\$ 610	\$ 287	\$ 53	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: D-7 Issues Management

Witness: Derick R. Cooper

Cost Center: 1100-0334-SEMPRA SERVICES CORPORATION

Workpaper: D-7.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 473	\$ 364	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	862	1,046	(12)	-	-	-	-	-
Total Costs	\$ 1,335	\$ 1,410	\$ 373	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,335	1,410	373	-	-	-	-	-
Total Allocations	\$ 1,335	\$ 1,410	\$ 373	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,335	1,410	373	-	-	-	-	-
Total Billed Costs	\$ 1,335	\$ 1,410	\$ 373	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: E Executive

Workpaper: E

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	6	7	3	4	4	4	4	4
Labor Costs	\$ 3,330	\$ 8,645	\$ 5,756	\$ 4,266	\$ 4,022	\$ 2,482	\$ 2,482	\$ 2,482
Non-Labor Costs	30,795	(18,990)	11,436	3,588	3,418	3,938	3,938	3,938
Total Costs	\$ 34,125	\$ (10,345)	\$ 17,192	\$ 7,853	\$ 7,441	\$ 6,419	\$ 6,419	\$ 6,419
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 33	\$ 5	\$ 7	-	\$ -	\$ -	\$ -
SoCalGas	24	100	56	9	-	-	-	-
Subtotal - Utilities	\$ 45	\$ 133	\$ 62	\$ 16	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	28,901	(18,714)	8,232	1,962	1,399	422	422	422
Total Direct Assignments	\$ 28,946	\$ (18,581)	\$ 8,294	\$ 1,978	\$ 1,399	\$ 422	\$ 422	\$ 422
ALLOCATIONS								
SDG&E	\$ -	\$ 9	\$ 30	-	-	\$ -	\$ -	\$ -
SoCalGas	-	10	35	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 19	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	5,179	8,217	8,833	5,876	6,042	5,997	5,997	5,997
Total Allocations	\$ 5,179	\$ 8,236	\$ 8,899	\$ 5,876	\$ 6,042	\$ 5,997	\$ 5,997	\$ 5,997
BILLED COSTS								
SDG&E	\$ 21	\$ 42	\$ 36	\$ 7	-	\$ -	\$ -	\$ -
SoCalGas	24	111	92	9	-	-	-	-
Subtotal - Utilities	\$ 45	\$ 153	\$ 128	\$ 16	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	34,080	(10,498)	17,065	7,838	7,441	6,419	6,419	6,419
Total Billed Costs	\$ 34,125	\$ (10,345)	\$ 17,192	\$ 7,853	\$ 7,441	\$ 6,419	\$ 6,419	\$ 6,419

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Department: E Executive

Workpaper: E Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 7,441	\$ 7,441	4
Primarily non-recurring expenses in 2021	-	-	(1,887)	(1,887)	
Lower dues & subscriptions	-	-	(29)	(29)	
Higher catering and events	-	-	29	29	
Higher consulting costs	-	-	41	41	
Higher travel	-	-	46	46	
Higher labor costs	-	-	57	57	
Higher forecasted rent and maintenance expense	-	-	709	709	
Other	-	-	12	12	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	(1,021)	(1,021)	0
2024 - TEST YEAR	\$ -	\$ -	\$ 6,419	\$ 6,419	4
Allocations	\$ -	\$ -	\$ 5,997	\$ 5,997	
Direct Assignments	-	-	422	422	
TOTAL 2024 ALLOCATIONS	\$ -	\$ -	\$ 6,419	\$ 6,419	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(2021 \$ - 000's)

Division: Executive

Witness: Derick R. Cooper

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
E-1.1	1100-0011-CEO	-	-	-
	E-1 CEO	-	-	-
E-2.1	1100-0007-GROUP PRESIDENT CA UTILITIES	-	-	-
	E-2 Group President	-	-	-
E-3.1	1100-0040-RETAINED EXECUTIVE COSTS	-	-	-
E-3.2	1100-0341-AIRCRAFT - FRACTIONAL SHARE	-	-	-
E-3.3	Retired Executive Cost Centers	-	-	-
	E-3 Other Executive Costs	-	-	-
E	Executive	-	-	-

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(Escalated \$ - 000's)

Division: Executive

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
E-1.1	1100-0011-CEO	-	-	-
	E-1 CEO	-	-	-
E-2.1	1100-0007-GROUP PRESIDENT CA UTILITIES	-	-	-
	E-2 Group President	-	-	-
E-3.1	1100-0040-RETAINED EXECUTIVE COSTS	-	-	-
E-3.2	1100-0341-AIRCRAFT - FRACTIONAL SHARE	-	-	-
E-3.3	Retired Executive Cost Centers	-	-	-
	E-3 Other Executive Costs	-	-	-
E	Executive	-	-	-

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: E Executive

Workpaper: E Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	6	7	3	4	4	4	4	4
Labor Costs	\$ 3,330	\$ 8,645	\$ 5,756	\$ 4,266	\$ 4,022	\$ 2,577	\$ 2,660	\$ 2,739
Non-Labor Costs	30,795	(18,990)	11,436	3,588	3,418	4,015	4,078	4,141
Total Costs	\$ 34,125	\$ (10,345)	\$ 17,192	\$ 7,853	\$ 7,441	\$ 6,592	\$ 6,737	\$ 6,879
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 33	\$ 5	\$ 7	\$ -	\$ -	\$ -	\$ -
SoCalGas	24	100	56	9	-	-	-	-
Subtotal - Utilities	\$ 45	\$ 133	\$ 62	\$ 16	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	28,901	(18,714)	8,232	1,962	1,399	430	437	444
Total Direct Assignments	\$ 28,946	\$ (18,581)	\$ 8,294	\$ 1,978	\$ 1,399	\$ 430	\$ 437	\$ 444
ALLOCATIONS								
SDG&E	\$ -	\$ 9	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	10	35	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 19	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	5,179	8,217	8,833	5,876	6,042	6,162	6,300	6,436
Total Allocations	\$ 5,179	\$ 8,236	\$ 8,899	\$ 5,876	\$ 6,042	\$ 6,162	\$ 6,300	\$ 6,436
BILLED COSTS								
SDG&E	\$ 21	\$ 42	\$ 36	\$ 7	\$ -	\$ -	\$ -	\$ -
SoCalGas	24	111	92	9	-	-	-	-
Subtotal - Utilities	\$ 45	\$ 153	\$ 128	\$ 16	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	34,080	(10,498)	17,065	7,838	7,441	6,592	6,737	6,879
Total Billed Costs	\$ 34,125	\$ (10,345)	\$ 17,192	\$ 7,853	\$ 7,441	\$ 6,592	\$ 6,737	\$ 6,879

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: E-1 CEO

Witness: Derick R. Cooper

Cost Center: 1100-0011-CEO

Workpaper: E-1.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 1,514	\$ 2,658	\$ 1,418	\$ 1,454	\$ 1,496	\$ 1,536	\$ 1,536	\$ 1,536
Non-Labor Costs	908	1,478	1,536	656	516	571	571	571
Total Costs	\$ 2,422	\$ 4,136	\$ 2,954	\$ 2,110	\$ 2,012	\$ 2,107	\$ 2,107	\$ 2,107
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 3	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	52	0	9	-	-	-	-
Subtotal - Utilities	\$ -	\$ 55	\$ 0	\$ 16	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	68	198	63	162	89	-	-	-
Total Direct Assignments	\$ 68	\$ 253	\$ 63	\$ 177	\$ 89	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	2,354	3,883	2,891	1,932	1,923	2,107	2,107	2,107
Total Allocations	\$ 2,354	\$ 3,883	\$ 2,891	\$ 1,932	\$ 1,923	\$ 2,107	\$ 2,107	\$ 2,107
BILLED COSTS								
SDG&E	\$ -	\$ 3	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	52	0	9	-	-	-	-
Subtotal - Utilities	\$ -	\$ 55	\$ 0	\$ 16	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	2,422	4,081	2,954	2,094	2,012	2,107	2,107	2,107
Total Billed Costs	\$ 2,422	\$ 4,136	\$ 2,954	\$ 2,110	\$ 2,012	\$ 2,107	\$ 2,107	\$ 2,107

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: E Executive
Department: E-1 CEO
Cost Center: 1100-0011-CEO
Workpaper: E-1.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 2,012	\$ 2,012	2
Higher catering and events	-	-	71	71	
Higher labor costs	-	-	40	40	
Lower dues & subscriptions	-	-	(29)	(29)	
Other	-	-	13	13	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>-</u>	<u>-</u>	<u>95</u>	<u>95</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,107</u>	<u>\$ 2,107</u>	<u>2</u>
2024 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 2,107	\$ 2,107	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,107</u>	<u>\$ 2,107</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E-1 CEO

Witness: Derick R. Cooper

Cost Center: 1100-0011-CEO

Workpaper: E-1.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 1,514	\$ 2,658	\$ 1,418	\$ 1,454	\$ 1,496	\$ 1,595	\$ 1,647	\$ 1,695
Non-Labor Costs	908	1,478	1,536	656	516	582	591	600
Total Costs	\$ 2,422	\$ 4,136	\$ 2,954	\$ 2,110	\$ 2,012	\$ 2,177	\$ 2,237	\$ 2,295
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 3	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	52	0	9	-	-	-	-
Subtotal - Utilities	\$ -	\$ 55	\$ 0	\$ 16	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	68	198	63	162	89	-	-	-
Total Direct Assignments	\$ 68	\$ 253	\$ 63	\$ 177	\$ 89	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	2,354	3,883	2,891	1,932	1,923	2,177	2,237	2,295
Total Allocations	\$ 2,354	\$ 3,883	\$ 2,891	\$ 1,932	\$ 1,923	\$ 2,177	\$ 2,237	\$ 2,295
BILLED COSTS								
SDG&E	\$ -	\$ 3	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	52	0	9	-	-	-	-
Subtotal - Utilities	\$ -	\$ 55	\$ 0	\$ 16	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	2,422	4,081	2,954	2,094	2,012	2,177	2,237	2,295
Total Billed Costs	\$ 2,422	\$ 4,136	\$ 2,954	\$ 2,110	\$ 2,012	\$ 2,177	\$ 2,237	\$ 2,295

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: E-2 Group President

Witness: Derick R. Cooper

Cost Center: 1100-0007-GROUP PRESIDENT CA UTILITIES

Workpaper: E-2.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	-	-	2	2	2	2	2
Labor Costs	\$ 706	\$ 189	\$ -	\$ 416	\$ 853	\$ 870	\$ 870	\$ 870
Non-Labor Costs	292	(44)	2	43	81	125	125	125
Total Costs	\$ 998	\$ 146	\$ 2	\$ 459	\$ 934	\$ 996	\$ 996	\$ 996
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	76	1	-	-	(0)	-	-	-
Total Direct Assignments	\$ 76	\$ 1	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	922	145	2	459	934	996	996	996
Total Allocations	\$ 922	\$ 145	\$ 2	\$ 459	\$ 934	\$ 996	\$ 996	\$ 996
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	998	146	2	459	934	996	996	996
Total Billed Costs	\$ 998	\$ 146	\$ 2	\$ 459	\$ 934	\$ 996	\$ 996	\$ 996

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: E Executive

Witness: Derick R. Cooper

Department: E-2 Group President

Cost Center: 1100-0007-GROUP PRESIDENT CA UTILITIES

Workpaper: E-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 934	\$ 934	2
Higher travel	-	-	46	46	
Higher consulting costs	-	-	41	41	
Higher labor costs	-	-	17	17	
Lower catering and events	-	-	(42)	(42)	
Other	-	-	(0)	(0)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>-</u>	<u>-</u>	<u>62</u>	<u>62</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 996</u>	<u>\$ 996</u>	<u>2</u>
2024 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 996	\$ 996	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 996</u>	<u>\$ 996</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E-2 Group President

Witness: Derick R. Cooper

Cost Center: 1100-0007-GROUP PRESIDENT CA UTILITIES

Workpaper: E-2.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	-	-	2	2	2	2	2
Labor Costs	\$ 706	\$ 189	\$ -	\$ 416	\$ 853	\$ 904	\$ 933	\$ 960
Non-Labor Costs	292	(44)	2	43	81	128	130	132
Total Costs	\$ 998	\$ 146	\$ 2	\$ 459	\$ 934	\$ 1,032	\$ 1,063	\$ 1,092
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	76	1	-	-	(0)	-	-	-
Total Direct Assignments	\$ 76	\$ 1	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	922	145	2	459	934	1,032	1,063	1,092
Total Allocations	\$ 922	\$ 145	\$ 2	\$ 459	\$ 934	\$ 1,032	\$ 1,063	\$ 1,092
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	998	146	2	459	934	1,032	1,063	1,092
Total Billed Costs	\$ 998	\$ 146	\$ 2	\$ 459	\$ 934	\$ 1,032	\$ 1,063	\$ 1,092

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: E Executive

Witness: Derick R. Cooper

Cost Center: E-3 Other Executive Costs

Workpaper: E-3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	5	1	-	-	-	-	-
Labor Costs	\$ 1,111	\$ 5,797	\$ 4,338	\$ 2,396	\$ 1,673	\$ 75	\$ 75	\$ 75
Non-Labor Costs	29,595	(20,424)	9,898	2,890	2,821	3,242	3,242	3,242
Total Costs	\$ 30,705	\$ (14,626)	\$ 14,236	\$ 5,285	\$ 4,494	\$ 3,317	\$ 3,317	\$ 3,317
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 31	\$ 5	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	24	48	56	(0)	-	-	-	-
Subtotal - Utilities	\$ 45	\$ 79	\$ 62	\$ (0)	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	28,758	(18,913)	8,169	1,800	1,308	422	422	422
Total Direct Assignments	\$ 28,803	\$ (18,834)	\$ 8,230	\$ 1,800	\$ 1,308	\$ 422	\$ 422	\$ 422
ALLOCATIONS								
SDG&E	\$ -	\$ 9	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	10	35	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 19	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,903	4,189	5,940	3,485	3,186	2,895	2,895	2,895
Total Allocations	\$ 1,903	\$ 4,208	\$ 6,006	\$ 3,485	\$ 3,186	\$ 2,895	\$ 2,895	\$ 2,895
BILLED COSTS								
SDG&E	\$ 21	\$ 40	\$ 36	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	24	59	92	(0)	-	-	-	-
Subtotal - Utilities	\$ 45	\$ 98	\$ 128	\$ (0)	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	30,660	(14,725)	14,108	5,285	4,494	3,317	3,317	3,317
Total Billed Costs	\$ 30,705	\$ (14,626)	\$ 14,236	\$ 5,285	\$ 4,494	\$ 3,317	\$ 3,317	\$ 3,317

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: E Executive

Witness: Derick R. Cooper

Department: E-3 Other Executive Costs

Workpaper: E-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 4,494	\$ 4,494	0
Primarily non-recurring expenses in 2021	-	-	(1,887)	(1,887)	
Higher forecasted rent and maintenance expense	-	-	709	709	
Other	-	-	(0)	(0)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>-</u>	<u>-</u>	<u>(1,178)</u>	<u>(1,178)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,317</u>	<u>\$ 3,317</u>	<u>0</u>
Allocations	\$ -	\$ -	\$ 2,895	\$ 2,895	
Direct Assignments	<u>-</u>	<u>-</u>	<u>422</u>	<u>422</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,317</u>	<u>\$ 3,317</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E Executive

Witness: Derick R. Cooper

Cost Center: E-3 Other Executive Costs

Workpaper: E-3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	5	1	-	-	-	-	-
Labor Costs	\$ 1,111	\$ 5,797	\$ 4,338	\$ 2,396	\$ 1,673	\$ 78	\$ 80	\$ 83
Non-Labor Costs	29,595	(20,424)	9,898	2,890	2,821	3,306	3,357	3,409
Total Costs	\$ 30,705	\$ (14,626)	\$ 14,236	\$ 5,285	\$ 4,494	\$ 3,383	\$ 3,437	\$ 3,492
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 31	\$ 5	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	24	48	56	(0)	-	-	-	-
Subtotal - Utilities	\$ 45	\$ 79	\$ 62	\$ (0)	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	28,758	(18,913)	8,169	1,800	1,308	430	437	444
Total Direct Assignments	\$ 28,803	\$ (18,834)	\$ 8,230	\$ 1,800	\$ 1,308	\$ 430	\$ 437	\$ 444
ALLOCATIONS								
SDG&E	\$ -	\$ 9	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	10	35	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 19	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,903	4,189	5,940	3,485	3,186	2,953	3,000	3,048
Total Allocations	\$ 1,903	\$ 4,208	\$ 6,006	\$ 3,485	\$ 3,186	\$ 2,953	\$ 3,000	\$ 3,048
BILLED COSTS								
SDG&E	\$ 21	\$ 40	\$ 36	\$ 0	\$ -	\$ -	\$ -	\$ -
SoCalGas	24	59	92	(0)	-	-	-	-
Subtotal - Utilities	\$ 45	\$ 98	\$ 128	\$ (0)	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	30,660	(14,725)	14,108	5,285	4,494	3,383	3,437	3,492
Total Billed Costs	\$ 30,705	\$ (14,626)	\$ 14,236	\$ 5,285	\$ 4,494	\$ 3,383	\$ 3,437	\$ 3,492

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: E-3 Other Executive Costs

Witness: Derick R. Cooper

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: E-3.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 2,203	\$ 2,244	\$ 1,668	\$ 75	\$ 75	\$ 75
Non-Labor Costs	214	79	1,890	418	1,345	587	587	587
Total Costs	\$ 214	\$ 79	\$ 4,093	\$ 2,663	\$ 3,014	\$ 662	\$ 662	\$ 662
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	5	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	129	25	1,180	1,500	1,521	322	322	322
Total Direct Assignments	\$ 129	\$ 25	\$ 1,165	\$ 1,500	\$ 1,521	\$ 322	\$ 322	\$ 322
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	85	54	2,928	1,163	1,492	340	340	340
Total Allocations	\$ 85	\$ 54	\$ 2,928	\$ 1,163	\$ 1,492	\$ 340	\$ 340	\$ 340
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	5	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	214	79	4,108	2,663	3,014	662	662	662
Total Billed Costs	\$ 214	\$ 79	\$ 4,093	\$ 2,663	\$ 3,014	\$ 662	\$ 662	\$ 662

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: E Executive
Department: E-3 Other Executive Costs
Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS
Workpaper: E-3.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 3,014	\$ 3,014	0
Primarily non-recurring expenses in 2021	-	-	(2,352)	(2,352)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>-</u>	<u>-</u>	<u>(2,352)</u>	<u>(2,352)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 662</u>	<u>\$ 662</u>	<u>0</u>
2024 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 340	\$ 340	
Direct Assignments	<u>-</u>	<u>-</u>	<u>322</u>	<u>322</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 662</u>	<u>\$ 662</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Other Executive Costs

Witness: Derick R. Cooper

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: E-3.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 2,203	\$ 2,244	\$ 1,668	\$ 78	\$ 80	\$ 83
Non-Labor Costs	214	79	1,890	418	1,345	599	608	617
Total Costs	\$ 214	\$ 79	\$ 4,093	\$ 2,663	\$ 3,014	\$ 676	\$ 688	\$ 700
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	5	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	129	25	1,180	1,500	1,521	328	333	339
Total Direct Assignments	\$ 129	\$ 25	\$ 1,165	\$ 1,500	\$ 1,521	\$ 328	\$ 333	\$ 339
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	85	54	2,928	1,163	1,492	348	355	361
Total Allocations	\$ 85	\$ 54	\$ 2,928	\$ 1,163	\$ 1,492	\$ 348	\$ 355	\$ 361
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ (20)	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	5	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	214	79	4,108	2,663	3,014	676	688	700
Total Billed Costs	\$ 214	\$ 79	\$ 4,093	\$ 2,663	\$ 3,014	\$ 676	\$ 688	\$ 700

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: E-3 Other Executive Costs

Witness: Derick R. Cooper

Cost Center: 1100-0341-AIRCRAFT - FRACTIONAL SHARE

Workpaper: E-3.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	322	693	1,331	2,094	1,946	2,655	2,655	2,655
Total Costs	\$ 322	\$ 693	\$ 1,331	\$ 2,094	\$ 1,946	\$ 2,655	\$ 2,655	\$ 2,655
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	(193)	-	-	-	-	100	100	100
Total Direct Assignments	\$ (193)	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ 100
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	515	693	1,331	2,094	1,946	2,555	2,555	2,555
Total Allocations	\$ 515	\$ 693	\$ 1,331	\$ 2,094	\$ 1,946	\$ 2,555	\$ 2,555	\$ 2,555
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	322	693	1,331	2,094	1,946	2,655	2,655	2,655
Total Billed Costs	\$ 322	\$ 693	\$ 1,331	\$ 2,094	\$ 1,946	\$ 2,655	\$ 2,655	\$ 2,655

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: E Executive

Witness: Derick R. Cooper

Department: E-3 Other Executive Costs

Cost Center: 1100-0341-AIRCRAFT - FRACTIONAL SHARE

Workpaper: E-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 1,946	\$ 1,946	0
Higher forecasted rent and maintenance expense	-	-	709	709	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>-</u>	<u>-</u>	<u>709</u>	<u>709</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,655</u>	<u>\$ 2,655</u>	<u>0</u>
2024 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 2,555	\$ 2,555	
Direct Assignments	-	-	100	100	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,655</u>	<u>\$ 2,655</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Other Executive Costs

Witness: Derick R. Cooper

Cost Center: 1100-0341-AIRCRAFT - FRACTIONAL SHARE

Workpaper: E-3.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	322	693	1,331	2,094	1,946	2,707	2,749	2,792
Total Costs	\$ 322	\$ 693	\$ 1,331	\$ 2,094	\$ 1,946	\$ 2,707	\$ 2,749	\$ 2,792
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	(193)	-	-	-	-	102	104	105
Total Direct Assignments	\$ (193)	\$ -	\$ -	\$ -	\$ -	\$ 102	\$ 104	\$ 105
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	515	693	1,331	2,094	1,946	2,605	2,645	2,687
Total Allocations	\$ 515	\$ 693	\$ 1,331	\$ 2,094	\$ 1,946	\$ 2,605	\$ 2,645	\$ 2,687
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	322	693	1,331	2,094	1,946	2,707	2,749	2,792
Total Billed Costs	\$ 322	\$ 693	\$ 1,331	\$ 2,094	\$ 1,946	\$ 2,707	\$ 2,749	\$ 2,792

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: E-3 Other Executive Costs
 Cost Center: Retired Executive Cost Centers
 Workpaper: E-3.3

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	2	5	1	-	-	-	-	-
Labor Costs	\$ 1,111	\$ 5,797	\$ 2,135	\$ 151	\$ 5	\$ -	\$ -	\$ -
Non-Labor Costs	29,059	(21,196)	6,676	377	(470)	-	-	-
Total Costs	\$ 30,169	\$ (15,398)	\$ 8,811	\$ 529	\$ (465)	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 31	\$ 25	\$ 0	\$ (0)	\$ -	\$ -	\$ -
SoCalGas	24	48	51	(0)	-	-	-	-
Subtotal - Utilities	\$ 45	\$ 79	\$ 77	\$ (0)	\$ (0)	\$ -	\$ -	\$ -
Infrastructure/Retained	28,822	(18,938)	6,988	300	(213)	-	-	-
Total Direct Assignments	\$ 28,867	\$ (18,859)	\$ 7,065	\$ 300	\$ (213)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 9	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	10	35	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 19	\$ 66	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	1,302	3,442	1,681	229	(252)	-	-	-
Total Allocations	\$ 1,302	\$ 3,461	\$ 1,746	\$ 229	\$ (252)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 21	\$ 40	\$ 56	\$ 0	\$ (0)	\$ -	\$ -	\$ -
SoCalGas	24	59	87	(0)	-	-	-	-
Subtotal - Utilities	\$ 45	\$ 98	\$ 143	\$ (0)	\$ (0)	\$ -	\$ -	\$ -
Infrastructure/Retained	30,124	(15,496)	8,669	529	(465)	-	-	-
Total Billed Costs	\$ 30,169	\$ (15,398)	\$ 8,811	\$ 529	\$ (465)	\$ -	\$ -	\$ -

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: F Facilities and Assets

Workpaper: F

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	27,932	30,705	31,515	31,209	30,933	29,920	29,322	28,061
Total Costs	\$ 27,932	\$ 30,705	\$ 31,515	\$ 31,209	\$ 30,937	\$ 29,920	\$ 29,322	\$ 28,061
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,703	\$ 2,927	\$ 3,452	\$ 3,793	\$ 3,234	\$ 2,913	\$ 2,605	\$ 2,040
SoCalGas	3,766	4,170	5,101	4,915	3,407	3,845	3,394	2,382
Subtotal - Utilities	\$ 6,469	\$ 7,097	\$ 8,553	\$ 8,708	\$ 6,641	\$ 6,758	\$ 5,998	\$ 4,422
Infrastructure/Retained	5,374	7,263	3,639	3,401	3,431	2,773	2,498	2,415
Total Direct Assignments	\$ 11,843	\$ 14,360	\$ 12,193	\$ 12,108	\$ 10,072	\$ 9,531	\$ 8,496	\$ 6,837
ALLOCATIONS								
SDG&E	\$ 3,640	\$ 3,359	\$ 5,112	\$ 5,889	\$ 7,263	\$ 7,108	\$ 7,285	\$ 7,447
SoCalGas	3,668	3,706	5,719	4,940	5,842	5,485	5,655	5,859
Subtotal - Utilities	\$ 7,308	\$ 7,065	\$ 10,831	\$ 10,829	\$ 13,105	\$ 12,593	\$ 12,940	\$ 13,306
Infrastructure/Retained	8,781	9,280	8,491	8,272	7,760	7,796	7,886	7,919
Total Allocations	\$ 16,089	\$ 16,345	\$ 19,322	\$ 19,101	\$ 20,865	\$ 20,389	\$ 20,826	\$ 21,225
BILLED COSTS								
SDG&E	\$ 6,343	\$ 6,286	\$ 8,565	\$ 9,681	\$ 10,497	\$ 10,021	\$ 9,890	\$ 9,487
SoCalGas	7,434	7,876	10,820	9,855	9,250	9,330	9,049	8,241
Subtotal - Utilities	\$ 13,777	\$ 14,162	\$ 19,385	\$ 19,537	\$ 19,747	\$ 19,351	\$ 18,939	\$ 17,728
Infrastructure/Retained	14,155	16,543	12,131	11,673	11,190	10,569	10,384	10,333
Total Billed Costs	\$ 27,932	\$ 30,705	\$ 31,515	\$ 31,209	\$ 30,937	\$ 29,920	\$ 29,322	\$ 28,061

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Department: F Facilities and Assets

Workpaper: F Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 10,497	\$ 9,250	\$ 11,190	\$ 30,937	0
Decrease in Depreciation and Rate of Return	(1,479)	(1,237)	(1,194)	(3,910)	
Higher forecasted property taxes	86	66	92	244	
Increase in rent and maintenance expense	299	232	320	851	
Other	(14)	(18)	(28)	(60)	
Change in Allocation Rates 2021-2024	98	(52)	(46)	(0)	
Total Change from 2021	<u>(1,010)</u>	<u>(1,008)</u>	<u>(857)</u>	<u>(2,875)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 9,487</u>	<u>\$ 8,241</u>	<u>\$ 10,333</u>	<u>\$ 28,061</u>	<u>0</u>
Allocations	\$ 7,447	\$ 5,859	\$ 7,919	\$ 21,225	
Direct Assignments	<u>2,040</u>	<u>2,382</u>	<u>2,415</u>	<u>6,837</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 9,487</u>	<u>\$ 8,241</u>	<u>\$ 10,333</u>	<u>\$ 28,061</u>	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(2021 \$ - 000's)

Division: Facilities and Assets

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
F-1.1	1100-0248-DEPRECIATION & AMORTIZATION	-	-	-
	F-1 Depreciation & Amortization	-	-	-
F-2.1	1100-0311-PROPERTY TAXES	15	(8)	7
	F-2 Property Taxes	15	(8)	7
F-3.1	1100-0032-HQ RENT EXPENSE & OTHER EXPENSE	78	(42)	36
F-3.2	1100-0280 IT HELP DESK - CORPORATE	5	(2)	2
	F-3 Other Facilities and Assets	83	(44)	39
F	Facilities and Assets	98	(52)	46

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(Escalated \$ - 000's)

Division: Facilities and Assets

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
F-1.1	1100-0248-DEPRECIATION & AMORTIZATION	2,040	2,382	4,422
	F-1 Depreciation & Amortization	<u>2,040</u>	<u>2,382</u>	<u>4,422</u>
F-2.1	1100-0311-PROPERTY TAXES	1,227	950	2,177
	F-2 Property Taxes	<u>1,227</u>	<u>950</u>	<u>2,177</u>
F-3.1	1100-0032-HQ RENT EXPENSE & OTHER EXPENSE	6,056	4,687	10,744
F-3.2	1100-0280 IT HELP DESK - CORPORATE	224	269	492
	F-3 Other Facilities and Assets	<u>6,280</u>	<u>4,956</u>	<u>11,236</u>
F	Facilities and Assets	<u><u>9,547</u></u>	<u><u>8,288</u></u>	<u><u>17,835</u></u>

