

Company: SOUTHERN CALIFORNIA GAS COMPANY (U 904 G)
San Diego Gas & Electric Company (U 902 M)
Proceeding: 2024 General Rate Case
Application: A.22-05-____
Exhibit No: SCG-24/SDG&E-28-WP

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DENNIS J. GAUGHAN
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY
AND
SAN DIEGO GAS & ELECTRIC COMPANY
BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

MAY 2022



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

(Forecast in 2021 \$000's)

Department: GRC Total
Cost Center: II INSURANCE
Workpaper: II

Witness: Dennis Gaughan

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	158,270	190,951	231,458	306,760	344,607	380,618	398,395	426,281
Total Costs	<u>\$ 158,270</u>	<u>\$ 190,951</u>	<u>\$ 231,459</u>	<u>\$ 306,760</u>	<u>\$ 344,607</u>	<u>\$ 380,618</u>	<u>\$ 398,395</u>	<u>\$ 426,281</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 7,756	\$ 8,760	\$ 15,520	\$ 18,323	\$ 16,973	\$ 19,347	\$ 21,700	\$ 23,321
SoCalGas	8,088	8,026	13,040	16,709	14,251	15,915	17,439	18,161
Subtotal - Utilities	<u>\$ 15,844</u>	<u>\$ 16,786</u>	<u>\$ 28,560</u>	<u>\$ 35,033</u>	<u>\$ 31,224</u>	<u>\$ 35,262</u>	<u>\$ 39,139</u>	<u>\$ 41,482</u>
Global/Retained	4,100	2,886	2,479	(5,981)	1,540	1,605	1,734	1,830
Total Direct Assignments	<u>\$ 19,944</u>	<u>\$ 19,672</u>	<u>\$ 31,039</u>	<u>\$ 29,052</u>	<u>\$ 32,764</u>	<u>\$ 36,867</u>	<u>\$ 40,873</u>	<u>\$ 43,312</u>
ALLOCATIONS								
SDG&E	\$ 100,803	\$ 131,509	\$ 154,398	\$ 215,370	\$ 242,986	\$ 264,322	\$ 272,900	\$ 292,851
SoCalGas	23,127	24,767	28,835	41,061	51,059	57,472	61,170	65,076
Subtotal - Utilities	<u>\$ 123,930</u>	<u>\$ 156,276</u>	<u>\$ 183,233</u>	<u>\$ 256,431</u>	<u>\$ 294,045</u>	<u>\$ 321,794</u>	<u>\$ 334,071</u>	<u>\$ 357,927</u>
Global/Retained	14,396	15,003	17,186	21,277	17,797	21,957	23,452	25,042
Total Allocations	<u>\$ 138,326</u>	<u>\$ 171,279</u>	<u>\$ 200,419</u>	<u>\$ 277,708</u>	<u>\$ 311,842</u>	<u>\$ 343,751</u>	<u>\$ 357,522</u>	<u>\$ 382,969</u>
BILLED COSTS								
SDG&E	\$ 108,559	\$ 140,269	\$ 169,918	\$ 233,694	\$ 259,959	\$ 283,670	\$ 294,601	\$ 316,172
SoCalGas	31,215	32,793	41,875	57,770	65,310	73,387	78,609	83,237
Subtotal - Utilities	<u>\$ 139,774</u>	<u>\$ 173,062</u>	<u>\$ 211,793</u>	<u>\$ 291,464</u>	<u>\$ 325,269</u>	<u>\$ 357,057</u>	<u>\$ 373,210</u>	<u>\$ 399,409</u>
Global/Retained	18,496	17,889	19,665	15,296	19,337	23,562	25,185	26,872
Total Billed Costs	<u>\$ 158,270</u>	<u>\$ 190,951</u>	<u>\$ 231,459</u>	<u>\$ 306,760</u>	<u>\$ 344,607</u>	<u>\$ 380,618</u>	<u>\$ 398,395</u>	<u>\$ 426,281</u>

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

(2021 \$000's)

Division: GRC Total
 Department: II INSURANCE
 Workpaper: II Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 259,959	\$ 65,310	\$ 19,337	\$ 344,607	0
Please see detailed schedules for explanations.	54,946	19,734	6,995	81,675	
Change in Allocation Rates 2021-2024	1,266	(1,806)	540	0	
Total Change from 2021	<u>56,212</u>	<u>17,928</u>	<u>7,535</u>	<u>81,675</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 316,172</u>	<u>\$ 83,237</u>	<u>\$ 26,872</u>	<u>\$ 426,281</u>	<u>0</u>
Allocations	\$ 292,851	\$ 65,076	\$ 25,042	\$ 382,969	
Direct Assignments	<u>23,321</u>	<u>18,161</u>	<u>1,830</u>	<u>43,312</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 316,172</u>	<u>\$ 83,237</u>	<u>\$ 26,872</u>	<u>\$ 426,281</u>	

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

(Forecast in 2021 \$000's)

Department: II INSURANCE

Witness: Dennis Gaughan

Cost Center: A Property

Workpaper: A

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	14,796	14,787	18,465	17,275	19,973	23,013	26,162	27,494
Total Costs	<u>\$ 14,796</u>	<u>\$ 14,787</u>	<u>\$ 18,465</u>	<u>\$ 17,275</u>	<u>\$ 19,973</u>	<u>\$ 23,013</u>	<u>\$ 26,162</u>	<u>\$ 27,494</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 6,686	\$ 7,276	\$ 10,424	\$ 10,235	\$ 11,475	\$ 13,352	\$ 15,326	\$ 16,326
SoCalGas	3,785	4,412	6,728	5,893	7,088	8,074	9,067	9,211
Subtotal - Utilities	<u>\$ 10,471</u>	<u>\$ 11,688</u>	<u>\$ 17,153</u>	<u>\$ 16,128</u>	<u>\$ 18,564</u>	<u>\$ 21,426</u>	<u>\$ 24,393</u>	<u>\$ 25,537</u>
Global/Retained	3,536	2,366	484	271	356	467	526	548
Total Direct Assignments	<u>\$ 14,007</u>	<u>\$ 14,054</u>	<u>\$ 17,637</u>	<u>\$ 16,400</u>	<u>\$ 18,919</u>	<u>\$ 21,892</u>	<u>\$ 24,919</u>	<u>\$ 26,085</u>
ALLOCATIONS								
SDG&E	\$ 279	\$ 249	\$ 292	\$ 312	\$ 399	\$ 437	\$ 484	\$ 549
SoCalGas	310	290	334	397	484	510	565	641
Subtotal - Utilities	<u>\$ 589</u>	<u>\$ 540</u>	<u>\$ 626</u>	<u>\$ 709</u>	<u>\$ 883</u>	<u>\$ 946</u>	<u>\$ 1,049</u>	<u>\$ 1,190</u>
Global/Retained	200	193	202	166	170	174	193	219
Total Allocations	<u>\$ 789</u>	<u>\$ 733</u>	<u>\$ 828</u>	<u>\$ 875</u>	<u>\$ 1,053</u>	<u>\$ 1,120</u>	<u>\$ 1,242</u>	<u>\$ 1,408</u>
BILLED COSTS								
SDG&E	\$ 6,965	\$ 7,525	\$ 10,716	\$ 10,547	\$ 11,874	\$ 13,789	\$ 15,810	\$ 16,875
SoCalGas	4,096	4,703	7,062	6,290	7,573	8,583	9,632	9,852
Subtotal - Utilities	<u>\$ 11,061</u>	<u>\$ 12,228</u>	<u>\$ 17,779</u>	<u>\$ 16,837</u>	<u>\$ 19,447</u>	<u>\$ 22,372</u>	<u>\$ 25,442</u>	<u>\$ 26,727</u>
Global/Retained	3,735	2,560	686	438	526	641	719	767
Total Billed Costs	<u>\$ 14,796</u>	<u>\$ 14,787</u>	<u>\$ 18,465</u>	<u>\$ 17,275</u>	<u>\$ 19,973</u>	<u>\$ 23,013</u>	<u>\$ 26,162</u>	<u>\$ 27,494</u>

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

(2021 \$000's)

Division: II INSURANCE
 Department: A Property
 Workpaper: A Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 11,874	\$ 7,573	\$ 526	\$ 19,973	0
Escalation of insurance costs is based on OIL forecast, anticipated asset growth, increases in property values, loss history, and insurance broker forecast.	4,989	2,284	248	7,521	
Change in Allocation Rates 2021-2024	12	(5)	(7)	-	
Total Change from 2021	<u>5,001</u>	<u>2,279</u>	<u>241</u>	<u>7,521</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 16,875</u>	<u>\$ 9,852</u>	<u>\$ 767</u>	<u>\$ 27,494</u>	<u>0</u>
Allocations	\$ 549	\$ 641	\$ 219	\$ 1,408	
Direct Assignments	<u>16,326</u>	<u>9,211</u>	<u>548</u>	<u>26,085</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 16,875</u>	<u>\$ 9,852</u>	<u>\$ 767</u>	<u>\$ 27,494</u>	

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

(Forecast in 2021 \$000's)

Department: A Property
Cost Center: A-1 Primary
Workpaper: A-1

Witness: Dennis Gaughan

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	7,519	6,852	6,820	7,672	9,094	11,174	13,213	15,261
Total Costs	<u>\$ 7,519</u>	<u>\$ 6,852</u>	<u>\$ 6,820</u>	<u>\$ 7,672</u>	<u>\$ 9,094</u>	<u>\$ 11,174</u>	<u>\$ 13,213</u>	<u>\$ 15,261</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,691	\$ 4,021	\$ 4,877	\$ 5,571	\$ 6,445	\$ 7,924	\$ 9,370	\$ 10,822
SoCalGas	1,096	1,323	1,667	1,854	2,337	2,861	3,383	3,908
Subtotal - Utilities	<u>\$ 4,788</u>	<u>\$ 5,344</u>	<u>\$ 6,545</u>	<u>\$ 7,424</u>	<u>\$ 8,782</u>	<u>\$ 10,785</u>	<u>\$ 12,753</u>	<u>\$ 14,730</u>
Global/Retained	2,712	1,419	183	120	167	183	216	250
Total Direct Assignments	<u>\$ 7,500</u>	<u>\$ 6,764</u>	<u>\$ 6,727</u>	<u>\$ 7,545</u>	<u>\$ 8,950</u>	<u>\$ 10,968</u>	<u>\$ 12,969</u>	<u>\$ 14,980</u>
ALLOCATIONS								
SDG&E	\$ 7	\$ 31	\$ 33	\$ 43	\$ 58	\$ 80	\$ 95	\$ 110
SoCalGas	8	36	38	55	67	94	111	128
Subtotal - Utilities	<u>\$ 15</u>	<u>\$ 67</u>	<u>\$ 71</u>	<u>\$ 98</u>	<u>\$ 125</u>	<u>\$ 174</u>	<u>\$ 206</u>	<u>\$ 238</u>
Global/Retained	5	21	21	29	19	32	38	44
Total Allocations	<u>\$ 20</u>	<u>\$ 88</u>	<u>\$ 93</u>	<u>\$ 127</u>	<u>\$ 144</u>	<u>\$ 206</u>	<u>\$ 244</u>	<u>\$ 281</u>
BILLED COSTS								
SDG&E	\$ 3,698	\$ 4,052	\$ 4,911	\$ 5,614	\$ 6,503	\$ 8,004	\$ 9,465	\$ 10,932
SoCalGas	1,104	1,359	1,705	1,909	2,405	2,955	3,494	4,036
Subtotal - Utilities	<u>\$ 4,802</u>	<u>\$ 5,411</u>	<u>\$ 6,616</u>	<u>\$ 7,522</u>	<u>\$ 8,908</u>	<u>\$ 10,959</u>	<u>\$ 12,959</u>	<u>\$ 14,967</u>
Global/Retained	2,717	1,440	204	150	186	215	254	294
Total Billed Costs	<u>\$ 7,519</u>	<u>\$ 6,852</u>	<u>\$ 6,820</u>	<u>\$ 7,672</u>	<u>\$ 9,094</u>	<u>\$ 11,174</u>	<u>\$ 13,213</u>	<u>\$ 15,261</u>

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

(2021 \$000's)

Division: A Property
 Department: A-1 Primary
 Workpaper: A-1 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 6,503	\$ 2,405	\$ 186	\$ 9,094	0
Escalation of insurance costs is based on anticipated asset growth, increases in property values, and insurance broker forecast.	4,431	1,633	104	6,167	
Change in Allocation Rates 2021-2024	(2)	(2)	3	0	
Total Change from 2021	<u>4,429</u>	<u>1,631</u>	<u>107</u>	<u>6,167</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 10,932</u>	<u>\$ 4,036</u>	<u>\$ 294</u>	<u>\$ 15,261</u>	<u>0</u>
Allocations	\$ 110	\$ 128	\$ 44	\$ 281	
Direct Assignments	<u>10,822</u>	<u>3,908</u>	<u>250</u>	<u>14,980</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 10,932</u>	<u>\$ 4,036</u>	<u>\$ 294</u>	<u>\$ 15,261</u>	

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

(Forecast in 2021 \$000's)

Department: A-1 Primary

Witness: Dennis Gaughan

Cost Center: 1100-0403-PROP INS - ALL RISK PRIMARY

Workpaper: A-1.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	7,519	6,852	6,820	7,672	9,094	11,174	13,213	15,261
Total Costs	<u>\$ 7,519</u>	<u>\$ 6,852</u>	<u>\$ 6,820</u>	<u>\$ 7,672</u>	<u>\$ 9,094</u>	<u>\$ 11,174</u>	<u>\$ 13,213</u>	<u>\$ 15,261</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,691	\$ 4,021	\$ 4,877	\$ 5,571	\$ 6,445	\$ 7,924	\$ 9,370	\$ 10,822
SoCalGas	1,096	1,323	1,667	1,854	2,337	2,861	3,383	3,908
Subtotal - Utilities	<u>\$ 4,788</u>	<u>\$ 5,344</u>	<u>\$ 6,545</u>	<u>\$ 7,424</u>	<u>\$ 8,782</u>	<u>\$ 10,785</u>	<u>\$ 12,753</u>	<u>\$ 14,730</u>
Global/Retained	2,712	1,419	183	120	167	183	216	250
Total Direct Assignments	<u>\$ 7,500</u>	<u>\$ 6,764</u>	<u>\$ 6,727</u>	<u>\$ 7,545</u>	<u>\$ 8,950</u>	<u>\$ 10,968</u>	<u>\$ 12,969</u>	<u>\$ 14,980</u>
ALLOCATIONS								
SDG&E	\$ 7	\$ 31	\$ 33	\$ 43	\$ 58	\$ 80	\$ 95	\$ 110
SoCalGas	8	36	38	55	67	94	111	128
Subtotal - Utilities	<u>\$ 15</u>	<u>\$ 67</u>	<u>\$ 71</u>	<u>\$ 98</u>	<u>\$ 125</u>	<u>\$ 174</u>	<u>\$ 206</u>	<u>\$ 238</u>
Global/Retained	5	21	21	29	19	32	38	44
Total Allocations	<u>\$ 20</u>	<u>\$ 88</u>	<u>\$ 93</u>	<u>\$ 127</u>	<u>\$ 144</u>	<u>\$ 206</u>	<u>\$ 244</u>	<u>\$ 281</u>
BILLED COSTS								
SDG&E	\$ 3,698	\$ 4,052	\$ 4,911	\$ 5,614	\$ 6,503	\$ 8,004	\$ 9,465	\$ 10,932
SoCalGas	1,104	1,359	1,705	1,909	2,405	2,955	3,494	4,036
Subtotal - Utilities	<u>\$ 4,802</u>	<u>\$ 5,411</u>	<u>\$ 6,616</u>	<u>\$ 7,522</u>	<u>\$ 8,908</u>	<u>\$ 10,959</u>	<u>\$ 12,959</u>	<u>\$ 14,967</u>
Global/Retained	2,717	1,440	204	150	186	215	254	294
Total Billed Costs	<u>\$ 7,519</u>	<u>\$ 6,852</u>	<u>\$ 6,820</u>	<u>\$ 7,672</u>	<u>\$ 9,094</u>	<u>\$ 11,174</u>	<u>\$ 13,213</u>	<u>\$ 15,261</u>

