

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2019 (U 902-M))

Application No. 17-10-007/008
Exhibit No: (SCG-28-R-WP/SDG&E-26-R-WP)

REVISED
WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF MIA L. DEMONTIGNY
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY
AND
SOUTHERN CALIFORNIA GAS COMPANY
BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER 2017



Sempra Energy Corporate Center Test Year 2019 General Rate Case Workpaper Index

Witness: Mia L. DeMontigny

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Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: A Finance

Workpaper: A

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	203	198	207	216	217	226	228	228
Labor Costs	\$ 23,119	\$ 23,317	\$ 26,070	\$ 28,422	\$ 30,330	\$ 26,381	\$ 24,477	\$ 24,477
Non-Labor Costs	46,104	37,930	41,891	55,904	60,583	38,009	36,210	35,079
Total Costs	\$ 69,223	\$ 61,247	\$ 67,961	\$ 84,326	\$ 90,913	\$ 64,390	\$ 60,687	\$ 59,556
DIRECT ASSIGNMENTS								
SDG&E	\$ 4,709	\$ 3,226	\$ 3,221	\$ 3,748	\$ 3,381	\$ 2,007	\$ 819	\$ 882
So Cal Gas	4,295	2,441	3,805	3,858	3,395	1,758	1,587	1,282
Subtotal - Utilities	\$ 9,003	\$ 5,666	\$ 7,026	\$ 7,606	\$ 6,776	\$ 3,765	\$ 2,407	\$ 2,164
Global/Retained	23,167	16,919	21,373	33,427	38,930	6,591	6,306	6,419
Total Direct Assignments	\$ 32,170	\$ 22,585	\$ 28,400	\$ 41,032	\$ 45,705	\$ 10,356	\$ 8,713	\$ 8,583
ALLOCATIONS								
SDG&E	\$ 11,774	\$ 12,645	\$ 11,899	\$ 12,556	\$ 12,790	\$ 13,910	\$ 13,296	\$ 13,084
So Cal Gas	9,869	10,631	11,130	12,902	12,595	13,803	13,378	13,323
Subtotal - Utilities	\$ 21,643	\$ 23,276	\$ 23,028	\$ 25,458	\$ 25,385	\$ 27,713	\$ 26,674	\$ 26,407
Global/Retained	15,409	15,387	16,533	17,835	19,822	26,322	25,301	24,566
Total Allocations	\$ 37,053	\$ 38,663	\$ 39,561	\$ 43,293	\$ 45,207	\$ 54,035	\$ 51,974	\$ 50,973
BILLED COSTS								
SDG&E	\$ 16,483	\$ 15,870	\$ 15,119	\$ 16,304	\$ 16,171	\$ 15,917	\$ 14,115	\$ 13,965
So Cal Gas	14,164	13,072	14,935	16,760	15,989	15,561	14,965	14,605
Subtotal - Utilities	\$ 30,647	\$ 28,942	\$ 30,055	\$ 33,064	\$ 32,161	\$ 31,478	\$ 29,080	\$ 28,571
Global/Retained	38,576	32,305	37,906	51,262	58,752	32,913	31,607	30,986
Total Billed Costs	\$ 69,223	\$ 61,247	\$ 67,961	\$ 84,326	\$ 90,913	\$ 64,390	\$ 60,687	\$ 59,556

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Department: A Finance

Workpaper: A Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 16,171	\$ 15,989	\$ 58,752	\$ 90,913	217
Non-recurring EHS consulting fees	-	-	(21,191)	(21,191)	
Fueling Our Future savings and efficiencies	(2,206)	(2,460)	(1,036)	(5,702)	
Corporate cost centers closed in 2016	(1)	-	(3,072)	(3,072)	
Lower rating agency fees related to forecasted debt issuances	(101)	97	(2,008)	(2,012)	
Lower labor costs due to FTE vacancies filled at lower levels	(81)	(114)	(492)	(687)	11
Lower tax systems costs	(86)	(85)	(128)	(299)	
Higher consulting fees	367	377	603	1,347	
Other	(176)	76	360	260	
Change in Allocation Rates 2016-2019	78	725	(803)	(0)	
Total Change from 2016	<u>(2,206)</u>	<u>(1,384)</u>	<u>(27,766)</u>	<u>(31,356)</u>	<u>11</u>
2019 - TEST YEAR	<u>\$ 13,965</u>	<u>\$ 14,605</u>	<u>\$ 30,986</u>	<u>\$ 59,556</u>	<u>228</u>
Allocations	\$ 13,084	\$ 13,323	\$ 24,566	\$ 50,973	
Direct Assignments	<u>882</u>	<u>1,282</u>	<u>6,419</u>	<u>8,583</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 13,965</u>	<u>\$ 14,605</u>	<u>\$ 30,986</u>	<u>\$ 59,556</u>	

Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Summary of Allocation Change for Utilities
(2016 \$ - 000's)

Division: Finance

Witness: Mia DeMontigny

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
A-1.1	1100-0039-EXECUTIVE VP & CFO	95	96	191
	A-1 CFO	95	96	191
A-2.1	1100-0338-SVP & CONTROLLER	(7)	6	(1)
A-2.2	1100-0054-ASSISTANT CONTROLLER	(6)	5	(1)
A-2.3	1100-0347-ACCOUNTING RESEARCH & POLICIES	(14)	12	(3)
A-2.4	1100-0051-CORPORATE & GLOBAL ACCOUNTING	(11)	11	(0)
A-2.5	1100-0047-FINANCIAL REPORTING	(28)	23	(5)
A-2.6	1100-0299-CORPORATE PLANNING	(9)	9	(0)
A-2.7	1100-0053-STRATEGIC PLANNING	(8)	8	(0)
A-2.8	1100-0219-AUDIT FEES	(93)	76	(17)
A-2.9	1100-0326-CORPORATE BUDGETS & REPORTING	-	-	-
A-2.10	1100-0019-EHS PROJECT	-	-	-
	A-2 Accounting Services	(176)	150	(26)
A-3.1	1100-0046-VP OF CORPORATE TAX	-	-	-
A-3.2	1100-0373-CORPORATE TAX SERVICES	224	238	462
A-3.3	1100-0014-TAX ACCOUNTS	8	9	17
	A-3 Tax Services	232	247	479
A-4.1	1100-0112-VP & TREASURER	59	10	69
A-4.2	1100-0119-FINANCE	45	45	89
A-4.3	1100-0113-CASH MANAGEMENT	(14)	11	(3)
A-4.4	1100-0120-PENS & TRUST INV DIR	27	(23)	5
A-4.5	1100-0052-PROJECT FINANCE	-	-	-
A-4.6	1100-0016-MAJOR PROJECTS CONTROLS & ANALYSIS	-	-	-
A-4.7	1100-0017-BUSINESS PLANNING AND CONTROLS	14	19	34
A-4.8	1100-0018-BUSINESS PLANNING AND PROJECT CONTROLS	12	16	28
A-4.9	1100-0187-STRATEGIC PROJECTS	-	-	-
A-4.10	1100-0224-CORPORATE CASH MANAGEMENT FEES	1	(1)	0
A-4.11	1100-0225-CORPORATE TRUSTEE & RATING AGENCY FEES	-	-	-
A-4.12	1100-0162-INTERNATIONAL-SOUTH AMERICA	-	-	-
A-4.13	1100-0059-SVP CORPORATE DEVELOPMENT	-	-	-
A-4.14	1100-0392-CORPORATE DEVELOPMENT/M&A	-	-	-
	A-4 Treasury	144	77	221
A-5.1	1100-0375-VP - INVESTOR RELATIONS	(7)	6	(1)
A-5.2	1100-0042-INVESTOR RELATIONS	(21)	17	(4)
	A-5 Investor Relations	(29)	23	(5)
A-6.1	1100-0349-VP AUDIT SERVICES & RISK MANAGEMENT	8	12	20
A-6.2	1100-0041-AUDIT SERVICES	(104)	109	5
A-6.3	1100-0453-AUDIT - LATIN AMERICA	-	-	-
A-6.4	1100-0390-SOX COMPLIANCE	(26)	(35)	(61)
A-6.5	1100-0114-INSURANCE & RISK ADVISORY	(11)	9	(2)
A-6.6	1100-0121-RISK MANAGEMENT	(0)	(0)	(0)
	A-6 Internal Audit and Risk Management	(132)	95	(38)
A-7.1	1100-0340-ACCOUNTING & FINANCE ROTATION	(56)	37	(19)
	A-7 Financial Leadership Program	(56)	37	(19)
A	Finance Total	78	725	803