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: F Facilities and Assets

Workpaper: F Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	27,932	30,705	31,515	31,209	30,933	29,981	29,437	28,233
Total Costs	<u>\$ 27,932</u>	<u>\$ 30,705</u>	<u>\$ 31,515</u>	<u>\$ 31,209</u>	<u>\$ 30,937</u>	<u>\$ 29,981</u>	<u>\$ 29,437</u>	<u>\$ 28,233</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,703	\$ 2,927	\$ 3,452	\$ 3,793	\$ 3,234	\$ 2,913	\$ 2,605	\$ 2,040
SoCalGas	3,766	4,170	5,101	4,915	3,407	3,845	3,394	2,382
Subtotal - Utilities	<u>\$ 6,469</u>	<u>\$ 7,097</u>	<u>\$ 8,553</u>	<u>\$ 8,708</u>	<u>\$ 6,641</u>	<u>\$ 6,758</u>	<u>\$ 5,998</u>	<u>\$ 4,422</u>
Infrastructure/Retained	5,374	7,263	3,639	3,401	3,431	2,773	2,498	2,415
Total Direct Assignments	<u>\$ 11,843</u>	<u>\$ 14,360</u>	<u>\$ 12,193</u>	<u>\$ 12,108</u>	<u>\$ 10,072</u>	<u>\$ 9,531</u>	<u>\$ 8,496</u>	<u>\$ 6,837</u>
ALLOCATIONS								
SDG&E	\$ 3,640	\$ 3,359	\$ 5,112	\$ 5,889	\$ 7,263	\$ 7,130	\$ 7,325	\$ 7,507
SoCalGas	3,668	3,706	5,719	4,940	5,842	5,501	5,686	5,906
Subtotal - Utilities	<u>\$ 7,308</u>	<u>\$ 7,065</u>	<u>\$ 10,831</u>	<u>\$ 10,829</u>	<u>\$ 13,105</u>	<u>\$ 12,631</u>	<u>\$ 13,011</u>	<u>\$ 13,413</u>
Infrastructure/Retained	8,781	9,280	8,491	8,272	7,760	7,820	7,930	7,984
Total Allocations	<u>\$ 16,089</u>	<u>\$ 16,345</u>	<u>\$ 19,322</u>	<u>\$ 19,101</u>	<u>\$ 20,865</u>	<u>\$ 20,451</u>	<u>\$ 20,940</u>	<u>\$ 21,397</u>
BILLED COSTS								
SDG&E	\$ 6,343	\$ 6,286	\$ 8,565	\$ 9,681	\$ 10,497	\$ 10,042	\$ 9,930	\$ 9,547
SoCalGas	7,434	7,876	10,820	9,855	9,250	9,346	9,079	8,288
Subtotal - Utilities	<u>\$ 13,777</u>	<u>\$ 14,162</u>	<u>\$ 19,385</u>	<u>\$ 19,537</u>	<u>\$ 19,747</u>	<u>\$ 19,388</u>	<u>\$ 19,009</u>	<u>\$ 17,835</u>
Infrastructure/Retained	14,155	16,543	12,131	11,673	11,190	10,593	10,428	10,398
Total Billed Costs	<u>\$ 27,932</u>	<u>\$ 30,705</u>	<u>\$ 31,515</u>	<u>\$ 31,209</u>	<u>\$ 30,937</u>	<u>\$ 29,981</u>	<u>\$ 29,437</u>	<u>\$ 28,233</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: F-1 Depreciation & Amortization

Witness: Derick R. Cooper

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: F-1.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	11,837	14,223	12,242	12,188	9,895	9,532	8,497	6,838
Total Costs	\$ 11,837	\$ 14,223	\$ 12,242	\$ 12,188	\$ 9,895	\$ 9,532	\$ 8,497	\$ 6,838
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,701	\$ 2,899	\$ 3,466	\$ 3,780	\$ 3,213	\$ 2,913	\$ 2,605	\$ 2,040
SoCalGas	3,763	4,139	5,116	4,895	3,377	3,845	3,394	2,382
Subtotal - Utilities	\$ 6,464	\$ 7,038	\$ 8,581	\$ 8,676	\$ 6,589	\$ 6,758	\$ 5,998	\$ 4,422
Infrastructure/Retained	5,373	7,186	3,660	3,397	3,421	2,774	2,499	2,415
Total Direct Assignments	\$ 11,837	\$ 14,223	\$ 12,242	\$ 12,073	\$ 10,010	\$ 9,532	\$ 8,497	\$ 6,838
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	115	(115)	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ 115	\$ (115)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 2,701	\$ 2,899	\$ 3,466	\$ 3,780	\$ 3,213	\$ 2,913	\$ 2,605	\$ 2,040
SoCalGas	3,763	4,139	5,116	4,895	3,377	3,845	3,394	2,382
Subtotal - Utilities	\$ 6,464	\$ 7,038	\$ 8,581	\$ 8,676	\$ 6,589	\$ 6,758	\$ 5,998	\$ 4,422
Infrastructure/Retained	5,373	7,186	3,660	3,512	3,306	2,774	2,499	2,415
Total Billed Costs	\$ 11,837	\$ 14,223	\$ 12,242	\$ 12,188	\$ 9,895	\$ 9,532	\$ 8,497	\$ 6,838

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: F Facilities and Assets

Witness: Derick R. Cooper

Department: F-1 Depreciation & Amortization

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: F-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3,213	\$ 3,377	\$ 3,306	\$ 9,895	0
Decrease in Depreciation and Rate of Return	(1,173)	(994)	(859)	(3,026)	
Other	-	-	(31)	(31)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	(1,173)	(994)	(890)	(3,057)	0
2024 - TEST YEAR	<u>\$ 2,040</u>	<u>\$ 2,382</u>	<u>\$ 2,415</u>	<u>\$ 6,838</u>	<u>0</u>
2024 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	2,040	2,382	2,415	6,838	
TOTAL 2024 ALLOCATIONS	<u>\$ 2,040</u>	<u>\$ 2,382</u>	<u>\$ 2,415</u>	<u>\$ 6,838</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-1 Depreciation & Amortization

Witness: Derick R. Cooper

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: F-1.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	11,837	14,223	12,242	12,188	9,895	9,532	8,497	6,838
Total Costs	\$ 11,837	\$ 14,223	\$ 12,242	\$ 12,188	\$ 9,895	\$ 9,532	\$ 8,497	\$ 6,838
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,701	\$ 2,899	\$ 3,466	\$ 3,780	\$ 3,213	\$ 2,913	\$ 2,605	\$ 2,040
SoCalGas	3,763	4,139	5,116	4,895	3,377	3,845	3,394	2,382
Subtotal - Utilities	\$ 6,464	\$ 7,038	\$ 8,581	\$ 8,676	\$ 6,589	\$ 6,758	\$ 5,998	\$ 4,422
Infrastructure/Retained	5,373	7,186	3,660	3,397	3,421	2,774	2,499	2,415
Total Direct Assignments	\$ 11,837	\$ 14,223	\$ 12,242	\$ 12,073	\$ 10,010	\$ 9,532	\$ 8,497	\$ 6,838
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	115	(115)	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ 115	\$ (115)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 2,701	\$ 2,899	\$ 3,466	\$ 3,780	\$ 3,213	\$ 2,913	\$ 2,605	\$ 2,040
SoCalGas	3,763	4,139	5,116	4,895	3,377	3,845	3,394	2,382
Subtotal - Utilities	\$ 6,464	\$ 7,038	\$ 8,581	\$ 8,676	\$ 6,589	\$ 6,758	\$ 5,998	\$ 4,422
Infrastructure/Retained	5,373	7,186	3,660	3,512	3,306	2,774	2,499	2,415
Total Billed Costs	\$ 11,837	\$ 14,223	\$ 12,242	\$ 12,188	\$ 9,895	\$ 9,532	\$ 8,497	\$ 6,838

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: F-2 Property Taxes
Cost Center: 1100-0311-PROPERTY TAXES
Workpaper: F-2.1

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,732	2,751	2,595	2,970	3,087	3,118	3,222	3,333
Total Costs	\$ 2,732	\$ 2,751	\$ 2,595	\$ 2,970	\$ 3,087	\$ 3,118	\$ 3,222	\$ 3,333
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
SoCalGas	3	0	0	0	0	-	-	-
Subtotal - Utilities	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	1	-	-	-	-	-	-	-
Total Direct Assignments	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 611	\$ 561	\$ 687	\$ 918	\$ 1,066	\$ 1,085	\$ 1,125	\$ 1,167
SoCalGas	615	619	767	758	844	824	859	903
Subtotal - Utilities	\$ 1,226	\$ 1,180	\$ 1,454	\$ 1,677	\$ 1,910	\$ 1,909	\$ 1,984	\$ 2,070
Infrastructure/Retained	1,500	1,571	1,141	1,294	1,177	1,209	1,238	1,262
Total Allocations	\$ 2,726	\$ 2,750	\$ 2,595	\$ 2,970	\$ 3,087	\$ 3,118	\$ 3,222	\$ 3,333
BILLED COSTS								
SDG&E	\$ 613	\$ 562	\$ 687	\$ 919	\$ 1,066	\$ 1,085	\$ 1,125	\$ 1,167
SoCalGas	618	619	767	758	844	824	859	903
Subtotal - Utilities	\$ 1,231	\$ 1,180	\$ 1,454	\$ 1,677	\$ 1,910	\$ 1,909	\$ 1,984	\$ 2,070
Infrastructure/Retained	1,501	1,571	1,141	1,294	1,177	1,209	1,238	1,262
Total Billed Costs	\$ 2,732	\$ 2,751	\$ 2,595	\$ 2,970	\$ 3,087	\$ 3,118	\$ 3,222	\$ 3,333

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: F Facilities and Assets

Witness: Derick R. Cooper

Department: F-2 Property Taxes

Cost Center: 1100-0311-PROPERTY TAXES

Workpaper: F-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1,066	\$ 844	\$ 1,177	\$ 3,087	0
Higher forecasted property taxes	86	66	92	244	
Other	-	-	2	2	
Change in Allocation Rates 2021-2024	15	(8)	(7)	(0)	
Total Change from 2021	<u>101</u>	<u>59</u>	<u>86</u>	<u>246</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 1,167</u>	<u>\$ 903</u>	<u>\$ 1,262</u>	<u>\$ 3,333</u>	<u>0</u>
2024 ALLOCATION METHOD					
CBHQNEW	<u>35.0%</u>	<u>27.1%</u>	<u>37.9%</u>	<u>100.0%</u>	
Allocations	\$ 1,167	\$ 903	\$ 1,262	\$ 3,333	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,167</u>	<u>\$ 903</u>	<u>\$ 1,262</u>	<u>\$ 3,333</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-2 Property Taxes

Witness: Derick R. Cooper

Cost Center: 1100-0311-PROPERTY TAXES

Workpaper: F-2.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,732	2,751	2,595	2,970	3,087	3,179	3,336	3,505
Total Costs	\$ 2,732	\$ 2,751	\$ 2,595	\$ 2,970	\$ 3,087	\$ 3,179	\$ 3,336	\$ 3,505
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
SoCalGas	3	0	0	0	0	-	-	-
Subtotal - Utilities	\$ 5	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
Infrastructure/Retained	1	-	-	-	-	-	-	-
Total Direct Assignments	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 611	\$ 561	\$ 687	\$ 918	\$ 1,066	\$ 1,106	\$ 1,165	\$ 1,227
SoCalGas	615	619	767	758	844	840	889	950
Subtotal - Utilities	\$ 1,226	\$ 1,180	\$ 1,454	\$ 1,677	\$ 1,910	\$ 1,947	\$ 2,054	\$ 2,177
Infrastructure/Retained	1,500	1,571	1,141	1,294	1,177	1,232	1,282	1,328
Total Allocations	\$ 2,726	\$ 2,750	\$ 2,595	\$ 2,970	\$ 3,087	\$ 3,179	\$ 3,336	\$ 3,505
BILLED COSTS								
SDG&E	\$ 613	\$ 562	\$ 687	\$ 919	\$ 1,066	\$ 1,106	\$ 1,165	\$ 1,227
SoCalGas	618	619	767	758	844	840	889	950
Subtotal - Utilities	\$ 1,231	\$ 1,180	\$ 1,454	\$ 1,677	\$ 1,910	\$ 1,947	\$ 2,054	\$ 2,177
Infrastructure/Retained	1,501	1,571	1,141	1,294	1,177	1,232	1,282	1,328
Total Billed Costs	\$ 2,732	\$ 2,751	\$ 2,595	\$ 2,970	\$ 3,087	\$ 3,179	\$ 3,336	\$ 3,505

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: F Facilities and Assets

Witness: Derick R. Cooper

Cost Center: F-3 Other Facilities and Assets

Workpaper: F-3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	13,363	13,730	16,678	16,051	17,950	17,271	17,603	17,891
Total Costs	\$ 13,363	\$ 13,730	\$ 16,678	\$ 16,051	\$ 17,954	\$ 17,271	\$ 17,603	\$ 17,891
DIRECT ASSIGNMENTS								
SDG&E	\$ (0)	\$ 28	\$ (13)	\$ 12	\$ 21	\$ -	\$ -	\$ -
SoCalGas	(0)	31	(15)	19	31	-	-	-
Subtotal - Utilities	\$ (0)	\$ 58	\$ (28)	\$ 32	\$ 51	\$ -	\$ -	\$ -
Infrastructure/Retained	(0)	78	(21)	4	10	(1)	(1)	(1)
Total Direct Assignments	\$ (0)	\$ 136	\$ (49)	\$ 35	\$ 61	\$ (1)	\$ (1)	\$ (1)
ALLOCATIONS								
SDG&E	\$ 3,028	\$ 2,798	\$ 4,426	\$ 4,970	\$ 6,197	\$ 6,023	\$ 6,160	\$ 6,280
SoCalGas	3,053	3,087	4,952	4,182	4,998	4,661	4,796	4,956
Subtotal - Utilities	\$ 6,082	\$ 5,885	\$ 9,377	\$ 9,152	\$ 11,195	\$ 10,684	\$ 10,957	\$ 11,236
Infrastructure/Retained	7,282	7,709	7,350	6,863	6,698	6,588	6,647	6,656
Total Allocations	\$ 13,363	\$ 13,594	\$ 16,728	\$ 16,016	\$ 17,893	\$ 17,271	\$ 17,604	\$ 17,892
BILLED COSTS								
SDG&E	\$ 3,028	\$ 2,825	\$ 4,412	\$ 4,982	\$ 6,218	\$ 6,023	\$ 6,160	\$ 6,280
SoCalGas	3,053	3,118	4,937	4,202	5,029	4,661	4,796	4,956
Subtotal - Utilities	\$ 6,082	\$ 5,943	\$ 9,349	\$ 9,184	\$ 11,247	\$ 10,684	\$ 10,957	\$ 11,236
Infrastructure/Retained	7,281	7,787	7,329	6,867	6,707	6,587	6,646	6,655
Total Billed Costs	\$ 13,363	\$ 13,730	\$ 16,678	\$ 16,051	\$ 17,954	\$ 17,271	\$ 17,603	\$ 17,891

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: F Facilities and Assets

Witness: Derick R. Cooper

Department: F-3 Other Facilities and Assets

Workpaper: F-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 6,218	\$ 5,029	\$ 6,707	\$ 17,954	0
Decrease in Depreciation and Rate of Return	(306)	(243)	(335)	(884)	
Higher Help Desk service costs	5	6	2	13	
Increase in rent and maintenance expense	299	232	320	851	
Other	(19)	(24)	(1)	(44)	
Change in Allocation Rates 2021-2024	83	(44)	(39)	(0)	
Total Change from 2021	<u>62</u>	<u>(73)</u>	<u>(52)</u>	<u>(63)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 6,280</u>	<u>\$ 4,956</u>	<u>\$ 6,655</u>	<u>\$ 17,891</u>	<u>0</u>
Allocations	\$ 6,280	\$ 4,956	\$ 6,656	\$ 17,892	
Direct Assignments	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 6,280</u>	<u>\$ 4,956</u>	<u>\$ 6,655</u>	<u>\$ 17,891</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F Facilities and Assets

Witness: Derick R. Cooper

Cost Center: F-3 Other Facilities and Assets

Workpaper: F-3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	13,363	13,730	16,678	16,051	17,950	17,271	17,603	17,891
Total Costs	<u>\$ 13,363</u>	<u>\$ 13,730</u>	<u>\$ 16,678</u>	<u>\$ 16,051</u>	<u>\$ 17,954</u>	<u>\$ 17,271</u>	<u>\$ 17,603</u>	<u>\$ 17,891</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (0)	\$ 28	\$ (13)	\$ 12	\$ 21	\$ -	\$ -	\$ -
SoCalGas	(0)	31	(15)	19	31	-	-	-
Subtotal - Utilities	<u>\$ (0)</u>	<u>\$ 58</u>	<u>\$ (28)</u>	<u>\$ 32</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	(0)	78	(21)	4	10	(1)	(1)	(1)
Total Direct Assignments	<u>\$ (0)</u>	<u>\$ 136</u>	<u>\$ (49)</u>	<u>\$ 35</u>	<u>\$ 61</u>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>
ALLOCATIONS								
SDG&E	\$ 3,028	\$ 2,798	\$ 4,426	\$ 4,970	\$ 6,197	\$ 6,023	\$ 6,160	\$ 6,280
SoCalGas	3,053	3,087	4,952	4,182	4,998	4,661	4,796	4,956
Subtotal - Utilities	<u>\$ 6,082</u>	<u>\$ 5,885</u>	<u>\$ 9,377</u>	<u>\$ 9,152</u>	<u>\$ 11,195</u>	<u>\$ 10,684</u>	<u>\$ 10,957</u>	<u>\$ 11,236</u>
Infrastructure/Retained	7,282	7,709	7,350	6,863	6,698	6,588	6,647	6,656
Total Allocations	<u>\$ 13,363</u>	<u>\$ 13,594</u>	<u>\$ 16,728</u>	<u>\$ 16,016</u>	<u>\$ 17,893</u>	<u>\$ 17,271</u>	<u>\$ 17,604</u>	<u>\$ 17,892</u>
BILLED COSTS								
SDG&E	\$ 3,028	\$ 2,825	\$ 4,412	\$ 4,982	\$ 6,218	\$ 6,023	\$ 6,160	\$ 6,280
SoCalGas	3,053	3,118	4,937	4,202	5,029	4,661	4,796	4,956
Subtotal - Utilities	<u>\$ 6,082</u>	<u>\$ 5,943</u>	<u>\$ 9,349</u>	<u>\$ 9,184</u>	<u>\$ 11,247</u>	<u>\$ 10,684</u>	<u>\$ 10,957</u>	<u>\$ 11,236</u>
Infrastructure/Retained	7,281	7,787	7,329	6,867	6,707	6,587	6,646	6,655
Total Billed Costs	<u>\$ 13,363</u>	<u>\$ 13,730</u>	<u>\$ 16,678</u>	<u>\$ 16,051</u>	<u>\$ 17,954</u>	<u>\$ 17,271</u>	<u>\$ 17,603</u>	<u>\$ 17,891</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: F-3 Other Facilities and Assets

Witness: Derick R. Cooper

Cost Center: 1100-0032-HQ RENT EXPENSE & OTHER EXPENSE

Workpaper: F-3.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	13,134	13,555	16,154	15,557	17,367	16,725	17,006	17,294
Total Costs	\$ 13,134	\$ 13,555	\$ 16,154	\$ 15,557	\$ 17,371	\$ 16,725	\$ 17,006	\$ 17,294
DIRECT ASSIGNMENTS								
SDG&E	\$ (0)	\$ 28	\$ (13)	\$ 12	\$ 21	\$ -	\$ -	\$ -
SoCalGas	(0)	31	(15)	19	31	-	-	-
Subtotal - Utilities	\$ (0)	\$ 58	\$ (28)	\$ 32	\$ 51	\$ -	\$ -	\$ -
Infrastructure/Retained	(0)	78	(21)	4	10	(1)	(1)	(1)
Total Direct Assignments	\$ (0)	\$ 136	\$ (49)	\$ 35	\$ 61	\$ (1)	\$ (1)	\$ (1)
ALLOCATIONS								
SDG&E	\$ 2,946	\$ 2,739	\$ 4,287	\$ 4,782	\$ 5,983	\$ 5,821	\$ 5,938	\$ 6,056
SoCalGas	2,962	3,018	4,791	3,946	4,733	4,421	4,532	4,687
Subtotal - Utilities	\$ 5,908	\$ 5,757	\$ 9,078	\$ 8,728	\$ 10,716	\$ 10,242	\$ 10,470	\$ 10,744
Infrastructure/Retained	7,226	7,662	7,124	6,794	6,593	6,484	6,537	6,552
Total Allocations	\$ 13,134	\$ 13,419	\$ 16,203	\$ 15,521	\$ 17,310	\$ 16,726	\$ 17,007	\$ 17,295
BILLED COSTS								
SDG&E	\$ 2,946	\$ 2,767	\$ 4,274	\$ 4,794	\$ 6,004	\$ 5,821	\$ 5,938	\$ 6,056
SoCalGas	2,962	3,049	4,776	3,965	4,764	4,421	4,532	4,687
Subtotal - Utilities	\$ 5,908	\$ 5,815	\$ 9,050	\$ 8,759	\$ 10,768	\$ 10,242	\$ 10,470	\$ 10,744
Infrastructure/Retained	7,226	7,740	7,103	6,798	6,603	6,483	6,536	6,551
Total Billed Costs	\$ 13,134	\$ 13,555	\$ 16,154	\$ 15,557	\$ 17,371	\$ 16,725	\$ 17,006	\$ 17,294

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: F Facilities and Assets

Witness: Derick R. Cooper

Department: F-3 Other Facilities and Assets

Cost Center: 1100-0032-HQ RENT EXPENSE & OTHER EXPENSE

Workpaper: F-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 6,004	\$ 4,764	\$ 6,603	\$ 17,371	0
Decrease in Depreciation and Rate of Return	(306)	(243)	(335)	(884)	
Increase in rent and maintenance expense	299	232	320	851	
Other	(19)	(24)	(1)	(44)	
Change in Allocation Rates 2021-2024	78	(42)	(36)	(0)	
Total Change from 2021	<u>52</u>	<u>(76)</u>	<u>(52)</u>	<u>(77)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 6,056</u>	<u>\$ 4,687</u>	<u>\$ 6,551</u>	<u>\$ 17,294</u>	<u>0</u>
2024 ALLOCATION METHOD					
CBHQNEW	<u>35.0%</u>	<u>27.1%</u>	<u>37.9%</u>	<u>100.0%</u>	
Allocations	\$ 6,056	\$ 4,687	\$ 6,552	\$ 17,295	
Direct Assignments	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 6,056</u>	<u>\$ 4,687</u>	<u>\$ 6,551</u>	<u>\$ 17,294</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Other Facilities and Assets

Witness: Derick R. Cooper

Cost Center: 1100-0032-HQ RENT EXPENSE & OTHER EXPENSE

Workpaper: F-3.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	13,134	13,555	16,154	15,557	17,367	16,725	17,006	17,294
Total Costs	<u>\$ 13,134</u>	<u>\$ 13,555</u>	<u>\$ 16,154</u>	<u>\$ 15,557</u>	<u>\$ 17,371</u>	<u>\$ 16,725</u>	<u>\$ 17,006</u>	<u>\$ 17,294</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (0)	\$ 28	\$ (13)	\$ 12	\$ 21	\$ -	\$ -	\$ -
SoCalGas	(0)	31	(15)	19	31	-	-	-
Subtotal - Utilities	<u>\$ (0)</u>	<u>\$ 58</u>	<u>\$ (28)</u>	<u>\$ 32</u>	<u>\$ 51</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	(0)	78	(21)	4	10	(1)	(1)	(1)
Total Direct Assignments	<u>\$ (0)</u>	<u>\$ 136</u>	<u>\$ (49)</u>	<u>\$ 35</u>	<u>\$ 61</u>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>
ALLOCATIONS								
SDG&E	\$ 2,946	\$ 2,739	\$ 4,287	\$ 4,782	\$ 5,983	\$ 5,821	\$ 5,938	\$ 6,056
SoCalGas	2,962	3,018	4,791	3,946	4,733	4,421	4,532	4,687
Subtotal - Utilities	<u>\$ 5,908</u>	<u>\$ 5,757</u>	<u>\$ 9,078</u>	<u>\$ 8,728</u>	<u>\$ 10,716</u>	<u>\$ 10,242</u>	<u>\$ 10,470</u>	<u>\$ 10,744</u>
Infrastructure/Retained	7,226	7,662	7,124	6,794	6,593	6,484	6,537	6,552
Total Allocations	<u>\$ 13,134</u>	<u>\$ 13,419</u>	<u>\$ 16,203</u>	<u>\$ 15,521</u>	<u>\$ 17,310</u>	<u>\$ 16,726</u>	<u>\$ 17,007</u>	<u>\$ 17,295</u>
BILLED COSTS								
SDG&E	\$ 2,946	\$ 2,767	\$ 4,274	\$ 4,794	\$ 6,004	\$ 5,821	\$ 5,938	\$ 6,056
SoCalGas	2,962	3,049	4,776	3,965	4,764	4,421	4,532	4,687
Subtotal - Utilities	<u>\$ 5,908</u>	<u>\$ 5,815</u>	<u>\$ 9,050</u>	<u>\$ 8,759</u>	<u>\$ 10,768</u>	<u>\$ 10,242</u>	<u>\$ 10,470</u>	<u>\$ 10,744</u>
Infrastructure/Retained	7,226	7,740	7,103	6,798	6,603	6,483	6,536	6,551
Total Billed Costs	<u>\$ 13,134</u>	<u>\$ 13,555</u>	<u>\$ 16,154</u>	<u>\$ 15,557</u>	<u>\$ 17,371</u>	<u>\$ 16,725</u>	<u>\$ 17,006</u>	<u>\$ 17,294</u>

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: F-3 Other Facilities and Assets

Witness: Derick R. Cooper

Cost Center: 1100-0280 IT HELP DESK - CORPORATE

Workpaper: F-3.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	229	175	525	494	584	546	597	597
Total Costs	\$ 229	\$ 175	\$ 525	\$ 494	\$ 584	\$ 546	\$ 597	\$ 597
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 82	\$ 59	\$ 139	\$ 188	\$ 214	\$ 202	\$ 222	\$ 224
SoCalGas	92	69	160	236	265	239	264	269
Subtotal - Utilities	\$ 174	\$ 128	\$ 299	\$ 425	\$ 479	\$ 442	\$ 487	\$ 492
Infrastructure/Retained	55	47	226	70	104	104	110	105
Total Allocations	\$ 229	\$ 175	\$ 525	\$ 494	\$ 584	\$ 546	\$ 597	\$ 597
BILLED COSTS								
SDG&E	\$ 82	\$ 59	\$ 139	\$ 188	\$ 214	\$ 202	\$ 222	\$ 224
SoCalGas	92	69	160	236	265	239	264	269
Subtotal - Utilities	\$ 174	\$ 128	\$ 299	\$ 425	\$ 479	\$ 442	\$ 487	\$ 492
Infrastructure/Retained	55	47	226	70	104	104	110	105
Total Billed Costs	\$ 229	\$ 175	\$ 525	\$ 494	\$ 584	\$ 546	\$ 597	\$ 597

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: F Facilities and Assets

Witness: Derick R. Cooper

Department: F-3 Other Facilities and Assets

Cost Center: 1100-0280 IT HELP DESK - CORPORATE

Workpaper: F-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 214	\$ 265	\$ 104	\$ 584	0
Higher Help Desk service costs	5	6	2	13	
Change in Allocation Rates 2021-2024	5	(2)	(2)	0	
Total Change from 2021	<u>9</u>	<u>4</u>	<u>0</u>	<u>13</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 224</u>	<u>\$ 269</u>	<u>\$ 105</u>	<u>\$ 597</u>	<u>0</u>
2024 ALLOCATION METHOD					
MF BASIC	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 224	\$ 269	\$ 105	\$ 597	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 224</u>	<u>\$ 269</u>	<u>\$ 105</u>	<u>\$ 597</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Other Facilities and Assets

Witness: Derick R. Cooper

Cost Center: 1100-0280 IT HELP DESK - CORPORATE

Workpaper: F-3.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	229	175	525	494	584	546	597	597
Total Costs	\$ 229	\$ 175	\$ 525	\$ 494	\$ 584	\$ 546	\$ 597	\$ 597
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 82	\$ 59	\$ 139	\$ 188	\$ 214	\$ 202	\$ 222	\$ 224
SoCalGas	92	69	160	236	265	239	264	269
Subtotal - Utilities	\$ 174	\$ 128	\$ 299	\$ 425	\$ 479	\$ 442	\$ 487	\$ 492
Infrastructure/Retained	55	47	226	70	104	104	110	105
Total Allocations	\$ 229	\$ 175	\$ 525	\$ 494	\$ 584	\$ 546	\$ 597	\$ 597
BILLED COSTS								
SDG&E	\$ 82	\$ 59	\$ 139	\$ 188	\$ 214	\$ 202	\$ 222	\$ 224
SoCalGas	92	69	160	236	265	239	264	269
Subtotal - Utilities	\$ 174	\$ 128	\$ 299	\$ 425	\$ 479	\$ 442	\$ 487	\$ 492
Infrastructure/Retained	55	47	226	70	104	104	110	105
Total Billed Costs	\$ 229	\$ 175	\$ 525	\$ 494	\$ 584	\$ 546	\$ 597	\$ 597

**Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results**

(Forecast in 2021 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: G Pension and Benefits

Workpaper: G

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 32,633	\$ 36,610	\$ 33,887	\$ 36,013	\$ 30,726	\$ 33,098	\$ 33,143	\$ 32,977
Non-Labor Costs	75,635	81,931	82,802	77,027	58,623	54,630	55,001	56,170
Total Costs	\$ 108,268	\$ 118,541	\$ 116,689	\$ 113,040	\$ 89,349	\$ 87,727	\$ 88,144	\$ 89,147
DIRECT ASSIGNMENTS								
SDG&E	\$ 8,164	\$ 8,023	\$ 7,656	\$ 5,752	\$ 5,091	\$ -	\$ -	\$ -
SoCalGas	9,651	10,269	8,766	7,160	6,330	-	-	-
Subtotal - Utilities	\$ 17,815	\$ 18,291	\$ 16,421	\$ 12,912	\$ 11,421	\$ -	\$ -	\$ -
Infrastructure/Retained	56,931	64,819	66,706	68,944	48,234	54,630	55,001	56,170
Total Direct Assignments	\$ 74,746	\$ 83,110	\$ 83,127	\$ 81,856	\$ 59,654	\$ 54,630	\$ 55,001	\$ 56,170
ALLOCATIONS								
SDG&E	\$ 8,784	\$ 8,529	\$ 8,845	\$ 9,214	\$ 8,254	\$ 8,888	\$ 8,936	\$ 8,897
SoCalGas	10,676	11,386	10,948	11,347	9,658	10,156	10,242	10,284
Subtotal - Utilities	\$ 19,460	\$ 19,916	\$ 19,793	\$ 20,561	\$ 17,912	\$ 19,043	\$ 19,178	\$ 19,181
Infrastructure/Retained	14,062	15,515	13,769	10,622	11,782	14,054	13,965	13,796
Total Allocations	\$ 33,522	\$ 35,431	\$ 33,562	\$ 31,183	\$ 29,695	\$ 33,098	\$ 33,143	\$ 32,977
BILLED COSTS								
SDG&E	\$ 16,948	\$ 16,552	\$ 16,501	\$ 14,966	\$ 13,345	\$ 8,888	\$ 8,936	\$ 8,897
SoCalGas	20,326	21,655	19,713	18,507	15,988	10,156	10,242	10,284
Subtotal - Utilities	\$ 37,275	\$ 38,207	\$ 36,214	\$ 33,473	\$ 29,333	\$ 19,043	\$ 19,178	\$ 19,181
Infrastructure/Retained	70,993	80,334	80,475	79,566	60,016	68,684	68,966	69,966
Total Billed Costs	\$ 108,268	\$ 118,541	\$ 116,689	\$ 113,040	\$ 89,349	\$ 87,727	\$ 88,144	\$ 89,147

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Department: G Pension and Benefits

Workpaper: G Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 13,345	\$ 15,988	\$ 60,016	\$ 89,349	0
2024 supplemental retirement costs voluntarily retained at Parent	(1,163)	(1,273)	(5,935)	(8,371)	
Higher projected post retirement benefit expense as projected by actuary	-	-	74	74	
Slight increase in overall executive incentive compensation amounts	39	48	224	312	
Increase in ICP Payments	250	194	125	569	
Increase in cost sharing for medical plans	234	187	196	616	
Increase in payroll taxes	254	252	248	754	
2024 long-term incentives voluntarily retained at Parent	(3,770)	(4,630)	14,245	5,844	
Other	0	0	0	0	
Change in Allocation Rates 2021-2024	(293)	(482)	774	-	
Total Change from 2021	(4,448)	(5,704)	9,950	(202)	0
2024 - TEST YEAR	\$ 8,897	\$ 10,284	\$ 69,966	\$ 89,147	0
	37.46%	45.00%	17.54%	100.00%	
Allocations	\$ 8,897	\$ 10,284	\$ 13,796	\$ 32,977	
Direct Assignments	-	-	56,170	56,170	
TOTAL 2024 ALLOCATIONS	\$ 8,897	\$ 10,284	\$ 69,966	\$ 89,147	

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(2021 \$ - 000's)

Division: Pension and Benefits

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
G-1.1	CC1100-0802	(69)	(150)	(218)
G-1.2	CC1100-0370	-	-	-
	G-1 Employee Benefits	<u>(69)</u>	<u>(150)</u>	<u>(218)</u>
G-2.1	CC1100-0803	(40)	(73)	(112)
	G-2 Payroll Taxes	<u>(40)</u>	<u>(73)</u>	<u>(112)</u>
G-3.1	CC1100-0800	(156)	(158)	(314)
G-3.2	CC1100-0801	(28)	(102)	(130)
G-3.3	CC1100-0369	-	-	-
G-3.4	CC1100-0005	-	-	-
	G-3 Incentive Compensation	<u>(184)</u>	<u>(259)</u>	<u>(444)</u>
G-4.1	CC1100-0805	-	-	-
G-4.2	CC1100-0811	-	-	-
G-4.3	CC1100-0806	-	-	-
G-4.4	CC1100-0310	-	-	-
G-4.5	CC1100-0129	-	-	-
G-4.6	CC1100-0500	-	-	-
	G-4 Long-Term Incentives	<u>-</u>	<u>-</u>	<u>-</u>
G-5.1	CC1100-0804	-	-	-
	G-5 Supplemental Retirement	<u>-</u>	<u>-</u>	<u>-</u>
G	Pension and Benefits	<u><u>(293)</u></u>	<u><u>(482)</u></u>	<u><u>(774)</u></u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(Escalated \$ - 000's)

Division: Pension and Benefits

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
G-1.1	CC1100-0802	3,509	4,035	7,543
G-1.2	CC1100-0370	-	-	-
	G-1 Employee Benefits	<u>3,509</u>	<u>4,035</u>	<u>7,543</u>
G-2.1	CC1100-0803	1,847	2,124	3,970
	G-2 Payroll Taxes	<u>1,847</u>	<u>2,124</u>	<u>3,970</u>
G-3.1	CC1100-0800	882	1,088	1,969
G-3.2	CC1100-0801	3,586	4,110	7,696
G-3.3	CC1100-0369	-	-	-
G-3.4	CC1100-0005	-	-	-
	G-3 Incentive Compensation	<u>4,468</u>	<u>5,198</u>	<u>9,665</u>
G-4.1	CC1100-0805	-	-	-
G-4.2	CC1100-0811	-	-	-
G-4.3	CC1100-0806	-	-	-
G-4.4	CC1100-0310	-	-	-
G-4.5	CC1100-0129	-	-	-
G-4.6	CC1100-0500	-	-	-
	G-4 Long-Term Incentives	<u>-</u>	<u>-</u>	<u>-</u>
G-5.1	CC1100-0804	-	-	-
	G-5 Supplemental Retirement	<u>-</u>	<u>-</u>	<u>-</u>
G	Pension and Benefits	<u><u>9,823</u></u>	<u><u>11,356</u></u>	<u><u>21,179</u></u>

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Derick R. Cooper

Cost Center: G Pension and Benefits

Workpaper: G Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 32,633	\$ 36,610	\$ 33,887	\$ 36,013	\$ 30,726	\$ 34,377	\$ 35,534	\$ 36,407
Non-Labor Costs	75,635	81,931	82,802	77,027	58,623	54,630	55,001	56,170
Total Costs	\$ 108,268	\$ 118,541	\$ 116,689	\$ 113,040	\$ 89,349	\$ 89,006	\$ 90,535	\$ 92,577
DIRECT ASSIGNMENTS								
SDG&E	\$ 8,164	\$ 8,023	\$ 7,656	\$ 5,752	\$ 5,091	\$ -	\$ -	\$ -
SoCalGas	9,651	10,269	8,766	7,160	6,330	-	-	-
Subtotal - Utilities	\$ 17,815	\$ 18,291	\$ 16,421	\$ 12,912	\$ 11,421	\$ -	\$ -	\$ -
Infrastructure/Retained	56,931	64,819	66,706	68,944	48,234	54,630	55,001	56,170
Total Direct Assignments	\$ 74,746	\$ 83,110	\$ 83,127	\$ 81,856	\$ 59,654	\$ 54,630	\$ 55,001	\$ 56,170
ALLOCATIONS								
SDG&E	\$ 8,784	\$ 8,529	\$ 8,845	\$ 9,214	\$ 8,254	\$ 9,231	\$ 9,581	\$ 9,823
SoCalGas	10,676	11,386	10,948	11,347	9,658	10,550	10,983	11,356
Subtotal - Utilities	\$ 19,460	\$ 19,916	\$ 19,793	\$ 20,561	\$ 17,912	\$ 19,781	\$ 20,564	\$ 21,179
Infrastructure/Retained	14,062	15,515	13,769	10,622	11,782	14,595	14,970	15,228
Total Allocations	\$ 33,522	\$ 35,431	\$ 33,562	\$ 31,183	\$ 29,695	\$ 34,377	\$ 35,534	\$ 36,407
BILLED COSTS								
SDG&E	\$ 16,948	\$ 16,552	\$ 16,501	\$ 14,966	\$ 13,345	\$ 9,231	\$ 9,581	\$ 9,823
SoCalGas	20,326	21,655	19,713	18,507	15,988	10,550	10,983	11,356
Subtotal - Utilities	\$ 37,275	\$ 38,207	\$ 36,214	\$ 33,473	\$ 29,333	\$ 19,781	\$ 20,564	\$ 21,179
Infrastructure/Retained	70,993	80,334	80,475	79,566	60,016	69,225	69,971	71,398
Total Billed Costs	\$ 108,268	\$ 118,541	\$ 116,689	\$ 113,040	\$ 89,349	\$ 89,006	\$ 90,535	\$ 92,577

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G Pension and Benefits

Witness: Derick R. Cooper

Cost Center: G-1 Employee Benefits

Workpaper: G-1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 13,081	\$ 13,361	\$ 11,271	\$ 10,509	\$ 10,142	\$ 10,764	\$ 10,796	\$ 10,758
Non-Labor Costs	158	57	52	90	126	210	210	200
Total Costs	\$ 13,239	\$ 13,418	\$ 11,322	\$ 10,599	\$ 10,268	\$ 10,974	\$ 11,006	\$ 10,958
DIRECT ASSIGNMENTS								
SDG&E	\$ 207	\$ 163	\$ 47	\$ 101	\$ 84	\$ -	\$ -	\$ -
SoCalGas	137	152	51	188	192	-	-	-
Subtotal - Utilities	\$ 344	\$ 315	\$ 98	\$ 289	\$ 277	\$ -	\$ -	\$ -
Infrastructure/Retained	205	179	176	300	312	210	210	200
Total Direct Assignments	\$ 549	\$ 494	\$ 274	\$ 588	\$ 588	\$ 210	\$ 210	\$ 200
ALLOCATIONS								
SDG&E	\$ 3,502	\$ 3,443	\$ 3,149	\$ 3,004	\$ 2,928	\$ 3,164	\$ 3,185	\$ 3,178
SoCalGas	4,257	4,592	3,920	3,726	3,424	3,597	3,632	3,654
Subtotal - Utilities	\$ 7,759	\$ 8,034	\$ 7,069	\$ 6,730	\$ 6,352	\$ 6,761	\$ 6,817	\$ 6,832
Infrastructure/Retained	4,931	4,889	3,979	3,280	3,327	4,003	3,978	3,927
Total Allocations	\$ 12,690	\$ 12,923	\$ 11,048	\$ 10,010	\$ 9,679	\$ 10,764	\$ 10,796	\$ 10,758
BILLED COSTS								
SDG&E	\$ 3,709	\$ 3,606	\$ 3,196	\$ 3,105	\$ 3,012	\$ 3,164	\$ 3,185	\$ 3,178
SoCalGas	4,394	4,744	3,970	3,914	3,617	3,597	3,632	3,654
Subtotal - Utilities	\$ 8,104	\$ 8,350	\$ 7,167	\$ 7,019	\$ 6,629	\$ 6,761	\$ 6,817	\$ 6,832
Infrastructure/Retained	5,136	5,068	4,156	3,580	3,639	4,213	4,188	4,127
Total Billed Costs	\$ 13,239	\$ 13,418	\$ 11,322	\$ 10,599	\$ 10,268	\$ 10,974	\$ 11,006	\$ 10,958

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: G Pension and Benefits
Department: G-1 Employee Benefits
Workpaper: G-1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3,012	\$ 3,617	\$ 3,639	\$ 10,268	0
Increase in cost sharing for medical plans	234	187	196	616	
Higher projected post retirement benefit expense as projected by actuary	-	-	74	74	
Other	-	-	-	-	
Change in Allocation Rates 2021-2024	(69)	(150)	218	0	
Total Change from 2021	<u>165</u>	<u>37</u>	<u>488</u>	<u>691</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 3,178</u>	<u>\$ 3,654</u>	<u>\$ 4,127</u>	<u>\$ 10,958</u>	<u>0</u>
	<u>37.46%</u>	<u>45.00%</u>	<u>17.54%</u>	<u>100.00%</u>	
Allocations	\$ 3,178	\$ 3,654	\$ 3,927	\$ 10,758	
Direct Assignments	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 3,178</u>	<u>\$ 3,654</u>	<u>\$ 4,127</u>	<u>\$ 10,958</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G Pension and Benefits

Witness: Derick R. Cooper

Cost Center: G-1 Employee Benefits

Workpaper: G-1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 13,081	\$ 13,361	\$ 11,271	\$ 10,509	\$ 10,142	\$ 11,181	\$ 11,575	\$ 11,878
Non-Labor Costs	158	57	52	90	126	210	210	200
Total Costs	\$ 13,239	\$ 13,418	\$ 11,322	\$ 10,599	\$ 10,268	\$ 11,391	\$ 11,785	\$ 12,078
DIRECT ASSIGNMENTS								
SDG&E	\$ 207	\$ 163	\$ 47	\$ 101	\$ 84	\$ -	\$ -	\$ -
SoCalGas	137	152	51	188	192	-	-	-
Subtotal - Utilities	\$ 344	\$ 315	\$ 98	\$ 289	\$ 277	\$ -	\$ -	\$ -
Infrastructure/Retained	205	179	176	300	312	210	210	200
Total Direct Assignments	\$ 549	\$ 494	\$ 274	\$ 588	\$ 588	\$ 210	\$ 210	\$ 200
ALLOCATIONS								
SDG&E	\$ 3,502	\$ 3,443	\$ 3,149	\$ 3,004	\$ 2,928	\$ 3,287	\$ 3,415	\$ 3,509
SoCalGas	4,257	4,592	3,920	3,726	3,424	3,737	3,895	4,035
Subtotal - Utilities	\$ 7,759	\$ 8,034	\$ 7,069	\$ 6,730	\$ 6,352	\$ 7,023	\$ 7,310	\$ 7,543
Infrastructure/Retained	4,931	4,889	3,979	3,280	3,327	4,157	4,265	4,335
Total Allocations	\$ 12,690	\$ 12,923	\$ 11,048	\$ 10,010	\$ 9,679	\$ 11,181	\$ 11,575	\$ 11,878
BILLED COSTS								
SDG&E	\$ 3,709	\$ 3,606	\$ 3,196	\$ 3,105	\$ 3,012	\$ 3,287	\$ 3,415	\$ 3,509
SoCalGas	4,394	4,744	3,970	3,914	3,617	3,737	3,895	4,035
Subtotal - Utilities	\$ 8,104	\$ 8,350	\$ 7,167	\$ 7,019	\$ 6,629	\$ 7,023	\$ 7,310	\$ 7,543
Infrastructure/Retained	5,136	5,068	4,156	3,580	3,639	4,367	4,475	4,535
Total Billed Costs	\$ 13,239	\$ 13,418	\$ 11,322	\$ 10,599	\$ 10,268	\$ 11,391	\$ 11,785	\$ 12,078

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: G-1 Employee Benefits
Cost Center: 1100-0802-P&B OVERHEAD
Workpaper: G-1.1

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 13,081	\$ 13,361	\$ 11,283	\$ 10,509	\$ 10,142	\$ 10,764	\$ 10,796	\$ 10,758
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 13,081	\$ 13,361	\$ 11,283	\$ 10,509	\$ 10,142	\$ 10,764	\$ 10,796	\$ 10,758
DIRECT ASSIGNMENTS								
SDG&E	\$ 172	\$ 157	\$ 45	\$ 100	\$ 84	\$ -	\$ -	\$ -
SoCalGas	94	143	49	185	192	-	-	-
Subtotal - Utilities	\$ 266	\$ 300	\$ 94	\$ 285	\$ 277	\$ -	\$ -	\$ -
Infrastructure/Retained	126	137	129	214	186	-	-	-
Total Direct Assignments	\$ 391	\$ 438	\$ 222	\$ 499	\$ 463	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,502	\$ 3,443	\$ 3,154	\$ 3,004	\$ 2,928	\$ 3,164	\$ 3,185	\$ 3,178
SoCalGas	4,257	4,592	3,924	3,726	3,424	3,597	3,632	3,654
Subtotal - Utilities	\$ 7,759	\$ 8,034	\$ 7,078	\$ 6,730	\$ 6,352	\$ 6,761	\$ 6,817	\$ 6,832
Infrastructure/Retained	4,931	4,889	3,983	3,280	3,327	4,003	3,978	3,927
Total Allocations	\$ 12,690	\$ 12,923	\$ 11,061	\$ 10,010	\$ 9,679	\$ 10,764	\$ 10,796	\$ 10,758
BILLED COSTS								
SDG&E	\$ 3,674	\$ 3,600	\$ 3,198	\$ 3,104	\$ 3,012	\$ 3,164	\$ 3,185	\$ 3,178
SoCalGas	4,351	4,735	3,973	3,911	3,617	3,597	3,632	3,654
Subtotal - Utilities	\$ 8,025	\$ 8,335	\$ 7,172	\$ 7,015	\$ 6,629	\$ 6,761	\$ 6,817	\$ 6,832
Infrastructure/Retained	5,056	5,026	4,111	3,494	3,513	4,003	3,978	3,927
Total Billed Costs	\$ 13,081	\$ 13,361	\$ 11,283	\$ 10,509	\$ 10,142	\$ 10,764	\$ 10,796	\$ 10,758

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: G Pension and Benefits
Department: G-1 Employee Benefits
Cost Center: 1100-0802-P&B OVERHEAD
Workpaper: G-1.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3,012	\$ 3,617	\$ 3,513	\$ 10,142	0
Increase in cost sharing for medical plans	234	187	196	616	
Change in Allocation Rates 2021-2024	(69)	(150)	218	0	
Total Change from 2021	<u>165</u>	<u>37</u>	<u>414</u>	<u>616</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 3,178</u>	<u>\$ 3,654</u>	<u>\$ 3,927</u>	<u>\$ 10,758</u>	<u>0</u>
2024 ALLOCATION METHOD					
	<u>29.5%</u>	<u>34.0%</u>	<u>36.5%</u>	<u>100.0%</u>	
Allocations	\$ 3,178	\$ 3,654	\$ 3,927	\$ 10,758	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 3,178</u>	<u>\$ 3,654</u>	<u>\$ 3,927</u>	<u>\$ 10,758</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G-1 Employee Benefits

Witness: Derick R. Cooper

Cost Center: 1100-0802-P&B OVERHEAD

Workpaper: G-1.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 13,081	\$ 13,361	\$ 11,283	\$ 10,509	\$ 10,142	\$ 11,181	\$ 11,575	\$ 11,878
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 13,081	\$ 13,361	\$ 11,283	\$ 10,509	\$ 10,142	\$ 11,181	\$ 11,575	\$ 11,878
DIRECT ASSIGNMENTS								
SDG&E	\$ 172	\$ 157	\$ 45	\$ 100	\$ 84	\$ -	\$ -	\$ -
SoCalGas	94	143	49	185	192	-	-	-
Subtotal - Utilities	\$ 266	\$ 300	\$ 94	\$ 285	\$ 277	\$ -	\$ -	\$ -
Infrastructure/Retained	126	137	129	214	186	-	-	-
Total Direct Assignments	\$ 391	\$ 438	\$ 222	\$ 499	\$ 463	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,502	\$ 3,443	\$ 3,154	\$ 3,004	\$ 2,928	\$ 3,287	\$ 3,415	\$ 3,509
SoCalGas	4,257	4,592	3,924	3,726	3,424	3,737	3,895	4,035
Subtotal - Utilities	\$ 7,759	\$ 8,034	\$ 7,078	\$ 6,730	\$ 6,352	\$ 7,023	\$ 7,310	\$ 7,543
Infrastructure/Retained	4,931	4,889	3,983	3,280	3,327	4,157	4,265	4,335
Total Allocations	\$ 12,690	\$ 12,923	\$ 11,061	\$ 10,010	\$ 9,679	\$ 11,181	\$ 11,575	\$ 11,878
BILLED COSTS								
SDG&E	\$ 3,674	\$ 3,600	\$ 3,198	\$ 3,104	\$ 3,012	\$ 3,287	\$ 3,415	\$ 3,509
SoCalGas	4,351	4,735	3,973	3,911	3,617	3,737	3,895	4,035
Subtotal - Utilities	\$ 8,025	\$ 8,335	\$ 7,172	\$ 7,015	\$ 6,629	\$ 7,023	\$ 7,310	\$ 7,543
Infrastructure/Retained	5,056	5,026	4,111	3,494	3,513	4,157	4,265	4,335
Total Billed Costs	\$ 13,081	\$ 13,361	\$ 11,283	\$ 10,509	\$ 10,142	\$ 11,181	\$ 11,575	\$ 11,878

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-1 Employee Benefits
 Cost Center: 1100-0370-LIFE INSURANCE
 Workpaper: G-1.2

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	158	57	52	90	126	210	210	200
Total Costs	\$ 158	\$ 57	\$ 39	\$ 90	\$ 126	\$ 210	\$ 210	\$ 200
DIRECT ASSIGNMENTS								
SDG&E	\$ 35	\$ 6	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ -
SoCalGas	44	9	2	3	-	-	-	-
Subtotal - Utilities	\$ 79	\$ 15	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	79	42	47	86	126	210	210	200
Total Direct Assignments	\$ 158	\$ 57	\$ 52	\$ 90	\$ 126	\$ 210	\$ 210	\$ 200
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	(5)	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	(3)	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 35	\$ 6	\$ (2)	\$ 1	\$ -	\$ -	\$ -	\$ -
SoCalGas	44	9	(3)	3	-	-	-	-
Subtotal - Utilities	\$ 79	\$ 15	\$ (5)	\$ 4	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	79	42	44	86	126	210	210	200
Total Billed Costs	\$ 158	\$ 57	\$ 39	\$ 90	\$ 126	\$ 210	\$ 210	\$ 200

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: G Pension and Benefits
Department: G-1 Employee Benefits
Cost Center: 1100-0370-LIFE INSURANCE
Workpaper: G-1.2 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ 126	\$ 126	0
Higher projected post retirement benefit expense as projected by actuary	-	-	74	74	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	74	74	0
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>0</u>
2024 ALLOCATION METHOD					
MF BASIC	37.5%	45.0%	17.5%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	200	200	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 200</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G-1 Employee Benefits

Witness: Derick R. Cooper

Cost Center: 1100-0370-LIFE INSURANCE

Workpaper: G-1.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	158	57	52	90	126	210	210	200
Total Costs	\$ 158	\$ 57	\$ 39	\$ 90	\$ 126	\$ 210	\$ 210	\$ 200
DIRECT ASSIGNMENTS								
SDG&E	\$ 35	\$ 6	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ -
SoCalGas	44	9	2	3	-	-	-	-
Subtotal - Utilities	\$ 79	\$ 15	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	79	42	47	86	126	210	210	200
Total Direct Assignments	\$ 158	\$ 57	\$ 52	\$ 90	\$ 126	\$ 210	\$ 210	\$ 200
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	(5)	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	(3)	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ (13)	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 35	\$ 6	\$ (2)	\$ 1	\$ -	\$ -	\$ -	\$ -
SoCalGas	44	9	(3)	3	-	-	-	-
Subtotal - Utilities	\$ 79	\$ 15	\$ (5)	\$ 4	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	79	42	44	86	126	210	210	200
Total Billed Costs	\$ 158	\$ 57	\$ 39	\$ 90	\$ 126	\$ 210	\$ 210	\$ 200

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-2 Payroll Taxes
 Cost Center: 1100-0803-PAYROLL TAX
 Workpaper: G-2.1

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 5,029	\$ 6,097	\$ 6,245	\$ 8,647	\$ 4,908	\$ 5,665	\$ 5,682	\$ 5,662
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 5,029	\$ 6,097	\$ 6,245	\$ 8,647	\$ 4,908	\$ 5,665	\$ 5,682	\$ 5,662
DIRECT ASSIGNMENTS								
SDG&E	\$ 61	\$ 63	\$ 23	\$ 55	\$ 44	\$ -	\$ -	\$ -
SoCalGas	26	63	28	116	97	-	-	-
Subtotal - Utilities	\$ 86	\$ 127	\$ 50	\$ 171	\$ 141	\$ -	\$ -	\$ -
Infrastructure/Retained	67	529	112	3,849	114	-	-	-
Total Direct Assignments	\$ 153	\$ 656	\$ 162	\$ 4,020	\$ 255	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,350	\$ 1,435	\$ 1,670	\$ 1,875	\$ 1,415	\$ 1,665	\$ 1,676	\$ 1,673
SoCalGas	1,636	1,917	2,075	2,248	1,646	1,893	1,912	1,923
Subtotal - Utilities	\$ 2,987	\$ 3,352	\$ 3,745	\$ 4,123	\$ 3,061	\$ 3,559	\$ 3,588	\$ 3,596
Infrastructure/Retained	1,889	2,089	2,337	505	1,593	2,107	2,094	2,067
Total Allocations	\$ 4,876	\$ 5,441	\$ 6,083	\$ 4,628	\$ 4,654	\$ 5,665	\$ 5,682	\$ 5,662
BILLED COSTS								
SDG&E	\$ 1,411	\$ 1,498	\$ 1,693	\$ 1,931	\$ 1,458	\$ 1,665	\$ 1,676	\$ 1,673
SoCalGas	1,662	1,980	2,103	2,363	1,744	1,893	1,912	1,923
Subtotal - Utilities	\$ 3,073	\$ 3,479	\$ 3,796	\$ 4,294	\$ 3,202	\$ 3,559	\$ 3,588	\$ 3,596
Infrastructure/Retained	1,956	2,618	2,449	4,353	1,707	2,107	2,094	2,067
Total Billed Costs	\$ 5,029	\$ 6,097	\$ 6,245	\$ 8,647	\$ 4,908	\$ 5,665	\$ 5,682	\$ 5,662

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: G Pension and Benefits
Department: G-2 Payroll Taxes
Cost Center: 1100-0803-PAYROLL TAX
Workpaper: G-2.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1,458	\$ 1,744	\$ 1,707	\$ 4,908	0
Increase in payroll taxes	254	252	248	754	
Change in Allocation Rates 2021-2024	(40)	(73)	112	(0)	
Total Change from 2021	<u>214</u>	<u>179</u>	<u>360</u>	<u>754</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 1,673</u>	<u>\$ 1,923</u>	<u>\$ 2,067</u>	<u>\$ 5,662</u>	<u>0</u>
2024 ALLOCATION METHOD					
	<u>29.5%</u>	<u>34.0%</u>	<u>36.5%</u>	<u>100.0%</u>	
Allocations	\$ 1,673	\$ 1,923	\$ 2,067	\$ 5,662	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,673</u>	<u>\$ 1,923</u>	<u>\$ 2,067</u>	<u>\$ 5,662</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G-2 Payroll Taxes