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

(2021 \$000's)

Division: A Property

Witness: Dennis Gaughan

Department: A-1 Primary

Cost Center: 1100-0403-PROP INS - ALL RISK PRIMARY

Workpaper: A-1.1 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 6,503	\$ 2,405	\$ 186	\$ 9,094	0
Escalation of insurance costs is based on anticipated asset growth, increases in property values, and insurance broker forecast.	4,431	1,633	104	6,167	
Change in Allocation Rates 2021-2024	(2)	(2)	3	0	
Total Change from 2021	<u>4,429</u>	<u>1,631</u>	<u>107</u>	<u>6,167</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 10,932</u>	<u>\$ 4,036</u>	<u>\$ 294</u>	<u>\$ 15,261</u>	<u>0</u>
Allocations	\$ 110	\$ 128	\$ 44	\$ 281	
Direct Assignments	<u>10,822</u>	<u>3,908</u>	<u>250</u>	<u>14,980</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 10,932</u>	<u>\$ 4,036</u>	<u>\$ 294</u>	<u>\$ 15,261</u>	

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

(Forecast in 2021 \$000's)

Witness: Dennis Gaughan

Department: A Property
 Cost Center: A-2 Excess
 Workpaper: A-2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,192	7,046	10,753	8,745	9,572	10,406	11,420	10,550
Total Costs	<u>\$ 6,192</u>	<u>\$ 7,046</u>	<u>\$ 10,753</u>	<u>\$ 8,745</u>	<u>\$ 9,572</u>	<u>\$ 10,406</u>	<u>\$ 11,420</u>	<u>\$ 10,550</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,920	\$ 3,254	\$ 5,546	\$ 4,664	\$ 5,030	\$ 5,412	\$ 5,940	\$ 5,487
SoCalGas	2,446	2,821	4,848	3,907	4,324	4,702	5,161	4,768
Subtotal - Utilities	<u>\$ 5,366</u>	<u>\$ 6,076</u>	<u>\$ 10,394</u>	<u>\$ 8,571</u>	<u>\$ 9,354</u>	<u>\$ 10,115</u>	<u>\$ 11,100</u>	<u>\$ 10,255</u>
Global/Retained	781	919	274	108	141	214	235	217
Total Direct Assignments	<u>\$ 6,147</u>	<u>\$ 6,995</u>	<u>\$ 10,668</u>	<u>\$ 8,679</u>	<u>\$ 9,495</u>	<u>\$ 10,329</u>	<u>\$ 11,336</u>	<u>\$ 10,472</u>
ALLOCATIONS								
SDG&E	\$ 12	\$ 9	\$ 25	\$ 19	\$ 21	\$ 30	\$ 33	\$ 30
SoCalGas	13	11	29	24	25	35	38	36
Subtotal - Utilities	<u>\$ 25</u>	<u>\$ 21</u>	<u>\$ 54</u>	<u>\$ 42</u>	<u>\$ 47</u>	<u>\$ 65</u>	<u>\$ 71</u>	<u>\$ 66</u>
Global/Retained	21	30	31	24	30	12	13	12
Total Allocations	<u>\$ 45</u>	<u>\$ 51</u>	<u>\$ 85</u>	<u>\$ 66</u>	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 85</u>	<u>\$ 78</u>
BILLED COSTS								
SDG&E	\$ 2,932	\$ 3,264	\$ 5,571	\$ 4,683	\$ 5,051	\$ 5,442	\$ 5,973	\$ 5,518
SoCalGas	2,459	2,832	4,877	3,931	4,349	4,737	5,199	4,803
Subtotal - Utilities	<u>\$ 5,391</u>	<u>\$ 6,096</u>	<u>\$ 10,448</u>	<u>\$ 8,613</u>	<u>\$ 9,400</u>	<u>\$ 10,180</u>	<u>\$ 11,172</u>	<u>\$ 10,321</u>
Global/Retained	802	949	305	132	171	226	248	229
Total Billed Costs	<u>\$ 6,192</u>	<u>\$ 7,046</u>	<u>\$ 10,753</u>	<u>\$ 8,745</u>	<u>\$ 9,572</u>	<u>\$ 10,406</u>	<u>\$ 11,420</u>	<u>\$ 10,550</u>

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

(2021 \$000's)

Division: A Property
 Department: A-2 Excess
 Workpaper: A-2 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 5,051	\$ 4,349	\$ 171	\$ 9,572	0
Escalation of insurance costs is based on forecast provided by OIL.	458	444	76	979	
Change in Allocation Rates 2021-2024	9	10	(18)	-	
Total Change from 2021	<u>467</u>	<u>454</u>	<u>58</u>	<u>979</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 5,518</u>	<u>\$ 4,803</u>	<u>\$ 229</u>	<u>\$ 10,550</u>	<u>0</u>
Allocations	\$ 30	\$ 36	\$ 12	\$ 78	
Direct Assignments	<u>5,487</u>	<u>4,768</u>	<u>217</u>	<u>10,472</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 5,518</u>	<u>\$ 4,803</u>	<u>\$ 229</u>	<u>\$ 10,550</u>	

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

(Forecast in 2021 \$000's)

Department: A-2 Excess

Witness: Dennis Gaughan

Cost Center: 1100-0404-PROP INS - ALL RISK EXCESS

Workpaper: A-2.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,192	7,046	10,753	8,745	9,572	10,406	11,420	10,550
Total Costs	<u>\$ 6,192</u>	<u>\$ 7,046</u>	<u>\$ 10,753</u>	<u>\$ 8,745</u>	<u>\$ 9,572</u>	<u>\$ 10,406</u>	<u>\$ 11,420</u>	<u>\$ 10,550</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2,920	\$ 3,254	\$ 5,546	\$ 4,664	\$ 5,030	\$ 5,412	\$ 5,940	\$ 5,487
SoCalGas	2,446	2,821	4,848	3,907	4,324	4,702	5,161	4,768
Subtotal - Utilities	<u>\$ 5,366</u>	<u>\$ 6,076</u>	<u>\$ 10,394</u>	<u>\$ 8,571</u>	<u>\$ 9,354</u>	<u>\$ 10,115</u>	<u>\$ 11,100</u>	<u>\$ 10,255</u>
Global/Retained	781	919	274	108	141	214	235	217
Total Direct Assignments	<u>\$ 6,147</u>	<u>\$ 6,995</u>	<u>\$ 10,668</u>	<u>\$ 8,679</u>	<u>\$ 9,495</u>	<u>\$ 10,329</u>	<u>\$ 11,336</u>	<u>\$ 10,472</u>
ALLOCATIONS								
SDG&E	\$ 12	\$ 9	\$ 25	\$ 19	\$ 21	\$ 30	\$ 33	\$ 30
SoCalGas	13	11	29	24	25	35	38	36
Subtotal - Utilities	<u>\$ 25</u>	<u>\$ 21</u>	<u>\$ 54</u>	<u>\$ 42</u>	<u>\$ 47</u>	<u>\$ 65</u>	<u>\$ 71</u>	<u>\$ 66</u>
Global/Retained	21	30	31	24	30	12	13	12
Total Allocations	<u>\$ 45</u>	<u>\$ 51</u>	<u>\$ 85</u>	<u>\$ 66</u>	<u>\$ 77</u>	<u>\$ 77</u>	<u>\$ 85</u>	<u>\$ 78</u>
BILLED COSTS								
SDG&E	\$ 2,932	\$ 3,264	\$ 5,571	\$ 4,683	\$ 5,051	\$ 5,442	\$ 5,973	\$ 5,518
SoCalGas	2,459	2,832	4,877	3,931	4,349	4,737	5,199	4,803
Subtotal - Utilities	<u>\$ 5,391</u>	<u>\$ 6,096</u>	<u>\$ 10,448</u>	<u>\$ 8,613</u>	<u>\$ 9,400</u>	<u>\$ 10,180</u>	<u>\$ 11,172</u>	<u>\$ 10,321</u>
Global/Retained	802	949	305	132	171	226	248	229
Total Billed Costs	<u>\$ 6,192</u>	<u>\$ 7,046</u>	<u>\$ 10,753</u>	<u>\$ 8,745</u>	<u>\$ 9,572</u>	<u>\$ 10,406</u>	<u>\$ 11,420</u>	<u>\$ 10,550</u>

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

(2021 \$000's)

Division: A Property

Witness: Dennis Gaughan

Department: A-2 Excess

Cost Center: 1100-0404-PROP INS - ALL RISK EXCESS

Workpaper: A-2.1 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 5,051	\$ 4,349	\$ 171	\$ 9,572	0
Escalation of insurance costs is based on forecast provided by OIL.	458	444	76	979	
Change in Allocation Rates 2021-2024	9	10	(18)	-	
Total Change from 2021	<u>467</u>	<u>454</u>	<u>58</u>	<u>979</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 5,518</u>	<u>\$ 4,803</u>	<u>\$ 229</u>	<u>\$ 10,550</u>	<u>0</u>
Allocations	\$ 30	\$ 36	\$ 12	\$ 78	
Direct Assignments	<u>5,487</u>	<u>4,768</u>	<u>217</u>	<u>10,472</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 5,518</u>	<u>\$ 4,803</u>	<u>\$ 229</u>	<u>\$ 10,550</u>	

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

(Forecast in 2021 \$000's)

Department: A Property

Witness: Dennis Gaughan

Cost Center: A-3 Other Property

Workpaper: A-3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,084	890	893	858	1,307	1,433	1,528	1,683
Total Costs	<u>\$ 1,084</u>	<u>\$ 890</u>	<u>\$ 893</u>	<u>\$ 858</u>	<u>\$ 1,307</u>	<u>\$ 1,433</u>	<u>\$ 1,528</u>	<u>\$ 1,683</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 75	\$ -	\$ 1	\$ 1	\$ 0	\$ 17	\$ 17	\$ 17
SoCalGas	243	268	213	132	427	510	523	536
Subtotal - Utilities	<u>\$ 318</u>	<u>\$ 268</u>	<u>\$ 214</u>	<u>\$ 133</u>	<u>\$ 428</u>	<u>\$ 527</u>	<u>\$ 539</u>	<u>\$ 552</u>
Global/Retained	42	28	28	43	47	69	75	81
Total Direct Assignments	<u>\$ 360</u>	<u>\$ 295</u>	<u>\$ 242</u>	<u>\$ 176</u>	<u>\$ 475</u>	<u>\$ 596</u>	<u>\$ 614</u>	<u>\$ 634</u>
ALLOCATIONS								
SDG&E	\$ 260	\$ 209	\$ 234	\$ 250	\$ 320	\$ 326	\$ 356	\$ 409
SoCalGas	290	243	267	319	392	381	416	477
Subtotal - Utilities	<u>\$ 550</u>	<u>\$ 452</u>	<u>\$ 501</u>	<u>\$ 569</u>	<u>\$ 711</u>	<u>\$ 707</u>	<u>\$ 772</u>	<u>\$ 886</u>
Global/Retained	174	142	150	113	121	130	142	163
Total Allocations	<u>\$ 724</u>	<u>\$ 594</u>	<u>\$ 651</u>	<u>\$ 682</u>	<u>\$ 833</u>	<u>\$ 837</u>	<u>\$ 914</u>	<u>\$ 1,049</u>
BILLED COSTS								
SDG&E	\$ 335	\$ 209	\$ 235	\$ 251	\$ 320	\$ 343	\$ 373	\$ 425
SoCalGas	533	511	480	451	819	891	939	1,013
Subtotal - Utilities	<u>\$ 868</u>	<u>\$ 720</u>	<u>\$ 715</u>	<u>\$ 702</u>	<u>\$ 1,139</u>	<u>\$ 1,234</u>	<u>\$ 1,312</u>	<u>\$ 1,439</u>
Global/Retained	217	170	178	155	168	199	217	244
Total Billed Costs	<u>\$ 1,084</u>	<u>\$ 890</u>	<u>\$ 893</u>	<u>\$ 858</u>	<u>\$ 1,307</u>	<u>\$ 1,433</u>	<u>\$ 1,528</u>	<u>\$ 1,683</u>

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

(2021 \$000's)

Division: A Property
 Department: A-3 Other Property
 Workpaper: A-3 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 320	\$ 819	\$ 168	\$ 1,307	0
Escalation of insurance costs is based on insurance broker forecast.	100	207	68	375	
Change in Allocation Rates 2021-2024	5	(13)	8	(0)	
Total Change from 2021	<u>105</u>	<u>194</u>	<u>76</u>	<u>375</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 425</u>	<u>\$ 1,013</u>	<u>\$ 244</u>	<u>\$ 1,683</u>	<u>0</u>
Allocations	\$ 409	\$ 477	\$ 163	\$ 1,049	
Direct Assignments	<u>17</u>	<u>536</u>	<u>81</u>	<u>634</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 425</u>	<u>\$ 1,013</u>	<u>\$ 244</u>	<u>\$ 1,683</u>	

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

(Forecast in 2021 \$000's)

Department: A-3 Other Property

Witness: Dennis Gaughan

Cost Center: 1100-0410-PROP INS - CONTROL OF WEL

Workpaper: A-3.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	270	265	229	154	452	539	554	570
Total Costs	<u>\$ 270</u>	<u>\$ 265</u>	<u>\$ 229</u>	<u>\$ 154</u>	<u>\$ 452</u>	<u>\$ 539</u>	<u>\$ 554</u>	<u>\$ 570</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	243	268	213	132	427	510	523	536
Subtotal - Utilities	<u>\$ 243</u>	<u>\$ 268</u>	<u>\$ 213</u>	<u>\$ 132</u>	<u>\$ 427</u>	<u>\$ 510</u>	<u>\$ 523</u>	<u>\$ 536</u>
Global/Retained	27	(2)	16	21	25	29	32	34
Total Direct Assignments	<u>\$ 270</u>	<u>\$ 265</u>	<u>\$ 229</u>	<u>\$ 154</u>	<u>\$ 452</u>	<u>\$ 539</u>	<u>\$ 554</u>	<u>\$ 570</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	243	268	213	132	427	510	523	536
Subtotal - Utilities	<u>\$ 243</u>	<u>\$ 268</u>	<u>\$ 213</u>	<u>\$ 132</u>	<u>\$ 427</u>	<u>\$ 510</u>	<u>\$ 523</u>	<u>\$ 536</u>
Global/Retained	27	(2)	16	21	25	29	32	34
Total Billed Costs	<u>\$ 270</u>	<u>\$ 265</u>	<u>\$ 229</u>	<u>\$ 154</u>	<u>\$ 452</u>	<u>\$ 539</u>	<u>\$ 554</u>	<u>\$ 570</u>

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

(2021 \$000's)

Division: A Property

Witness: Dennis Gaughan

Department: A-3 Other Property

Cost Center: 1100-0410-PROP INS - CONTROL OF WEL

Workpaper: A-3.1 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ -	\$ 427	\$ 25	\$ 452	0
Escalation of insurance costs is based on insurance broker forecast.	-	109	9	118	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	109	9	118	0
2024 - TEST YEAR	\$ -	\$ 536	\$ 34	\$ 570	0
Allocations	\$ -	\$ 0	\$ -	\$ 0	
Direct Assignments	-	536	34	570	
TOTAL 2024 ALLOCATIONS	\$ -	\$ 536	\$ 34	\$ 570	

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

(Forecast in 2021 \$000's)