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: A Finance

Workpaper: A Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	203	198	207	216	217	226	228	228
Labor Costs	\$ 23,119	\$ 23,317	\$ 26,070	\$ 28,422	\$ 30,330	\$ 27,038	\$ 25,806	\$ 26,555
Non-Labor Costs	46,104	37,930	41,891	55,904	60,583	38,291	36,791	35,962
Total Costs	\$ 69,223	\$ 61,247	\$ 67,961	\$ 84,326	\$ 90,913	\$ 65,329	\$ 62,597	\$ 62,517
DIRECT ASSIGNMENTS								
SDG&E	\$ 4,709	\$ 3,226	\$ 3,221	\$ 3,748	\$ 3,381	\$ 2,010	\$ 792	\$ 836
So Cal Gas	4,295	2,441	3,805	3,858	3,395	1,760	1,558	1,230
Subtotal - Utilities	\$ 9,003	\$ 5,666	\$ 7,026	\$ 7,606	\$ 6,776	\$ 3,770	\$ 2,349	\$ 2,066
Global/Retained	23,167	16,919	21,373	33,427	38,930	6,599	6,325	6,450
Total Direct Assignments	\$ 32,170	\$ 22,585	\$ 28,400	\$ 41,032	\$ 45,705	\$ 10,369	\$ 8,675	\$ 8,516
ALLOCATIONS								
SDG&E	\$ 11,774	\$ 12,645	\$ 11,899	\$ 12,556	\$ 12,790	\$ 14,193	\$ 13,890	\$ 14,003
So Cal Gas	9,869	10,631	11,130	12,902	12,595	14,081	13,968	14,248
Subtotal - Utilities	\$ 21,643	\$ 23,276	\$ 23,028	\$ 25,458	\$ 25,385	\$ 28,274	\$ 27,858	\$ 28,251
Global/Retained	15,409	15,387	16,533	17,835	19,822	26,686	26,064	25,750
Total Allocations	\$ 37,053	\$ 38,663	\$ 39,561	\$ 43,293	\$ 45,207	\$ 54,961	\$ 53,922	\$ 54,001
BILLED COSTS								
SDG&E	\$ 16,483	\$ 15,870	\$ 15,119	\$ 16,304	\$ 16,171	\$ 16,203	\$ 14,682	\$ 14,840
So Cal Gas	14,164	13,072	14,935	16,760	15,989	15,841	15,526	15,478
Subtotal - Utilities	\$ 30,647	\$ 28,942	\$ 30,055	\$ 33,064	\$ 32,161	\$ 32,044	\$ 30,208	\$ 30,317
Global/Retained	38,576	32,305	37,906	51,262	58,752	33,285	32,390	32,200
Total Billed Costs	\$ 69,223	\$ 61,247	\$ 67,961	\$ 84,326	\$ 90,913	\$ 65,329	\$ 62,597	\$ 62,517

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-1 CFO

Witness: Mia DeMontigny

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 646	\$ 675	\$ 690	\$ 781	\$ 800	\$ 689	\$ 689	\$ 689
Non-Labor Costs	385	253	490	292	405	282	281	281
Total Costs	\$ 1,031	\$ 929	\$ 1,180	\$ 1,073	\$ 1,205	\$ 970	\$ 970	\$ 970
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 8	\$ 22	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	6	18	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 14	\$ 40	\$ -	\$ -	\$ -
Global/Retained	2	43	1	68	116	-	-	-
Total Direct Assignments	\$ 2	\$ 43	\$ 1	\$ 81	\$ 157	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 270	\$ 260	\$ 329	\$ 252	\$ 230	\$ 304	\$ 303	\$ 301
So Cal Gas	238	208	293	245	235	301	304	306
Subtotal - Utilities	\$ 508	\$ 468	\$ 622	\$ 497	\$ 465	\$ 604	\$ 607	\$ 607
Global/Retained	521	418	557	495	583	366	363	363
Total Allocations	\$ 1,029	\$ 886	\$ 1,179	\$ 992	\$ 1,049	\$ 970	\$ 970	\$ 970
BILLED COSTS								
SDG&E	\$ 270	\$ 260	\$ 329	\$ 260	\$ 252	\$ 304	\$ 303	\$ 301
So Cal Gas	238	208	293	251	253	301	304	306
Subtotal - Utilities	\$ 508	\$ 468	\$ 622	\$ 511	\$ 506	\$ 604	\$ 607	\$ 607
Global/Retained	523	461	558	563	700	366	363	363
Total Billed Costs	\$ 1,031	\$ 929	\$ 1,180	\$ 1,073	\$ 1,205	\$ 970	\$ 970	\$ 970