Witness: Derick R. Cooper

Cost Center: 1100-0803-PAYROLL TAX

Workpaper: G-2.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 5,029	\$ 6,097	\$ 6,245	\$ 8,647	\$ 4,908	\$ 5,885	\$ 6,092	\$ 6,252
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 5,029	\$ 6,097	\$ 6,245	\$ 8,647	\$ 4,908	\$ 5,885	\$ 6,092	\$ 6,252
DIRECT ASSIGNMENTS								
SDG&E	\$ 61	\$ 63	\$ 23	\$ 55	\$ 44	\$ -	\$ -	\$ -
SoCalGas	26	63	28	116	97	-	-	-
Subtotal - Utilities	\$ 86	\$ 127	\$ 50	\$ 171	\$ 141	\$ -	\$ -	\$ -
Infrastructure/Retained	67	529	112	3,849	114	-	-	-
Total Direct Assignments	\$ 153	\$ 656	\$ 162	\$ 4,020	\$ 255	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,350	\$ 1,435	\$ 1,670	\$ 1,875	\$ 1,415	\$ 1,730	\$ 1,797	\$ 1,847
SoCalGas	1,636	1,917	2,075	2,248	1,646	1,967	2,050	2,124
Subtotal - Utilities	\$ 2,987	\$ 3,352	\$ 3,745	\$ 4,123	\$ 3,061	\$ 3,697	\$ 3,848	\$ 3,970
Infrastructure/Retained	1,889	2,089	2,337	505	1,593	2,188	2,245	2,281
Total Allocations	\$ 4,876	\$ 5,441	\$ 6,083	\$ 4,628	\$ 4,654	\$ 5,885	\$ 6,092	\$ 6,252
BILLED COSTS								
SDG&E	\$ 1,411	\$ 1,498	\$ 1,693	\$ 1,931	\$ 1,458	\$ 1,730	\$ 1,797	\$ 1,847
SoCalGas	1,662	1,980	2,103	2,363	1,744	1,967	2,050	2,124
Subtotal - Utilities	\$ 3,073	\$ 3,479	\$ 3,796	\$ 4,294	\$ 3,202	\$ 3,697	\$ 3,848	\$ 3,970
Infrastructure/Retained	1,956	2,618	2,449	4,353	1,707	2,188	2,245	2,281
Total Billed Costs	\$ 5,029	\$ 6,097	\$ 6,245	\$ 8,647	\$ 4,908	\$ 5,885	\$ 6,092	\$ 6,252

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G Pension and Benefits

Witness: Derick R. Cooper

Cost Center: G-3 Incentive Compensation

Workpaper: G-3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 14,516	\$ 17,137	\$ 16,558	\$ 16,779	\$ 15,676	\$ 16,668	\$ 16,665	\$ 16,557
Non-Labor Costs	-	-	-	-	(0)	-	-	-
Total Costs	\$ 14,516	\$ 17,137	\$ 16,558	\$ 16,779	\$ 15,676	\$ 16,668	\$ 16,665	\$ 16,557
DIRECT ASSIGNMENTS								
SDG&E	\$ 136	\$ 137	\$ 52	\$ 127	\$ 95	\$ -	\$ -	\$ -
SoCalGas	93	129	53	231	216	-	-	-
Subtotal - Utilities	\$ 229	\$ 266	\$ 105	\$ 358	\$ 310	\$ -	\$ -	\$ -
Infrastructure/Retained	102	123	147	261	215	-	-	-
Total Direct Assignments	\$ 331	\$ 389	\$ 252	\$ 619	\$ 526	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,295	\$ 3,569	\$ 3,976	\$ 4,220	\$ 3,847	\$ 4,058	\$ 4,075	\$ 4,047
SoCalGas	4,074	4,781	4,896	5,226	4,508	4,665	4,698	4,707
Subtotal - Utilities	\$ 7,369	\$ 8,350	\$ 8,873	\$ 9,446	\$ 8,355	\$ 8,723	\$ 8,772	\$ 8,754
Infrastructure/Retained	6,817	8,398	7,433	6,714	6,795	7,944	7,893	7,803
Total Allocations	\$ 14,185	\$ 16,748	\$ 16,306	\$ 16,160	\$ 15,150	\$ 16,668	\$ 16,665	\$ 16,557
BILLED COSTS								
SDG&E	\$ 3,431	\$ 3,706	\$ 4,028	\$ 4,346	\$ 3,941	\$ 4,058	\$ 4,075	\$ 4,047
SoCalGas	4,167	4,910	4,949	5,457	4,724	4,665	4,698	4,707
Subtotal - Utilities	\$ 7,598	\$ 8,616	\$ 8,978	\$ 9,804	\$ 8,665	\$ 8,723	\$ 8,772	\$ 8,754
Infrastructure/Retained	6,918	8,521	7,581	6,975	7,010	7,944	7,893	7,803
Total Billed Costs	\$ 14,516	\$ 17,137	\$ 16,558	\$ 16,779	\$ 15,676	\$ 16,668	\$ 16,665	\$ 16,557

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: G Pension and Benefits
Department: G-3 Incentive Compensation
Workpaper: G-3 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3,941	\$ 4,724	\$ 7,010	\$ 15,676	0
Increase in ICP Payments	250	194	125	569	
Slight increase in overall executive incentive compensation amounts	39	48	224	312	
Other	(0)	0	0	0	
Change in Allocation Rates 2021-2024	(184)	(259)	444	-	
Total Change from 2021	<u>105</u>	<u>(17)</u>	<u>793</u>	<u>881</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 4,047</u>	<u>\$ 4,707</u>	<u>\$ 7,803</u>	<u>\$ 16,557</u>	<u>0</u>
	<u>37.5%</u>	<u>45.0%</u>	<u>17.5%</u>	<u>100.0%</u>	
Allocations	\$ 4,047	\$ 4,707	\$ 7,803	\$ 16,557	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 4,047</u>	<u>\$ 4,707</u>	<u>\$ 7,803</u>	<u>\$ 16,557</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G Pension and Benefits

Witness: Derick R. Cooper

Cost Center: G-3 Incentive Compensation

Workpaper: G-3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 14,516	\$ 17,137	\$ 16,558	\$ 16,779	\$ 15,676	\$ 17,311	\$ 17,866	\$ 18,278
Non-Labor Costs	-	-	-	-	(0)	-	-	-
Total Costs	<u>\$ 14,516</u>	<u>\$ 17,137</u>	<u>\$ 16,558</u>	<u>\$ 16,779</u>	<u>\$ 15,676</u>	<u>\$ 17,311</u>	<u>\$ 17,866</u>	<u>\$ 18,278</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 136	\$ 137	\$ 52	\$ 127	\$ 95	\$ -	\$ -	\$ -
SoCalGas	93	129	53	231	216	-	-	-
Subtotal - Utilities	<u>\$ 229</u>	<u>\$ 266</u>	<u>\$ 105</u>	<u>\$ 358</u>	<u>\$ 310</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Infrastructure/Retained	102	123	147	261	215	-	-	-
Total Direct Assignments	<u>\$ 331</u>	<u>\$ 389</u>	<u>\$ 252</u>	<u>\$ 619</u>	<u>\$ 526</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 3,295	\$ 3,569	\$ 3,976	\$ 4,220	\$ 3,847	\$ 4,215	\$ 4,369	\$ 4,468
SoCalGas	4,074	4,781	4,896	5,226	4,508	4,846	5,037	5,198
Subtotal - Utilities	<u>\$ 7,369</u>	<u>\$ 8,350</u>	<u>\$ 8,873</u>	<u>\$ 9,446</u>	<u>\$ 8,355</u>	<u>\$ 9,061</u>	<u>\$ 9,406</u>	<u>\$ 9,665</u>
Infrastructure/Retained	6,817	8,398	7,433	6,714	6,795	8,250	8,460	8,612
Total Allocations	<u>\$ 14,185</u>	<u>\$ 16,748</u>	<u>\$ 16,306</u>	<u>\$ 16,160</u>	<u>\$ 15,150</u>	<u>\$ 17,311</u>	<u>\$ 17,866</u>	<u>\$ 18,277</u>
BILLED COSTS								
SDG&E	\$ 3,431	\$ 3,706	\$ 4,028	\$ 4,346	\$ 3,941	\$ 4,215	\$ 4,369	\$ 4,468
SoCalGas	4,167	4,910	4,949	5,457	4,724	4,846	5,037	5,198
Subtotal - Utilities	<u>\$ 7,598</u>	<u>\$ 8,616</u>	<u>\$ 8,978</u>	<u>\$ 9,804</u>	<u>\$ 8,665</u>	<u>\$ 9,061</u>	<u>\$ 9,406</u>	<u>\$ 9,665</u>
Infrastructure/Retained	6,918	8,521	7,581	6,975	7,010	8,250	8,460	8,612
Total Billed Costs	<u>\$ 14,516</u>	<u>\$ 17,137</u>	<u>\$ 16,558</u>	<u>\$ 16,779</u>	<u>\$ 15,676</u>	<u>\$ 17,311</u>	<u>\$ 17,866</u>	<u>\$ 18,277</u>

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-3 Incentive Compensation

Witness: Derick R. Cooper

Cost Center: 1100-0800-EXECUTIVE ICP

Workpaper: G-3.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 5,893	\$ 7,231	\$ 5,954	\$ 5,328	\$ 6,033	\$ 6,541	\$ 6,470	\$ 6,345
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 5,893	\$ 7,231	\$ 5,954	\$ 5,328	\$ 6,033	\$ 6,541	\$ 6,470	\$ 6,345
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 831	\$ 819	\$ 829	\$ 786	\$ 916	\$ 851	\$ 838	\$ 799
SoCalGas	1,133	1,123	950	964	1,095	1,030	1,016	986
Subtotal - Utilities	\$ 1,964	\$ 1,941	\$ 1,779	\$ 1,749	\$ 2,011	\$ 1,880	\$ 1,854	\$ 1,785
Infrastructure/Retained	3,929	5,289	4,175	3,579	4,022	4,660	4,616	4,560
Total Allocations	\$ 5,893	\$ 7,231	\$ 5,954	\$ 5,328	\$ 6,033	\$ 6,541	\$ 6,470	\$ 6,345
BILLED COSTS								
SDG&E	\$ 831	\$ 819	\$ 829	\$ 786	\$ 916	\$ 851	\$ 838	\$ 799
SoCalGas	1,133	1,123	950	964	1,095	1,030	1,016	986
Subtotal - Utilities	\$ 1,964	\$ 1,941	\$ 1,779	\$ 1,749	\$ 2,011	\$ 1,880	\$ 1,854	\$ 1,785
Infrastructure/Retained	3,929	5,289	4,175	3,579	4,022	4,660	4,616	4,560
Total Billed Costs	\$ 5,893	\$ 7,231	\$ 5,954	\$ 5,328	\$ 6,033	\$ 6,541	\$ 6,470	\$ 6,345

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: G Pension and Benefits
Department: G-3 Incentive Compensation
Cost Center: 1100-0800-EXECUTIVE ICP
Workpaper: G-3.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 916	\$ 1,095	\$ 4,022	\$ 6,033	0
Slight increase in overall executive incentive compensation amounts	39	48	224	312	
Change in Allocation Rates 2021-2024	(156)	(158)	314	(0)	
Total Change from 2021	<u>(117)</u>	<u>(109)</u>	<u>538</u>	<u>312</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 799</u>	<u>\$ 986</u>	<u>\$ 4,560</u>	<u>\$ 6,345</u>	<u>0</u>
2024 ALLOCATION METHOD					
	<u>12.6%</u>	<u>15.5%</u>	<u>71.9%</u>	<u>100.0%</u>	
Allocations	\$ 799	\$ 986	\$ 4,560	\$ 6,345	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 799</u>	<u>\$ 986</u>	<u>\$ 4,560</u>	<u>\$ 6,345</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G-3 Incentive Compensation

Witness: Derick R. Cooper

Cost Center: 1100-0800-EXECUTIVE ICP

Workpaper: G-3.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 5,893	\$ 7,231	\$ 5,954	\$ 5,328	\$ 6,033	\$ 6,791	\$ 6,934	\$ 7,002
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 5,893	\$ 7,231	\$ 5,954	\$ 5,328	\$ 6,033	\$ 6,791	\$ 6,934	\$ 7,002
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 831	\$ 819	\$ 829	\$ 786	\$ 916	\$ 883	\$ 898	\$ 882
SoCalGas	1,133	1,123	950	964	1,095	1,069	1,089	1,088
Subtotal - Utilities	\$ 1,964	\$ 1,941	\$ 1,779	\$ 1,749	\$ 2,011	\$ 1,953	\$ 1,987	\$ 1,969
Infrastructure/Retained	3,929	5,289	4,175	3,579	4,022	4,839	4,947	5,032
Total Allocations	\$ 5,893	\$ 7,231	\$ 5,954	\$ 5,328	\$ 6,033	\$ 6,791	\$ 6,934	\$ 7,002
BILLED COSTS								
SDG&E	\$ 831	\$ 819	\$ 829	\$ 786	\$ 916	\$ 883	\$ 898	\$ 882
SoCalGas	1,133	1,123	950	964	1,095	1,069	1,089	1,088
Subtotal - Utilities	\$ 1,964	\$ 1,941	\$ 1,779	\$ 1,749	\$ 2,011	\$ 1,953	\$ 1,987	\$ 1,969
Infrastructure/Retained	3,929	5,289	4,175	3,579	4,022	4,839	4,947	5,032
Total Billed Costs	\$ 5,893	\$ 7,231	\$ 5,954	\$ 5,328	\$ 6,033	\$ 6,791	\$ 6,934	\$ 7,002

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-3 Incentive Compensation

Witness: Derick R. Cooper

Cost Center: 1100-0801-ICP OVERHEAD

Workpaper: G-3.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 8,623	\$ 9,906	\$ 10,604	\$ 11,451	\$ 9,643	\$ 10,127	\$ 10,195	\$ 10,212
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 8,623	\$ 9,906	\$ 10,604	\$ 11,451	\$ 9,643	\$ 10,127	\$ 10,195	\$ 10,212
DIRECT ASSIGNMENTS								
SDG&E	\$ 136	\$ 137	\$ 52	\$ 127	\$ 95	\$ -	\$ -	\$ -
SoCalGas	93	129	53	231	216	-	-	-
Subtotal - Utilities	\$ 229	\$ 266	\$ 105	\$ 358	\$ 310	\$ -	\$ -	\$ -
Infrastructure/Retained	102	123	147	261	215	-	-	-
Total Direct Assignments	\$ 331	\$ 389	\$ 252	\$ 619	\$ 526	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,463	\$ 2,751	\$ 3,147	\$ 3,434	\$ 2,931	\$ 3,207	\$ 3,237	\$ 3,248
SoCalGas	2,941	3,658	3,947	4,263	3,413	3,636	3,682	3,722
Subtotal - Utilities	\$ 5,405	\$ 6,409	\$ 7,094	\$ 7,697	\$ 6,344	\$ 6,843	\$ 6,918	\$ 6,969
Infrastructure/Retained	2,888	3,109	3,258	3,135	2,773	3,284	3,277	3,243
Total Allocations	\$ 8,292	\$ 9,518	\$ 10,352	\$ 10,832	\$ 9,117	\$ 10,127	\$ 10,195	\$ 10,212
BILLED COSTS								
SDG&E	\$ 2,599	\$ 2,887	\$ 3,199	\$ 3,561	\$ 3,026	\$ 3,207	\$ 3,237	\$ 3,248
SoCalGas	3,034	3,787	4,000	4,494	3,629	3,636	3,682	3,722
Subtotal - Utilities	\$ 5,634	\$ 6,675	\$ 7,199	\$ 8,055	\$ 6,655	\$ 6,843	\$ 6,918	\$ 6,969
Infrastructure/Retained	2,989	3,231	3,405	3,396	2,988	3,284	3,277	3,243
Total Billed Costs	\$ 8,623	\$ 9,906	\$ 10,604	\$ 11,451	\$ 9,643	\$ 10,127	\$ 10,195	\$ 10,212

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: G Pension and Benefits
 Department: G-3 Incentive Compensation
 Cost Center: 1100-0801-ICP OVERHEAD
 Workpaper: G-3.2 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3,026	\$ 3,629	\$ 2,988	\$ 9,643	0
Increase in ICP Payments	250	194	125	569	
Change in Allocation Rates 2021-2024	(28)	(102)	130	0	
Total Change from 2021	<u>222</u>	<u>92</u>	<u>254</u>	<u>569</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 3,248</u>	<u>\$ 3,722</u>	<u>\$ 3,243</u>	<u>\$ 10,212</u>	<u>0</u>
2024 ALLOCATION METHOD					
	<u>31.8%</u>	<u>36.4%</u>	<u>31.8%</u>	<u>100.0%</u>	
Allocations	\$ 3,248	\$ 3,722	\$ 3,243	\$ 10,212	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 3,248</u>	<u>\$ 3,722</u>	<u>\$ 3,243</u>	<u>\$ 10,212</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G-3 Incentive Compensation

Witness: Derick R. Cooper

Cost Center: 1100-0801-ICP OVERHEAD

Workpaper: G-3.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 8,623	\$ 9,906	\$ 10,604	\$ 11,451	\$ 9,643	\$ 10,520	\$ 10,932	\$ 11,276
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 8,623	\$ 9,906	\$ 10,604	\$ 11,451	\$ 9,643	\$ 10,520	\$ 10,932	\$ 11,276
DIRECT ASSIGNMENTS								
SDG&E	\$ 136	\$ 137	\$ 52	\$ 127	\$ 95	\$ -	\$ -	\$ -
SoCalGas	93	129	53	231	216	-	-	-
Subtotal - Utilities	\$ 229	\$ 266	\$ 105	\$ 358	\$ 310	\$ -	\$ -	\$ -
Infrastructure/Retained	102	123	147	261	215	-	-	-
Total Direct Assignments	\$ 331	\$ 389	\$ 252	\$ 619	\$ 526	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,463	\$ 2,751	\$ 3,147	\$ 3,434	\$ 2,931	\$ 3,332	\$ 3,471	\$ 3,586
SoCalGas	2,941	3,658	3,947	4,263	3,413	3,777	3,948	4,110
Subtotal - Utilities	\$ 5,405	\$ 6,409	\$ 7,094	\$ 7,697	\$ 6,344	\$ 7,109	\$ 7,419	\$ 7,696
Infrastructure/Retained	2,888	3,109	3,258	3,135	2,773	3,411	3,513	3,580
Total Allocations	\$ 8,292	\$ 9,518	\$ 10,352	\$ 10,832	\$ 9,117	\$ 10,520	\$ 10,932	\$ 11,276
BILLED COSTS								
SDG&E	\$ 2,599	\$ 2,887	\$ 3,199	\$ 3,561	\$ 3,026	\$ 3,332	\$ 3,471	\$ 3,586
SoCalGas	3,034	3,787	4,000	4,494	3,629	3,777	3,948	4,110
Subtotal - Utilities	\$ 5,634	\$ 6,675	\$ 7,199	\$ 8,055	\$ 6,655	\$ 7,109	\$ 7,419	\$ 7,696
Infrastructure/Retained	2,989	3,231	3,405	3,396	2,988	3,411	3,513	3,580
Total Billed Costs	\$ 8,623	\$ 9,906	\$ 10,604	\$ 11,451	\$ 9,643	\$ 10,520	\$ 10,932	\$ 11,276

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-3 Incentive Compensation

Witness: Derick R. Cooper

Cost Center: 1100-0369-CORPORATE BENEFITS

Workpaper: G-3.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	15,361	28,273	25,435	12,167	-	-	-
Total Costs	\$ -	\$ 15,361	\$ 28,273	\$ 25,435	\$ 12,167	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 1,420	\$ 2,687	\$ 1,516	\$ 861	\$ -	\$ -	\$ -
SoCalGas	-	1,870	3,102	1,777	934	-	-	-
Subtotal - Utilities	\$ -	\$ 3,290	\$ 5,788	\$ 3,293	\$ 1,796	\$ -	\$ -	\$ -
Infrastructure/Retained	-	12,071	22,484	22,142	10,371	-	-	-
Total Direct Assignments	\$ -	\$ 15,361	\$ 28,273	\$ 25,435	\$ 12,167	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	-	-	\$ (0)	-	\$ -	-	\$ -
SoCalGas	-	-	-	(0)	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	(0)	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 1,420	\$ 2,687	\$ 1,516	\$ 861	\$ -	\$ -	\$ -
SoCalGas	-	1,870	3,102	1,777	934	-	-	-
Subtotal - Utilities	\$ -	\$ 3,290	\$ 5,788	\$ 3,293	\$ 1,796	\$ -	\$ -	\$ -
Infrastructure/Retained	-	12,071	22,484	22,142	10,371	-	-	-
Total Billed Costs	\$ -	\$ 15,361	\$ 28,273	\$ 25,435	\$ 12,167	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-3 Incentive Compensation
 Cost Center: 1100-0005-ICP ABOVE TARGET
 Workpaper: G-3.4

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 14,638	\$ 14,392	\$ 11,886	\$ 12,046	\$ 12,179	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 14,638	\$ 14,392	\$ 11,886	\$ 12,046	\$ 12,179	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,711	\$ 2,357	\$ 3,545	\$ 3,069	\$ 3,104	\$ -	\$ -	\$ -
SoCalGas	3,223	3,185	4,443	3,872	3,829	-	-	-
Subtotal - Utilities	\$ 5,934	\$ 5,542	\$ 7,989	\$ 6,941	\$ 6,933	\$ -	\$ -	\$ -
Infrastructure/Retained	3,626	4,457	425	2,683	2,464	-	-	-
Total Direct Assignments	\$ 9,560	\$ 9,999	\$ 8,413	\$ 9,625	\$ 9,397	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	5,077	4,393	3,473	2,421	2,782	-	-	-
Total Allocations	\$ 5,077	\$ 4,393	\$ 3,473	\$ 2,421	\$ 2,782	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 2,711	\$ 2,357	\$ 3,545	\$ 3,069	\$ 3,104	\$ -	\$ -	\$ -
SoCalGas	3,223	3,185	4,443	3,872	3,829	-	-	-
Subtotal - Utilities	\$ 5,934	\$ 5,542	\$ 7,989	\$ 6,941	\$ 6,933	\$ -	\$ -	\$ -
Infrastructure/Retained	8,703	8,850	3,897	5,104	5,246	-	-	-
Total Billed Costs	\$ 14,638	\$ 14,392	\$ 11,886	\$ 12,046	\$ 12,179	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G Pension and Benefits
 Cost Center: G-4 Long-Term Incentives
 Workpaper: G-4

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 7	\$ 15	\$ (187)	\$ 77	\$ (0)	\$ -	\$ -	\$ -
Non-Labor Costs	54,220	61,638	48,906	44,374	39,886	42,280	43,971	45,730
Total Costs	\$ 54,226	\$ 61,653	\$ 48,719	\$ 44,451	\$ 39,886	\$ 42,280	\$ 43,971	\$ 45,730
DIRECT ASSIGNMENTS								
SDG&E	\$ 5,873	\$ 5,988	\$ 4,642	\$ 3,748	\$ 3,771	\$ -	\$ -	\$ -
SoCalGas	7,105	7,724	5,295	4,609	4,630	-	-	-
Subtotal - Utilities	\$ 12,978	\$ 13,713	\$ 9,937	\$ 8,358	\$ 8,401	\$ -	\$ -	\$ -
Infrastructure/Retained	41,235	47,851	38,822	35,970	31,448	42,280	43,971	45,730
Total Direct Assignments	\$ 54,213	\$ 61,563	\$ 48,760	\$ 44,328	\$ 39,849	\$ 42,280	\$ 43,971	\$ 45,730
ALLOCATIONS								
SDG&E	\$ 5	\$ 5	\$ (8)	\$ 23	\$ (0)	\$ -	\$ -	\$ -
SoCalGas	5	6	(9)	29	(0)	-	-	-
Subtotal - Utilities	\$ 10	\$ 12	\$ (17)	\$ 52	\$ (0)	\$ -	\$ -	\$ -
Infrastructure/Retained	3	78	(24)	70	37	-	-	-
Total Allocations	\$ 13	\$ 90	\$ (41)	\$ 123	\$ 37	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 5,878	\$ 5,994	\$ 4,635	\$ 3,772	\$ 3,770	\$ -	\$ -	\$ -
SoCalGas	7,110	7,731	5,286	4,638	4,630	-	-	-
Subtotal - Utilities	\$ 12,988	\$ 13,724	\$ 9,921	\$ 8,410	\$ 8,400	\$ -	\$ -	\$ -
Infrastructure/Retained	41,238	47,929	38,799	36,041	31,485	42,280	43,971	45,730
Total Billed Costs	\$ 54,226	\$ 61,653	\$ 48,719	\$ 44,451	\$ 39,886	\$ 42,280	\$ 43,971	\$ 45,730

Sempra Corporate Center Test Year 2024 General Rate Case Allocation Reconciliation

(2021 \$000's)

Division: G Pension and Benefits
Department: G-4 Long-Term Incentives
Workpaper: G-4 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3,770	\$ 4,630	\$ 31,485	\$ 39,886	0
2024 long-term incentives voluntarily retained at Parent	(3,770)	(4,630)	14,245	5,844	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>(3,770)</u>	<u>(4,630)</u>	<u>14,245</u>	<u>5,844</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,730</u>	<u>\$ 45,730</u>	<u>0</u>
	<u>37.46%</u>	<u>45.00%</u>	<u>17.54%</u>	<u>100.00%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	<u>45,730</u>	<u>45,730</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,730</u>	<u>\$ 45,730</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G Pension and Benefits
 Cost Center: G-4 Long-Term Incentives
 Workpaper: G-4 Esc

Witness: Derick R. Cooper

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 7	\$ 15	\$ (187)	\$ 77	\$ (0)	\$ -	\$ -	\$ -
Non-Labor Costs	54,220	61,684	48,984	44,374	39,886	42,280	43,971	45,730
Total Costs	\$ 54,226	\$ 61,699	\$ 48,798	\$ 44,451	\$ 39,886	\$ 42,280	\$ 43,971	\$ 45,730
DIRECT ASSIGNMENTS								
SDG&E	\$ 5,873	\$ 5,988	\$ 4,642	\$ 3,748	\$ 3,771	\$ -	\$ -	\$ -
SoCalGas	7,105	7,724	5,295	4,609	4,630	-	-	-
Subtotal - Utilities	\$ 12,978	\$ 13,713	\$ 9,937	\$ 8,358	\$ 8,401	\$ -	\$ -	\$ -
Infrastructure/Retained	41,235	47,896	38,901	35,970	31,448	42,280	43,971	45,730
Total Direct Assignments	\$ 54,213	\$ 61,609	\$ 48,838	\$ 44,328	\$ 39,849	\$ 42,280	\$ 43,971	\$ 45,730
ALLOCATIONS								
SDG&E	\$ 5	\$ 5	\$ (8)	\$ 23	\$ (0)	\$ -	\$ -	\$ -
SoCalGas	5	6	(9)	29	(0)	-	-	-
Subtotal - Utilities	\$ 10	\$ 12	\$ (17)	\$ 52	\$ (0)	\$ -	\$ -	\$ -
Infrastructure/Retained	3	78	(24)	70	37	-	-	-
Total Allocations	\$ 13	\$ 90	\$ (41)	\$ 123	\$ 37	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 5,878	\$ 5,994	\$ 4,635	\$ 3,772	\$ 3,770	\$ -	\$ -	\$ -
SoCalGas	7,110	7,731	5,286	4,638	4,630	-	-	-
Subtotal - Utilities	\$ 12,988	\$ 13,724	\$ 9,921	\$ 8,410	\$ 8,400	\$ -	\$ -	\$ -
Infrastructure/Retained	41,238	47,974	38,877	36,041	31,485	42,280	43,971	45,730
Total Billed Costs	\$ 54,226	\$ 61,699	\$ 48,798	\$ 44,451	\$ 39,886	\$ 42,280	\$ 43,971	\$ 45,730

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-4 Long-Term Incentives

Witness: Derick R. Cooper

Cost Center: 1100-0805-LTIP

Workpaper: G-4.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	50,400	58,057	42,340	38,284	34,302	34,223	35,592	37,016
Total Costs	\$ 50,400	\$ 58,057	\$ 42,340	\$ 38,284	\$ 34,302	\$ 34,223	\$ 35,592	\$ 37,016
DIRECT ASSIGNMENTS								
SDG&E	\$ 5,769	\$ 5,974	\$ 4,570	\$ 3,683	\$ 3,507	\$ -	\$ -	\$ -
SoCalGas	7,032	7,674	5,223	4,540	4,340	-	-	-
Subtotal - Utilities	\$ 12,801	\$ 13,648	\$ 9,793	\$ 8,223	\$ 7,847	\$ -	\$ -	\$ -
Infrastructure/Retained	37,599	44,409	32,546	30,060	26,455	34,223	35,592	37,016
Total Direct Assignments	\$ 50,400	\$ 58,057	\$ 42,340	\$ 38,284	\$ 34,302	\$ 34,223	\$ 35,592	\$ 37,016
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 5,769	\$ 5,974	\$ 4,570	\$ 3,683	\$ 3,507	\$ -	\$ -	\$ -
SoCalGas	7,032	7,674	5,223	4,540	4,340	-	-	-
Subtotal - Utilities	\$ 12,801	\$ 13,648	\$ 9,793	\$ 8,223	\$ 7,847	\$ -	\$ -	\$ -
Infrastructure/Retained	37,599	44,409	32,546	30,060	26,455	34,223	35,592	37,016
Total Billed Costs	\$ 50,400	\$ 58,057	\$ 42,340	\$ 38,284	\$ 34,302	\$ 34,223	\$ 35,592	\$ 37,016

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: G Pension and Benefits
 Department: G-4 Long-Term Incentives
 Cost Center: 1100-0805-LTIP
 Workpaper: G-4.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3,507	\$ 4,340	\$ 26,455	\$ 34,302	0
2024 long-term incentives voluntarily retained at Parent	(3,507)	(4,340)	10,561	2,714	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	(3,507)	(4,340)	10,561	2,714	0
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,016</u>	<u>\$ 37,016</u>	<u>0</u>
2024 ALLOCATION METHOD					
	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	37,016	37,016	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,016</u>	<u>\$ 37,016</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G-4 Long-Term Incentives