Department: A-3 Other Property

Witness: Dennis Gaughan

Cost Center: 1100-0405-PROP INS - CRIME

Workpaper: A-3.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	199	266	199	216	358	350	403	512
Total Costs	<u>\$ 199</u>	<u>\$ 266</u>	<u>\$ 199</u>	<u>\$ 216</u>	<u>\$ 358</u>	<u>\$ 350</u>	<u>\$ 403</u>	<u>\$ 512</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 72	\$ 94	\$ 72	\$ 82	\$ 135	\$ 137	\$ 157	\$ 200
SoCalGas	80	109	82	104	169	160	183	233
Subtotal - Utilities	<u>\$ 151</u>	<u>\$ 203</u>	<u>\$ 153</u>	<u>\$ 187</u>	<u>\$ 304</u>	<u>\$ 296</u>	<u>\$ 340</u>	<u>\$ 433</u>
Global/Retained	48	64	46	30	54	54	63	80
Total Allocations	<u>\$ 199</u>	<u>\$ 266</u>	<u>\$ 199</u>	<u>\$ 216</u>	<u>\$ 358</u>	<u>\$ 350</u>	<u>\$ 403</u>	<u>\$ 512</u>
BILLED COSTS								
SDG&E	\$ 72	\$ 94	\$ 72	\$ 82	\$ 135	\$ 137	\$ 157	\$ 200
SoCalGas	80	109	82	104	169	160	183	233
Subtotal - Utilities	<u>\$ 151</u>	<u>\$ 203</u>	<u>\$ 153</u>	<u>\$ 187</u>	<u>\$ 304</u>	<u>\$ 296</u>	<u>\$ 340</u>	<u>\$ 433</u>
Global/Retained	48	64	46	30	54	54	63	80
Total Billed Costs	<u>\$ 199</u>	<u>\$ 266</u>	<u>\$ 199</u>	<u>\$ 216</u>	<u>\$ 358</u>	<u>\$ 350</u>	<u>\$ 403</u>	<u>\$ 512</u>

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

(2021 \$000's)

Division: A Property
 Department: A-3 Other Property
 Cost Center: 1100-0405-PROP INS - CRIME
 Workpaper: A-3.2 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 135	\$ 169	\$ 54	\$ 358	0
Escalation of insurance costs is based on insurance broker forecast.	60	70	24	155	
Change in Allocation Rates 2021-2024	4	(6)	2	-	
Total Change from 2021	<u>65</u>	<u>64</u>	<u>26</u>	<u>155</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 200</u>	<u>\$ 233</u>	<u>\$ 80</u>	<u>\$ 512</u>	<u>0</u>
Allocations	\$ 200	\$ 233	\$ 80	\$ 512	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 200</u>	<u>\$ 233</u>	<u>\$ 80</u>	<u>\$ 512</u>	

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

(Forecast in 2021 \$000's)

Department: A-3 Other Property

Witness: Dennis Gaughan

Cost Center: 1100-0406-PROP INS - YUMA 500 KV

Workpaper: A-3.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	1	1	0	2	2	2
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 1	\$ 1	\$ 0	\$ 2	\$ 2	\$ 2
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 1	\$ 1	\$ 0	\$ 2	\$ 2	\$ 2
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 2</u>

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

(2021 \$000's)

Division: A Property
 Department: A-3 Other Property
 Cost Center: 1100-0406-PROP INS - YUMA 500 KV
 Workpaper: A-3.3 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 0	\$ -	\$ -	\$ 0	0
Insurance costs are based on allocation from another party.	2	-	-	2	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>0</u>
Allocations	\$ 0	\$ -	\$ -	\$ 0	
Direct Assignments	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2</u>	

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

(Forecast in 2021 \$000's)

Department: A-3 Other Property

Witness: Dennis Gaughan

Cost Center: 1100-0409-PROP INS - CARGO

Workpaper: A-3.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	19	18	-	10	10	20	22	24
Total Costs	<u>\$ 19</u>	<u>\$ 18</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 20</u>	<u>\$ 22</u>	<u>\$ 24</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	(0)	18	-	10	10	20	22	24
Total Direct Assignments	<u>\$ 19</u>	<u>\$ 18</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 20</u>	<u>\$ 22</u>	<u>\$ 24</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	(0)	18	-	10	10	20	22	24
Total Billed Costs	<u>\$ 19</u>	<u>\$ 18</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 20</u>	<u>\$ 22</u>	<u>\$ 24</u>

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

(2021 \$000's)

Division: A Property

Witness: Dennis Gaughan

Department: A-3 Other Property

Cost Center: 1100-0409-PROP INS - CARGO

Workpaper: A-3.4 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ -	\$ -	\$ 10	\$ 10	0
Insurance costs are based on anticipated shipping activities.	-	-	14	14	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	14	14	0
2024 - TEST YEAR	\$ -	\$ -	\$ 24	\$ 24	0
Allocations	\$ -	\$ -	\$ 0	\$ 0	
Direct Assignments	-	-	24	24	
TOTAL 2024 ALLOCATIONS	\$ -	\$ -	\$ 24	\$ 24	

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

(Forecast in 2021 \$000's)

Department: A-3 Other Property

Witness: Dennis Gaughan

Cost Center: 1100-0408-PROP INS - FOREIGN PACKAG

Workpaper: A-3.5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	16	13	12	12	12	20	22	24
Total Costs	<u>\$ 16</u>	<u>\$ 13</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 20</u>	<u>\$ 22</u>	<u>\$ 24</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	16	13	12	12	12	20	22	24
Total Direct Assignments	<u>\$ 16</u>	<u>\$ 13</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 20</u>	<u>\$ 22</u>	<u>\$ 24</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	16	13	12	12	12	20	22	24
Total Billed Costs	<u>\$ 16</u>	<u>\$ 13</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 20</u>	<u>\$ 22</u>	<u>\$ 24</u>

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

(2021 \$000's)

Division: A Property

Witness: Dennis Gaughan

Department: A-3 Other Property

Cost Center: 1100-0408-PROP INS - FOREIGN PACKAG

Workpaper: A-3.5 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ -	\$ -	\$ 12	\$ 12	0
Insurance costs are based on insurance broker forecast	-	-	12	12	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	12	12	0
2024 - TEST YEAR	\$ -	\$ -	\$ 24	\$ 24	0
Allocations	\$ -	\$ -	\$ 0	\$ 0	
Direct Assignments	-	-	24	24	
TOTAL 2024 ALLOCATIONS	\$ -	\$ -	\$ 24	\$ 24	

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

(Forecast in 2021 \$000's)

Department: A-3 Other Property

Witness: Dennis Gaughan

Cost Center: 1100-0401-PROP INS - SONGS NUCLEAR

Workpaper: A-3.6

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	56	-	-	-	-	14	14	14
Total Costs	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 14	\$ 14
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ 14	\$ 14
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 56</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 14</u>

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

(2021 \$000's)

Division: A Property

Witness: Dennis Gaughan

Department: A-3 Other Property

Cost Center: 1100-0401-PROP INS - SONGS NUCLEAR

Workpaper: A-3.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
SONGS switchyard will be used after decommissioning and will be an ongoing operational expense. Insurance is billed from another party.	14	-	-	14	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>14</u>	<u>-</u>	<u>-</u>	<u>14</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>0</u>
Allocations	\$ 0	\$ -	\$ -	\$ 0	
Direct Assignments	<u>14</u>	<u>-</u>	<u>-</u>	<u>14</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	

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

(Forecast in 2021 \$000's)

Department: A-3 Other Property

Witness: Dennis Gaughan

Cost Center: 1100-0402-PROP INS - SONGS MESA

Workpaper: A-3.7

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
Global/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>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

(2021 \$000's)

Division: A Property
 Department: A-3 Other Property
 Cost Center: 1100-0402-PROP INS - SONGS MESA
 Workpaper: A-3.7 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
	-	-	-	-	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	-	-	0
2024 - TEST YEAR	\$ -	\$ -	\$ -	\$ -	0
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	\$ -	\$ -	\$ -	\$ -	

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

(Forecast in 2021 \$000's)

Department: A-3 Other Property

Witness: Dennis Gaughan

Cost Center: 1100-0407-PROP INS - BROKER FEES

Workpaper: A-3.8

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	525	328	452	466	475	487	511	537
Total Costs	<u>\$ 525</u>	<u>\$ 328</u>	<u>\$ 452</u>	<u>\$ 466</u>	<u>\$ 475</u>	<u>\$ 487</u>	<u>\$ 511</u>	<u>\$ 537</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 189	\$ 115	\$ 162	\$ 168	\$ 184	\$ 190	\$ 199	\$ 209
SoCalGas	210	134	186	214	223	222	233	244
Subtotal - Utilities	<u>\$ 399</u>	<u>\$ 250</u>	<u>\$ 348</u>	<u>\$ 383</u>	<u>\$ 408</u>	<u>\$ 411</u>	<u>\$ 432</u>	<u>\$ 453</u>
Global/Retained	126	78	104	83	67	76	79	83
Total Allocations	<u>\$ 525</u>	<u>\$ 328</u>	<u>\$ 452</u>	<u>\$ 466</u>	<u>\$ 475</u>	<u>\$ 487</u>	<u>\$ 511</u>	<u>\$ 537</u>
BILLED COSTS								
SDG&E	\$ 189	\$ 115	\$ 162	\$ 168	\$ 184	\$ 190	\$ 199	\$ 209
SoCalGas	210	134	186	214	223	222	233	244
Subtotal - Utilities	<u>\$ 399</u>	<u>\$ 250</u>	<u>\$ 348</u>	<u>\$ 383</u>	<u>\$ 408</u>	<u>\$ 411</u>	<u>\$ 432</u>	<u>\$ 453</u>
Global/Retained	126	78	104	83	67	76	79	83
Total Billed Costs	<u>\$ 525</u>	<u>\$ 328</u>	<u>\$ 452</u>	<u>\$ 466</u>	<u>\$ 475</u>	<u>\$ 487</u>	<u>\$ 511</u>	<u>\$ 537</u>

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

(2021 \$000's)

Division: A Property

Witness: Dennis Gaughan

Department: A-3 Other Property

Cost Center: 1100-0407-PROP INS - BROKER FEES

Workpaper: A-3.8 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 184	\$ 223	\$ 67	\$ 475	0
	24	28	10	62	
Change in Allocation Rates 2021-2024	1	(7)	6	(0)	
Total Change from 2021	<u>25</u>	<u>21</u>	<u>16</u>	<u>62</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 209</u>	<u>\$ 244</u>	<u>\$ 83</u>	<u>\$ 537</u>	<u>0</u>
Allocations	\$ 209	\$ 244	\$ 83	\$ 537	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 209</u>	<u>\$ 244</u>	<u>\$ 83</u>	<u>\$ 537</u>	

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

(Forecast in 2021 \$000's)

Department: II INSURANCE

Witness: Dennis Gaughan

Cost Center: B Liability

Workpaper: B

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	143,289	176,008	212,895	289,370	324,485	357,431	372,054	398,602
Total Costs	<u>\$ 143,289</u>	<u>\$ 176,008</u>	<u>\$ 212,896</u>	<u>\$ 289,370</u>	<u>\$ 324,485</u>	<u>\$ 357,431</u>	<u>\$ 372,054</u>	<u>\$ 398,602</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,024	\$ 1,439	\$ 5,057	\$ 8,038	\$ 5,413	\$ 5,894	\$ 6,271	\$ 6,888
SoCalGas	4,227	3,555	6,251	10,758	7,105	7,773	8,302	8,877
Subtotal - Utilities	<u>\$ 5,251</u>	<u>\$ 4,995</u>	<u>\$ 11,309</u>	<u>\$ 18,796</u>	<u>\$ 12,518</u>	<u>\$ 13,667</u>	<u>\$ 14,572</u>	<u>\$ 15,765</u>
Global/Retained	504	470	1,997	(6,258)	1,178	1,133	1,202	1,277
Total Direct Assignments	<u>\$ 5,755</u>	<u>\$ 5,464</u>	<u>\$ 13,305</u>	<u>\$ 12,538</u>	<u>\$ 13,696</u>	<u>\$ 14,801</u>	<u>\$ 15,775</u>	<u>\$ 17,042</u>
ALLOCATIONS								
SDG&E	\$ 100,524	\$ 131,260	\$ 154,106	\$ 215,058	\$ 242,588	\$ 263,886	\$ 272,416	\$ 292,302
SoCalGas	22,817	24,477	28,501	40,663	50,575	56,962	60,605	64,435
Subtotal - Utilities	<u>\$ 123,340</u>	<u>\$ 155,736</u>	<u>\$ 182,607</u>	<u>\$ 255,722</u>	<u>\$ 293,162</u>	<u>\$ 320,848</u>	<u>\$ 333,021</u>	<u>\$ 356,738</u>
Global/Retained	14,193	14,808	16,983	21,110	17,626	21,782	23,258	24,823
Total Allocations	<u>\$ 137,534</u>	<u>\$ 170,544</u>	<u>\$ 199,590</u>	<u>\$ 276,832</u>	<u>\$ 310,788</u>	<u>\$ 342,630</u>	<u>\$ 356,279</u>	<u>\$ 381,560</u>
BILLED COSTS								
SDG&E	\$ 101,548	\$ 132,699	\$ 159,164	\$ 223,096	\$ 248,001	\$ 269,780	\$ 278,687	\$ 299,191
SoCalGas	27,043	28,032	34,752	51,422	57,680	64,735	68,906	73,313
Subtotal - Utilities	<u>\$ 128,592</u>	<u>\$ 160,731</u>	<u>\$ 193,916</u>	<u>\$ 274,518</u>	<u>\$ 305,680</u>	<u>\$ 334,515</u>	<u>\$ 347,594</u>	<u>\$ 372,503</u>
Global/Retained	14,697	15,277	18,980	14,853	18,804	22,916	24,461	26,099
Total Billed Costs	<u>\$ 143,289</u>	<u>\$ 176,008</u>	<u>\$ 212,896</u>	<u>\$ 289,370</u>	<u>\$ 324,485</u>	<u>\$ 357,431</u>	<u>\$ 372,054</u>	<u>\$ 398,602</u>

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

(2021 \$000's)

Division: II INSURANCE
 Department: B Liability
 Workpaper: B Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 248,001	\$ 57,680	\$ 18,804	\$ 324,485	0
Escalation of insurance costs is based on anticipated market conditions, insurance broker forecast, and loss history.	49,936	17,434	6,748	74,118	
Change in Allocation Rates 2021-2024	1,254	(1,801)	546	0	
Total Change from 2021	<u>51,190</u>	<u>15,633</u>	<u>7,295</u>	<u>74,118</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 299,191</u>	<u>\$ 73,313</u>	<u>\$ 26,099</u>	<u>\$ 398,602</u>	<u>0</u>
Allocations	\$ 292,302	\$ 64,435	\$ 24,823	\$ 381,560	
Direct Assignments	<u>6,888</u>	<u>8,877</u>	<u>1,277</u>	<u>17,042</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 299,191</u>	<u>\$ 73,313</u>	<u>\$ 26,099</u>	<u>\$ 398,602</u>	

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

(Forecast in 2021 \$000's)