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-1 CFO

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 252	\$ 253	\$ 700	\$ 1,205	2
Lower labor	(34)	(35)	(42)	(111)	
Lower travel	(16)	(16)	(19)	(51)	
Non-recurring costs and other misc.	4	8	(85)	(74)	
Change in Allocation Rates 2016-2019	95	96	(191)	(0)	
Total Change from 2016	<u>48</u>	<u>52</u>	<u>(337)</u>	<u>(236)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 301</u>	<u>\$ 306</u>	<u>\$ 363</u>	<u>\$ 970</u>	<u>2</u>
2019 ALLOCATION METHOD					
VPCFO	<u>31.0%</u>	<u>31.6%</u>	<u>37.4%</u>	<u>100.0%</u>	
Allocations	\$ 301	\$ 306	\$ 363	\$ 970	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 301</u>	<u>\$ 306</u>	<u>\$ 363</u>	<u>\$ 970</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-1 CFO

Witness: Mia DeMontigny

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 646	\$ 675	\$ 690	\$ 781	\$ 800	\$ 706	\$ 726	\$ 747
Non-Labor Costs	385	253	490	292	405	286	290	296
Total Costs	\$ 1,031	\$ 929	\$ 1,180	\$ 1,073	\$ 1,205	\$ 992	\$ 1,016	\$ 1,043
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 8	\$ 22	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	6	18	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 14	\$ 40	\$ -	\$ -	\$ -
Global/Retained	2	43	1	68	116	-	-	-
Total Direct Assignments	\$ 2	\$ 43	\$ 1	\$ 81	\$ 157	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 270	\$ 260	\$ 329	\$ 252	\$ 230	\$ 310	\$ 318	\$ 323
So Cal Gas	238	208	293	245	235	307	318	329
Subtotal - Utilities	\$ 508	\$ 468	\$ 622	\$ 497	\$ 465	\$ 618	\$ 636	\$ 653
Global/Retained	521	418	557	495	583	374	380	390
Total Allocations	\$ 1,029	\$ 886	\$ 1,179	\$ 992	\$ 1,049	\$ 992	\$ 1,016	\$ 1,043
BILLED COSTS								
SDG&E	\$ 270	\$ 260	\$ 329	\$ 260	\$ 252	\$ 310	\$ 318	\$ 323
So Cal Gas	238	208	293	251	253	307	318	329
Subtotal - Utilities	\$ 508	\$ 468	\$ 622	\$ 511	\$ 506	\$ 618	\$ 636	\$ 653
Global/Retained	523	461	558	563	700	374	380	390
Total Billed Costs	\$ 1,031	\$ 929	\$ 1,180	\$ 1,073	\$ 1,205	\$ 992	\$ 1,016	\$ 1,043

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A Finance

Witness: Mia DeMontigny

Cost Center: A-2 Accounting Services

Workpaper: A-2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	43	46	48	50	50	52	52	52
Labor Costs	\$ 5,468	\$ 4,689	\$ 5,356	\$ 6,033	\$ 6,300	\$ 5,320	\$ 3,524	\$ 3,524
Non-Labor Costs	6,679	7,725	8,263	10,311	29,661	8,033	6,256	5,656
Total Costs	\$ 12,147	\$ 12,414	\$ 13,619	\$ 16,343	\$ 35,961	\$ 13,353	\$ 9,779	\$ 9,180
DIRECT ASSIGNMENTS								
SDG&E	\$ 40	\$ 94	\$ 66	\$ 97	\$ 125	\$ (239)	\$ (1,234)	\$ (1,266)
So Cal Gas	38	(5)	73	75	425	(289)	(1,462)	(1,499)
Subtotal - Utilities	\$ 78	\$ 90	\$ 140	\$ 172	\$ 551	\$ (528)	\$ (2,696)	\$ (2,765)
Global/Retained	710	215	786	2,817	21,145	172	211	211
Total Direct Assignments	\$ 788	\$ 304	\$ 926	\$ 2,988	\$ 21,696	\$ (356)	\$ (2,485)	\$ (2,554)
ALLOCATIONS								
SDG&E	\$ 3,918	\$ 4,211	\$ 4,267	\$ 4,418	\$ 4,720	\$ 4,494	\$ 3,955	\$ 3,785
So Cal Gas	4,046	4,098	4,420	4,728	5,117	5,012	4,606	4,510
Subtotal - Utilities	\$ 7,964	\$ 8,310	\$ 8,686	\$ 9,146	\$ 9,837	\$ 9,506	\$ 8,562	\$ 8,295
Global/Retained	3,395	3,800	4,006	4,209	4,428	4,203	3,703	3,439
Total Allocations	\$ 11,359	\$ 12,110	\$ 12,692	\$ 13,355	\$ 14,265	\$ 13,709	\$ 12,265	\$ 11,734
BILLED COSTS								
SDG&E	\$ 3,958	\$ 4,305	\$ 4,333	\$ 4,515	\$ 4,845	\$ 4,255	\$ 2,721	\$ 2,519
So Cal Gas	4,084	4,094	4,493	4,802	5,543	4,723	3,145	3,011
Subtotal - Utilities	\$ 8,041	\$ 8,399	\$ 8,826	\$ 9,318	\$ 10,388	\$ 8,978	\$ 5,866	\$ 5,530
Global/Retained	4,106	4,015	4,792	7,026	25,573	4,375	3,914	3,650
Total Billed Costs	\$ 12,147	\$ 12,414	\$ 13,619	\$ 16,343	\$ 35,961	\$ 13,353	\$ 9,779	\$ 9,180