Witness: Derick R. Cooper

Cost Center: 1100-0805-LTIP

Workpaper: G-4.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	50,400	58,057	42,340	38,284	34,302	34,223	35,592	37,016
Total Costs	\$ 50,400	\$ 58,057	\$ 42,340	\$ 38,284	\$ 34,302	\$ 34,223	\$ 35,592	\$ 37,016
DIRECT ASSIGNMENTS								
SDG&E	\$ 5,769	\$ 5,974	\$ 4,570	\$ 3,683	\$ 3,507	\$ -	\$ -	\$ -
SoCalGas	7,032	7,674	5,223	4,540	4,340	-	-	-
Subtotal - Utilities	\$ 12,801	\$ 13,648	\$ 9,793	\$ 8,223	\$ 7,847	\$ -	\$ -	\$ -
Infrastructure/Retained	37,599	44,409	32,546	30,060	26,455	34,223	35,592	37,016
Total Direct Assignments	\$ 50,400	\$ 58,057	\$ 42,340	\$ 38,284	\$ 34,302	\$ 34,223	\$ 35,592	\$ 37,016
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 5,769	\$ 5,974	\$ 4,570	\$ 3,683	\$ 3,507	\$ -	\$ -	\$ -
SoCalGas	7,032	7,674	5,223	4,540	4,340	-	-	-
Subtotal - Utilities	\$ 12,801	\$ 13,648	\$ 9,793	\$ 8,223	\$ 7,847	\$ -	\$ -	\$ -
Infrastructure/Retained	37,599	44,409	32,546	30,060	26,455	34,223	35,592	37,016
Total Billed Costs	\$ 50,400	\$ 58,057	\$ 42,340	\$ 38,284	\$ 34,302	\$ 34,223	\$ 35,592	\$ 37,016

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-4 Long-Term Incentives
 Cost Center: 1100-0811-STOCK OPTIONS
 Workpaper: G-4.2

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	3,064	2,372	4,415	4,415	4,592	4,775
Total Costs	\$ -	\$ -	\$ 3,064	\$ 2,372	\$ 4,415	\$ 4,415	\$ 4,592	\$ 4,775
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 56	\$ 61	\$ 261	\$ -	\$ -	\$ -
SoCalGas	-	-	63	63	287	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 119	\$ 125	\$ 548	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	2,945	2,248	3,867	4,415	4,592	4,775
Total Direct Assignments	\$ -	\$ -	\$ 3,064	\$ 2,372	\$ 4,415	\$ 4,415	\$ 4,592	\$ 4,775
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 56	\$ 61	\$ 261	\$ -	\$ -	\$ -
SoCalGas	-	-	63	63	287	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 119	\$ 125	\$ 548	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	2,945	2,248	3,867	4,415	4,592	4,775
Total Billed Costs	\$ -	\$ -	\$ 3,064	\$ 2,372	\$ 4,415	\$ 4,415	\$ 4,592	\$ 4,775

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: G Pension and Benefits
 Department: G-4 Long-Term Incentives
 Cost Center: 1100-0811-STOCK OPTIONS
 Workpaper: G-4.2 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 261	\$ 287	\$ 3,867	\$ 4,415	0
2024 long-term incentives voluntarily retained at Parent	(261)	(287)	908	360	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	(261)	(287)	908	360	0
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,775</u>	<u>\$ 4,775</u>	<u>0</u>
2024 ALLOCATION METHOD					
	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	4,775	4,775	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,775</u>	<u>\$ 4,775</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G-4 Long-Term Incentives

Witness: Derick R. Cooper

Cost Center: 1100-0811-STOCK OPTIONS

Workpaper: G-4.2 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	3,064	2,372	4,415	4,415	4,592	4,775
Total Costs	\$ -	\$ -	\$ 3,064	\$ 2,372	\$ 4,415	\$ 4,415	\$ 4,592	\$ 4,775
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 56	\$ 61	\$ 261	\$ -	\$ -	\$ -
SoCalGas	-	-	63	63	287	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 119	\$ 125	\$ 548	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	2,945	2,248	3,867	4,415	4,592	4,775
Total Direct Assignments	\$ -	\$ -	\$ 3,064	\$ 2,372	\$ 4,415	\$ 4,415	\$ 4,592	\$ 4,775
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 56	\$ 61	\$ 261	\$ -	\$ -	\$ -
SoCalGas	-	-	63	63	287	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 119	\$ 125	\$ 548	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	2,945	2,248	3,867	4,415	4,592	4,775
Total Billed Costs	\$ -	\$ -	\$ 3,064	\$ 2,372	\$ 4,415	\$ 4,415	\$ 4,592	\$ 4,775

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-4 Long-Term Incentives
 Cost Center: 1100-0806-LIFE INSURANCE
 Workpaper: G-4.3

Witness: Derick R. Cooper

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,657	3,546	3,489	3,672	1,169	3,641	3,787	3,938
Total Costs	\$ 3,657	\$ 3,546	\$ 3,489	\$ 3,672	\$ 1,169	\$ 3,641	\$ 3,787	\$ 3,938
DIRECT ASSIGNMENTS								
SDG&E	\$ 22	\$ 16	\$ 8	\$ 4	\$ 3	\$ -	\$ -	\$ -
SoCalGas	25	33	9	6	3	-	-	-
Subtotal - Utilities	\$ 46	\$ 50	\$ 17	\$ 10	\$ 6	\$ -	\$ -	\$ -
Infrastructure/Retained	3,610	3,422	3,490	3,662	1,126	3,641	3,787	3,938
Total Direct Assignments	\$ 3,657	\$ 3,472	\$ 3,507	\$ 3,672	\$ 1,132	\$ 3,641	\$ 3,787	\$ 3,938
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	74	(18)	-	37	-	-	-
Total Allocations	\$ -	\$ 74	\$ (18)	\$ -	\$ 37	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 22	\$ 16	\$ 8	\$ 4	\$ 3	\$ -	\$ -	\$ -
SoCalGas	25	33	9	6	3	-	-	-
Subtotal - Utilities	\$ 46	\$ 50	\$ 17	\$ 10	\$ 6	\$ -	\$ -	\$ -
Infrastructure/Retained	3,610	3,496	3,472	3,662	1,163	3,641	3,787	3,938
Total Billed Costs	\$ 3,657	\$ 3,546	\$ 3,489	\$ 3,672	\$ 1,169	\$ 3,641	\$ 3,787	\$ 3,938

**Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation**

(2021 \$000's)

Division: G Pension and Benefits
Department: G-4 Long-Term Incentives
Cost Center: 1100-0806-LIFE INSURANCE
Workpaper: G-4.3 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 3	\$ 3	\$ 1,163	\$ 1,169	0
Change in insurance premiums	(3)	(3)	2,776	2,770	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>(3)</u>	<u>(3)</u>	<u>2,776</u>	<u>2,770</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,938</u>	<u>\$ 3,938</u>	<u>0</u>
2024 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>3,938</u>	<u>3,938</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,938</u>	<u>\$ 3,938</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G-4 Long-Term Incentives

Witness: Derick R. Cooper

Cost Center: 1100-0806-LIFE INSURANCE

Workpaper: G-4.3 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,657	3,546	3,489	3,672	1,169	3,641	3,787	3,938
Total Costs	\$ 3,657	\$ 3,546	\$ 3,489	\$ 3,672	\$ 1,169	\$ 3,641	\$ 3,787	\$ 3,938
DIRECT ASSIGNMENTS								
SDG&E	\$ 22	\$ 16	\$ 8	\$ 4	\$ 3	\$ -	\$ -	\$ -
SoCalGas	25	33	9	6	3	-	-	-
Subtotal - Utilities	\$ 46	\$ 50	\$ 17	\$ 10	\$ 6	\$ -	\$ -	\$ -
Infrastructure/Retained	3,610	3,422	3,490	3,662	1,126	3,641	3,787	3,938
Total Direct Assignments	\$ 3,657	\$ 3,472	\$ 3,507	\$ 3,672	\$ 1,132	\$ 3,641	\$ 3,787	\$ 3,938
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	74	(18)	-	37	-	-	-
Total Allocations	\$ -	\$ 74	\$ (18)	\$ -	\$ 37	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 22	\$ 16	\$ 8	\$ 4	\$ 3	\$ -	\$ -	\$ -
SoCalGas	25	33	9	6	3	-	-	-
Subtotal - Utilities	\$ 46	\$ 50	\$ 17	\$ 10	\$ 6	\$ -	\$ -	\$ -
Infrastructure/Retained	3,610	3,496	3,472	3,662	1,163	3,641	3,787	3,938
Total Billed Costs	\$ 3,657	\$ 3,546	\$ 3,489	\$ 3,672	\$ 1,169	\$ 3,641	\$ 3,787	\$ 3,938

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-4 Long-Term Incentives

Witness: Derick R. Cooper

Cost Center: 1100-0310-UTILITY & AFFILIATE EXECUTIVE BENEFITS

Workpaper: G-4.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ (164)	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	156	34	14	-	-	-	-	-
Total Costs	\$ 156	\$ 34	\$ (150)	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 82	\$ (2)	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	48	17	-	-	-	-	-	-
Subtotal - Utilities	\$ 131	\$ 15	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	25	19	(159)	-	-	-	-	-
Total Direct Assignments	\$ 156	\$ 34	\$ (150)	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 82	\$ (2)	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	48	17	-	-	-	-	-	-
Subtotal - Utilities	\$ 131	\$ 15	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	25	19	(159)	-	-	-	-	-
Total Billed Costs	\$ 156	\$ 34	\$ (150)	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-4 Long-Term Incentives

Witness: Derick R. Cooper

Cost Center: 1100-0129-EXECUTIVE BENEFITS

Workpaper: G-4.5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 7	\$ 15	\$ (23)	\$ 70	\$ (0)	\$ -	\$ -	\$ -
Non-Labor Costs	7	1	-	-	-	-	-	-
Total Costs	\$ 13	\$ 16	\$ (23)	\$ 70	\$ (0)	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 5	\$ 5	\$ (8)	\$ 23	\$ (0)	\$ -	\$ -	\$ -
SoCalGas	5	6	(9)	29	(0)	-	-	-
Subtotal - Utilities	\$ 10	\$ 12	\$ (17)	\$ 52	\$ (0)	\$ -	\$ -	\$ -
Infrastructure/Retained	3	4	(6)	18	(0)	-	-	-
Total Allocations	\$ 13	\$ 16	\$ (23)	\$ 70	\$ (0)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 5	\$ 5	\$ (8)	\$ 23	\$ (0)	\$ -	\$ -	\$ -
SoCalGas	5	6	(9)	29	(0)	-	-	-
Subtotal - Utilities	\$ 10	\$ 12	\$ (17)	\$ 52	\$ (0)	\$ -	\$ -	\$ -
Infrastructure/Retained	3	4	(6)	18	(0)	-	-	-
Total Billed Costs	\$ 13	\$ 16	\$ (23)	\$ 70	\$ (0)	\$ -	\$ -	\$ -

Sempra Corporate Center Test Year 2024 General Rate Case Summary of Results

(Forecast in 2021 \$000's)

Department: G-4 Long-Term Incentives

Witness: Derick R. Cooper

Cost Center: 1100-0500-RETIRED EXECUTIVE BENEFITS

Workpaper: G-4.6

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	46	-	-	-	-
Total Costs	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	52	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure/Retained	-	-	-	52	-	-	-	-
Total Billed Costs	\$ -	\$ -	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: G-5 Supplemental Retirement

Witness: Derick R. Cooper

Cost Center: 1100-0804-SERP

Workpaper: G-5.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	21,257	20,236	33,845	32,564	18,611	12,140	10,820	10,240
Total Costs	\$ 21,257	\$ 20,236	\$ 33,845	\$ 32,564	\$ 18,611	\$ 12,140	\$ 10,820	\$ 10,240
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,888	\$ 1,671	\$ 2,892	\$ 1,720	\$ 1,098	\$ -	\$ -	\$ -
SoCalGas	2,289	2,200	3,339	2,017	1,194	-	-	-
Subtotal - Utilities	\$ 4,177	\$ 3,871	\$ 6,231	\$ 3,737	\$ 2,292	\$ -	\$ -	\$ -
Infrastructure/Retained	15,323	16,137	27,448	28,564	16,145	12,140	10,820	10,240
Total Direct Assignments	\$ 19,500	\$ 20,008	\$ 33,679	\$ 32,301	\$ 18,436	\$ 12,140	\$ 10,820	\$ 10,240
ALLOCATIONS								
SDG&E	\$ 632	\$ 77	\$ 57	\$ 92	\$ 65	\$ -	\$ -	\$ -
SoCalGas	703	91	66	117	79	-	-	-
Subtotal - Utilities	\$ 1,334	\$ 167	\$ 123	\$ 210	\$ 144	\$ -	\$ -	\$ -
Infrastructure/Retained	423	61	43	53	31	-	-	-
Total Allocations	\$ 1,757	\$ 228	\$ 166	\$ 263	\$ 175	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 2,520	\$ 1,748	\$ 2,949	\$ 1,812	\$ 1,163	\$ -	\$ -	\$ -
SoCalGas	2,992	2,290	3,405	2,134	1,273	-	-	-
Subtotal - Utilities	\$ 5,511	\$ 4,038	\$ 6,354	\$ 3,946	\$ 2,436	\$ -	\$ -	\$ -
Infrastructure/Retained	15,746	16,198	27,491	28,617	16,175	12,140	10,820	10,240
Total Billed Costs	\$ 21,257	\$ 20,236	\$ 33,845	\$ 32,564	\$ 18,611	\$ 12,140	\$ 10,820	\$ 10,240

Sempra Corporate Center
Test Year 2024 General Rate Case
Allocation Reconciliation

(2021 \$000's)

Division: G Pension and Benefits
 Department: G-5 Supplemental Retirement
 Cost Center: 1100-0804-SERP
 Workpaper: G-5.1 Recon

Witness: Derick R. Cooper

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Infrastructure/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1,163	\$ 1,273	\$ 16,175	\$ 18,611	0
2024 supplemental retirement costs voluntarily retained at Parent	(1,163)	(1,273)	(5,935)	(8,371)	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>(1,163)</u>	<u>(1,273)</u>	<u>(5,935)</u>	<u>(8,371)</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,240</u>	<u>\$ 10,240</u>	<u>0</u>
2024 ALLOCATION METHOD					
	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>10,240</u>	<u>10,240</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,240</u>	<u>\$ 10,240</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: G-5 Supplemental Retirement

Witness: Derick R. Cooper

Cost Center: 1100-0804-SERP

Workpaper: G-5.1 Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	21,257	20,236	33,845	32,564	18,611	12,140	10,820	10,240
Total Costs	\$ 21,257	\$ 20,236	\$ 33,845	\$ 32,564	\$ 18,611	\$ 12,140	\$ 10,820	\$ 10,240
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,888	\$ 1,671	\$ 2,892	\$ 1,720	\$ 1,098	\$ -	\$ -	\$ -
SoCalGas	2,289	2,200	3,339	2,017	1,194	-	-	-
Subtotal - Utilities	\$ 4,177	\$ 3,871	\$ 6,231	\$ 3,737	\$ 2,292	\$ -	\$ -	\$ -
Infrastructure/Retained	15,323	16,137	27,448	28,564	16,145	12,140	10,820	10,240
Total Direct Assignments	\$ 19,500	\$ 20,008	\$ 33,679	\$ 32,301	\$ 18,436	\$ 12,140	\$ 10,820	\$ 10,240
ALLOCATIONS								
SDG&E	\$ 632	\$ 77	\$ 57	\$ 92	\$ 65	\$ -	\$ -	\$ -
SoCalGas	703	91	66	117	79	-	-	-
Subtotal - Utilities	\$ 1,334	\$ 167	\$ 123	\$ 210	\$ 144	\$ -	\$ -	\$ -
Infrastructure/Retained	423	61	43	53	31	-	-	-
Total Allocations	\$ 1,757	\$ 228	\$ 166	\$ 263	\$ 175	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 2,520	\$ 1,748	\$ 2,949	\$ 1,812	\$ 1,163	\$ -	\$ -	\$ -
SoCalGas	2,992	2,290	3,405	2,134	1,273	-	-	-
Subtotal - Utilities	\$ 5,511	\$ 4,038	\$ 6,354	\$ 3,946	\$ 2,436	\$ -	\$ -	\$ -
Infrastructure/Retained	15,746	16,198	27,491	28,617	16,175	12,140	10,820	10,240
Total Billed Costs	\$ 21,257	\$ 20,236	\$ 33,845	\$ 32,564	\$ 18,611	\$ 12,140	\$ 10,820	\$ 10,240

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Results

(Forecast in 2021 \$000's)

Department: GRC Total

Witness: Derick R. Cooper

Cost Center: H CORPORATE CENTER SHARED SERVICES

Workpaper: H

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	415	437	402	419	352	377	378	377
Labor Costs	\$ 87,862	\$ 104,974	\$ 105,554	\$ 101,802	\$ 87,560	\$ 91,168	\$ 91,275	\$ 90,755
Non-Labor Costs	237,519	222,063	273,089	241,496	194,755	233,985	193,009	194,510
Total Costs	\$ 325,381	\$ 327,037	\$ 378,643	\$ 343,299	\$ 282,315	\$ 325,153	\$ 284,284	\$ 285,265
DIRECT ASSIGNMENTS								
SDG&E	\$ 22,784	\$ 23,268	\$ 25,979	\$ 26,130	\$ 20,768	\$ 28,564	\$ 17,230	\$ 16,492
SoCalGas	22,971	27,344	21,263	28,328	24,280	27,544	17,778	17,465
Subtotal - Utilities	\$ 45,754	\$ 50,612	\$ 47,242	\$ 54,457	\$ 45,048	\$ 56,108	\$ 35,008	\$ 33,957
Infrastructure/Retained	125,779	110,404	143,157	119,240	80,170	87,063	73,312	75,390
Total Direct Assignments	\$ 171,533	\$ 161,016	\$ 190,399	\$ 173,698	\$ 125,218	\$ 143,171	\$ 108,320	\$ 109,347
ALLOCATIONS								
SDG&E	\$ 40,251	\$ 41,856	\$ 47,176	\$ 47,814	\$ 42,717	\$ 45,569	\$ 45,732	\$ 45,823
SoCalGas	47,633	54,246	59,323	58,678	48,211	49,518	49,772	50,284
Subtotal - Utilities	\$ 87,883	\$ 96,102	\$ 106,500	\$ 106,492	\$ 90,929	\$ 95,087	\$ 95,504	\$ 96,107
Infrastructure/Retained	65,964	69,919	81,745	63,109	66,168	86,895	80,459	79,812
Total Allocations	\$ 153,847	\$ 166,021	\$ 188,244	\$ 169,601	\$ 157,097	\$ 181,982	\$ 175,963	\$ 175,919
BILLED COSTS								
SDG&E	\$ 63,035	\$ 65,124	\$ 73,156	\$ 73,943	\$ 63,485	\$ 74,132	\$ 62,962	\$ 62,314
SoCalGas	70,603	81,590	80,586	87,006	72,491	77,063	67,550	67,749
Subtotal - Utilities	\$ 133,638	\$ 146,713	\$ 153,742	\$ 160,949	\$ 135,977	\$ 151,195	\$ 130,512	\$ 130,063
Infrastructure/Retained	191,743	180,323	224,901	182,350	146,339	173,958	153,771	155,202
Total Billed Costs	\$ 325,381	\$ 327,037	\$ 378,643	\$ 343,299	\$ 282,315	\$ 325,153	\$ 284,284	\$ 285,265

Summary of Results

(Forecast in Escalated \$000's)

Department: GRC Total

Witness: Derick R. Cooper

Cost Center: H CORPORATE CENTER SHARED SERVICES

Workpaper: H Esc

	Actuals					Escalated Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	415	437	402	419	352	377	378	377
Labor Costs	\$ 87,862	\$ 104,974	\$ 105,554	\$ 101,802	\$ 87,560	\$ 94,694	\$ 97,863	\$ 100,198
Non-Labor Costs	237,519	222,063	273,089	241,496	194,755	235,269	195,155	197,651
Total Costs	\$ 325,381	\$ 327,037	\$ 378,643	\$ 343,299	\$ 282,315	\$ 329,963	\$ 293,018	\$ 297,850
DIRECT ASSIGNMENTS								
SDG&E	\$ 22,784	\$ 23,268	\$ 25,979	\$ 26,130	\$ 20,768	\$ 28,592	\$ 17,279	\$ 16,563
SoCalGas	22,971	27,344	21,263	28,328	24,280	27,576	17,829	17,544
Subtotal - Utilities	\$ 45,754	\$ 50,612	\$ 47,242	\$ 54,457	\$ 45,048	\$ 56,169	\$ 35,108	\$ 34,106
Infrastructure/Retained	125,779	110,404	143,157	119,240	80,170	87,218	73,456	75,606
Total Direct Assignments	\$ 171,533	\$ 161,016	\$ 190,399	\$ 173,698	\$ 125,218	\$ 143,386	\$ 108,565	\$ 109,712
ALLOCATIONS								
SDG&E	\$ 40,251	\$ 41,856	\$ 47,176	\$ 47,814	\$ 42,717	\$ 46,832	\$ 48,080	\$ 49,205
SoCalGas	47,633	54,246	59,323	58,678	48,211	50,958	52,450	54,174
Subtotal - Utilities	\$ 87,883	\$ 96,102	\$ 106,500	\$ 106,492	\$ 90,929	\$ 97,790	\$ 100,530	\$ 103,379
Infrastructure/Retained	65,964	69,919	81,745	63,109	66,168	88,786	83,923	84,759
Total Allocations	\$ 153,847	\$ 166,021	\$ 188,244	\$ 169,601	\$ 157,097	\$ 186,576	\$ 184,453	\$ 188,138
BILLED COSTS								
SDG&E	\$ 63,035	\$ 65,124	\$ 73,156	\$ 73,943	\$ 63,485	\$ 75,425	\$ 65,358	\$ 65,768
SoCalGas	70,603	81,590	80,586	87,006	72,491	78,534	70,279	71,717
Subtotal - Utilities	\$ 133,638	\$ 146,713	\$ 153,742	\$ 160,949	\$ 135,977	\$ 153,959	\$ 135,638	\$ 137,485
Infrastructure/Retained	191,743	180,323	224,901	182,350	146,339	176,004	157,380	160,365
Total Billed Costs	\$ 325,381	\$ 327,037	\$ 378,643	\$ 343,299	\$ 282,315	\$ 329,963	\$ 293,018	\$ 297,850

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(Escalated \$ - 000's)

Workpaper H Utility Summary

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
A-1	CFO	-	-	-
A-2	Accounting Services	7,004	8,475	15,479
A-3	Tax Services	3,670	3,924	7,594
A-4	Treasury	5,842	5,349	11,191
A-5	Investor Relations	1,007	1,210	2,217
A-6	Audit Services	3,691	2,251	5,941
A-7	VP Security & Technology	-	-	-
A-8	Corporate Development & Strategy	-	-	-
A-9	Financial Leadership Program	869	254	1,123
A	Finance Total	22,083	21,463	43,546
B-1	Chief Human Resources Officer	-	-	-
B-2	Diversity & Community Partnerships Officer	175	300	474
B-3	Risk Management VP	99	135	234
B-4	Compensation & Payroll	1,175	1,727	2,902
B-5	Benefits	505	867	1,372
B-6	Corporate HR & Staffing Development	872	1,048	1,920
B-7	Ethics & Investigations	363	437	800
B-8	Diversity & Inclusions	481	578	1,058
B-9	Risk Management	688	840	1,528
B-10	Corporate Security	1,973	2,914	4,888
B	Human Resources and Administration	6,332	8,845	15,177
C-1	Chief Legal Officer	309	443	752
C-2	Litigation & Compliance	2,657	3,576	6,233
C-3	Corporate Law & Governance	1,674	2,432	4,106
C-4	Board of Directors	1,399	1,681	3,080
C-5	Outside Legal	9,144	10,277	19,421
C	Legal, Compliance, and Governance	15,183	18,409	33,592
D-1	Corporate Affairs Officer	346	415	761
D-2	Corporate Citizenship	240	281	521
D-3	Corporate Communications	427	513	939
D-4	Sustainability	585	703	1,287
D-5	Board Events & Marketing	1,125	1,351	2,476
D-6	Federal Government Affairs	78	94	172
D-7	Issues Management	-	-	-
D	External Affairs	2,800	3,357	6,156
E-1	CEO	-	-	-
E-2	Group President	-	-	-
E-3	Other Executive Costs	-	-	-
E	Executive	-	-	-
F-1	Depreciation & Amortization	2,040	2,382	4,422
F-2	Property Taxes	1,227	950	2,177
F-3	Other Facilities and Assets	6,280	4,956	11,236
F	Facilities and Assets	9,547	8,288	17,835
G-1	Employee Benefits	3,509	4,035	7,543
G-2	Payroll Taxes	1,847	2,124	3,970
G-3	Incentive Compensation	4,468	5,198	9,665
G-4	Long-Term Incentives	-	-	-
G-5	Supplemental Retirement	-	-	-
G	Pension and Benefits	9,823	11,356	21,179
Total Allocation - 2024 Forecast		\$ 65,768	\$ 71,717	\$ 137,485

Sempra Corporate Center
Test Year 2024 General Rate Case
Summary of Allocation Change for Utilities
(Escalated \$ - 000's)

Workpaper H Utility Allocation Change Summary

Witness: Derick R. Cooper

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCalGas</u>	<u>Total Utilities</u>
A-1	CFO	-	-	-
A-2	Accounting Services	290	(187)	103
A-3	Tax Services	(63)	(59)	(122)
A-4	Treasury	(9)	(29)	(39)
A-5	Investor Relations	11	(7)	4
A-6	Audit Services	217	2	219
A-7	VP Security & Technology	(28)	(94)	(122)
A-8	Corporate Development & Strategy	-	-	-
A-9	Financial Leadership Program	110	33	143
A	Finance Total	528	(342)	186
B-1	Chief Human Resources Officer	-	-	-
B-2	Diversity & Community Partnerships Officer	3	(2)	1
B-3	Risk Management VP	30	47	77
B-4	Compensation & Payroll	8	26	34
B-5	Benefits	6	(3)	2
B-6	Corporate HR & Staffing Development	19	(8)	11
B-7	Ethics & Investigations	4	(2)	2
B-8	Diversity & Inclusions	8	(4)	5
B-9	Risk Management	13	(7)	6
B-10	Corporate Security	20	8	29
B	Human Resources and Administration	112	56	167
C-1	Chief Legal Officer	-	-	-
C-2	Litigation & Compliance	(13)	8	(5)
C-3	Corporate Law & Governance	(32)	23	(9)
C-4	Board of Directors	36	(16)	19
C-5	Outside Legal	36	19	54
C	Legal, Compliance, and Governance	27	33	60
D-1	Corporate Affairs Officer	(16)	(46)	(63)
D-2	Corporate Citizenship	(77)	(102)	(179)
D-3	Corporate Communications	6	(6)	(0)
D-4	Sustainability	12	(6)	7
D-5	Board Events & Marketing	22	(10)	11
D-6	Federal Government Affairs	1	(1)	0
D-7	Issues Management	-	-	-
D	External Affairs	(51)	(172)	(223)
E-1	CEO	-	-	-
E-2	Group President	-	-	-
E-3	Other Executive Costs	-	-	-
E	Executive	-	-	-
F-1	Depreciation & Amortization	-	-	-
F-2	Property Taxes	15	(8)	7
F-3	Other Facilities and Assets	83	(44)	39
F	Facilities and Assets	98	(52)	46
G-1	Employee Benefits	(69)	(150)	(218)
G-2	Payroll Taxes	(40)	(73)	(112)
G-3	Incentive Compensation	(184)	(259)	(444)
G-4	Long-Term Incentives	-	-	-
G-5	Supplemental Retirement	-	-	-
G	Pension and Benefits	(293)	(482)	(774)
Total Allocation - 2024 Forecast		\$ 419	\$ (958)	\$ (539)

Sempra Corporate Center
 Test Year 2024 General Rate Case
HISTORICAL AND FORECAST GRID INPUT - SHARED SERVICES ALLOCATIONS
Total Expenses - GRC
 (\$ - 000's)

Workpaper H FERC Reconciliation

Witness: Derick R. Cooper

SDG&E Allocations - Company Code 2100									
	-----Recorded-----					-----Forecast-----			
	FY2017- NSE	FY2018- NSE	FY2019- NSE	FY2020- NSE	FY2021- NSE	FY2022- NSE	FY2023- NSE	FY2024- NSE	
2100-8951 Outside Services Employed	F923.1	\$ 60,333	\$ 62,225	\$ 69,690	\$ 70,163	\$ 60,273	\$ 72,512	\$ 62,754	\$ 63,728
2100-8952 Depreciation & ROR	F923.4	2,701	2,899	3,466	3,780	3,213	2,913	2,605	2,040
Total		<u>\$ 63,035</u>	<u>\$ 65,124</u>	<u>\$ 73,156</u>	<u>\$ 73,943</u>	<u>\$ 63,485</u>	<u>\$ 75,425</u>	<u>\$ 65,358</u>	<u>\$ 65,768</u>

SCG Allocations - Company Code 2200									
	-----Recorded-----					-----Forecast-----			
	FY2017- NSE	FY2018- NSE	FY2019- NSE	FY2020- NSE	FY2021- NSE	FY2022- NSE	FY2023- NSE	FY2024- NSE	
2200-8951 Outside Services Employed	F923.1	\$ 66,840	\$ 77,451	\$ 75,470	\$ 82,111	\$ 69,115	\$ 74,689	\$ 66,886	\$ 69,335
2200-8952 Depreciation & ROR	F923.4	3,763	4,139	5,116	4,895	3,377	3,845	3,394	2,382
Total		<u>\$ 70,603</u>	<u>\$ 81,590</u>	<u>\$ 80,586</u>	<u>\$ 87,006</u>	<u>\$ 72,491</u>	<u>\$ 78,534</u>	<u>\$ 70,279</u>	<u>\$ 71,717</u>

**Sempra Corporate Center
 Test Year 2024 General Rate Case
 Escalation Indexes - NOI**

Workpaper I Escalation Indexes

Witness: Derick R. Cooper

Utility Cost Indexes (Set to Base Year 2021=1.0000)

Scott Wilder; data based on Global Insight 4th Quarter 2021 utility cost forecast, released January 25, 2022.