Department: B Liability

Witness: Dennis Gaughan

Cost Center: B-1 General Excess

Workpaper: B-1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	55,232	57,045	71,266	91,461	107,679	123,243	130,577	138,340
Total Costs	<u>\$ 55,232</u>	<u>\$ 57,045</u>	<u>\$ 71,266</u>	<u>\$ 91,461</u>	<u>\$ 107,679</u>	<u>\$ 123,243</u>	<u>\$ 130,577</u>	<u>\$ 138,340</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2,627	\$ 5,474	\$ 2,759	\$ 2,828	\$ 2,899	\$ 2,971
SoCalGas	2,233	892	3,049	6,938	3,203	3,284	3,366	3,450
Subtotal - Utilities	<u>\$ 2,233</u>	<u>\$ 892</u>	<u>\$ 5,676</u>	<u>\$ 12,412</u>	<u>\$ 5,963</u>	<u>\$ 6,112</u>	<u>\$ 6,265</u>	<u>\$ 6,421</u>
Global/Retained	-	-	1,500	(6,734)	643	577	592	607
Total Direct Assignments	<u>\$ 2,233</u>	<u>\$ 892</u>	<u>\$ 7,176</u>	<u>\$ 5,679</u>	<u>\$ 6,606</u>	<u>\$ 6,689</u>	<u>\$ 6,856</u>	<u>\$ 7,028</u>
ALLOCATIONS								
SDG&E	\$ 19,053	\$ 19,744	\$ 23,002	\$ 29,651	\$ 38,156	\$ 45,410	\$ 48,203	\$ 51,160
SoCalGas	21,194	22,995	26,328	37,740	47,698	53,043	56,305	59,760
Subtotal - Utilities	<u>\$ 40,247</u>	<u>\$ 42,739</u>	<u>\$ 49,330</u>	<u>\$ 67,391</u>	<u>\$ 85,855</u>	<u>\$ 98,454</u>	<u>\$ 104,508</u>	<u>\$ 110,920</u>
Global/Retained	12,752	13,415	14,760	18,391	15,219	18,100	19,213	20,392
Total Allocations	<u>\$ 52,999</u>	<u>\$ 56,154</u>	<u>\$ 64,090</u>	<u>\$ 85,782</u>	<u>\$ 101,073</u>	<u>\$ 116,554</u>	<u>\$ 123,720</u>	<u>\$ 131,312</u>
BILLED COSTS								
SDG&E	\$ 19,053	\$ 19,744	\$ 25,629	\$ 35,125	\$ 40,916	\$ 48,239	\$ 51,102	\$ 54,132
SoCalGas	23,428	23,887	29,378	44,678	50,902	56,327	59,670	63,210
Subtotal - Utilities	<u>\$ 42,481</u>	<u>\$ 43,630</u>	<u>\$ 55,006</u>	<u>\$ 79,803</u>	<u>\$ 91,817</u>	<u>\$ 104,566</u>	<u>\$ 110,772</u>	<u>\$ 117,341</u>
Global/Retained	12,752	13,415	16,260	11,658	15,862	18,677	19,805	20,999
Total Billed Costs	<u>\$ 55,232</u>	<u>\$ 57,045</u>	<u>\$ 71,266</u>	<u>\$ 91,461</u>	<u>\$ 107,679</u>	<u>\$ 123,243</u>	<u>\$ 130,577</u>	<u>\$ 138,340</u>

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

(2021 \$000's)

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

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 40,916	\$ 50,902	\$ 15,862	\$ 107,679	0
Escalation of insurance costs is based on anticipated market conditions, insurance broker forecast, and loss history.	11,994	14,008	4,659	30,661	
Change in Allocation Rates 2021-2024	1,223	(1,700)	477	(0)	
Total Change from 2021	<u>13,216</u>	<u>12,308</u>	<u>5,137</u>	<u>30,661</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 54,132</u>	<u>\$ 63,210</u>	<u>\$ 20,999</u>	<u>\$ 138,340</u>	<u>0</u>
Allocations	\$ 51,160	\$ 59,760	\$ 20,392	\$ 131,312	
Direct Assignments	<u>2,971</u>	<u>3,450</u>	<u>607</u>	<u>7,028</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 54,132</u>	<u>\$ 63,210</u>	<u>\$ 20,999</u>	<u>\$ 138,340</u>	

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

(Forecast in 2021 \$000's)

Department: B-1 General Excess

Witness: Dennis Gaughan

Cost Center: 1100-0428-LIAB INS - EXCESS LIABILI

Workpaper: B-1.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	55,232	57,045	71,266	90,611	104,380	118,143	123,883	129,906
Total Costs	<u>\$ 55,232</u>	<u>\$ 57,045</u>	<u>\$ 71,266</u>	<u>\$ 90,611</u>	<u>\$ 104,380</u>	<u>\$ 118,143</u>	<u>\$ 123,883</u>	<u>\$ 129,906</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 2,627	\$ 5,474	\$ 2,759	\$ 2,828	\$ 2,899	\$ 2,971
SoCalGas	2,233	892	3,049	6,938	3,203	3,284	3,366	3,450
Subtotal - Utilities	<u>\$ 2,233</u>	<u>\$ 892</u>	<u>\$ 5,676</u>	<u>\$ 12,412</u>	<u>\$ 5,963</u>	<u>\$ 6,112</u>	<u>\$ 6,265</u>	<u>\$ 6,421</u>
Global/Retained	-	-	1,500	(6,734)	643	577	592	607
Total Direct Assignments	<u>\$ 2,233</u>	<u>\$ 892</u>	<u>\$ 7,176</u>	<u>\$ 5,679</u>	<u>\$ 6,606</u>	<u>\$ 6,689</u>	<u>\$ 6,856</u>	<u>\$ 7,028</u>
ALLOCATIONS								
SDG&E	\$ 19,053	\$ 19,744	\$ 23,002	\$ 29,328	\$ 36,911	\$ 43,423	\$ 45,595	\$ 47,874
SoCalGas	21,194	22,995	26,328	37,329	46,141	50,722	53,259	55,921
Subtotal - Utilities	<u>\$ 40,247</u>	<u>\$ 42,739</u>	<u>\$ 49,330</u>	<u>\$ 66,658</u>	<u>\$ 83,052</u>	<u>\$ 94,146</u>	<u>\$ 98,853</u>	<u>\$ 103,796</u>
Global/Retained	12,752	13,415	14,760	18,275	14,722	17,308	18,173	19,082
Total Allocations	<u>\$ 52,999</u>	<u>\$ 56,154</u>	<u>\$ 64,090</u>	<u>\$ 84,933</u>	<u>\$ 97,774</u>	<u>\$ 111,454</u>	<u>\$ 117,027</u>	<u>\$ 122,878</u>
BILLED COSTS								
SDG&E	\$ 19,053	\$ 19,744	\$ 25,629	\$ 34,803	\$ 39,670	\$ 46,252	\$ 48,494	\$ 50,846
SoCalGas	23,428	23,887	29,378	44,267	49,345	54,006	56,624	59,371
Subtotal - Utilities	<u>\$ 42,481</u>	<u>\$ 43,630</u>	<u>\$ 55,006</u>	<u>\$ 79,070</u>	<u>\$ 89,015</u>	<u>\$ 100,258</u>	<u>\$ 105,118</u>	<u>\$ 110,217</u>
Global/Retained	12,752	13,415	16,260	11,541	15,365	17,885	18,765	19,689
Total Billed Costs	<u>\$ 55,232</u>	<u>\$ 57,045</u>	<u>\$ 71,266</u>	<u>\$ 90,611</u>	<u>\$ 104,380</u>	<u>\$ 118,143</u>	<u>\$ 123,883</u>	<u>\$ 129,906</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-1 General Excess

Cost Center: 1100-0428-LIAB INS - EXCESS LIABILI

Workpaper: B-1.1 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 39,670	\$ 49,345	\$ 15,365	\$ 104,380	0
Escalation of insurance costs is based on anticipated market conditions, insurance broker forecast, and loss history.	9,993	11,671	3,862	25,526	
Change in Allocation Rates 2021-2024	1,183	(1,645)	462	(0)	
Total Change from 2021	<u>11,176</u>	<u>10,026</u>	<u>4,323</u>	<u>25,526</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 50,846</u>	<u>\$ 59,371</u>	<u>\$ 19,689</u>	<u>\$ 129,906</u>	<u>0</u>
Allocations	\$ 47,874	\$ 55,921	\$ 19,082	\$ 122,878	
Direct Assignments	<u>2,971</u>	<u>3,450</u>	<u>607</u>	<u>7,028</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 50,846</u>	<u>\$ 59,371</u>	<u>\$ 19,689</u>	<u>\$ 129,906</u>	

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

(Forecast in 2021 \$000's)

Department: B-1 General Excess

Witness: Dennis Gaughan

Cost Center: 1100-0229-LIAB INS - EXCESS LIABILITY ADDITIONAL

Workpaper: B-1.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	849	3,299	5,100	6,694	8,434
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 849</u>	<u>\$ 3,299</u>	<u>\$ 5,100</u>	<u>\$ 6,694</u>	<u>\$ 8,434</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 323	\$ 1,246	\$ 1,987	\$ 2,608	\$ 3,286
SoCalGas	-	-	-	411	1,557	2,321	3,046	3,838
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 733</u>	<u>\$ 2,803</u>	<u>\$ 4,308</u>	<u>\$ 5,654</u>	<u>\$ 7,124</u>
Global/Retained	-	-	-	116	497	792	1,039	1,310
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 849</u>	<u>\$ 3,299</u>	<u>\$ 5,100</u>	<u>\$ 6,694</u>	<u>\$ 8,434</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 323	\$ 1,246	\$ 1,987	\$ 2,608	\$ 3,286
SoCalGas	-	-	-	411	1,557	2,321	3,046	3,838
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 733</u>	<u>\$ 2,803</u>	<u>\$ 4,308</u>	<u>\$ 5,654</u>	<u>\$ 7,124</u>
Global/Retained	-	-	-	116	497	792	1,039	1,310
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 849</u>	<u>\$ 3,299</u>	<u>\$ 5,100</u>	<u>\$ 6,694</u>	<u>\$ 8,434</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-1 General Excess

Cost Center: 1100-0229-LIAB INS - EXCESS LIABILITY ADDITIONAL

Workpaper: B-1.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 1,246	\$ 1,557	\$ 497	\$ 3,299	0
Escalation of insurance costs is based on anticipated market conditions, insurance broker forecast, and loss history.	2,001	2,337	797	5,135	
Change in Allocation Rates 2021-2024	40	(55)	16	0	
Total Change from 2021	<u>2,040</u>	<u>2,282</u>	<u>813</u>	<u>5,135</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 3,286</u>	<u>\$ 3,838</u>	<u>\$ 1,310</u>	<u>\$ 8,434</u>	<u>0</u>
Allocations	\$ 3,286	\$ 3,838	\$ 1,310	\$ 8,434	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 3,286</u>	<u>\$ 3,838</u>	<u>\$ 1,310</u>	<u>\$ 8,434</u>	

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

(Forecast in 2021 \$000's)

Department: B Liability

Witness: Dennis Gaughan

Cost Center: B-2 Fire

Workpaper: B-2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	80,375	110,775	129,806	183,830	202,888	215,973	221,407	238,079
Total Costs	<u>\$ 80,375</u>	<u>\$ 110,775</u>	<u>\$ 129,806</u>	<u>\$ 183,830</u>	<u>\$ 202,888</u>	<u>\$ 215,973</u>	<u>\$ 221,407</u>	<u>\$ 238,079</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (23)	\$ 94	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	61	13	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 38</u>	<u>\$ 107</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	6	(13)	0	-	-	-	-	-
Total Direct Assignments	<u>\$ 44</u>	<u>\$ 94</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 80,133	\$ 110,404	\$ 129,399	\$ 183,370	\$ 202,398	\$ 215,444	\$ 220,864	\$ 237,496
SoCalGas	134	186	221	331	348	378	387	417
Subtotal - Utilities	<u>\$ 80,267</u>	<u>\$ 110,590</u>	<u>\$ 129,620</u>	<u>\$ 183,701</u>	<u>\$ 202,746</u>	<u>\$ 215,822</u>	<u>\$ 221,252</u>	<u>\$ 237,913</u>
Global/Retained	64	90	91	129	142	151	155	167
Total Allocations	<u>\$ 80,331</u>	<u>\$ 110,681</u>	<u>\$ 129,711</u>	<u>\$ 183,830</u>	<u>\$ 202,888</u>	<u>\$ 215,973</u>	<u>\$ 221,407</u>	<u>\$ 238,079</u>
BILLED COSTS								
SDG&E	\$ 80,110	\$ 110,498	\$ 129,494	\$ 183,370	\$ 202,398	\$ 215,444	\$ 220,864	\$ 237,496
SoCalGas	195	199	221	331	348	378	387	417
Subtotal - Utilities	<u>\$ 80,305</u>	<u>\$ 110,697</u>	<u>\$ 129,715</u>	<u>\$ 183,701</u>	<u>\$ 202,746</u>	<u>\$ 215,822</u>	<u>\$ 221,252</u>	<u>\$ 237,913</u>
Global/Retained	70	77	91	129	142	151	155	167
Total Billed Costs	<u>\$ 80,375</u>	<u>\$ 110,775</u>	<u>\$ 129,806</u>	<u>\$ 183,830</u>	<u>\$ 202,888</u>	<u>\$ 215,973</u>	<u>\$ 221,407</u>	<u>\$ 238,079</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-2 Fire
 Workpaper: B-2 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 202,398	\$ 348	\$ 142	\$ 202,888	0
Escalation of insurance costs is based on anticipated market conditions, insurance broker forecast, and loss history.	35,105	62	25	35,191	
Change in Allocation Rates 2021-2024	(7)	7	0	0	
Total Change from 2021	<u>35,098</u>	<u>69</u>	<u>25</u>	<u>35,191</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 237,496</u>	<u>\$ 417</u>	<u>\$ 167</u>	<u>\$ 238,079</u>	<u>0</u>
Allocations	\$ 237,496	\$ 417	\$ 167	\$ 238,079	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 237,496</u>	<u>\$ 417</u>	<u>\$ 167</u>	<u>\$ 238,079</u>	

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

(Forecast in 2021 \$000's)

Department: B-2 Fire

Witness: Dennis Gaughan

Cost Center: 1100-0445-LIAB INS - EXCESS FIRE

Workpaper: B-2.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	51,112	71,641	81,412	118,962	120,718	133,333	133,171	143,159
Total Costs	<u>\$ 51,112</u>	<u>\$ 71,641</u>	<u>\$ 81,412</u>	<u>\$ 118,962</u>	<u>\$ 120,718</u>	<u>\$ 133,333</u>	<u>\$ 133,171</u>	<u>\$ 143,159</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 50,944	\$ 71,368	\$ 81,216	\$ 118,664	\$ 120,429	\$ 133,006	\$ 132,845	\$ 142,808
SoCalGas	118	129	138	214	205	233	233	251
Subtotal - Utilities	<u>\$ 51,061</u>	<u>\$ 71,497</u>	<u>\$ 81,355</u>	<u>\$ 118,879</u>	<u>\$ 120,634</u>	<u>\$ 133,239</u>	<u>\$ 133,078</u>	<u>\$ 143,059</u>
Global/Retained	51	50	57	83	85	93	93	100
Total Allocations	<u>\$ 51,112</u>	<u>\$ 71,547</u>	<u>\$ 81,412</u>	<u>\$ 118,962</u>	<u>\$ 120,718</u>	<u>\$ 133,333</u>	<u>\$ 133,171</u>	<u>\$ 143,159</u>
BILLED COSTS								
SDG&E	\$ 50,944	\$ 71,463	\$ 81,216	\$ 118,664	\$ 120,429	\$ 133,006	\$ 132,845	\$ 142,808
SoCalGas	118	129	138	214	205	233	233	251
Subtotal - Utilities	<u>\$ 51,061</u>	<u>\$ 71,591</u>	<u>\$ 81,355</u>	<u>\$ 118,879</u>	<u>\$ 120,634</u>	<u>\$ 133,239</u>	<u>\$ 133,078</u>	<u>\$ 143,059</u>
Global/Retained	51	50	57	83	85	93	93	100
Total Billed Costs	<u>\$ 51,112</u>	<u>\$ 71,641</u>	<u>\$ 81,412</u>	<u>\$ 118,962</u>	<u>\$ 120,718</u>	<u>\$ 133,333</u>	<u>\$ 133,171</u>	<u>\$ 143,159</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-2 Fire
 Cost Center: 1100-0445-LIAB INS - EXCESS FIRE
 Workpaper: B-2.1 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 120,429	\$ 205	\$ 85	\$ 120,718	0
Escalation of insurance costs is based on anticipated market conditions, insurance broker forecast, and loss history.	22,386	39	16	22,441	
Change in Allocation Rates 2021-2024	(6)	6	0	0	
Total Change from 2021	<u>22,380</u>	<u>45</u>	<u>16</u>	<u>22,441</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 142,808</u>	<u>\$ 251</u>	<u>\$ 100</u>	<u>\$ 143,159</u>	<u>0</u>
Allocations	\$ 142,808	\$ 251	\$ 100	\$ 143,159	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 142,808</u>	<u>\$ 251</u>	<u>\$ 100</u>	<u>\$ 143,159</u>	

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

(Forecast in 2021 \$000's)

Department: B-2 Fire

Witness: Dennis Gaughan

Cost Center: 1100-0446-WILDFIRE DAMAGE REINSURANCE

Workpaper: B-2.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	29,263	31,685	36,788	46,855	52,987	55,362	57,794	60,595
Total Costs	<u>\$ 29,263</u>	<u>\$ 31,685</u>	<u>\$ 36,788</u>	<u>\$ 46,855</u>	<u>\$ 52,987</u>	<u>\$ 55,362</u>	<u>\$ 57,794</u>	<u>\$ 60,595</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (23)	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	61	13	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 38</u>	<u>\$ 13</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	6	(13)	0	-	-	-	-	-
Total Direct Assignments	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 29,189	\$ 31,605	\$ 36,605	\$ 46,738	\$ 52,860	\$ 55,227	\$ 57,653	\$ 60,447
SoCalGas	17	44	62	84	90	97	101	106
Subtotal - Utilities	<u>\$ 29,206</u>	<u>\$ 31,649</u>	<u>\$ 36,667</u>	<u>\$ 46,822</u>	<u>\$ 52,950</u>	<u>\$ 55,324</u>	<u>\$ 57,754</u>	<u>\$ 60,553</u>
Global/Retained	13	35	26	33	37	39	40	42
Total Allocations	<u>\$ 29,219</u>	<u>\$ 31,685</u>	<u>\$ 36,693</u>	<u>\$ 46,855</u>	<u>\$ 52,987</u>	<u>\$ 55,362</u>	<u>\$ 57,794</u>	<u>\$ 60,595</u>
BILLED COSTS								
SDG&E	\$ 29,167	\$ 31,605	\$ 36,700	\$ 46,738	\$ 52,860	\$ 55,227	\$ 57,653	\$ 60,447
SoCalGas	78	57	62	84	90	97	101	106
Subtotal - Utilities	<u>\$ 29,244</u>	<u>\$ 31,662</u>	<u>\$ 36,762</u>	<u>\$ 46,822</u>	<u>\$ 52,950</u>	<u>\$ 55,324</u>	<u>\$ 57,754</u>	<u>\$ 60,553</u>
Global/Retained	19	22	26	33	37	39	40	42
Total Billed Costs	<u>\$ 29,263</u>	<u>\$ 31,685</u>	<u>\$ 36,788</u>	<u>\$ 46,855</u>	<u>\$ 52,987</u>	<u>\$ 55,362</u>	<u>\$ 57,794</u>	<u>\$ 60,595</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-2 Fire

Cost Center: 1100-0446-WILDFIRE DAMAGE REINSURANCE

Workpaper: B-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ 52,860	\$ 90	\$ 37	\$ 52,987	0
Escalation of insurance costs is based on anticipated market conditions, insurance broker forecast, and loss history.	7,589	13	5	7,608	
Change in Allocation Rates 2021-2024	(3)	3	0	0	
Total Change from 2021	<u>7,587</u>	<u>16</u>	<u>5</u>	<u>7,608</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 60,447</u>	<u>\$ 106</u>	<u>\$ 42</u>	<u>\$ 60,595</u>	<u>0</u>
Allocations	\$ 60,447	\$ 106	\$ 42	\$ 60,595	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 60,447</u>	<u>\$ 106</u>	<u>\$ 42</u>	<u>\$ 60,595</u>	

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

(Forecast in 2021 \$000's)

Department: B-2 Fire

Witness: Dennis Gaughan

Cost Center: 1100-0330-ILS WILDFIRE

Workpaper: B-2.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	7,449	5,491	16,232	29,182	27,279	30,442	34,325
Total Costs	<u>\$ -</u>	<u>\$ 7,449</u>	<u>\$ 5,491</u>	<u>\$ 16,232</u>	<u>\$ 29,182</u>	<u>\$ 27,279</u>	<u>\$ 30,442</u>	<u>\$ 34,325</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 7,430	\$ 5,477	\$ 16,191	\$ 29,109	\$ 27,212	\$ 30,367	\$ 34,241
SoCalGas	-	13	9	29	53	48	53	60
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 7,444</u>	<u>\$ 5,487</u>	<u>\$ 16,221</u>	<u>\$ 29,162</u>	<u>\$ 27,259</u>	<u>\$ 30,420</u>	<u>\$ 34,301</u>
Global/Retained	-	5	4	11	20	19	21	24
Total Allocations	<u>\$ -</u>	<u>\$ 7,449</u>	<u>\$ 5,491</u>	<u>\$ 16,232</u>	<u>\$ 29,182</u>	<u>\$ 27,279</u>	<u>\$ 30,442</u>	<u>\$ 34,325</u>
BILLED COSTS								
SDG&E	\$ -	\$ 7,430	\$ 5,477	\$ 16,191	\$ 29,109	\$ 27,212	\$ 30,367	\$ 34,241
SoCalGas	-	13	9	29	53	48	53	60
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 7,444</u>	<u>\$ 5,487</u>	<u>\$ 16,221</u>	<u>\$ 29,162</u>	<u>\$ 27,259</u>	<u>\$ 30,420</u>	<u>\$ 34,301</u>
Global/Retained	-	5	4	11	20	19	21	24
Total Billed Costs	<u>\$ -</u>	<u>\$ 7,449</u>	<u>\$ 5,491</u>	<u>\$ 16,232</u>	<u>\$ 29,182</u>	<u>\$ 27,279</u>	<u>\$ 30,442</u>	<u>\$ 34,325</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-2 Fire
 Cost Center: 1100-0330-ILS WILDFIRE
 Workpaper: B-2.3 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 29,109	\$ 53	\$ 20	\$ 29,182	0
Escalation of insurance costs is based on anticipated market conditions, insurance broker forecast, and loss history.	5,130	9	4	5,143	
Change in Allocation Rates 2021-2024	1	(1)	0	0	
Total Change from 2021	<u>5,132</u>	<u>8</u>	<u>4</u>	<u>5,143</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 34,241</u>	<u>\$ 60</u>	<u>\$ 24</u>	<u>\$ 34,325</u>	<u>0</u>
Allocations	\$ 34,241	\$ 60	\$ 24	\$ 34,325	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 34,241</u>	<u>\$ 60</u>	<u>\$ 24</u>	<u>\$ 34,325</u>	

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

(Forecast in 2021 \$000's)

Department: B-2 Fire

Witness: Dennis Gaughan

Cost Center: 1100-0233-LIAB INS - EXCESS FIRE ADDITIONAL

Workpaper: B-2.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
Global/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>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-2 Fire

Cost Center: 1100-0233-LIAB INS - EXCESS FIRE ADDITIONAL

Workpaper: B-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
	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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>
Allocations	\$ 0	\$ 0	\$ 0	\$ 0	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

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

(Forecast in 2021 \$000's)

Department: B-2 Fire

Witness: Dennis Gaughan

Cost Center: 1100-0234-WILDFIRE DMG REIN ADDITIONAL

Workpaper: B-2.5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	6,116	1,781	-	-	-	-
Total Costs	\$ -	\$ -	\$ 6,116	\$ 1,781	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 6,101	\$ 1,777	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	10	3	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 6,111	\$ 1,780	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	4	1	-	-	-	-
Total Allocations	\$ -	\$ -	\$ 6,116	\$ 1,781	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 6,101	\$ 1,777	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	10	3	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 6,111	\$ 1,780	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	4	1	-	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 6,116	\$ 1,781	\$ -	\$ -	\$ -	\$ -

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-2 Fire

Cost Center: 1100-0234-WILDFIRE DMG REIN ADDITIONAL

Workpaper: B-2.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
	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>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>
Allocations	\$ 0	\$ 0	\$ 0	\$ 0	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

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

(Forecast in 2021 \$000's)

Department: B Liability

Witness: Dennis Gaughan

Cost Center: B-3 D&O

Workpaper: B-3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,412	1,593	2,963	4,183	3,727	5,693	6,262	6,888
Total Costs	<u>\$ 1,412</u>	<u>\$ 1,593</u>	<u>\$ 2,963</u>	<u>\$ 4,183</u>	<u>\$ 3,727</u>	<u>\$ 5,693</u>	<u>\$ 6,262</u>	<u>\$ 6,888</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	30	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 334	\$ 368	\$ 691	\$ 913	\$ 843	\$ 1,313	\$ 1,444	\$ 1,589
SoCalGas	372	429	791	1,163	1,053	1,534	1,687	1,856
Subtotal - Utilities	<u>\$ 706</u>	<u>\$ 797</u>	<u>\$ 1,481</u>	<u>\$ 2,076</u>	<u>\$ 1,896</u>	<u>\$ 2,846</u>	<u>\$ 3,131</u>	<u>\$ 3,444</u>
Global/Retained	706	797	1,481	2,107	1,802	2,846	3,131	3,444
Total Allocations	<u>\$ 1,412</u>	<u>\$ 1,593</u>	<u>\$ 2,963</u>	<u>\$ 4,183</u>	<u>\$ 3,697</u>	<u>\$ 5,693</u>	<u>\$ 6,262</u>	<u>\$ 6,888</u>
BILLED COSTS								
SDG&E	\$ 334	\$ 368	\$ 691	\$ 913	\$ 843	\$ 1,313	\$ 1,444	\$ 1,589
SoCalGas	372	429	791	1,163	1,053	1,534	1,687	1,856
Subtotal - Utilities	<u>\$ 706</u>	<u>\$ 797</u>	<u>\$ 1,481</u>	<u>\$ 2,076</u>	<u>\$ 1,896</u>	<u>\$ 2,846</u>	<u>\$ 3,131</u>	<u>\$ 3,444</u>
Global/Retained	706	797	1,481	2,107	1,832	2,846	3,131	3,444
Total Billed Costs	<u>\$ 1,412</u>	<u>\$ 1,593</u>	<u>\$ 2,963</u>	<u>\$ 4,183</u>	<u>\$ 3,727</u>	<u>\$ 5,693</u>	<u>\$ 6,262</u>	<u>\$ 6,888</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-3 D&O
 Workpaper: B-3 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 843	\$ 1,053	\$ 1,832	\$ 3,727	0
Escalation of insurance costs is based on insurance broker forecast. 2021 costs are net of a return premium credit received from changing the renewal date.	736	860	1,565	3,161	
Change in Allocation Rates 2021-2024	10	(57)	47	0	
Total Change from 2021	<u>746</u>	<u>802</u>	<u>1,613</u>	<u>3,161</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 1,589</u>	<u>\$ 1,856</u>	<u>\$ 3,444</u>	<u>\$ 6,888</u>	<u>0</u>
Allocations	\$ 1,589	\$ 1,856	\$ 3,444	\$ 6,888	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,589</u>	<u>\$ 1,856</u>	<u>\$ 3,444</u>	<u>\$ 6,888</u>	

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

(Forecast in 2021 \$000's)

Department: B-3 D&O

Witness: Dennis Gaughan

Cost Center: 1100-0427-LIAB INS - D&O

Workpaper: B-3.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,412	1,593	2,555	3,491	3,656	4,767	5,243	5,768
Total Costs	<u>\$ 1,412</u>	<u>\$ 1,593</u>	<u>\$ 2,555</u>	<u>\$ 3,491</u>	<u>\$ 3,656</u>	<u>\$ 4,767</u>	<u>\$ 5,243</u>	<u>\$ 5,768</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	30	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 334	\$ 368	\$ 596	\$ 761	\$ 806	\$ 1,099	\$ 1,209	\$ 1,330
SoCalGas	372	429	682	969	1,007	1,284	1,412	1,554
Subtotal - Utilities	<u>\$ 706</u>	<u>\$ 797</u>	<u>\$ 1,278</u>	<u>\$ 1,730</u>	<u>\$ 1,813</u>	<u>\$ 2,383</u>	<u>\$ 2,622</u>	<u>\$ 2,884</u>
Global/Retained	706	797	1,278	1,761	1,813	2,383	2,622	2,884
Total Allocations	<u>\$ 1,412</u>	<u>\$ 1,593</u>	<u>\$ 2,555</u>	<u>\$ 3,491</u>	<u>\$ 3,626</u>	<u>\$ 4,767</u>	<u>\$ 5,243</u>	<u>\$ 5,768</u>
BILLED COSTS								
SDG&E	\$ 334	\$ 368	\$ 596	\$ 761	\$ 806	\$ 1,099	\$ 1,209	\$ 1,330
SoCalGas	372	429	682	969	1,007	1,284	1,412	1,554
Subtotal - Utilities	<u>\$ 706</u>	<u>\$ 797</u>	<u>\$ 1,278</u>	<u>\$ 1,730</u>	<u>\$ 1,813</u>	<u>\$ 2,383</u>	<u>\$ 2,622</u>	<u>\$ 2,884</u>
Global/Retained	706	797	1,278	1,761	1,843	2,383	2,622	2,884
Total Billed Costs	<u>\$ 1,412</u>	<u>\$ 1,593</u>	<u>\$ 2,555</u>	<u>\$ 3,491</u>	<u>\$ 3,656</u>	<u>\$ 4,767</u>	<u>\$ 5,243</u>	<u>\$ 5,768</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-3 D&O
 Cost Center: 1100-0427-LIAB INS - D&O
 Workpaper: B-3.1 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 806	\$ 1,007	\$ 1,843	\$ 3,656	0
Escalation of insurance costs is based on insurance broker forecast. 2021 costs are net of a return premium credit received after changing renewal date.	494	577	1,041	2,111	
Change in Allocation Rates 2021-2024	31	(31)	-	0	
Total Change from 2021	<u>524</u>	<u>546</u>	<u>1,041</u>	<u>2,111</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 1,330</u>	<u>\$ 1,554</u>	<u>\$ 2,884</u>	<u>\$ 5,768</u>	<u>0</u>
Allocations	\$ 1,330	\$ 1,554	\$ 2,884	\$ 5,768	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,330</u>	<u>\$ 1,554</u>	<u>\$ 2,884</u>	<u>\$ 5,768</u>	

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

(Forecast in 2021 \$000's)

Department: B-3 D&O

Witness: Dennis Gaughan

Cost Center: 1100-0228-LIAB INS - D&O ADDITIONAL

Workpaper: B-3.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	407	692	71	926	1,019	1,121
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407</u>	<u>\$ 692</u>	<u>\$ 71</u>	<u>\$ 926</u>	<u>\$ 1,019</u>	<u>\$ 1,121</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 95	\$ 152	\$ 37	\$ 214	\$ 235	\$ 258
SoCalGas	-	-	109	194	46	249	274	302
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 204</u>	<u>\$ 346</u>	<u>\$ 83</u>	<u>\$ 463</u>	<u>\$ 509</u>	<u>\$ 560</u>
Global/Retained	-	-	204	346	(12)	463	509	560
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407</u>	<u>\$ 692</u>	<u>\$ 71</u>	<u>\$ 926</u>	<u>\$ 1,019</u>	<u>\$ 1,121</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 95	\$ 152	\$ 37	\$ 214	\$ 235	\$ 258
SoCalGas	-	-	109	194	46	249	274	302
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 204</u>	<u>\$ 346</u>	<u>\$ 83</u>	<u>\$ 463</u>	<u>\$ 509</u>	<u>\$ 560</u>
Global/Retained	-	-	204	346	(12)	463	509	560
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407</u>	<u>\$ 692</u>	<u>\$ 71</u>	<u>\$ 926</u>	<u>\$ 1,019</u>	<u>\$ 1,121</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-3 D&O
 Cost Center: 1100-0228-LIAB INS - D&O ADDITIONAL
 Workpaper: B-3.2 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 37	\$ 46	\$ (12)	\$ 71	0
Escalation of insurance costs is based on insurance broker forecast. 2021 costs are net of a return premium credit received after changing renewal date.	242	283	525	1,049	
Change in Allocation Rates 2021-2024	(20)	(27)	47	-	
Total Change from 2021	222	256	572	1,049	0
2024 - TEST YEAR	\$ 258	\$ 302	\$ 560	\$ 1,121	0
Allocations	\$ 258	\$ 302	\$ 560	\$ 1,121	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	\$ 258	\$ 302	\$ 560	\$ 1,121	

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

(Forecast in 2021 \$000's)