O&M Labor Cost Index:

A simple average of the following two cost indexes:

ECIPWMBFNS Managers & Administrators Labor
 ECIPWPARNs Professional & Technical

Labor				
	2021	2022	2023	2024
	1.0000	1.0377	1.0705	1.1035
	1.0000	1.0388	1.0729	1.1035
Sempra Corporate Center Average		1.0383	1.0717	1.1035

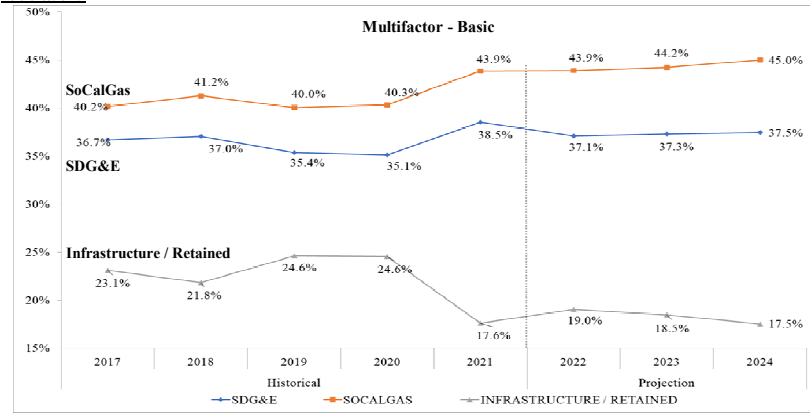
O&M Non-Labor Cost Index:

A simple average of the following two cost indexes:

JEADGOMMS_X926 Administrative and General (Electric) except 926
 JGADGOMMS_X926 Administrative and General (Gas) except 926

Non-Labor				
	2021	2022	2023	2024
	1.0000	1.0229	1.0373	1.0520
	1.0000	1.0164	1.0337	1.0511
Sempra Corporate Center Average		1.0197	1.0355	1.0516

Reference: J-1.1



	Historical					Projection		
	2017	2018	2019	2020	2021	2022	2023	2024
SDG&E	36.7%	37.0%	35.4%	35.1%	38.5%	37.1%	37.3%	37.5%
SOCALGAS	40.2%	41.2%	40.0%	40.3%	43.9%	43.9%	44.2%	45.0%
CA UTILITIES	76.9%	78.2%	75.4%	75.4%	82.4%	81.0%	81.5%	82.5%
INFRASTRUCTURE / RETAINED	23.1%	21.8%	24.6%	24.6%	17.6%	19.0%	18.5%	17.5%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Data from Audited Financials: 2016 2017 2018 2019 2020 2021

Multifactor Basic - Historical Data

Dollars in millions

2022 based on 2021 year-end HFM financial statements. All others based on the 2020, 2019, 2018, 2017, and 2016 "Statistical Report - Unaudited Supplement to the Financial Report" Full-Time Equivalent's from the year-end Human Resources Headcount Reports

FACTOR WEIGHT	25.00%		25.00%				25.00%			25.00%		100.00%	
	Op Revenues		Franch Fees & Other Taxes		Total Ops Expense		Prop. Plant & Equip	Inv & Other Assets	Goodwill	Gross LT Assets	FTE	%	Multi-Factor Overall Percent
		%				%							
2021 Year Data													
SDG&E	5,504	42.8%	1,581	350	1,931	39.2%	26,456	2,580	-	29,036	3,734	30.4%	37.1%
SoCalGas	5,515	42.9%	2,180	223	2,403	48.8%	23,095	2,122	-	25,217	6,464	52.6%	43.9%
Infrastructure	1,838	14.3%	564	23	587	11.9%	9,380	18,714	(1,602)	26,492	2,100	17.1%	19.0%
Total for 2022 MF	12,857	100.0%	4,325	596	4,921	100.0%	58,931	23,416	(1,602)	80,745	12,298	100.0%	100.0%
2020 Year Data													
SDG&E	5,313	46.7%	1,455	331	1,786	39.8%	24,436	2,290	-	26,726	3,669	31.5%	38.5%
SoCalGas	4,748	41.8%	2,029	190	2,219	49.5%	21,180	1,790	-	22,970	6,198	53.2%	43.9%
Infrastructure	1,309	11.5%	456	22	478	10.7%	8,312	17,584	(1,602)	24,294	1,792	15.4%	17.6%
Total for 2021 MF	11,370	100.0%	3,940	543	4,483	100.0%	53,928	21,664	(1,602)	73,990	11,659	100.0%	100.0%
2019 Year Data													
SDG&E	4,925	45.5%	1,181	301	1,482	37.4%	22,504	2,435	-	24,939	3,425	23.5%	35.1%
SoCalGas	4,525	41.8%	1,780	173	1,953	49.3%	19,362	2,196	-	21,558	5,945	40.8%	40.3%
Infrastructure	1,379	12.7%	505	22	527	13.3%	7,463	20,904	(1,602)	26,765	5,188	35.6%	24.6%
Total for 2020 MF	10,829	100.0%	3,466	496	3,962	100.0%	49,329	25,535	(1,602)	73,262	14,558	100.0%	100.0%
2018 Year Data													
SDG&E	4,568	45.2%	1,058	290	1,348	37.2%	21,662	2,021	-	23,683	3,277	23.7%	35.4%
SoCalGas	3,962	39.2%	1,613	154	1,767	48.8%	18,138	1,519	-	19,657	5,919	42.8%	40.0%
Infrastructure	1,572	15.6%	479	28	507	14.0%	6,815	18,553	(1,602)	23,766	4,638	33.5%	24.6%
Total for 2019 MF	10,102	100.0%	3,150	472	3,622	100.0%	46,615	22,093	(2,373)	67,106	13,834	100.0%	100.0%
2017 Year Data													
SDG&E	4,476	46.4%	1,024	265	1,289	38.1%	19,787	1,906	-	21,693	3,283	25.1%	37.0%
SoCalGas	3,785	39.3%	1,474	144	1,618	47.8%	16,772	1,356	-	18,128	5,926	45.3%	41.1%
Infrastructure	1,379	14.3%	449	27	476	14.1%	9,067	9,094	(1,602)	16,559	3,859	29.5%	21.8%
Total for 2018 MF	9,640	100.0%	2,947	436	3,383	100.0%	45,626	12,356	(2,397)	56,380	13,068	100.0%	100.0%
2016 Year Data													
SDG&E	4,253	41.8%	1,062	255	1,317	38.7%	17,844	3,397	-	21,241	4,122	25.6%	36.7%
SoCalGas	3,471	34.1%	1,391	140	1,531	45.0%	15,344	1,730	-	17,074	7,936	49.3%	40.3%
Infrastructure	2,459	24.1%	523	31	554	16.3%	10,436	6,012	(2,364)	14,084	4,025	25.0%	23.1%
Total for 2017 MF	10,183	100.0%	2,976	426	3,402	100.0%	43,624	11,139	(2,364)	52,399	16,083	100.0%	100.0%

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
2024 General Rate Case
Multi-Factor Utility

NARRATIVE DESCRIPTION OF METHOD:

This method uses the Multi Factor Basic as the starting point, but factors only the SDG&E and SoCalGas results to arrive at a proportion between the two utilities only.

Calculation for 2021 Actuals			
Business Unit	2021		MFUTILITY
	MFBASIC		Operating Company
	Alloc Rate		Allocations
SDGE	38.5%	A	46.8% (A/C)
SoCalGas	43.9%	B	53.2% (B/C)
Utility Subtotal	<u>82.4%</u>	C	<u>100.0%</u>
Infrastructure / Retained	<u>17.6%</u>	D	
TOTAL	<u>100.0%</u>		

Calculation for 2022 Forecast			
Business Unit	2022		MFUTILITY
	MFBASIC		Operating Company
	Alloc Rate		Allocations
SDGE	37.1%	A	45.8% (A/C)
SoCalGas	43.9%	B	54.2% (B/C)
Utility Subtotal	<u>81.0%</u>	C	<u>100.0%</u>
Infrastructure / Retained	<u>19.0%</u>	D	
TOTAL	<u>100.0%</u>		

Calculation for 2023 Forecast			
Business Unit	2023		MFUTILITY
	MFBASIC		Operating Company
	Alloc Rate		Allocations
SDGE	37.3%	A	45.7% (A/C)
SoCalGas	44.2%	B	54.3% (B/C)
Utility Subtotal	<u>81.5%</u>	C	<u>100.0%</u>
Infrastructure / Retained	<u>18.5%</u>	D	
TOTAL	<u>100.0%</u>		

Calculation for 2024 Forecast			
Business Unit	2024		MFUTILITY
	MFBASIC		Operating Company
	Alloc Rate		Allocations
SDGE	37.5%	A	45.4% (A/C)
SoCalGas	45.0%	B	54.6% (B/C)
Utility Subtotal	<u>82.5%</u>	C	<u>100.0%</u>
Infrastructure / Retained	<u>17.5%</u>	D	
TOTAL	<u>100.0%</u>		

COST CENTERS WHICH USE THIS METHOD:

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
2024 General Rate Case
Multi-Factor Split

NARRATIVE DESCRIPTION OF METHOD:

This method divides costs 50% to Utilities, 50% to Infrastructure. The MultiFactor-Basic percentages are the basis for the allocation between SDG&E and SoCalGas, and between Infrastructure.

Calculation for 2021 Actuals				
	2021 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Operating Company Allocations
SDGE	38.5%	46.8%		23.4%
SoCalGas	43.9%	53.2%		26.6%
Utility Total	<u>82.4%</u>	<u>100.0%</u>		<u>50.0%</u>
Infrastructure / Retained	<u>17.6%</u>			<u>50.0%</u>
TOTAL	<u><u>100.0%</u></u>			<u><u>100.0%</u></u>

Calculation for 2022 Forecast				
	2022 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Operating Company Allocations
SDGE	37.1%	45.8%		22.9%
SoCalGas	43.9%	54.2%		27.1%
Utility Total	<u>81.0%</u>	<u>100.0%</u>		<u>50.0%</u>
Infrastructure / Retained	<u>19.0%</u>			<u>50.0%</u>
TOTAL	<u><u>100.0%</u></u>			<u><u>100.0%</u></u>

Calculation for 2023 Forecast				
	2023 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Operating Company Allocations
SDGE	37.3%	45.7%		22.9%
SoCalGas	44.2%	54.3%		27.1%
Utility Total	<u>81.5%</u>	<u>100.0%</u>		<u>50.0%</u>
Infrastructure / Retained	<u>18.5%</u>			<u>50.0%</u>
TOTAL	<u><u>100.0%</u></u>			<u><u>100.0%</u></u>

Calculation for 2024 Forecast				
	2024 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Operating Company Allocations
SDGE	37.5%	45.4%		22.7%
SoCalGas	45.0%	54.6%		27.3%
Utility Total	<u>82.5%</u>	<u>100.0%</u>		<u>50.0%</u>
Infrastructure / Retained	<u>17.5%</u>			<u>50.0%</u>
TOTAL	<u><u>100.0%</u></u>			<u><u>100.0%</u></u>

COST CENTERS WHICH USE THIS METHOD:

- 1100-0051-CORPORATE ACCOUNTING
- 1100-0053-STRATEGIC PLANNING
- 1100-0075-VP TECHNOLOGY SERVICES
- 1100-0163-FERC RELATIONS
- 1100-0169-CORPORATE COMMUNICATIONS
- 1100-0298-VP - CORPORATE PLANNING
- 1100-0299-CORPORATE PLANNING
- 1100-0342-FINANCIAL SYSTEMS & REPORTING

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
2024 General Rate Case

Causal - Tax Services

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the workload of each employee within the Tax department based on an annual time study. Corporate hours are reallocated using Multi-Factor Basic, resulting in a blended percentage

Calculation for 2021 Actual					
Operating Company	A Workload Study	B 2021 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E CBTIMETAX Operating Company Allocations <i>(by column D)</i>
SDGE	20	38.5%	13	33	33.1%
SoCalGas	19	43.9%	15	34	33.9%
Infrastructure	27	17.6%	6	33	33.0%
Parent Retained	34	0.0%	(34)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2022 Forecast					
Operating Company	A Workload Study	B 2022 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E CBTIMETAX Operating Company Allocations <i>(by column D)</i>
SDGE	20	37.1%	11	31	31.1%
SoCalGas	20	43.9%	13	33	33.2%
Infrastructure	30	19.0%	6	36	35.7%
Parent Retained	30	0.0%	(30)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2023 Forecast					
Operating Company	A Workload Study	B 2023 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E CBTIMETAX Operating Company Allocations <i>(by column D)</i>
SDGE	20	37.3%	11	31	31.2%
SoCalGas	20	44.2%	13	33	33.3%
Infrastructure	30	18.5%	6	36	35.5%
Parent Retained	30	0.0%	(30)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>(0)</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2024 Forecast					
Operating Company	A Workload Study	B 2024 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E CBTIMETAX Operating Company Allocations <i>(by column D)</i>
SDGE	20	37.5%	11	31	31.2%
SoCalGas	20	45.0%	14	34	33.5%
Infrastructure	30	17.5%	5	35	35.3%
Parent Retained	30	0.0%	(30)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0373-CORPORATE TAX SERVICES

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
2024 General Rate Case

Causal - Treasury

NARRATIVE DESCRIPTION OF METHOD:

The Assistant Treasurer estimates the percentages of effort for the operating companies based on significant projects requiring financing or advisory work in the future.

Estimate for 2021 Actual	
Operating Company	CBTREAS Operating Company Allocations
SDGE	30.0%
SoCalGas	30.0%
Infrastructure	40.0%
Parent Retained	0.0%
Total	100%

Estimate for 2022 Forecast	
Operating Company	CBTREAS Operating Company Allocations
SDGE	30.0%
SoCalGas	30.0%
Infrastructure	40.0%
Parent Retained	0.0%
Total	100.0%

Estimate for 2023 Forecast	
Operating Company	CBTREAS Operating Company Allocations
SDGE	30.0%
SoCalGas	30.0%
Infrastructure	40.0%
Parent Retained	0.0%
Total	100.0%

Estimate for 2024 Forecast	
Operating Company	CBTREAS Operating Company Allocations
SDGE	30.0%
SoCalGas	30.0%
Infrastructure	40.0%
Parent Retained	0.0%
Total	100.0%

COST CENTERS WHICH USE THIS METHOD:
1100-0119-FINANCE

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
2024 General Rate Case

Causal - Bank Recon & Escheatment

NARRATIVE DESCRIPTION OF METHOD:

For Bank Recon & Escheatment department, the estimated percentages of effort or the BU's based on the bank reconciliation and escheatment activity for the upcoming period.

Estimate for 2021 Actual	
Business Unit	CBBANKREC Business Unit Allocations
SDGE	30%
SoCalGas	50%
Infrastructure	5%
Parent Retained	15%
Total	100%

Estimate for 2022 Forecast	
Business Unit	CBBANKREC Business Unit Allocations
SDGE	50%
SoCalGas	30%
Infrastructure	5%
Parent Retained	15%
Total	100%

Estimate for 2023 Forecast	
Business Unit	CBBANKREC Business Unit Allocations
SDGE	50%
SoCalGas	30%
Infrastructure	5%
Parent Retained	15%
Total	100%

Estimate for 2024 Forecast	
Business Unit	CBBANKREC Business Unit Allocations
SDGE	50%
SoCalGas	30%
Infrastructure	5%
Parent Retained	15%
Total	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0502-BANK RECON & ESCHEATMENT

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
FY2024 General Rate Case

Causal - Cash Management

NARRATIVE DESCRIPTION OF METHOD:

The Director of Cash Management estimates the percentages based on volumes and time involved in the operating companies funding activities.

Calculation for FY2021 Actuals		
Operating Company	Estimated Usage	CBCASHMGMT Operating Company Allocations
SDG&E	34.0%	34.0%
SoCalGas	35.0%	35.0%
Infrastructure / Parent Retained	31.0%	31.0%
Total	<u><u>100.0%</u></u>	<u><u>100.0%</u></u>

Calculation for FY2022 Forecast		
Operating Company	Estimated Usage	CBCASHMGMT Operating Company Allocations
SDG&E	34.0%	34.0%
SoCalGas	35.0%	35.0%
Infrastructure	31.0%	31.0%
Total	<u><u>100.0%</u></u>	<u><u>100.0%</u></u>

Calculation for FY2023 Forecast		
Operating Company	Estimated Usage	CBCASHMGMT Operating Company Allocations
SDG&E	34.0%	34.0%
SoCalGas	35.0%	35.0%
Infrastructure	31.0%	31.0%
Total	<u><u>100.0%</u></u>	<u><u>100.0%</u></u>

Calculation for FY2024 Forecast		
Operating Company	Estimated Usage	CBCASHMGMT Operating Company Allocations
SDG&E	34.0%	34.0%
SoCalGas	35.0%	35.0%
Infrastructure	31.0%	31.0%
Total	<u><u>100.0%</u></u>	<u><u>100.0%</u></u>

COST CENTERS WHICH USE THIS METHOD:

1100-0113-CASH MANAGEMENT

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
2024 General Rate Case

Causal - Pension

NARRATIVE DESCRIPTION OF METHOD:

Allocates based on the summary value of Sempra's major pension and savings funds, and SDG&E's Nuclear Decommissioning Trust (NDT).
The Parent Retained value is re-allocated by the US-based FTE's, with Corporate Center FTE's further re-allocated using Multi-Factor Basic.

Calculation for 2021 Actual							
Operating Company	A Value of Managed Plans <i>(\$ - millions)</i>	B Parent & Infrastructure FTE's <i>(US Based)</i>	C Reallocate Parent Fund Value <i>(A X B %)</i>	D 2021 MFBASIC Alloc Rate	E Allocate Corporate Value <i>(C X D)</i>	F Allocable Fund Value <i>(A+C+E)</i>	CBPENSION Operating Company Allocations <i>(by column F)</i>
SDGE	3,552			38.5%	141	3,693	40.4%
SoCalGas	4,898			43.9%	161	5,059	55.4%
Infrastructure	-	285	317	17.6%	65	382	4.2%
Parent Retained	684	330	367	0.0%	(367)		
Total	9,134	615	684	100.0%	-	9,134	100.0%

Calculation for 2022 Forecast							
Operating Company	A Value of Managed Plans <i>(\$ - millions)</i>	B Parent & Infrastructure FTE's <i>(US Based)</i>	C Allocate Parent Fund Value <i>(A X B %)</i>	D 2022 MFBASIC Alloc Rate	E Allocate Corporate Value <i>(C X D)</i>	F Allocable Fund Value <i>(A+C+E)</i>	CBPENSION Operating Company Allocations <i>(by column F)</i>
SDGE	3,944			37.1%	122	4,066	41.2%
SoCalGas	5,275			43.9%	144	5,419	54.9%
Infrastructure		302	317	19.0%	62	379	3.8%
Parent Retained	645	313	328	0.0%	(328)		
Total	9,864	615	645	100.0%	-	9,864	100.0%

Calculation for 2023 Forecast							
Operating Company	A Value of Managed Plans <i>(\$ - millions)</i>	B Parent & Infrastructure FTE's <i>(US Based)</i>	C Allocate Parent Fund Value <i>(A X B %)</i>	D 2023 MFBASIC Alloc Rate	E Allocate Corporate Value <i>(C X D)</i>	F Allocable Fund Value <i>(A+C+E)</i>	CBPENSION Operating Company Allocations <i>(by column F)</i>
SDGE	3,944			37.3%	122	4,066	41.2%
SoCalGas	5,275			44.2%	145	5,420	54.9%
Infrastructure		302	317	18.5%	61	377	3.8%
Parent Retained	645	313	328	0.0%	(328)		
Total	9,864	615	645	100.0%	(0)	9,864	100.0%

Calculation for 2024 Forecast							
Operating Company	A Value of Managed Plans <i>(\$ - millions)</i>	B Parent & Infrastructure FTE's <i>(US Based)</i>	C Allocate Parent Fund Value <i>(A X B %)</i>	D 2024 MFBASIC Alloc Rate	E Allocate Corporate Value <i>(C X D)</i>	F Allocable Fund Value <i>(A+C+E)</i>	CBPENSION Operating Company Allocations <i>(by column F)</i>
SDGE	3,944			37.5%	123	4,067	41.2%
SoCalGas	5,275			45.0%	148	5,423	55.0%
Infrastructure		302	317	17.5%	58	374	3.8%
Parent Retained	645	313	328	0.0%	(328)		
Total	9,864	615	645	100.0%	-	9,864	100.0%

COST CENTERS WHICH USE THIS METHOD:
1100-0120-PENSIONS & TRUSTS

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
2024 General Rate Case

Causal - Audit Services

NARRATIVE DESCRIPTION OF METHOD:

This method is based on Audit Plan hours for each operating company in the coming year. The portion of services attributable to Corporate Center is re-allocated using Multi-Factor Basic to result in blended percentage for each operating company

Calculation for 2021 Actuals					
Operating Company	A Audit US Hours	B 2021 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDITUS Operating Company Allocations <i>(By column D)</i>
SDGE	15,300	38.5%	1,707	17,007	57.4%
SoCalGas	7,330	43.9%	1,943	9,273	31.3%
Infrastructure	2,550	17.6%	779	3,329	11.3%
Corporate Center	4,430	0.0%	(4,430)	-	
Total	<u>29,610</u>	<u>100.0%</u>	<u>-</u>	<u>29,610</u>	<u>100.0%</u>

Calculation for 2022 Forecast					
Operating Company	A Audit US Hours	B 2022 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDITUS Operating Company Allocations <i>(By column D)</i>
SDGE	15,800	37.1%	1,428	17,228	56.3%
SoCalGas	8,540	43.9%	1,689	10,229	33.4%
Infrastructure	2,400	19.0%	733	3,133	10.2%
Corporate Center	3,850	0.0%	(3,850)	-	
Total	<u>30,590</u>	<u>100.0%</u>	<u>-</u>	<u>30,590</u>	<u>100.0%</u>

Calculation for 2023 Forecast					
Operating Company	A Audit US Hours	B 2023 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDITUS Operating Company Allocations <i>(By column D)</i>
SDGE	15,800	37.3%	1,435	17,235	56.3%
SoCalGas	8,540	44.2%	1,703	10,243	33.5%
Infrastructure	2,400	18.5%	711	3,111	10.2%
Corporate Center	3,850	0.0%	(3,850)	-	
Total	<u>30,590</u>	<u>100.0%</u>	<u>(0)</u>	<u>30,590</u>	<u>100.0%</u>

Calculation for 2024 Forecast					
Operating Company	A Audit US Hours	B 2024 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDITUS Operating Company Allocations <i>(By column D)</i>
SDGE	15,800	37.5%	1,442	17,242	56.4%
SoCalGas	8,540	45.0%	1,733	10,273	33.6%
Infrastructure	2,400	17.5%	675	3,075	10.0%
Corporate Center	3,850	0.0%	(3,850)	-	
Total	<u>30,590</u>	<u>100.0%</u>	<u>-</u>	<u>30,590</u>	<u>100.0%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0041-AUDIT SERVICES

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
2024 General Rate Case

Causal - Audit Quality Programs

NARRATIVE DESCRIPTION OF METHOD:

This method is based on Audit Plan hours for each operating company in the coming year. The portion of services attributable to Corporate Center is re-allocated using Multi-Factor Basic to result in blended percentage for each operating company

Calculation for 2021 Actuals					
Operating Company	A Audit US Hours	B 2021 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDPRO Operating Company Allocations <i>(By column D)</i>
SDGE	18,410	38.5%	1,823	20,233	35.9%
SoCalGas	10,930	43.9%	2,075	13,005	23.1%
Infrastructure	22,230	17.6%	832	23,062	41.0%
Corporate Center	4,730	0.0%	(4,730)	-	
Total	<u>56,300</u>	<u>100.0%</u>	<u>-</u>	<u>56,300</u>	<u>100.0%</u>

Calculation for 2022 Forecast					
Operating Company	A Audit US Hours	B 2022 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDPRO Operating Company Allocations <i>(By column D)</i>
SDGE	19,050	37.1%	1,576	20,626	42.1%
SoCalGas	9,990	43.9%	1,865	11,855	24.2%
Infrastructure	15,660	19.0%	809	16,469	33.6%
Corporate Center	4,250	0.0%	(4,250)	-	
Total	<u>48,950</u>	<u>100.0%</u>	<u>-</u>	<u>48,950</u>	<u>100.0%</u>

Calculation for 2023 Forecast					
Operating Company	A Audit US Hours	B 2023 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDPRO Operating Company Allocations <i>(By column D)</i>
SDGE	19,050	37.3%	1,584	20,634	42.2%
SoCalGas	9,990	44.2%	1,880	11,870	24.2%
Infrastructure	15,660	18.5%	785	16,445	33.6%
Corporate Center	4,250	0.0%	(4,250)	-	
Total	<u>48,950</u>	<u>100.0%</u>	<u>(0)</u>	<u>48,950</u>	<u>100.0%</u>

Calculation for 2024 Forecast					
Operating Company	A Audit US Hours	B 2024 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDPRO Operating Company Allocations <i>(By column D)</i>
SDGE	19,050	37.5%	1,592	20,642	42.2%
SoCalGas	9,990	45.0%	1,913	11,903	24.3%
Infrastructure	15,660	17.5%	745	16,405	33.5%
Corporate Center	4,250	0.0%	(4,250)	-	
Total	<u>48,950</u>	<u>100.0%</u>	<u>-</u>	<u>48,950</u>	<u>100.0%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0329-AUDIT QUALITY PROGRAMS

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
2024 General Rate Case

Causal - Audit Health, Safety & Environmental

NARRATIVE DESCRIPTION OF METHOD:

This method is based on Audit Plan hours for each operating company in the coming year. The portion of services attributable to Corporate Center is re-allocated using Multi-Factor Basic to result in blended percentage for each operating company

Calculation for 2021 Actuals					
Operating Company	A Audit US Hours	B 2021 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDHSE Operating Company Allocations <i>(By column D)</i>
SDGE	30	38.5%	1	31	31.2%
SoCalGas	31	43.9%	1	32	32.3%
Infrastructure	36	17.6%	1	37	36.5%
Corporate Center	3	0.0%	(3)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2022 Forecast					
Operating Company	A Audit US Hours	B 2022 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDHSE Operating Company Allocations <i>(By column D)</i>
SDGE	3,000	37.1%	148	3,148	39.4%
SoCalGas	1,850	43.9%	176	2,026	25.4%
Infrastructure	2,735	19.0%	76	2,811	35.2%
Corporate Center	400	0.0%	(400)	-	
Total	<u>7,985</u>	<u>100.0%</u>	<u>-</u>	<u>7,985</u>	<u>100.0%</u>

Calculation for 2023 Forecast					
Operating Company	A Audit US Hours	B 2023 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDHSE Operating Company Allocations <i>(By column D)</i>
SDGE	3,000	37.3%	149	3,149	39.4%
SoCalGas	1,850	44.2%	177	2,027	25.4%
Infrastructure	2,735	18.5%	74	2,809	35.2%
Corporate Center	400	0.0%	(400)	-	
Total	<u>7,985</u>	<u>100.0%</u>	<u>(0)</u>	<u>7,985</u>	<u>100.0%</u>

Calculation for 2024 Forecast					
Operating Company	A Audit US Hours	B 2024 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(A x B)</i>	D Allocable Audit Hours <i>(A+C)</i>	E CBAUDHSE Operating Company Allocations <i>(By column D)</i>
SDGE	3,000	37.5%	150	3,150	39.4%
SoCalGas	1,850	45.0%	180	2,030	25.4%
Infrastructure	2,735	17.5%	70	2,805	35.2%
Corporate Center	400	0.0%	(400)	-	
Total	<u>7,985</u>	<u>100.0%</u>	<u>-</u>	<u>7,985</u>	<u>100.0%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0453-AUDIT HEALTH, SAFETY, & ENVIRONMENTAL

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Causal - Audit SOX Services

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the workload of each employee within SOX Compliance based on an annual time study. Parent workload hours are reallocated using Multi-Factor Basic, resulting in a blended percentage.