Department: B Liability
 Cost Center: B-4 Fiduciary
 Workpaper: B-4

Witness: Dennis Gaughan

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	616	615	664	809	633	941	1,012	1,063
Total Costs	<u>\$ 616</u>	<u>\$ 615</u>	<u>\$ 664</u>	<u>\$ 809</u>	<u>\$ 633</u>	<u>\$ 941</u>	<u>\$ 1,012</u>	<u>\$ 1,063</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 221	\$ 216	\$ 238	\$ 307	\$ 239	\$ 367	\$ 394	\$ 414
SoCalGas	246	252	273	391	299	428	461	484
Subtotal - Utilities	<u>\$ 468</u>	<u>\$ 468</u>	<u>\$ 511</u>	<u>\$ 699</u>	<u>\$ 538</u>	<u>\$ 795</u>	<u>\$ 855</u>	<u>\$ 898</u>
Global/Retained	148	147	153	110	95	146	157	165
Total Allocations	<u>\$ 616</u>	<u>\$ 615</u>	<u>\$ 664</u>	<u>\$ 809</u>	<u>\$ 633</u>	<u>\$ 941</u>	<u>\$ 1,012</u>	<u>\$ 1,063</u>
BILLED COSTS								
SDG&E	\$ 221	\$ 216	\$ 238	\$ 307	\$ 239	\$ 367	\$ 394	\$ 414
SoCalGas	246	252	273	391	299	428	461	484
Subtotal - Utilities	<u>\$ 468</u>	<u>\$ 468</u>	<u>\$ 511</u>	<u>\$ 699</u>	<u>\$ 538</u>	<u>\$ 795</u>	<u>\$ 855</u>	<u>\$ 898</u>
Global/Retained	148	147	153	110	95	146	157	165
Total Billed Costs	<u>\$ 616</u>	<u>\$ 615</u>	<u>\$ 664</u>	<u>\$ 809</u>	<u>\$ 633</u>	<u>\$ 941</u>	<u>\$ 1,012</u>	<u>\$ 1,063</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-4 Fiduciary
 Workpaper: B-4 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 239	\$ 299	\$ 95	\$ 633	0
Escalation of insurance costs is based on insurance broker forecast. 2021 costs are net of a return premium credit received after changing renewal date.	167	196	67	430	
Change in Allocation Rates 2021-2024	8	(11)	3	(0)	
Total Change from 2021	<u>175</u>	<u>185</u>	<u>70</u>	<u>430</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 414</u>	<u>\$ 484</u>	<u>\$ 165</u>	<u>\$ 1,063</u>	<u>0</u>
Allocations	\$ 414	\$ 484	\$ 165	\$ 1,063	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 414</u>	<u>\$ 484</u>	<u>\$ 165</u>	<u>\$ 1,063</u>	

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

(Forecast in 2021 \$000's)

Department: B-4 Fiduciary

Witness: Dennis Gaughan

Cost Center: 1100-0432-LIAB INS - FIDUCIARY LIAB

Workpaper: B-4.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	616	615	664	809	633	941	1,012	1,063
Total Costs	<u>\$ 616</u>	<u>\$ 615</u>	<u>\$ 664</u>	<u>\$ 809</u>	<u>\$ 633</u>	<u>\$ 941</u>	<u>\$ 1,012</u>	<u>\$ 1,063</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 221	\$ 216	\$ 238	\$ 307	\$ 239	\$ 367	\$ 394	\$ 414
SoCalGas	246	252	273	391	299	428	461	484
Subtotal - Utilities	<u>\$ 468</u>	<u>\$ 468</u>	<u>\$ 511</u>	<u>\$ 699</u>	<u>\$ 538</u>	<u>\$ 795</u>	<u>\$ 855</u>	<u>\$ 898</u>
Global/Retained	148	147	153	110	95	146	157	165
Total Allocations	<u>\$ 616</u>	<u>\$ 615</u>	<u>\$ 664</u>	<u>\$ 809</u>	<u>\$ 633</u>	<u>\$ 941</u>	<u>\$ 1,012</u>	<u>\$ 1,063</u>
BILLED COSTS								
SDG&E	\$ 221	\$ 216	\$ 238	\$ 307	\$ 239	\$ 367	\$ 394	\$ 414
SoCalGas	246	252	273	391	299	428	461	484
Subtotal - Utilities	<u>\$ 468</u>	<u>\$ 468</u>	<u>\$ 511</u>	<u>\$ 699</u>	<u>\$ 538</u>	<u>\$ 795</u>	<u>\$ 855</u>	<u>\$ 898</u>
Global/Retained	148	147	153	110	95	146	157	165
Total Billed Costs	<u>\$ 616</u>	<u>\$ 615</u>	<u>\$ 664</u>	<u>\$ 809</u>	<u>\$ 633</u>	<u>\$ 941</u>	<u>\$ 1,012</u>	<u>\$ 1,063</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-4 Fiduciary

Cost Center: 1100-0432-LIAB INS - FIDUCIARY LIAB

Workpaper: B-4.1 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 239	\$ 299	\$ 95	\$ 633	0
Escalation of insurance cost is based on insurance broker forecast. 2021 cost is net of a return premium credit received after changing renewal date.	167	196	67	430	
Change in Allocation Rates 2021-2024	8	(11)	3	(0)	
Total Change from 2021	<u>175</u>	<u>185</u>	<u>70</u>	<u>430</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 414</u>	<u>\$ 484</u>	<u>\$ 165</u>	<u>\$ 1,063</u>	<u>0</u>
Allocations	\$ 414	\$ 484	\$ 165	\$ 1,063	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 414</u>	<u>\$ 484</u>	<u>\$ 165</u>	<u>\$ 1,063</u>	

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

(Forecast in 2021 \$000's)

Department: B-4 Fiduciary

Witness: Dennis Gaughan

Cost Center: 1100-0230-LIAB INS - FIDUCIARY LIAB ADDITIONAL

Workpaper: B-4.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
Global/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>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-4 Fiduciary

Cost Center: 1100-0230-LIAB INS - FIDUCIARY LIAB ADDITIONAL

Workpaper: B-4.2 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
	-	-	-	-	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	-	-	0
2024 - TEST YEAR	\$ 0	\$ 0	\$ 0	\$ 0	0
Allocations	\$ 0	\$ 0	\$ 0	\$ 0	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	\$ 0	\$ 0	\$ 0	\$ 0	

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

(Forecast in 2021 \$000's)

Department: B Liability

Witness: Dennis Gaughan

Cost Center: B-5 Workers Comp

Workpaper: B-5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,671	4,818	5,858	6,909	7,092	8,232	9,061	9,974
Total Costs	<u>\$ 3,671</u>	<u>\$ 4,818</u>	<u>\$ 5,858</u>	<u>\$ 6,909</u>	<u>\$ 7,092</u>	<u>\$ 8,232</u>	<u>\$ 9,061</u>	<u>\$ 9,974</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,220	\$ 1,670	\$ 2,041	\$ 2,457	\$ 2,550	\$ 2,950	\$ 3,246	\$ 3,572
SoCalGas	1,922	2,635	3,180	3,799	3,866	4,446	4,890	5,379
Subtotal - Utilities	<u>\$ 3,143</u>	<u>\$ 4,304</u>	<u>\$ 5,221</u>	<u>\$ 6,256</u>	<u>\$ 6,416</u>	<u>\$ 7,396</u>	<u>\$ 8,137</u>	<u>\$ 8,951</u>
Global/Retained	343	260	325	374	414	444	493	548
Total Direct Assignments	<u>\$ 3,486</u>	<u>\$ 4,564</u>	<u>\$ 5,546</u>	<u>\$ 6,630</u>	<u>\$ 6,830</u>	<u>\$ 7,840</u>	<u>\$ 8,630</u>	<u>\$ 9,499</u>
ALLOCATIONS								
SDG&E	\$ 66	\$ 89	\$ 112	\$ 93	\$ 99	\$ 153	\$ 168	\$ 185
SoCalGas	74	104	128	118	124	178	196	216
Subtotal - Utilities	<u>\$ 140</u>	<u>\$ 193</u>	<u>\$ 240</u>	<u>\$ 211</u>	<u>\$ 223</u>	<u>\$ 331</u>	<u>\$ 365</u>	<u>\$ 401</u>
Global/Retained	45	61	72	67	39	61	67	74
Total Allocations	<u>\$ 185</u>	<u>\$ 254</u>	<u>\$ 311</u>	<u>\$ 279</u>	<u>\$ 262</u>	<u>\$ 392</u>	<u>\$ 432</u>	<u>\$ 475</u>
BILLED COSTS								
SDG&E	\$ 1,287	\$ 1,759	\$ 2,152	\$ 2,550	\$ 2,649	\$ 3,103	\$ 3,414	\$ 3,757
SoCalGas	1,996	2,739	3,308	3,918	3,990	4,624	5,087	5,596
Subtotal - Utilities	<u>\$ 3,283</u>	<u>\$ 4,498</u>	<u>\$ 5,461</u>	<u>\$ 6,467</u>	<u>\$ 6,639</u>	<u>\$ 7,727</u>	<u>\$ 8,501</u>	<u>\$ 9,353</u>
Global/Retained	388	320	397	442	453	505	560	622
Total Billed Costs	<u>\$ 3,671</u>	<u>\$ 4,818</u>	<u>\$ 5,858</u>	<u>\$ 6,909</u>	<u>\$ 7,092</u>	<u>\$ 8,232</u>	<u>\$ 9,061</u>	<u>\$ 9,974</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-5 Workers Comp
 Workpaper: B-5 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 2,649	\$ 3,990	\$ 453	\$ 7,092	0
Escalation of insurance costs is based on insurance broker forecast and projected payroll increase.	1,105	1,610	167	2,882	
Change in Allocation Rates 2021-2024	3	(4)	1	(0)	
Total Change from 2021	<u>1,108</u>	<u>1,606</u>	<u>169</u>	<u>2,882</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 3,757</u>	<u>\$ 5,596</u>	<u>\$ 622</u>	<u>\$ 9,974</u>	<u>0</u>
Allocations	\$ 185	\$ 216	\$ 74	\$ 475	
Direct Assignments	<u>3,572</u>	<u>5,379</u>	<u>548</u>	<u>9,499</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 3,757</u>	<u>\$ 5,596</u>	<u>\$ 622</u>	<u>\$ 9,974</u>	

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

(Forecast in 2021 \$000's)

Department: B-5 Workers Comp

Witness: Dennis Gaughan

Cost Center: 1100-0429-LIAB INS - EXCESS WORKERS

Workpaper: B-5.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,486	4,735	5,777	6,813	6,990	8,113	8,924	9,816
Total Costs	<u>\$ 3,486</u>	<u>\$ 4,735</u>	<u>\$ 5,777</u>	<u>\$ 6,813</u>	<u>\$ 6,990</u>	<u>\$ 8,113</u>	<u>\$ 8,924</u>	<u>\$ 9,816</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,222	\$ 1,663	\$ 2,026	\$ 2,416	\$ 2,549	\$ 2,932	\$ 3,225	\$ 3,547
SoCalGas	1,922	2,635	3,180	3,799	3,866	4,446	4,890	5,379
Subtotal - Utilities	<u>\$ 3,145</u>	<u>\$ 4,298</u>	<u>\$ 5,207</u>	<u>\$ 6,216</u>	<u>\$ 6,415</u>	<u>\$ 7,377</u>	<u>\$ 8,115</u>	<u>\$ 8,927</u>
Global/Retained	162	189	262	323	319	347	382	420
Total Direct Assignments	<u>\$ 3,307</u>	<u>\$ 4,486</u>	<u>\$ 5,469</u>	<u>\$ 6,539</u>	<u>\$ 6,734</u>	<u>\$ 7,725</u>	<u>\$ 8,497</u>	<u>\$ 9,347</u>
ALLOCATIONS								
SDG&E	\$ 64	\$ 87	\$ 111	\$ 92	\$ 97	\$ 151	\$ 166	\$ 183
SoCalGas	72	102	127	116	121	177	194	214
Subtotal - Utilities	<u>\$ 136</u>	<u>\$ 189</u>	<u>\$ 237</u>	<u>\$ 208</u>	<u>\$ 218</u>	<u>\$ 328</u>	<u>\$ 360</u>	<u>\$ 396</u>
Global/Retained	43	59	71	66	39	60	66	73
Total Allocations	<u>\$ 179</u>	<u>\$ 248</u>	<u>\$ 308</u>	<u>\$ 274</u>	<u>\$ 256</u>	<u>\$ 388</u>	<u>\$ 427</u>	<u>\$ 469</u>
BILLED COSTS								
SDG&E	\$ 1,287	\$ 1,750	\$ 2,137	\$ 2,508	\$ 2,646	\$ 3,083	\$ 3,391	\$ 3,730
SoCalGas	1,994	2,737	3,307	3,916	3,987	4,622	5,085	5,593
Subtotal - Utilities	<u>\$ 3,281</u>	<u>\$ 4,487</u>	<u>\$ 5,444</u>	<u>\$ 6,424</u>	<u>\$ 6,633</u>	<u>\$ 7,705</u>	<u>\$ 8,476</u>	<u>\$ 9,323</u>
Global/Retained	205	248	333	389	358	407	448	493
Total Billed Costs	<u>\$ 3,486</u>	<u>\$ 4,735</u>	<u>\$ 5,777</u>	<u>\$ 6,813</u>	<u>\$ 6,990</u>	<u>\$ 8,113</u>	<u>\$ 8,924</u>	<u>\$ 9,816</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-5 Workers Comp

Cost Center: 1100-0429-LIAB INS - EXCESS WORKERS

Workpaper: B-5.1 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 2,646	\$ 3,987	\$ 358	\$ 6,990	0
Escalation of insurance costs is based on insurance broker forecast and projected payroll increase.	1,081	1,610	134	2,826	
Change in Allocation Rates 2021-2024	3	(4)	1	(0)	
Total Change from 2021	<u>1,084</u>	<u>1,606</u>	<u>136</u>	<u>2,826</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 3,730</u>	<u>\$ 5,593</u>	<u>\$ 493</u>	<u>\$ 9,816</u>	<u>0</u>
Allocations	\$ 183	\$ 214	\$ 73	\$ 469	
Direct Assignments	<u>3,547</u>	<u>5,379</u>	<u>420</u>	<u>9,347</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 3,730</u>	<u>\$ 5,593</u>	<u>\$ 493</u>	<u>\$ 9,816</u>	

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

(Forecast in 2021 \$000's)

Department: B-5 Workers Comp

Witness: Dennis Gaughan

Cost Center: 1100-0439-LIAB INS - GLOBAL WORKERS

Workpaper: B-5.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	185	84	81	96	102	120	138	158
Total Costs	<u>\$ 185</u>	<u>\$ 84</u>	<u>\$ 81</u>	<u>\$ 96</u>	<u>\$ 102</u>	<u>\$ 120</u>	<u>\$ 138</u>	<u>\$ 158</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (2)	\$ 7	\$ 14	\$ 40	\$ 1	\$ 19	\$ 22	\$ 25
SoCalGas	-	-	-	0	-	-	-	-
Subtotal - Utilities	<u>\$ (2)</u>	<u>\$ 7</u>	<u>\$ 14</u>	<u>\$ 40</u>	<u>\$ 1</u>	<u>\$ 19</u>	<u>\$ 22</u>	<u>\$ 25</u>
Global/Retained	181	71	63	51	95	97	111	128
Total Direct Assignments	<u>\$ 179</u>	<u>\$ 78</u>	<u>\$ 77</u>	<u>\$ 92</u>	<u>\$ 96</u>	<u>\$ 115</u>	<u>\$ 133</u>	<u>\$ 153</u>
ALLOCATIONS								
SDG&E	\$ 2	\$ 2	\$ 1	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2
SoCalGas	2	2	1	2	3	2	2	3
Subtotal - Utilities	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 5</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 5</u>
Global/Retained	1	1	1	1	1	1	1	1
Total Allocations	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 3</u>	<u>\$ 4</u>	<u>\$ 6</u>	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ 6</u>
BILLED COSTS								
SDG&E	\$ (0)	\$ 9	\$ 16	\$ 42	\$ 3	\$ 20	\$ 23	\$ 27
SoCalGas	2	2	1	2	3	2	2	3
Subtotal - Utilities	<u>\$ 2</u>	<u>\$ 11</u>	<u>\$ 17</u>	<u>\$ 44</u>	<u>\$ 6</u>	<u>\$ 22</u>	<u>\$ 26</u>	<u>\$ 30</u>
Global/Retained	183	72	64	52	96	97	112	129
Total Billed Costs	<u>\$ 185</u>	<u>\$ 84</u>	<u>\$ 81</u>	<u>\$ 96</u>	<u>\$ 102</u>	<u>\$ 120</u>	<u>\$ 138</u>	<u>\$ 158</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-5 Workers Comp