Calculation for 2021 Actual					
Operating Company	A Workload Study	B 2021 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E CBSOX Operating Company Allocations <i>(by column D)</i>
SDGE	1,664	38.5%	1,243	2,907	17.5%
SoCalGas	1,248	43.9%	1,414	2,662	16.0%
Infrastructure	10,504	17.6%	567	11,071	66.5%
Parent Retained	3,224	0.0%	(3,224)	-	
Total	<u>16,640</u>	<u>100.0%</u>	<u>-</u>	<u>16,640</u>	<u>100.0%</u>

Calculation for 2022 Forecast					
Operating Company	A Workload Study	B 2022 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E CBSOX Operating Company Allocations <i>(by column D)</i>
SDGE	1,664	37.1%	1,196	2,860	17.2%
SoCalGas	1,248	43.9%	1,415	2,663	16.0%
Infrastructure	10,504	19.0%	613	11,117	66.8%
Parent Retained	3,224	0.0%	(3,224)	-	
Total	<u>16,640</u>	<u>100.0%</u>	<u>-</u>	<u>16,640</u>	<u>100.0%</u>

Calculation for 2023 Forecast					
Operating Company	A Workload Study	B 2023 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E CBSOX Operating Company Allocations <i>(by column D)</i>
SDGE	1,664	37.3%	1,202	2,866	17.2%
SoCalGas	1,248	44.2%	1,426	2,674	16.1%
Infrastructure	10,504	18.5%	596	11,100	66.7%
Parent Retained	3,224	0.0%	(3,224)	-	
Total	<u>16,640</u>	<u>100.0%</u>	<u>(0)</u>	<u>16,640</u>	<u>100.0%</u>

Calculation for 2024 Forecast					
Operating Company	A Workload Study	B 2024 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E CBSOX Operating Company Allocations <i>(by column D)</i>
SDGE	1,664	37.5%	1,208	2,872	17.3%
SoCalGas	1,248	45.0%	1,451	2,699	16.2%
Infrastructure	10,504	17.5%	565	11,069	66.5%
Parent Retained	3,224	0.0%	(3,224)	-	
Total	<u>16,640</u>	<u>100.0%</u>	<u>-</u>	<u>16,640</u>	<u>100.0%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0390-SOX COMPLIANCE

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Causal - FLP

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the employees in the Financial Leadership Program (FLP) based on the operating companies they support. Corporate Center FLP's are reallocated using Multi-factor Basic, resulting in a blended percentage.

Calculation for 2021 Actuals					
Operating Company	A FLP Headcount	B 2021 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	E CBFLP Operating Company Allocations <i>(by column D)</i>
SDGE	6	38.5%	2	8	44.0%
SoCalGas	-	43.9%	2	2	12.2%
Infrastructure	7	17.6%	1	8	43.8%
Parent Retained	5	0.0%	(5)	-	-
Total	18	100.0%	-	18	100.0%

Calculation for 2022 Forecast					
Operating Company	A FLP Headcount	B 2022 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	E CBFLP Operating Company Allocations <i>(by column D)</i>
SDGE	7	37.1%	2	9	51.3%
SoCalGas	-	43.9%	3	3	14.6%
Infrastructure	5	19.0%	1	6	34.1%
Parent Retained	6	0.0%	(6)	-	-
Total	18	100.0%	-	18	100.0%

Calculation for 2023 Forecast					
Operating Company	A FLP Headcount	B 2023 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	E CBFLP Operating Company Allocations <i>(by column D)</i>
SDGE	7	37.3%	2	9	51.3%
SoCalGas	-	44.2%	3	3	14.7%
Infrastructure	5	18.5%	1	6	33.9%
Parent Retained	6	0.0%	(6)	-	-
Total	18	100.0%	(0)	18	100.0%

Calculation for 2024 Forecast					
Operating Company	A FLP Headcount	B 2024 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	E CBFLP Operating Company Allocations <i>(by column D)</i>
SDGE	7	37.5%	2	9	51.4%
SoCalGas	-	45.0%	3	3	15.0%
Infrastructure	5	17.5%	1	6	33.6%
Parent Retained	6	0.0%	(6)	-	-
Total	18	100.0%	-	18	100.0%

COST CENTERS WHICH USE THIS METHOD:
1100-0340-ACCOUNTING & FINANCE ROTATION

SEMPRA CORPORATE CENTER
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Causal - Risk Management

NARRATIVE DESCRIPTION OF METHOD:

Risk Management estimates the percentage of hours worked on both market risk (energy risk and Dodd-Frank) and credit risk, by operating company.

Estimate for 2021 Actual	
Operating Company	CBGLOBRISK Operating Company Allocations
SDGE	9.0%
SoCalGas	8.0%
Infrastructure / Retained	83.0%
Total	100.0%

Estimate for 2022 Forecast	
Operating Company	CBGLOBRISK Operating Company Allocations
SDGE	9.0%
SoCalGas	8.0%
Infrastructure / Retained	83.0%
Total	100.0%

Estimate for 2023 Forecast	
Operating Company	CBGLOBRISK Operating Company Allocations
SDGE	9.0%
SoCalGas	8.0%
Infrastructure / Retained	83.0%
Total	100.0%

Estimate for 2024 Forecast	
Operating Company	CBGLOBRISK Operating Company Allocations
SDGE	9.0%
SoCalGas	8.0%
Infrastructure / Retained	83.0%
Total	100.0%

COST CENTERS WHICH USE THIS METHOD:
1100-0121-RISK MANAGEMENT

SEMPRA CORPORATE CENTER
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Causal - Legal Operations

NARRATIVE DESCRIPTION OF METHOD:

This allocation method is based on the amount of time these cost centers spent on operating company plans, invoicing, and system accounts over the past two years. Time spent on Corporate is re-allocated by Multi-Factor Basic, resulting in a blended percentage.

Calculation for 2021 Actuals					
Operating Company	A Legal Operations Workload Estimate	B 2021 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	E CBLEGALOPS Operating Company Allocations <i>(by column D)</i>
SDGE	29.9	38.5%	3	33	32.9%
SoCalGas	43.5	43.9%	3	47	46.9%
Infrastructure	18.8	17.6%	1	20	20.2%
Parent Retained	7.8	0%	(8)	-	
Total	<u>100.0</u>	<u>100%</u>	<u>0</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2022 Forecast					
Operating Company	A Legal Operations Workload Estimate	B 2022 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	E CBLEGALOPS Operating Company Allocations <i>(by column D)</i>
SDGE	8.9	37.1%	22	31	30.7%
SoCalGas	21.5	43.9%	26	47	47.3%
Infrastructure	10.7	19.0%	11	22	21.9%
Parent Retained	58.9	0.0%	(59)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2023 Forecast					
Operating Company	A Legal Operations Workload Estimate	B 2023 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	E CBLEGALOPS Operating Company Allocations <i>(by column D)</i>
SDGE	8.9	37.3%	22	31	30.9%
SoCalGas	21.5	44.2%	26	48	47.6%
Infrastructure	10.7	18.5%	11	22	21.6%
Parent Retained	58.9	0.0%	(59)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>(0)</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2024 Forecast					
Operating Company	A Legal Operations Workload Estimate	B 2024 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	E CBLEGALOPS Operating Company Allocations <i>(by column D)</i>
SDGE	8.9	37.5%	22	31	31.0%
SoCalGas	21.5	45.0%	27	48	48.0%
Infrastructure	10.7	17.5%	10	21	21.0%
Parent Retained	58.9	0.0%	(59)	-	
Total	<u>100.0</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

COST CENTERS WHICH USE THIS METHOD:

- 1100-0191-CORPORATE LAW
- 1100-0199-SECURITIES LAW
- 1100-0143-CORPORATE GOVERNANCE
- 1100-0190-LITIGATION & ENVIRONMENTAL
- 1100-0180-LABOR AND EMPLOYMENT LAW

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Causal - FTE's

NARRATIVE DESCRIPTION OF METHOD:

Total FTE's (Full Time Equivalents) are used as the basis for the allocation of most HR Services provided to the operating companies. Corporate Center FTE's are re-allocated using Multi-Factor Basic, resulting in a blended rate.

Calculation for 2021 Actuals					
Operating Company	A Actual FTE's	B 2021 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	E CBFTE Operating Company Allocations <i>(by column D)</i>
SDGE	3,669	38.5%	110	3,779	36.1%
SoCalGas	6,198	43.9%	125	6,323	60.5%
Infrastructure	305	17.6%	50	355	3.4%
Parent Retained	285	0.0%	(285)	-	-
Total	10,457	100.0%	-	10,457	100%

Calculation for 2022 Forecast					
Operating Company	A Actual FTE's	B 2022 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	E CBFTE Operating Company Allocations <i>(by column D)</i>
SDGE	3,734	37.1%	106	3,840	35.6%
SoCalGas	6,464	43.9%	125	6,589	61.1%
Infrastructure	305	19.0%	54	359	3.3%
Parent Retained	285	0.0%	(285)	-	-
Total	10,788	100.0%	-	10,788	100.0%

Calculation for 2023 Forecast					
Operating Company	A Actual FTE's	B 2023 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	E CBFTE Operating Company Allocations <i>(by column D)</i>
SDGE	3,734	37.3%	106	3,840	35.6%
SoCalGas	6,464	44.2%	126	6,590	61.1%
Infrastructure	305	18.5%	53	358	3.3%
Parent Retained	285	0.0%	(285)	-	-
Total	10,788	100.0%	(0)	10,788	100.0%

Calculation for 2024 Forecast					
Operating Company	A Actual FTE's	B 2024 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	E CBFTE Operating Company Allocations <i>(by column D)</i>
SDGE	3,734	37.5%	107	3,841	35.6%
SoCalGas	6,464	45.0%	128	6,592	61.1%
Infrastructure	305	17.5%	50	355	3.3%
Parent Retained	285	0.0%	(285)	-	-
Total	10,788	100.0%	-	10,788	100.0%

COST CENTERS WHICH USE THIS METHOD:

- 1100-0122-SVP & CHIEF CULTURE OFFICER
- 1100-0132-VP HR
- 1100-0193-HR ACCOUNTING COMPLIANCE
- 1100-0137-HR ACCOUNTING
- 1100-0276-CHIEF INFORMATION OFFICER
- 1100-0269-IT METRICS & REPORTING
- 1100-0263-OCM & COMMUNICATIONS
- 1100-0263-VENDOR MANAGEMENT OFFICE
- 1100-0264-ENTERPRISE ARCHITECTURE
- 1100-0269-IS STRATEGY, GOVERNANCE & ARCHITECTURE
- 1100-0155-CORPORATE GIVING AND MEMBERSHIPS
- 1100-0134-BENEFITS
- 1100-0135-COMPENSATION SERVICES
- 1100-0057-PAYROLL SERVICES
- 1100-0131-CORP DIVERSITY AFFAIRS
- 1100-0090-SVP DIVERSITY & COMMUNITY PARTNERSHIPS

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Causal - FTE Executive

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the support and administration cost for executive related services using a weighted average of participating officers. Executives are heavily weighted (75%) compared to Directors and Vice Presidents (25%). Corporate shared service executives are re-allocated using Multi Factor Basic, resulting in a blended percentage, resulting in a blended percentage.

Calculation for 2021 Actuals							
Operating Company	A Executive FTE's	B VP & Director FTE's	C Weighted Average (Ax .75 + Bx .25)	D 2021 MFBASIC Alloc Rate	E Allocate Corporate FTE's (C x D)	F Total Allocable Exec FTE's (C+E)	G CBFTE EXEC Operating Company Allocations (by column F)
SDGE	7	64	21	38.5%	8	29	36.6%
SoCalGas	5	66	20	43.9%	9	29	36.7%
Infrastructure	9	43	18	17.6%	3	21	26.7%
Parent Retained	10	49	20	0.0%	(20)		
Total	31	222	79	100%	-	79	100.0%

Calculation for 2022 Forecast							
Operating Company	A Executive FTE's	B VP & Director FTE's	C Weighted Average (Ax .75 + Bx .25)	D 2022 MFBASIC Alloc Rate	E Allocate Corporate FTE's (C x D)	F Total Allocable Exec FTE's (C+E)	G CBFTE EXEC Operating Company Allocations (by column F)
SDGE	7	87	27	37.1%	9	36	35.8%
SoCalGas	9	91	30	43.9%	11	40	40.0%
Infrastructure	9	52	20	19.0%	5	24	24.2%
Parent Retained	11	65	25	0.0%	(25)		
Total	36	295	101	100.0%	-	101	100.0%

Calculation for 2023 Forecast							
Operating Company	A Executive FTE's	B VP & Director FTE's	C Weighted Average (Ax .75 + Bx .25)	D 2023 MFBASIC Alloc Rate	E Allocate Corporate FTE's (C x D)	F Total Allocable Exec FTE's (C+E)	G CBFTE EXEC Operating Company Allocations (by column F)
SDGE	7	87	27	37.3%	9	36	35.9%
SoCalGas	9	91	30	44.2%	11	40	40.0%
Infrastructure	9	52	20	18.5%	5	24	24.1%
Parent Retained	11	65	25	0.0%	(25)		
Total	36	295	101	100.0%	(0)	101	100.0%

Calculation for 2024 Forecast							
Operating Company	A Executive FTE's	B VP & Director FTE's	C Weighted Average (Ax .75 + Bx .25)	D 2024 MFBASIC Alloc Rate	E Allocate Corporate FTE's (C x D)	F Total Allocable Exec FTE's (C+E)	G CBFTE EXEC Operating Company Allocations (by column F)
SDGE	7	87	27	37.5%	9	36	35.9%
SoCalGas	9	91	30	45.0%	11	41	40.2%
Infrastructure	9	52	20	17.5%	4	24	23.9%
Parent Retained	11	65	25	0.0%	(25)		
Total	36	295	101	100.0%	-	101	100.0%

COST CENTERS WHICH USE THIS METHOD:
1100-0136-EXECUTIVE COMPENSATION

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Causal - Security

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the costs of Corporate Security, excluding the HQ guard service contract, by the Causal-FTE method, and allocates the HQ guard service contract by the ratio of employees occupying the HQ building.

Operating Company	Calculation for 2021 Actuals							
	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2021 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2021 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	H CBHQSEC Operating Company Allocations <i>(by column G)</i>
SDGE	2,052,957	36.1%	136	162,720	38.5%	175,224	2,390,901	36.1%
SoCalGas	3,435,041	60.5%	3	3,589	43.9%	199,439	3,638,070	54.9%
Infrastructure	194,105	3.4%	275	329,030	17.6%	79,997	603,132	9.0%
Parent Retained	-	0.0%	380	454,660	0.0%	(454,660)	-	-
Total	5,682,103	100.0%	794	950,000	100.0%	-	6,632,103	100.0%

Operating Company	Calculation for 2022 Forecast							
	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2022 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2022 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	H CBHQSEC Operating Company Allocations <i>(by column G)</i>
SDGE	2,022,401	35.6%	136	162,720	37.1%	168,647	2,353,768	35.5%
SoCalGas	3,470,495	61.1%	3	3,589	43.9%	199,503	3,673,587	55.4%
Infrastructure	189,208	3.3%	275	329,030	19.0%	86,510	604,748	9.1%
Parent Retained	-	0.0%	380	454,660	0.0%	(454,660)	-	-
Total	5,682,103	100.0%	794	950,000	100.0%	-	6,632,103	100.0%

Operating Company	Calculation for 2023 Forecast							
	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2023 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2023 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	H CBHQSEC Operating Company Allocations <i>(by column G)</i>
SDGE	2,022,683	35.6%	136	162,720	37.3%	169,503	2,354,907	35.5%
SoCalGas	3,471,042	61.1%	3	3,589	44.2%	201,159	3,675,790	55.4%
Infrastructure	188,378	3.3%	275	329,030	18.5%	83,998	601,407	9.1%
Parent Retained	-	0.0%	380	454,660	0.0%	(454,660)	-	-
Total	5,682,103	100.0%	794	950,000	100.0%	-	6,632,103	100.0%

Operating Company	Calculation for 2024 Forecast							
	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2024 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2024 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	H CBHQSEC Operating Company Allocations <i>(by column G)</i>
SDGE	2,022,949	35.6%	136	162,720	37.5%	170,308	2,355,977	35.5%
SoCalGas	3,472,182	61.1%	3	3,589	45.0%	204,613	3,680,385	55.5%
Infrastructure	186,972	3.3%	275	329,030	17.5%	79,738	595,741	9.0%
Parent Retained	-	0.0%	380	454,660	0.0%	(454,660)	-	-
Total	5,682,103	100.0%	794	950,000	100.0%	-	6,632,103	100.0%

COST CENTERS WHICH USE THIS METHOD:
1100-0133-CORPORATE SECURITY

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Causal - Executive Security

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the base costs of transportation services available to Corporate officers and considers their overall allocation. The CEO (retained) has one dedicated driver, while the other 3 drivers are available to other executives and assumes an even allocation of Utility, Infrastructure and additional Retained. The result is 25% Utility, 25% Infrastructure and 50% Retained for 4 drivers. The Utility share is split to SDG&E and SCG.

Calculation for FY2021 Actuals		
Operating Company	Estimated Usage	CBEXECSEC Operating Company Allocations
SDG&E		12.5%
SoCalGas		12.5%
Total Utilities	25.0%	25.0%
Corporate	50.0%	50.0%
Infrastructure	25.0%	25.0%
Total	100.0%	100.0%

Calculation for FY2022 Forecast		
Operating Company	Estimated Usage	CBEXECSEC Operating Company Allocations
SDG&E		12.5%
SoCalGas		12.5%
Total Utilities	25.0%	25.0%
Corporate	50.0%	50.0%
Infrastructure	25.0%	25.0%
Total	100.0%	100.0%

Calculation for FY2023 Forecast		
Operating Company	Estimated Usage	CBEXECSEC Operating Company Allocations
SDG&E		12.5%
SoCalGas		12.5%
Total Utilities	25.0%	25.0%
Corporate	50.0%	50.0%
Infrastructure	25.0%	25.0%
Total	100.0%	100.0%

Calculation for FY2024 Forecast		
Operating Company	Estimated Usage	CBEXECSEC Operating Company Allocations
SDG&E		12.5%
SoCalGas		12.5%
Total Utilities	25.0%	25.0%
Corporate	50.0%	50.0%
Infrastructure	25.0%	25.0%
Total	100.0%	100.0%

COST CENTERS WHICH USE THIS METHOD:
1100-0275-EXECUTIVE SECURITY

SEMPRA CORPORATE CENTER
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Causal - Security Services

NARRATIVE DESCRIPTION OF METHOD:

This method accounts for the call-in transportation services available to Corporate Officers and Executives. These call-in services are primarily provided to Corporate Officers and Executives at the California Utilities and Infrastructure. Occasionally, these services may be provided to Officers and Executives at Corporate. In this instance, these costs will be directly charged to the respective operating company or retained at Corporate.

Calculation for FY2021 Actuals		
Operating Company	Estimated Usage	CBSECSERV Operating Company Allocations
SDG&E	2.5%	2.5%
SoCalGas	22.5%	22.5%
Total Utilities	25.0%	25.0%
Corporate	0.0%	0.0%
Infrastructure	75.0%	75.0%
Total	100.0%	100.0%

Calculation for FY2022 Forecast		
Operating Company	Estimated Usage	CBSECSERV Operating Company Allocations
SDG&E	2.5%	2.5%
SoCalGas	22.5%	22.5%
Total Utilities	25.0%	25.0%
Corporate	0.0%	0.0%
Infrastructure	75.0%	75.0%
Total	100.0%	100.0%

Calculation for FY2023 Forecast		
Operating Company	Estimated Usage	CBSECSERV Operating Company Allocations
SDG&E	2.5%	2.5%
SoCalGas	22.5%	22.5%
Total Utilities	25.0%	25.0%
Corporate	0.0%	0.0%
Infrastructure	75.0%	75.0%
Total	100.0%	100.0%

Calculation for FY2024 Forecast		
Operating Company	Estimated Usage	CBSECSERV Operating Company Allocations
SDG&E	2.5%	2.5%
SoCalGas	22.5%	22.5%
Total Utilities	25.0%	25.0%
Corporate	0.0%	0.0%
Infrastructure	75.0%	75.0%
Total	100.0%	100.0%

COST CENTERS WHICH USE THIS METHOD:
1100-0275-EXECUTIVE SECURITY

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Causal - Corporate Citizenship

NARRATIVE DESCRIPTION OF METHOD:

This method uses the Multi-Factor Basic allocation as a starting point, then reduces the percentages to exclude a portion attributable to managing costs which are retained.

Calculation for 2021 Actuals			
Operating Company	A 2021 MFBASIC Alloc Rate	C Retained Allocation <i>(by column B)</i>	E CBFTE Operating Company Allocations <i>(by column D)</i>
SDGE	38.5%	-6.3%	32.3%
SoCalGas	43.9%	-7.2%	36.7%
Infrastructure	17.6%	-2.9%	14.7%
Parent Retained	0.0%	16.3%	16.3%
Total	100.0%	-	100.0%

Calculation for 2022 Forecast			
Operating Company	B 2022 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	E CBFTE Operating Company Allocations <i>(by column D)</i>
SDGE	37.1%	-21.3%	15.8%
SoCalGas	43.9%	-25.2%	18.6%
Infrastructure	19.0%	-10.9%	8.1%
Parent Retained	0.0%	57.5%	57.5%
Total	100.0%	-	100.0%

Calculation for 2023 Forecast			
Operating Company	B 2023 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	E CBFTE Operating Company Allocations <i>(by column D)</i>
SDGE	37.3%	-21.4%	15.8%
SoCalGas	44.2%	-25.4%	18.8%
Infrastructure	18.5%	-10.6%	7.9%
Parent Retained	0.0%	57.5%	57.5%
Total	100.0%	0	100.0%

Calculation for 2024 Forecast			
Operating Company	B 2024 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	E CBFTE Operating Company Allocations <i>(by column D)</i>
SDGE	37.5%	-21.5%	15.9%
SoCalGas	45.0%	-25.9%	19.1%
Infrastructure	17.5%	-10.1%	7.5%
Parent Retained	0.0%	57.5%	57.5%
Total	100.0%	-	100.0%

COST CENTERS WHICH USE THIS METHOD:
1100-0079-CORPORATE CITIZENSHIP

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Causal - HQ Occupancy

NARRATIVE DESCRIPTION OF METHOD:

Rent, maintenance, property taxes, depreciation & ROR related to the HQ is allocated based on the square footage directly occupied by the operating companies. Corporate Center's direct occupation, except for an executive portion which is retained, is re-allocated based on the Multi-Factor basic allocation. Some floors in the HQ are excluded, as they benefit all occupants ratably.

Calculation for 2021 Actuals					
Operating Company	A HQ Square Footage by Business Unit	B 2021 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	E CBHQ Operating Company Allocations <i>(by column D)</i>
SDGE	32,533	38.5%	58,407	90,940	35.7%
SoCalGas	910	43.9%	66,479	67,389	26.4%
Infrastructure	64,635	17.6%	26,665	91,300	35.8%
Parent Retained	5,388	0.0%		5,388	2.1%
Corporate	151,552	0.0%	(151,552)	-	
Total	<u>255,018</u>	<u>100.0%</u>	<u>-</u>	<u>255,018</u>	<u>100.0%</u>

Calculation for 2022 Forecast					
Operating Company	A HQ Square Footage by Business Unit	B 2022 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	E CBHQ Operating Company Allocations <i>(by column D)</i>
SDGE	32,533	37.1%	56,215	88,748	34.8%
SoCalGas	910	43.9%	66,500	67,410	26.4%
Infrastructure	64,635	19.0%	28,836	93,471	36.7%
Parent Retained	5,388	0.0%		5,388	2.1%
Corporate	151,552	0.0%	(151,552)	-	
Total	<u>255,018</u>	<u>100.0%</u>	<u>-</u>	<u>255,018</u>	<u>100.0%</u>

Calculation for 2023 Forecast					
Operating Company	A HQ Square Footage by Business Unit	B 2023 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	E CBHQ Operating Company Allocations <i>(by column D)</i>
SDGE	32,533	37.3%	56,501	89,034	34.9%
SoCalGas	910	44.2%	67,052	67,962	26.6%
Infrastructure	64,635	18.5%	27,999	92,634	36.3%
Parent Retained	5,388	0.0%		5,388	2.1%
Corporate	151,552	0.0%	(151,552)	-	
Total	<u>255,018</u>	<u>100.0%</u>	<u>-</u>	<u>255,018</u>	<u>100.0%</u>

Calculation for 2024 Forecast					
Operating Company	A HQ Square Footage by Business Unit	B 2024 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	E CBHQ Operating Company Allocations <i>(by column D)</i>
SDGE	32,533	37.5%	56,769	89,302	35.0%
SoCalGas	910	45.0%	68,204	69,114	27.1%
Infrastructure	64,635	17.5%	26,579	91,214	35.8%
Parent Retained	5,388	0.0%		5,388	2.1%
Corporate	151,552	0.0%	(151,552)	-	
Total	<u>255,018</u>	<u>100.0%</u>	<u>-</u>	<u>255,018</u>	<u>100.0%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0032-HQ RENT EXPENSE & OTHER EXPENSE
1100-0311-PROPERTY TAXES

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EVP - CFO

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra CFO, Cost Center 1100-0039. We have voluntarily excluded from our 2022-2024 forecast all CFO labor and non-labor costs allocated to SDG&E and SoCalGas.

Plan Labor Costs Allocated:	CC1100-0056 RETAIN	CC1100-0075 MFSPLIT	CC1100-0112 VPTREAS	CC1100-0188 MFBASIC	CC1100-0338 VPCONTR	CC1100-0349 VPAUDIT	Total VP	EVP CFO Operating Company Allocations
Calculation for 2021								
SDGE	-	67,341	252,468	261,659	268,482	377,957	1,227,907	28.5%
SoCalGas	-	76,647	256,621	297,820	309,110	214,530	1,154,728	26.8%
Infrastructure/Retained	725,772	143,989	277,091	119,458	354,120	305,164	1,925,594	44.7%
Total	\$ 725,772	\$ 287,977	\$ 786,180	\$ 678,937	\$ 931,712	\$ 897,651	\$ 4,308,229	100.0%
Calculation for 2022								
SDGE	-	38,313	162,381	144,734	160,083	244,129	749,640	0.0%
SoCalGas	-	45,322	165,053	171,215	183,646	129,815	695,051	0.0%
Infrastructure/Retained	456,852	83,635	178,218	74,244	219,892	162,961	1,175,802	100.0%
Total	\$ 456,852	\$ 167,270	\$ 505,652	\$ 390,193	\$ 563,620	\$ 536,905	\$ 2,620,493	100.0%
Calculation for 2023								
SDGE	-	-	167,605	150,149	165,560	252,168	735,481	0.0%
SoCalGas	-	-	170,362	178,189	190,301	134,315	673,168	0.0%
Infrastructure/Retained	391,171	-	183,951	74,407	225,890	167,693	1,043,112	100.0%
Total	\$ 391,171	\$ -	\$ 521,918	\$ 402,745	\$ 581,751	\$ 554,176	\$ 2,451,760	100.0%
Calculation for 2024								
SDGE	-	-	146,000	155,338	170,295	259,850	731,483	0.0%
SoCalGas	-	-	148,402	186,628	197,786	138,995	671,811	0.0%
Infrastructure/Retained	402,778	-	160,240	72,729	230,932	171,774	1,038,453	100.0%
Total	\$ 402,778	\$ -	\$ 454,642	\$ 414,695	\$ 599,013	\$ 570,620	\$ 2,441,748	100.0%

Legend

- 1100-0056-VP CORPORATE DEVELOPMENT & STRATEGY
- 1100-0075-VP TECHNOLOGY SERVICES
- 1100-0112-VP & TREASURER
- 1100-0188-VP INVESTOR RELATIONS
- 1100-0338-SVP CONTROLLER & CAO
- 1100-0349-VP AUDIT SERVICES

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SVP - Controller

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra Controller, Cost Center 1100-0338. We have voluntarily excluded from our 2022-2024 forecast all Controller labor and non-labor costs allocated to SDG&E and SoCalGas.

Plan Labor Costs Allocated:	CC1100-0021 MFBASIC	CC1100-0046 CBVPTAX	CC1100-0047 MFBASIC	CC1100-0051 MFSPLIT	CC1100-0053 MFSPLIT	CC1100-0054 MFBASIC	CC1100-0137 CBFTE	CC1100-0193 CBFTE	CC1100-0342 MFSPLIT	CC1100-0347 MFBASIC	CC1100-0373 CBTIMETAX	CC1100-0502 CBBANKREC	Total SVP	A	B	C	D
														Operating Company Allocations	Allocate 90% Weighted Avg (A X 90%)	SIP 10% Allocable Workload	SVPCONTR Operating Company Allocations
Calculation for 2021																	
SDGE	158,749	208,390	1,148,060	588,721	481,207	180,248	398,496	276,601	206,553	461,554	3,225,154	226,926	7,560,657	32.0%	28.8%	0.0%	28.8%
SoCalGas	180,687	222,025	1,306,721	670,082	547,709	205,158	666,769	462,814	235,099	525,340	3,304,156	378,210	8,704,770	36.9%	33.2%	0.0%	33.2%
Infrastructure/Retained	72,475	301,063	524,137	1,258,803	1,028,916	82,291	37,677	26,152	441,652	210,718	3,213,349	151,284	7,348,517	31.1%	28.0%	10.0%	38.0%
Total	\$ 411,911	\$ 731,478	\$ 2,978,917	\$ 2,517,605	\$ 2,057,831	\$ 467,698	\$ 1,102,942	\$ 765,568	\$ 883,303	\$ 1,197,612	\$ 9,742,660	\$ 756,419	\$ 23,613,945	100.0%	90.0%	10.0%	100.0%
Calculation for 2022																	
SDGE	101,860	153,016	736,647	384,433	314,226	115,655	261,710	181,656	134,879	296,154	2,021,791	252,140	4,954,168	31.6%	28.4%	0.0%	0.0%
SoCalGas	120,497	154,087	871,424	454,769	371,717	136,816	449,101	311,727	159,556	350,338	2,154,029	151,284	5,685,344	36.2%	32.6%	0.0%	0.0%
Infrastructure/Retained	52,251	139,781	377,874	839,202	685,944	59,327	24,484	16,995	294,434	151,916	2,319,287	100,856	5,062,351	32.2%	29.0%	10.0%	100.0%
Total	\$ 274,608	\$ 446,884	\$ 1,985,945	\$ 1,678,404	\$ 1,371,888	\$ 311,798	\$ 735,295	\$ 510,378	\$ 588,869	\$ 798,408	\$ 6,495,106	\$ 504,279	\$ 15,701,863	100.0%	90.0%	10.0%	100.0%
Calculation for 2023																	
SDGE	105,671	158,225	764,203	393,661	323,772	119,982	270,166	187,526	138,976	307,232	2,090,614	260,251	5,120,278	31.6%	28.5%	0.0%	0.0%
SoCalGas	125,405	159,598	906,921	467,178	384,237	142,389	463,621	321,805	164,930	364,609	2,230,644	156,150	5,887,487	36.4%	32.7%	0.0%	0.0%
Infrastructure/Retained	52,366	143,437	378,705	860,839	708,009	59,458	25,161	17,465	303,906	152,250	2,382,783	104,100	5,188,478	32.0%	28.8%	10.0%	100.0%
Total	\$ 283,441	\$ 461,260	\$ 2,049,829	\$ 1,721,677	\$ 1,416,018	\$ 321,828	\$ 758,948	\$ 526,796	\$ 607,811	\$ 824,091	\$ 6,704,041	\$ 520,501	\$ 16,196,243	100.0%	90.0%	10.0%	100.0%
Calculation for 2024																	
SDGE	109,323	55,334	790,616	402,639	331,156	124,129	278,219	193,116	142,145	317,851	2,156,315	267,973	5,168,815	31.6%	28.4%	0.0%	0.0%
SoCalGas	131,344	56,123	949,870	483,743	397,861	149,132	477,534	331,463	170,778	381,875	2,312,568	160,784	6,003,075	36.7%	33.0%	0.0%	0.0%
Infrastructure/Retained	51,185	49,579	370,167	886,382	729,018	58,117	25,715	17,849	312,923	148,818	2,434,084	107,189	5,191,026	31.7%	28.6%	10.0%	100.0%
Total	\$ 291,851	\$ 161,037	\$ 2,110,652	\$ 1,772,764	\$ 1,458,035	\$ 331,378	\$ 781,468	\$ 542,428	\$ 625,847	\$ 848,544	\$ 6,902,966	\$ 535,946	\$ 16,362,916	100.0%	90.0%	10.0%	100.0%

Legend

- 1100-0021-CORPORATE FINANCIAL TECHNOLOGY
- 1100-0046-VP-CHIEF TAX COUNSEL
- 1100-0047-FINANCIAL REPORTING
- 1100-0051-CORPORATE ACCOUNTING
- 1100-0053-STRATEGIC PLANNING
- 1100-0054-ASSISTANT CONTROLLER
- 1100-0137-HR ACCOUNTING
- 1100-0193-HR ACCOUNTING COMPLIANCE
- 1100-0342-FINANCIAL SYSTEMS & REPORTING
- 1100-0347-TECHNICAL ACCOUNTING, ADVISORY & POLICIES
- 1100-0373-CORPORATE TAX SERVICES
- 1100-0502-BANK RECON & ESCHEATMENT

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VP - Corporate Tax

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the workload of each employee within the Tax department based on : annual time study, Corporate hours are reallocated using Multi-Factor Basic, resulting in a blended percentag

Calculation for 2021 Actual					
Operating Company	A Workload Study	B 2021 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E VPCORPTAX Operating Company Allocations <i>(by column D)</i>
SDGE	15	38.5%	13	28	28.5%
SoCalGas	15	43.9%	15	30	30.4%
Infrastructure	35	17.6%	6	41	41.1%
Parent Retained	35	0.0%	(35)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2022 Forecast					
Operating Company	A Workload Study	B 2022 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E VPCORPTAX Operating Company Allocations <i>(by column D)</i>
SDGE	20	37.1%	11	31	31.1%
SoCalGas	20	43.9%	13	33	33.2%
Infrastructure	30	19.0%	6	36	35.7%
Parent Retained	30	0.0%	(30)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2023 Forecast					
Operating Company	A Workload Study	B 2023 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E VPCORPTAX Operating Company Allocations <i>(by column D)</i>
SDGE	20	37.3%	11	31	31.2%
SoCalGas	20	44.2%	13	33	33.3%
Infrastructure	30	18.5%	6	36	35.5%
Parent Retained	30	0.0%	(30)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>(0)</u>	<u>100</u>	<u>100.0%</u>

Calculation for 2024 Forecast					
Operating Company	A Workload Study	B 2024 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	E VPCORPTAX Operating Company Allocations <i>(by column D)</i>
SDGE	20	37.5%	11	31	31.2%
SoCalGas	20	45.0%	14	34	33.5%
Infrastructure	30	17.5%	5	35	35.3%
Parent Retained	30	0.0%	(30)	-	
Total	<u>100</u>	<u>100.0%</u>	<u>-</u>	<u>100</u>	<u>100.0%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0046-VP CHIEF TAX COUNSEL
1100-0045-VP CORPORATE TAX

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VP - Treasurer

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the VP of Treasury, Cost Center 1100-0112

Plan Labor Costs Allocated:	CC1100-0113 CBCASHMGMT	CC1100-0119 CBTREAS	Total VP	VPTREAS Operating Company Allocations
Calculation for 2021				
SDGE	291,900	212,900	504,801	32.1%
SoCalGas	299,808	211,913	511,721	32.6%
Infrastructure/Retained	262,278	292,551	554,829	35.3%
Total	\$ 853,986	\$ 717,365	\$ 1,571,351	100.0%

Calculation for 2022				
SDGE	274,523	216,273	490,796	32.1%
SoCalGas	282,598	216,273	498,870	32.6%
Infrastructure/Retained	250,301	288,364	538,664	35.3%
Total	\$ 807,422	\$ 720,909	\$ 1,528,331	100.0%

Calculation for 2023				
SDGE	283,354	223,230	506,584	32.1%
SoCalGas	291,688	223,230	514,918	32.6%
Infrastructure/Retained	258,352	297,640	555,992	35.3%
Total	\$ 833,395	\$ 744,100	\$ 1,577,494	100.0%

Calculation for 2024				
SDGE	291,762	229,854	521,616	32.1%
SoCalGas	300,343	229,854	530,197	32.6%
Infrastructure/Retained	266,018	306,472	572,490	35.3%
Total	\$ 858,124	\$ 766,179	\$ 1,624,302	100.0%

Legend

1100-0113-CASH MANAGEMENT
1100-0119-FINANCE

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VP - Audit Services

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the VP of Audit, Cost Center 1100-0349.

Plan Labor Costs Allocated:	CC1100-0041 CBAUDITUS	CC1100-0329 CBAUDPRO	CC1100-0340 CBFLP	CC1100-0390 CBSOX	CC1100-0453 CBAUDHSE	Total VP	VPAUDIT Operating Company Allocations
Calculation for 2021							
SDGE	2,104,889	303,807	965,808	259,516	461,190	4,095,210	42.1%
SoCalGas	1,147,693	195,274	267,225	237,704	476,563	2,324,459	23.9%
Infrastructure/Retained	412,066	346,291	960,054	988,527	599,547	3,306,484	34.0%
Total	\$ 3,664,647	\$ 845,371	\$ 2,193,087	\$ 1,485,747	\$ 1,537,301	\$ 9,726,154	100.0%
Calculation for 2022							
SDGE	1,375,936	237,481	781,814	170,235	415,292	2,980,757	45.5%
SoCalGas	816,977	136,490	223,112	158,496	241,941	1,577,017	24.1%
Infrastructure/Retained	250,184	189,610	520,468	661,767	367,635	1,989,664	30.4%
Total	\$ 2,443,098	\$ 563,581	\$ 1,525,395	\$ 990,498	\$ 1,024,868	\$ 6,547,439	100.0%
Calculation for 2023							
SDGE	1,420,795	245,215	807,952	176,084	428,889	3,078,934	45.6%
SoCalGas	844,414	141,065	232,201	164,316	249,748	1,631,743	24.1%
Infrastructure/Retained	256,479	195,431	534,311	681,960	379,199	2,047,380	30.3%
Total	\$ 2,521,688	\$ 581,710	\$ 1,574,463	\$ 1,022,360	\$ 1,057,835	\$ 6,758,057	100.0%
Calculation for 2024							
SDGE	1,463,532	252,583	832,882	181,670	442,077	3,172,744	45.5%
SoCalGas	871,953	145,645	243,197	170,741	257,182	1,688,718	24.4%
Infrastructure/Retained	261,028	200,742	545,103	700,285	389,965	2,097,122	30.1%
Total	\$ 2,596,512	\$ 598,971	\$ 1,621,182	\$ 1,052,696	\$ 1,089,224	\$ 6,958,585	100.0%

Legend

- 1100-0041-AUDIT SERVICES
- 1100-0329-AUDIT QUALITY PROGRAMS
- 1100-0340-ACCOUNTING & FINANCE ROTATION
- 1100-0390-SOX COMPLIANCE
- 1100-0453-AUDIT - HEALTH, SAFETY, & ENVIRONMENTAL

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SVP - Chief Administrative Officer & Chief Human Resources Officer

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the CAO & CHRO, Cost Center 1100-0202. We have voluntarily excluded from our 2022-2024 forecast all CAO & CHRO labor and non-labor costs allocated to SDG&E and SoCalGas.

Plan Labor Costs Allocated:	CC1100-0057 CBFTE	CC1100-0130 MFBASIC	CC1100-0134 CBFTE	CC1100-0135 CBFTE	CC1100-0136 CBFTEEXEC	CC1100-0205 MFBASIC	CC1100-0090 CBFTE	CC1100-0118 VPRISK	Total VP	SVPCAOCHRO Operating Company Allocations
Calculation for 2021										
SDGE	303,100	635,010	536,640	500,555	265,016	173,255	142,184	13,463	2,569,223	36.1%
SoCalGas	507,152	722,768	897,915	837,536	265,493	215,011	249,396	11,952	3,707,222	52.1%
Infrastructure/Retained	28,658	289,908	50,739	47,327	192,599	85,001	14,407	124,173	832,812	11.8%
Total	\$ 838,910	\$ 1,647,686	\$ 1,485,295	\$ 1,385,417	\$ 723,108	\$ 473,267	\$ 405,987	\$ 149,588	\$ 7,109,257	100.0%
Calculation for 2022										
SDGE	199,059	407,451	358,595	328,736	172,674	302,333	120,106	77,960	1,966,914	0.0%
SoCalGas	341,591	481,998	615,358	564,120	192,592	357,647	206,105	105,652	2,865,064	0.0%
Infrastructure/Retained	18,623	209,008	33,549	30,755	116,806	155,086	11,237	93,614	668,677	100.0%
Total	\$ 559,273	\$ 1,098,457	\$ 1,007,501	\$ 923,611	\$ 482,072	\$ 815,065	\$ 337,447	\$ 277,226	\$ 5,500,654	100.0%
Calculation for 2023										
SDGE	205,491	422,693	374,154	339,358	178,457	303,653	123,987	80,592	2,028,385	0.0%
SoCalGas	352,635	501,632	642,069	582,358	199,228	360,362	212,768	109,291	2,960,343	0.0%
Infrastructure/Retained	19,138	209,467	34,846	31,605	119,895	150,477	11,547	96,261	673,237	100.0%
Total	\$ 577,264	\$ 1,133,792	\$ 1,051,069	\$ 953,322	\$ 497,580	\$ 814,492	\$ 348,302	\$ 286,144	\$ 5,661,965	100.0%
Calculation for 2024										
SDGE	211,616	437,302	385,306	349,474	183,972	314,148	127,683	83,104	2,092,605	0.0%
SoCalGas	363,217	525,388	661,338	599,836	206,086	377,427	219,154	113,050	3,065,496	0.0%
Infrastructure/Retained	19,559	204,745	35,612	32,300	122,285	147,085	11,801	98,480	671,868	100.0%
Total	\$ 594,393	\$ 1,167,435	\$ 1,082,257	\$ 981,610	\$ 512,344	\$ 838,660	\$ 358,637	\$ 294,635	\$ 5,829,969	100.0%

Legend

- 1100-0057-PAYROLL SERVICES
- 1100-0130-CORPORATE HR STAFFING & DEVELOPMENT
- 1100-0134-BENEFITS
- 1100-0135-COMPENSATION SERVICES
- 1100-0136-EXECUTIVE COMPENSATION
- 1100-0205-ETHICS & INVESTIGATIONS
- 1100-0090-DIVERSITY & COMMUNITY PARTNERSHIPS OFFICER
- 1100-0118-VP RISK MANAGEMENT

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
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VP - Risk Mgmt

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the VP of Risk Management, Cost Center 1100-0188.

Plan Labor Costs Allocated:	CC1100-0114 MFBASIC	CC1100-0120 CBPENSION	CC1100-0121 CBGLOBRISK	CC1100-0133 CBHQSEC	CC1100-0138 MFBASIC	CC1100-0275 CBEXECSEC	Total VP	VPRISK Operating Company Allocations
Calculation for 2021								
SDGE	511,900	270,254	73,633	1,082,990	71,443	230,655	2,240,875	28.5%
SoCalGas	582,644	370,176	65,452	1,647,912	81,316	230,655	2,978,154	37.9%
Infrastructure/Retained	233,704	27,945	679,060	273,197	32,617	1,383,928	2,630,449	33.6%
Total	\$ 1,328,248	\$ 668,375	\$ 818,144	\$ 3,004,098	\$ 185,375	\$ 1,845,237	\$ 7,849,478	100.0%
Calculation for 2022								
SDGE	328,458	183,661	49,089	710,780	45,841	153,770	1,471,599	28.1%
SoCalGas	388,553	244,793	43,634	1,109,333	54,228	153,770	1,994,311	38.1%
Infrastructure/Retained	168,487	17,129	452,706	182,619	23,515	922,619	1,767,075	33.8%
Total	\$ 885,499	\$ 445,583	\$ 545,429	\$ 2,002,732	\$ 123,584	\$ 1,230,158	\$ 5,232,985	100.0%
Calculation for 2023								
SDGE	340,745	189,598	50,668	733,999	47,556	158,716	1,521,282	28.2%
SoCalGas	404,380	252,723	45,038	1,145,705	56,437	158,716	2,062,999	38.2%
Infrastructure/Retained	168,858	17,596	467,269	187,452	23,566	952,297	1,817,038	33.6%
Total	\$ 913,983	\$ 459,917	\$ 562,975	\$ 2,067,156	\$ 127,559	\$ 1,269,730	\$ 5,401,320	100.0%
Calculation for 2024								
SDGE	352,522	195,252	52,171	756,123	49,199	163,426	1,568,693	28.2%
SoCalGas	423,530	260,342	46,374	1,181,175	59,110	163,426	2,133,957	38.4%
Infrastructure/Retained	165,051	17,970	481,134	191,196	23,035	980,554	1,858,941	33.4%
Total	\$ 941,103	\$ 473,564	\$ 579,680	\$ 2,128,494	\$ 131,344	\$ 1,307,406	\$ 5,561,590	100.0%

Legend

- 1100-0114-INSURANCE & RISK ADVISORY
- 1100-0120-PENSIONS & TRUSTS
- 1100-0121-RISK MANAGEMENT
- 1100-0133-CORPORATE SECURITY
- 1100-0138-EMERGENCY MANAGEMENT & BUSINESS RESUMPTION
- 1100-0275-EXECUTIVE SECURITY

SEMPRA CORPORATE CENTER
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Chief Legal Officer

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Chief Legal Officer, Cost Center 1100-0198.

Plan Labor Costs Allocated:	CC1100-0200 VPLEGALOPS	CC1100-0201 VPLEGALnCOMP	Total VP	VPLEGALOFF Operating Company Allocations
Calculation for 2021				
SDGE	275,995	334,236	610,231	34.4%
SoCalGas	372,506	439,533	812,039	45.7%
Infrastructure/Retained	168,458	184,736	353,195	19.9%
Total	\$ 816,959	\$ 958,506	\$ 1,775,465	100.0%
Calculation for 2022				
SDGE	148,805	185,819	334,624	32.4%
SoCalGas	214,870	260,223	475,093	46.0%
Infrastructure/Retained	104,183	117,911	222,094	21.5%
Total	\$ 467,858	\$ 563,953	\$ 1,031,811	100.0%
Calculation for 2023				
SDGE	154,206	192,598	346,804	32.6%
SoCalGas	222,971	270,145	493,115	46.3%
Infrastructure/Retained	105,731	119,351	225,082	21.1%
Total	\$ 482,908	\$ 582,094	\$ 1,065,002	100.0%
Calculation for 2024				
SDGE	161,494	199,089	360,584	32.8%
SoCalGas	235,225	281,492	516,717	47.1%
Infrastructure/Retained	100,518	118,785	219,302	20.1%
Total	\$ 497,237	\$ 599,366	\$ 1,096,603	100.0%

Legend

1100-0200-CORPORATE LAW & GOVERNANCE

1100-0201-LITIGATION & COMPLIANCE

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
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VP - Litigation & Compliance

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Deputy General Counsel Litigation and Compliance, Cost Center 1100-0201.

Plan Labor Costs Allocated:	CC1100-0144 MFBASIC	CC1100-0180 CBLEGALOPS	CC1100-0190 CBLEGALOPS	CC1100-0348 MFBASIC	Total VP	VPLEGALnCOMP Operating Company Allocations
Calculation for 2021						
SDGE	497,669	780,685	738,860	447,449	2,464,663	34.9%
SoCalGas	566,447	1,112,494	1,052,891	509,286	3,241,118	45.9%
Infrastructure/Retained	227,207	478,191	452,572	204,279	1,362,248	19.2%
Total	\$ 1,291,322	\$ 2,371,370	\$ 2,244,323	\$ 1,161,014	\$ 7,068,029	100.0%
Calculation for 2022						
SDGE	319,327	486,096	460,053	287,103	1,552,580	32.9%
SoCalGas	377,751	748,485	708,384	339,632	2,174,251	46.1%
Infrastructure/Retained	163,803	346,333	327,778	147,274	985,188	20.9%
Total	\$ 860,882	\$ 1,580,914	\$ 1,496,215	\$ 774,009	\$ 4,712,019	100.0%
Calculation for 2023						
SDGE	331,272	503,542	476,565	297,843	1,609,222	33.1%
SoCalGas	393,139	776,062	734,484	353,467	2,257,151	46.4%
Infrastructure/Retained	164,164	352,164	333,297	147,598	997,222	20.5%
Total	\$ 888,574	\$ 1,631,768	\$ 1,544,345	\$ 798,907	\$ 4,863,595	100.0%
Calculation for 2024						
SDGE	342,722	520,236	492,364	308,137	1,663,459	33.2%
SoCalGas	411,756	806,609	763,395	370,205	2,351,966	47.0%
Infrastructure/Retained	160,463	353,342	334,411	144,270	992,486	19.8%
Total	\$ 914,941	\$ 1,680,187	\$ 1,590,170	\$ 822,613	\$ 5,007,910	100.0%

Legend

- 1100-0144-LEGAL OPERATIONS
- 1100-0180-LABOR AND EMPLOYMENT LAW
- 1100-0190-LITIGATION & ENVIRONMENTAL
- 1100-0348-CORPORATE COMPLIANCE

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
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VP - Legal Ops & Governance

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Deputy General Counsel Corporate Law and Governance, Cost Center 1100-0200.

Plan Labor Costs Allocated:	CC1100-0080 MFBASIC	CC1100-0143 CBLEGALOPS	CC1100-0150 MFBASIC	CC1100-0191 CBLEGALOPS	CC1100-0199 CBLEGALOPS	Total VP	VPLEGALOPS Operating Company Allocations
Calculation for 2021							
SDGE	193,709	369,429	333,294	731,112	378,872	2,006,416	33.8%
SoCalGas	220,480	526,444	379,355	1,041,851	539,901	2,708,031	45.6%
Infrastructure/Retained	88,436	226,285	230,035	447,826	232,069	1,224,652	20.6%
Total	\$ 502,625	\$ 1,122,158	\$ 942,684	\$ 2,220,790	\$ 1,150,842	\$ 5,939,099	100.0%
Calculation for 2022							
SDGE	124,293	230,026	195,653	455,229	235,906	1,241,107	31.5%
SoCalGas	147,033	354,191	231,450	700,956	363,245	1,796,875	45.6%
Infrastructure/Retained	63,758	163,889	178,236	324,341	168,078	898,300	22.8%
Total	\$ 335,083	\$ 748,106	\$ 605,339	\$ 1,480,527	\$ 767,228	\$ 3,936,283	100.0%
Calculation for 2023							
SDGE	128,942	238,282	202,972	471,568	244,372	1,286,136	31.7%
SoCalGas	153,022	367,241	240,878	726,782	376,628	1,864,552	45.9%
Infrastructure/Retained	63,898	166,648	180,961	329,802	170,908	912,216	22.5%
Total	\$ 345,862	\$ 772,171	\$ 624,812	\$ 1,528,152	\$ 791,908	\$ 4,062,905	100.0%
Calculation for 2024							
SDGE	133,399	246,181	209,987	487,201	252,474	1,329,242	32.5%
SoCalGas	160,269	381,696	252,285	755,390	391,453	1,941,094	47.3%
Infrastructure/Retained	62,457	167,205	98,316	330,905	171,479	830,363	20.2%
Total	\$ 356,125	\$ 795,083	\$ 560,589	\$ 1,573,496	\$ 815,406	\$ 4,100,699	100.0%

Legend

- 1100-0080-REGULATORY COUNSEL
- 1100-0143-CORPORATE GOVERNANCE
- 1100-0150-VP GOVERNANCE & CORPORATE SECRETARY
- 1100-0191-CORPORATE LAW
- 1100-0199-SECURITIES LAW

SEMPRA CORPORATE CENTER
ALLOCATION WORKPAPERS
2024 General Rate Case

SVP - Corporate Affairs

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the SVP of Corporate Affairs, Cost Center 1100-0101.

Plan Labor Costs Allocated:	CC1100-0379	CC1100-0215	CC1100-0157	CC1100-0169	CC1100-0079	CC1100-0126	CC1100-0168	Total VP	SVP CORPAFF Operating Company Allocations
	RETAIN	MFBASIC	MFBASIC	MFSPLIT	CBCITENGAGE	MFBASIC	MFBASIC		
Calculation for 2021									
SDGE	-	239,865	318,769	311,437	445,592	409,543	337,100	2,062,306	30.7%
SoCalGas	-	273,014	362,823	354,478	507,172	466,142	383,687	2,347,316	35.0%
Infrastructure/Retained	609,646	109,508	145,531	665,915	427,767	186,974	153,900	2,299,241	34.3%
Total	\$ 609,646	\$ 622,387	\$ 827,123	\$ 1,331,830	\$ 1,380,531	\$ 1,062,659	\$ 874,687	\$ 6,708,863	100.0%
Calculation for 2022									
SDGE	-	132,680	204,537	203,368	145,090	262,782	216,299	1,164,754	26.7%
SoCalGas	-	156,955	241,959	240,576	171,635	310,860	255,873	1,377,857	31.6%
Infrastructure/Retained	354,787	68,060	104,920	443,943	603,630	134,798	110,953	1,821,091	41.7%
Total	\$ 354,787	\$ 357,694	\$ 551,415	\$ 887,887	\$ 920,354	\$ 708,439	\$ 583,125	\$ 4,363,702	100.0%
Calculation for 2023									
SDGE	-	137,643	266,126	209,545	150,517	272,612	224,390	1,260,833	27.1%
SoCalGas	-	163,348	315,826	248,679	178,627	323,523	266,295	1,496,298	32.2%
Infrastructure/Retained	366,200	68,210	131,880	458,224	620,817	135,094	111,198	1,891,622	40.7%
Total	\$ 366,200	\$ 369,201	\$ 713,833	\$ 916,448	\$ 949,960	\$ 731,228	\$ 601,883	\$ 4,648,753	100.0%
Calculation for 2024									
SDGE	-	142,400	275,324	214,325	155,719	282,034	232,145	1,301,947	27.2%
SoCalGas	-	171,084	330,783	257,496	187,086	338,844	278,906	1,564,198	32.7%
Infrastructure/Retained	377,066	66,672	128,907	471,821	635,343	132,048	108,691	1,920,548	40.1%
Total	\$ 377,066	\$ 380,156	\$ 735,014	\$ 943,641	\$ 978,148	\$ 752,926	\$ 619,742	\$ 4,786,693	100.0%

Legend

1100-0101-SVP CORPORATE AFFAIRS

Sempra Corporate Center
GRC
ALLOCATION METHOD: Corporate Re-Allocation

NARRATIVE DESCRIPTION OF METHOD:

Weighted average of Corporate Center labor billings per operating company to represent typical corporate employee overhead provided by SEU.

Calculation for 2022 GRC										
Operating Company	2022 GRC (Labor) - \$ '000							Total	Operating Company Allocations	
	Finance	Human Resources and Administration	Legal, Compliance, and Governance	External Affairs	Executive	Pension and Benefits	Total			
SDGE	\$ 9,072	\$ 3,461	\$ 3,203	\$ 1,330	\$ -	\$ 8,975	\$ 26,040	A	34.38%	A/Z
SoCalGas	8,410	4,927	4,552	1,573	-	10,291	29,753	B	39.28%	B/Z
Infrastructure	7,931	2,027	2,069	1,158	-	6,758	19,944	C	26.34%	C/Z
Parent Retained	3,303	1,201	84	1,883	2,482	7,372	16,325			
Total	\$ 28,716	\$ 11,615	\$ 9,908	\$ 5,945	\$ 2,482	\$ 33,396	\$ 92,062		100.00%	
							Total less Parent Retained	\$ 75,737	Z	

Calculation for 2023 GRC										
Operating Company	2023 GRC (Labor) - \$ '000							Total	Operating Company Allocations	
	Finance	Human Resources and Administration	Legal, Compliance, and Governance	External Affairs	Executive	Pension and Benefits	Total			
SDGE	\$ 9,046	\$ 3,462	\$ 3,216	\$ 1,387	\$ -	\$ 8,996	\$ 26,106	A	34.51%	A/Z
SoCalGas	8,393	4,935	4,577	1,646	-	10,335	29,886	B	39.51%	B/Z
Infrastructure	7,803	2,003	2,031	1,167	-	6,647	19,651	C	25.98%	C/Z
Parent Retained	3,228	1,201	84	1,880	2,482	7,370	16,244			
Total	\$ 28,470	\$ 11,600	\$ 9,908	\$ 6,080	\$ 2,482	\$ 33,347	\$ 91,888		100.00%	
							Total less Parent Retained	\$ 75,644	Z	

Calculation for 2024 GRC										
Operating Company	2024 GRC (Labor) - \$ '000							Total	Operating Company Allocations	
	Finance	Human Resources and Administration	Legal, Compliance, and Governance	External Affairs	Executive	Pension and Benefits	Total			
SDGE	\$ 8,933	\$ 3,468	\$ 3,231	\$ 1,389	\$ -	\$ 8,944	\$ 25,965	A	34.58%	A/Z
SoCalGas	8,333	4,963	4,634	1,668	-	10,357	29,955	B	39.89%	B/Z
Infrastructure	7,621	1,969	1,968	1,136	-	6,478	19,172	C	25.53%	C/Z
Parent Retained	3,224	1,201	-	1,880	2,482	7,359	16,145			
Total	\$ 28,111	\$ 11,600	\$ 9,833	\$ 6,073	\$ 2,482	\$ 33,138	\$ 91,237		100.00%	
							Total less Parent Retained	\$ 75,092	Z	