Cost Center: 1100-0439-LIAB INS - GLOBAL WORKERS

Workpaper: B-5.2 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 3	\$ 3	\$ 96	\$ 102	0
Escalation of insurance costs is based on insurance broker forecast and projected payroll increase. 2021 SDG&E base year insurance costs are net of an audit credit.	24	(0)	33	56	
Change in Allocation Rates 2021-2024	0	(0)	0	0	
Total Change from 2021	<u>24</u>	<u>(0)</u>	<u>33</u>	<u>56</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 27</u>	<u>\$ 3</u>	<u>\$ 129</u>	<u>\$ 158</u>	<u>0</u>
Allocations	\$ 2	\$ 3	\$ 1	\$ 6	
Direct Assignments	<u>25</u>	<u>-</u>	<u>128</u>	<u>153</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 27</u>	<u>\$ 3</u>	<u>\$ 129</u>	<u>\$ 158</u>	

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

(Forecast in 2021 \$000's)

Department: B Liability

Witness: Dennis Gaughan

Cost Center: B-6 Other Liability

Workpaper: B-6

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,983	1,161	2,339	2,179	2,465	3,348	3,735	4,258
Total Costs	<u>\$ 1,983</u>	<u>\$ 1,161</u>	<u>\$ 2,339</u>	<u>\$ 2,179</u>	<u>\$ 2,465</u>	<u>\$ 3,348</u>	<u>\$ 3,735</u>	<u>\$ 4,258</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (173)	\$ (324)	\$ 295	\$ 107	\$ 103	\$ 116	\$ 126	\$ 345
SoCalGas	10	16	21	21	36	43	46	48
Subtotal - Utilities	<u>\$ (163)</u>	<u>\$ (309)</u>	<u>\$ 317</u>	<u>\$ 128</u>	<u>\$ 139</u>	<u>\$ 159</u>	<u>\$ 171</u>	<u>\$ 393</u>
Global/Retained	155	223	171	101	91	112	117	122
Total Direct Assignments	<u>\$ (8)</u>	<u>\$ (86)</u>	<u>\$ 488</u>	<u>\$ 229</u>	<u>\$ 230</u>	<u>\$ 271</u>	<u>\$ 289</u>	<u>\$ 515</u>
ALLOCATIONS								
SDG&E	\$ 716	\$ 438	\$ 664	\$ 723	\$ 853	\$ 1,199	\$ 1,343	\$ 1,458
SoCalGas	796	511	760	921	1,053	1,400	1,569	1,704
Subtotal - Utilities	<u>\$ 1,512</u>	<u>\$ 949</u>	<u>\$ 1,425</u>	<u>\$ 1,644</u>	<u>\$ 1,906</u>	<u>\$ 2,599</u>	<u>\$ 2,911</u>	<u>\$ 3,162</u>
Global/Retained	479	298	426	306	329	478	535	581
Total Allocations	<u>\$ 1,991</u>	<u>\$ 1,247</u>	<u>\$ 1,851</u>	<u>\$ 1,950</u>	<u>\$ 2,235</u>	<u>\$ 3,077</u>	<u>\$ 3,447</u>	<u>\$ 3,743</u>
BILLED COSTS								
SDG&E	\$ 543	\$ 114	\$ 959	\$ 830	\$ 956	\$ 1,315	\$ 1,468	\$ 1,803
SoCalGas	806	526	782	942	1,088	1,444	1,614	1,752
Subtotal - Utilities	<u>\$ 1,349</u>	<u>\$ 641</u>	<u>\$ 1,741</u>	<u>\$ 1,772</u>	<u>\$ 2,045</u>	<u>\$ 2,758</u>	<u>\$ 3,083</u>	<u>\$ 3,555</u>
Global/Retained	634	521	598	407	420	590	653	703
Total Billed Costs	<u>\$ 1,983</u>	<u>\$ 1,161</u>	<u>\$ 2,339</u>	<u>\$ 2,179</u>	<u>\$ 2,465</u>	<u>\$ 3,348</u>	<u>\$ 3,735</u>	<u>\$ 4,258</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-6 Other Liability
 Workpaper: B-6 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 956	\$ 1,088	\$ 420	\$ 2,465	0
Escalation of insurance costs is based on insurance broker forecast.	829	699	265	1,793	
Change in Allocation Rates 2021-2024	18	(36)	18	(0)	
Total Change from 2021	<u>847</u>	<u>663</u>	<u>283</u>	<u>1,793</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 1,803</u>	<u>\$ 1,752</u>	<u>\$ 703</u>	<u>\$ 4,258</u>	<u>0</u>
Allocations	\$ 1,458	\$ 1,704	\$ 581	\$ 3,743	
Direct Assignments	<u>345</u>	<u>48</u>	<u>122</u>	<u>515</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 1,803</u>	<u>\$ 1,752</u>	<u>\$ 703</u>	<u>\$ 4,258</u>	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0438-LIAB INS - CYBER SECURITY

Workpaper: B-6.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	971	610	741	811	1,352	1,728	1,987	2,186
Total Costs	<u>\$ 971</u>	<u>\$ 610</u>	<u>\$ 741</u>	<u>\$ 811</u>	<u>\$ 1,352</u>	<u>\$ 1,728</u>	<u>\$ 1,987</u>	<u>\$ 2,186</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 349	\$ 214	\$ 266	\$ 308	\$ 511	\$ 673	\$ 774	\$ 852
SoCalGas	388	250	304	392	638	786	904	995
Subtotal - Utilities	<u>\$ 738</u>	<u>\$ 464</u>	<u>\$ 570</u>	<u>\$ 700</u>	<u>\$ 1,149</u>	<u>\$ 1,460</u>	<u>\$ 1,679</u>	<u>\$ 1,846</u>
Global/Retained	234	146	171	111	204	268	309	339
Total Allocations	<u>\$ 971</u>	<u>\$ 610</u>	<u>\$ 741</u>	<u>\$ 811</u>	<u>\$ 1,352</u>	<u>\$ 1,728</u>	<u>\$ 1,987</u>	<u>\$ 2,186</u>
BILLED COSTS								
SDG&E	\$ 349	\$ 214	\$ 266	\$ 308	\$ 511	\$ 673	\$ 774	\$ 852
SoCalGas	388	250	304	392	638	786	904	995
Subtotal - Utilities	<u>\$ 738</u>	<u>\$ 464</u>	<u>\$ 570</u>	<u>\$ 700</u>	<u>\$ 1,149</u>	<u>\$ 1,460</u>	<u>\$ 1,679</u>	<u>\$ 1,846</u>
Global/Retained	234	146	171	111	204	268	309	339
Total Billed Costs	<u>\$ 971</u>	<u>\$ 610</u>	<u>\$ 741</u>	<u>\$ 811</u>	<u>\$ 1,352</u>	<u>\$ 1,728</u>	<u>\$ 1,987</u>	<u>\$ 2,186</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-6 Other Liability

Cost Center: 1100-0438-LIAB INS - CYBER SECURITY

Workpaper: B-6.1 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 511	\$ 638	\$ 204	\$ 1,352	0
Escalation of insurance costs is based on insurance broker forecast.	325	379	129	834	
Change in Allocation Rates 2021-2024	16	(23)	6	0	
Total Change from 2021	<u>341</u>	<u>357</u>	<u>136</u>	<u>834</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 852</u>	<u>\$ 995</u>	<u>\$ 339</u>	<u>\$ 2,186</u>	<u>0</u>
Allocations	\$ 852	\$ 995	\$ 339	\$ 2,186	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 852</u>	<u>\$ 995</u>	<u>\$ 339</u>	<u>\$ 2,186</u>	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0430-LIAB INS - AUTO

Workpaper: B-6.2

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	131	41	61	103	80	102	107	112
Total Costs	<u>\$ 131</u>	<u>\$ 41</u>	<u>\$ 61</u>	<u>\$ 103</u>	<u>\$ 80</u>	<u>\$ 102</u>	<u>\$ 107</u>	<u>\$ 112</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 3	\$ 3	\$ 6	\$ 4	\$ 4	\$ 5	\$ 5
SoCalGas	-	-	-	2	-	-	-	-
Subtotal - Utilities	<u>\$ 2</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 8</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 5</u>	<u>\$ 5</u>
Global/Retained	83	11	25	50	34	52	54	57
Total Direct Assignments	<u>\$ 86</u>	<u>\$ 13</u>	<u>\$ 28</u>	<u>\$ 58</u>	<u>\$ 38</u>	<u>\$ 56</u>	<u>\$ 59</u>	<u>\$ 62</u>
ALLOCATIONS								
SDG&E	\$ 16	\$ 10	\$ 12	\$ 16	\$ 16	\$ 18	\$ 19	\$ 20
SoCalGas	18	11	14	20	20	21	22	23
Subtotal - Utilities	<u>\$ 34</u>	<u>\$ 21</u>	<u>\$ 26</u>	<u>\$ 36</u>	<u>\$ 36</u>	<u>\$ 38</u>	<u>\$ 40</u>	<u>\$ 42</u>
Global/Retained	11	7	8	9	6	7	7	8
Total Allocations	<u>\$ 45</u>	<u>\$ 28</u>	<u>\$ 33</u>	<u>\$ 45</u>	<u>\$ 42</u>	<u>\$ 46</u>	<u>\$ 48</u>	<u>\$ 50</u>
BILLED COSTS								
SDG&E	\$ 18	\$ 13	\$ 15	\$ 22	\$ 20	\$ 22	\$ 23	\$ 24
SoCalGas	18	11	14	23	20	21	22	23
Subtotal - Utilities	<u>\$ 36</u>	<u>\$ 24</u>	<u>\$ 28</u>	<u>\$ 44</u>	<u>\$ 40</u>	<u>\$ 43</u>	<u>\$ 45</u>	<u>\$ 47</u>
Global/Retained	94	17	33	59	40	59	62	65
Total Billed Costs	<u>\$ 131</u>	<u>\$ 41</u>	<u>\$ 61</u>	<u>\$ 103</u>	<u>\$ 80</u>	<u>\$ 102</u>	<u>\$ 107</u>	<u>\$ 112</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-6 Other Liability
 Cost Center: 1100-0430-LIAB INS - AUTO
 Workpaper: B-6.2 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 20	\$ 20	\$ 40	\$ 80	0
Escalation of insurance costs is based on insurance broker forecast.	4	4	25	32	
Change in Allocation Rates 2021-2024	1	(1)	0	-	
Total Change from 2021	<u>4</u>	<u>3</u>	<u>25</u>	<u>32</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 24</u>	<u>\$ 23</u>	<u>\$ 65</u>	<u>\$ 112</u>	<u>0</u>
Allocations	\$ 20	\$ 23	\$ 8	\$ 50	
Direct Assignments	<u>5</u>	<u>-</u>	<u>57</u>	<u>62</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 24</u>	<u>\$ 23</u>	<u>\$ 65</u>	<u>\$ 112</u>	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0435-LIAB INS - YUMA 500 KV

Workpaper: B-6.3

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1	2	1	0	0	1	1	1
Total Costs	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 2	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 1	\$ 2	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-6 Other Liability

Cost Center: 1100-0435-LIAB INS - YUMA 500 KV

Workpaper: B-6.3 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 0	\$ -	\$ -	\$ 0	0
Insurance costs are billed from another party.	1	-	-	1	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>0</u>
Allocations	\$ 0	\$ -	\$ -	\$ 0	
Direct Assignments	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0436-LIAB INS - BROKER FEES

Workpaper: B-6.4

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	975	609	930	842	842	871	915	961
Total Costs	<u>\$ 975</u>	<u>\$ 609</u>	<u>\$ 930</u>	<u>\$ 842</u>	<u>\$ 842</u>	<u>\$ 871</u>	<u>\$ 915</u>	<u>\$ 961</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	91	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 351	\$ 214	\$ 301	\$ 304	\$ 327	\$ 339	\$ 356	\$ 374
SoCalGas	390	250	345	387	396	397	416	437
Subtotal - Utilities	<u>\$ 740</u>	<u>\$ 464</u>	<u>\$ 646</u>	<u>\$ 690</u>	<u>\$ 723</u>	<u>\$ 736</u>	<u>\$ 773</u>	<u>\$ 811</u>
Global/Retained	235	146	193	152	120	135	142	149
Total Allocations	<u>\$ 975</u>	<u>\$ 609</u>	<u>\$ 839</u>	<u>\$ 842</u>	<u>\$ 843</u>	<u>\$ 871</u>	<u>\$ 915</u>	<u>\$ 961</u>
BILLED COSTS								
SDG&E	\$ 351	\$ 214	\$ 301	\$ 304	\$ 327	\$ 339	\$ 356	\$ 374
SoCalGas	390	250	345	387	396	397	416	437
Subtotal - Utilities	<u>\$ 740</u>	<u>\$ 464</u>	<u>\$ 646</u>	<u>\$ 690</u>	<u>\$ 723</u>	<u>\$ 736</u>	<u>\$ 773</u>	<u>\$ 811</u>
Global/Retained	235	146	284	152	120	135	142	149
Total Billed Costs	<u>\$ 975</u>	<u>\$ 609</u>	<u>\$ 930</u>	<u>\$ 842</u>	<u>\$ 843</u>	<u>\$ 871</u>	<u>\$ 915</u>	<u>\$ 961</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-6 Other Liability
 Cost Center: 1100-0436-LIAB INS - BROKER FEES
 Workpaper: B-6.4 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 327	\$ 396	\$ 120	\$ 842	0
	46	54	18	118	
Change in Allocation Rates 2021-2024	1	(12)	11	(0)	
Total Change from 2021	<u>47</u>	<u>41</u>	<u>29</u>	<u>118</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 374</u>	<u>\$ 437</u>	<u>\$ 149</u>	<u>\$ 961</u>	<u>0</u>
Allocations	\$ 374	\$ 437	\$ 149	\$ 961	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	<u>\$ 374</u>	<u>\$ 437</u>	<u>\$ 149</u>	<u>\$ 961</u>	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

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

Workpaper: B-6.5

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	16	16	16	16	17	18	18	19
Total Costs	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 17</u>	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 19</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	16	16	16	16	17	18	18	19
Total Direct Assignments	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 17</u>	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 19</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	16	16	16	16	17	18	18	19
Total Billed Costs	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 17</u>	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 19</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-6 Other Liability

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

Workpaper: B-6.5 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ -	\$ -	\$ 17	\$ 17	0
Escalation of insurance costs is based on insurance broker forecast	-	-	2	2	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	2	2	0
2024 - TEST YEAR	\$ -	\$ -	\$ 19	\$ 19	0
Allocations	\$ -	\$ -	\$ 0	\$ 0	
Direct Assignments	-	-	19	19	
TOTAL 2024 ALLOCATIONS	\$ -	\$ -	\$ 19	\$ 19	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0443-LIAB INS - POLLUTION

Workpaper: B-6.6

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	59	193	36	35	38	40	42	251
Total Costs	<u>\$ 59</u>	<u>\$ 193</u>	<u>\$ 36</u>	<u>\$ 35</u>	<u>\$ 38</u>	<u>\$ 40</u>	<u>\$ 42</u>	<u>\$ 251</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209</u>
Global/Retained	59	193	36	35	38	40	42	43
Total Direct Assignments	<u>\$ 59</u>	<u>\$ 193</u>	<u>\$ 36</u>	<u>\$ 35</u>	<u>\$ 38</u>	<u>\$ 40</u>	<u>\$ 42</u>	<u>\$ 251</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209</u>
Global/Retained	59	193	36	35	38	40	42	43
Total Billed Costs	<u>\$ 59</u>	<u>\$ 193</u>	<u>\$ 36</u>	<u>\$ 35</u>	<u>\$ 38</u>	<u>\$ 40</u>	<u>\$ 42</u>	<u>\$ 251</u>

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

(2021 \$000's)

Division: B Liability
 Department: B-6 Other Liability
 Cost Center: 1100-0443-LIAB INS - POLLUTION
 Workpaper: B-6.6 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ -	\$ -	\$ 38	\$ 38	0
Escalation of insurance costs is based on insurance broker forecast. SDG&E has a policy that renews every 5 years.	209	-	5	213	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	209	-	5	213	0
2024 - TEST YEAR	\$ 209	\$ -	\$ 43	\$ 251	0
Allocations	\$ -	\$ -	\$ 0	\$ 0	
Direct Assignments	209	-	43	251	
TOTAL 2024 ALLOCATIONS	\$ 209	\$ -	\$ 43	\$ 251	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0441-LIAB INS - TERMINAL OPERA

Workpaper: B-6.7

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(3)	-	-	-	-	-	-	-
Total Costs	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
Global/Retained	(3)	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ (3)</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>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
Global/Retained	(3)	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-6 Other Liability

Cost Center: 1100-0441-LIAB INS - TERMINAL OPERA

Workpaper: B-6.7 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Currently there is no U.S. Terminal Operators Liability Insurance.	-	-	-	-	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	-	-	0
2024 - TEST YEAR	\$ -	\$ -	\$ 0	\$ 0	0
Allocations	\$ -	\$ -	\$ 0	\$ 0	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	\$ -	\$ -	\$ 0	\$ 0	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0425-LIAB INS - SONGS NUCLEAR

Workpaper: B-6.8

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(196)	(427)	-	-	-	-	-	-
Total Costs	<u>\$ (196)</u>	<u>\$ (427)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ (196)	\$ (427)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ (196)</u>	<u>\$ (427)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ (196)</u>	<u>\$ (427)</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>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ (196)	\$ (427)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ (196)</u>	<u>\$ (427)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ (196)</u>	<u>\$ (427)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-6 Other Liability

Cost Center: 1100-0425-LIAB INS - SONGS NUCLEAR

Workpaper: B-6.8 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Beginning in 2016, SONGS expenses have been excluded from the GRC and are being addressed in various nuclear decommissioning proceedings at the Commission	0	-	-	0	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>0</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>0</u>
Allocations	\$ 0	\$ -	\$ -	\$ 0	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability
 Cost Center: 1100-0426-LIAB INS - SONGS MESA
 Workpaper: B-6.9

Witness: Dennis Gaughan

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
Global/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>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-6 Other Liability

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

Workpaper: B-6.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCalGas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2021 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Beginning in 2016, SONGS expenses have been excluded from the GRC and are being addressed in various nuclear decommissioning proceedings at the Commission	0	-	-	0	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>0</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>0</u>
Allocations	\$ 0	\$ -	\$ -	\$ 0	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0434-LIAB INS - RAILROAD PROTECTIVE

Workpaper: B-6.10

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	29	38	43	35	38	38	38	38
Total Costs	<u>\$ 29</u>	<u>\$ 38</u>	<u>\$ 43</u>	<u>\$ 35</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 19	\$ 23	\$ 23	\$ 20	\$ 20	\$ 16	\$ 16	\$ 16
SoCalGas	10	12	18	15	18	22	22	22
Subtotal - Utilities	<u>\$ 29</u>	<u>\$ 35</u>	<u>\$ 40</u>	<u>\$ 35</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>
Global/Retained	-	3	3	-	-	-	-	-
Total Direct Assignments	<u>\$ 29</u>	<u>\$ 38</u>	<u>\$ 43</u>	<u>\$ 35</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 19	\$ 23	\$ 23	\$ 20	\$ 20	\$ 16	\$ 16	\$ 16
SoCalGas	10	12	18	15	18	22	22	22
Subtotal - Utilities	<u>\$ 29</u>	<u>\$ 35</u>	<u>\$ 40</u>	<u>\$ 35</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>
Global/Retained	-	3	3	-	-	0	0	0
Total Billed Costs	<u>\$ 29</u>	<u>\$ 38</u>	<u>\$ 43</u>	<u>\$ 35</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 38</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-6 Other Liability

Cost Center: 1100-0434-LIAB INS - RAILROAD PROTECTIVE

Workpaper: B-6.10 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 20	\$ 18	\$ -	\$ 38	0
Escalation of insurance costs is based on insurance broker forecast.	(4)	4	0	0	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>(4)</u>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 16</u>	<u>\$ 22</u>	<u>\$ 0</u>	<u>\$ 38</u>	<u>0</u>
Allocations	\$ -	\$ -	\$ 0	\$ 0	
Direct Assignments	<u>16</u>	<u>22</u>	<u>-</u>	<u>38</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 16</u>	<u>\$ 22</u>	<u>\$ 0</u>	<u>\$ 38</u>	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0431-LIAB AVIATION

Workpaper: B-6.11

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	79	70	85	100	119	131	144
Total Costs	\$ -	\$ 79	\$ 70	\$ 85	\$ 100	\$ 119	\$ 131	\$ 144
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 75	\$ 66	\$ 81	\$ 79	\$ 95	\$ 105	\$ 115
SoCalGas	-	4	4	4	18	21	24	26
Subtotal - Utilities	\$ -	\$ 79	\$ 70	\$ 85	\$ 97	\$ 117	\$ 128	\$ 141
Global/Retained	-	-	-	-	2	3	3	3
Total Direct Assignments	\$ -	\$ 79	\$ 70	\$ 85	\$ 99	\$ 119	\$ 131	\$ 144
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ 75	\$ 66	\$ 81	\$ 79	\$ 95	\$ 105	\$ 115
SoCalGas	-	4	4	4	18	21	24	26
Subtotal - Utilities	\$ -	\$ 79	\$ 70	\$ 85	\$ 97	\$ 117	\$ 128	\$ 141
Global/Retained	-	-	-	-	2	3	3	3
Total Billed Costs	\$ -	\$ 79	\$ 70	\$ 85	\$ 100	\$ 119	\$ 131	\$ 144

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

(2021 \$000's)

Division: B Liability
 Department: B-6 Other Liability
 Cost Center: 1100-0431-LIAB AVIATION
 Workpaper: B-6.11 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 79	\$ 18	\$ 2	\$ 100	0
Escalation of insurance costs is based on insurance broker forecast.	36	8	1	45	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>36</u>	<u>8</u>	<u>1</u>	<u>45</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 115</u>	<u>\$ 26</u>	<u>\$ 3</u>	<u>\$ 144</u>	<u>0</u>
Allocations	\$ 0	\$ 0	\$ 0	\$ 0	
Direct Assignments	<u>115</u>	<u>26</u>	<u>3</u>	<u>144</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 115</u>	<u>\$ 26</u>	<u>\$ 3</u>	<u>\$ 144</u>	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0231-LIAB INS - CYBER SECURITY ADDITIONAL

Workpaper: B-6.12

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	238	252	(2)	432	497	546
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ 252</u>	<u>\$ (2)</u>	<u>\$ 432</u>	<u>\$ 497</u>	<u>\$ 546</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 85	\$ 96	\$ (1)	\$ 168	\$ 194	\$ 213
SoCalGas	-	-	98	122	(1)	197	226	249
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183</u>	<u>\$ 217</u>	<u>\$ (2)</u>	<u>\$ 365</u>	<u>\$ 420</u>	<u>\$ 462</u>
Global/Retained	-	-	55	34	(0)	67	77	85
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ 252</u>	<u>\$ (2)</u>	<u>\$ 432</u>	<u>\$ 497</u>	<u>\$ 546</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 85	\$ 96	\$ (1)	\$ 168	\$ 194	\$ 213
SoCalGas	-	-	98	122	(1)	197	226	249
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183</u>	<u>\$ 217</u>	<u>\$ (2)</u>	<u>\$ 365</u>	<u>\$ 420</u>	<u>\$ 462</u>
Global/Retained	-	-	55	34	(0)	67	77	85
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ 252</u>	<u>\$ (2)</u>	<u>\$ 432</u>	<u>\$ 497</u>	<u>\$ 546</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-6 Other Liability

Cost Center: 1100-0231-LIAB INS - CYBER SECURITY ADDITIONAL

Workpaper: B-6.12 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ (1)	\$ (1)	\$ (0)	\$ (2)	0
Escalation of insurance costs is based on insurance broker forecast.	214	250	85	548	
Change in Allocation Rates 2021-2024	0	0	(0)	(0)	
Total Change from 2021	<u>214</u>	<u>250</u>	<u>85</u>	<u>548</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 213</u>	<u>\$ 249</u>	<u>\$ 85</u>	<u>\$ 546</u>	<u>0</u>
Allocations	\$ 213	\$ 249	\$ 85	\$ 546	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 213</u>	<u>\$ 249</u>	<u>\$ 85</u>	<u>\$ 546</u>	

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

(Forecast in 2021 \$000's)

Department: B-6 Other Liability

Witness: Dennis Gaughan

Cost Center: 1100-0232-LIAB INS - POLLUTION ADDITIONAL

Workpaper: B-6.13

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	203	-	-	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 203	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203</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>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 203	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

(2021 \$000's)

Division: B Liability

Witness: Dennis Gaughan

Department: B-6 Other Liability

Cost Center: 1100-0232-LIAB INS - POLLUTION ADDITIONAL

Workpaper: B-6.13 Recon

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
	-	-	-	-	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	-	-	-	-	0
2024 - TEST YEAR	\$ -	\$ -	\$ -	\$ -	0
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2024 ALLOCATIONS	\$ -	\$ -	\$ -	\$ -	

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

(Forecast in 2021 \$000's)

Department: II INSURANCE

Witness: Dennis Gaughan

Cost Center: C Surety Bonds

Workpaper: C

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	185	155	98	114	149	174	180	185
Total Costs	<u>\$ 185</u>	<u>\$ 155</u>	<u>\$ 98</u>	<u>\$ 114</u>	<u>\$ 149</u>	<u>\$ 174</u>	<u>\$ 180</u>	<u>\$ 185</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 45	\$ 45	\$ 38	\$ 50	\$ 85	\$ 100	\$ 103	\$ 107
SoCalGas	77	59	61	58	57	69	71	73
Subtotal - Utilities	<u>\$ 122</u>	<u>\$ 104</u>	<u>\$ 99</u>	<u>\$ 108</u>	<u>\$ 142</u>	<u>\$ 169</u>	<u>\$ 174</u>	<u>\$ 179</u>
Global/Retained	61	50	(2)	5	7	5	5	5
Total Direct Assignments	<u>\$ 182</u>	<u>\$ 154</u>	<u>\$ 97</u>	<u>\$ 114</u>	<u>\$ 149</u>	<u>\$ 174</u>	<u>\$ 179</u>	<u>\$ 185</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	3	2	1	1	0	0	0	0
Total Allocations	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
BILLED COSTS								
SDG&E	\$ 45	\$ 45	\$ 38	\$ 50	\$ 85	\$ 100	\$ 103	\$ 107
SoCalGas	77	59	61	58	57	69	71	73
Subtotal - Utilities	<u>\$ 122</u>	<u>\$ 104</u>	<u>\$ 99</u>	<u>\$ 108</u>	<u>\$ 142</u>	<u>\$ 169</u>	<u>\$ 174</u>	<u>\$ 179</u>
Global/Retained	64	52	(1)	6	7	5	5	6
Total Billed Costs	<u>\$ 185</u>	<u>\$ 155</u>	<u>\$ 98</u>	<u>\$ 114</u>	<u>\$ 149</u>	<u>\$ 174</u>	<u>\$ 180</u>	<u>\$ 185</u>

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

(2021 \$000's)

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

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 85	\$ 57	\$ 7	\$ 149	0
Bonds are procured on an as-required basis.	22	16	(2)	36	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>22</u>	<u>16</u>	<u>(2)</u>	<u>36</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 107</u>	<u>\$ 73</u>	<u>\$ 6</u>	<u>\$ 185</u>	<u>0</u>
Allocations	\$ -	\$ -	\$ 0	\$ 0	
Direct Assignments	<u>107</u>	<u>73</u>	<u>5</u>	<u>185</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 107</u>	<u>\$ 73</u>	<u>\$ 6</u>	<u>\$ 185</u>	

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

(Forecast in 2021 \$000's)

Department: C Surety Bonds

Witness: Dennis Gaughan

Cost Center: 1100-0440-INS - SURETY BONDS

Workpaper: C.1

	Actuals					Forecast		
	2017	2018	2019	2020	2021	2022	2023	2024
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	185	155	98	114	149	174	180	185
Total Costs	<u>\$ 185</u>	<u>\$ 155</u>	<u>\$ 98</u>	<u>\$ 114</u>	<u>\$ 149</u>	<u>\$ 174</u>	<u>\$ 180</u>	<u>\$ 185</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 45	\$ 45	\$ 38	\$ 50	\$ 85	\$ 100	\$ 103	\$ 107
SoCalGas	77	59	61	58	57	69	71	73
Subtotal - Utilities	<u>\$ 122</u>	<u>\$ 104</u>	<u>\$ 99</u>	<u>\$ 108</u>	<u>\$ 142</u>	<u>\$ 169</u>	<u>\$ 174</u>	<u>\$ 179</u>
Global/Retained	61	50	(2)	5	7	5	5	5
Total Direct Assignments	<u>\$ 182</u>	<u>\$ 154</u>	<u>\$ 97</u>	<u>\$ 114</u>	<u>\$ 149</u>	<u>\$ 174</u>	<u>\$ 179</u>	<u>\$ 185</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SoCalGas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	3	2	1	1	0	0	0	0
Total Allocations	<u>\$ 3</u>	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
BILLED COSTS								
SDG&E	\$ 45	\$ 45	\$ 38	\$ 50	\$ 85	\$ 100	\$ 103	\$ 107
SoCalGas	77	59	61	58	57	69	71	73
Subtotal - Utilities	<u>\$ 122</u>	<u>\$ 104</u>	<u>\$ 99</u>	<u>\$ 108</u>	<u>\$ 142</u>	<u>\$ 169</u>	<u>\$ 174</u>	<u>\$ 179</u>
Global/Retained	64	52	(1)	6	7	5	5	6
Total Billed Costs	<u>\$ 185</u>	<u>\$ 155</u>	<u>\$ 98</u>	<u>\$ 114</u>	<u>\$ 149</u>	<u>\$ 174</u>	<u>\$ 180</u>	<u>\$ 185</u>

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

(2021 \$000's)

Division: II INSURANCE
 Department: C Surety Bonds
 Cost Center: 1100-0440-INS - SURETY BONDS
 Workpaper: C.1 Recon

Witness: Dennis Gaughan

EVALUATION OF CHANGE	SDGE	SoCalGas	Global/ Retained	TOTAL	FTE's
2021 - BASE YEAR	\$ 85	\$ 57	\$ 7	\$ 149	0
Bonds are procured on an as-required basis.	22	16	(2)	36	
Change in Allocation Rates 2021-2024	-	-	-	-	
Total Change from 2021	<u>22</u>	<u>16</u>	<u>(2)</u>	<u>36</u>	<u>0</u>
2024 - TEST YEAR	<u>\$ 107</u>	<u>\$ 73</u>	<u>\$ 6</u>	<u>\$ 185</u>	<u>0</u>
Allocations	\$ -	\$ -	\$ 0	\$ 0	
Direct Assignments	<u>107</u>	<u>73</u>	<u>5</u>	<u>185</u>	
TOTAL 2024 ALLOCATIONS	<u>\$ 107</u>	<u>\$ 73</u>	<u>\$ 6</u>	<u>\$ 185</u>	