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-2 Accounting Services

Workpaper: A-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 4,845	\$ 5,543	\$ 25,573	\$ 35,961	50
Non-recurring EHS consulting fees	-	-	(21,191)	(21,191)	
Fueling Our Future savings and efficiencies	(2,206)	(2,460)	(1,036)	(5,702)	
Other	56	(222)	277	112	
Change in Allocation Rates 2016-2019	(176)	150	26	-	
Total Change from 2016	<u>(2,326)</u>	<u>(2,532)</u>	<u>(21,923)</u>	<u>(26,781)</u>	<u>2</u>
2019 - TEST YEAR	<u>\$ 2,519</u>	<u>\$ 3,011</u>	<u>\$ 3,650</u>	<u>\$ 9,180</u>	<u>52</u>
Allocations	\$ 3,785	\$ 4,510	\$ 3,439	\$ 11,734	
Direct Assignments	<u>(1,266)</u>	<u>(1,499)</u>	<u>211</u>	<u>(2,554)</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 2,519</u>	<u>\$ 3,011</u>	<u>\$ 3,650</u>	<u>\$ 9,180</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Mia DeMontigny

Cost Center: A-2 Accounting Services

Workpaper: A-2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	43	46	48	50	50	52	52	52
Labor Costs	\$ 5,468	\$ 4,689	\$ 5,356	\$ 6,033	\$ 6,300	\$ 5,453	\$ 3,715	\$ 3,823
Non-Labor Costs	6,679	7,725	8,263	10,311	29,661	8,152	6,467	5,958
Total Costs	\$ 12,147	\$ 12,414	\$ 13,619	\$ 16,343	\$ 35,961	\$ 13,604	\$ 10,182	\$ 9,781
DIRECT ASSIGNMENTS								
SDG&E	\$ 40	\$ 94	\$ 66	\$ 97	\$ 125	\$ (243)	\$ (1,276)	\$ (1,334)
So Cal Gas	38	(5)	73	75	425	(293)	(1,511)	(1,579)
Subtotal - Utilities	\$ 78	\$ 90	\$ 140	\$ 172	\$ 551	\$ (536)	\$ (2,787)	\$ (2,913)
Global/Retained	710	215	786	2,817	21,145	174	218	222
Total Direct Assignments	\$ 788	\$ 304	\$ 926	\$ 2,988	\$ 21,696	\$ (362)	\$ (2,569)	\$ (2,691)
ALLOCATIONS								
SDG&E	\$ 3,918	\$ 4,211	\$ 4,267	\$ 4,418	\$ 4,720	\$ 4,576	\$ 4,109	\$ 4,017
So Cal Gas	4,046	4,098	4,420	4,728	5,117	5,104	4,787	4,789
Subtotal - Utilities	\$ 7,964	\$ 8,310	\$ 8,686	\$ 9,146	\$ 9,837	\$ 9,680	\$ 8,895	\$ 8,806
Global/Retained	3,395	3,800	4,006	4,209	4,428	4,286	3,856	3,666
Total Allocations	\$ 11,359	\$ 12,110	\$ 12,692	\$ 13,355	\$ 14,265	\$ 13,966	\$ 12,751	\$ 12,472
BILLED COSTS								
SDG&E	\$ 3,958	\$ 4,305	\$ 4,333	\$ 4,515	\$ 4,845	\$ 4,333	\$ 2,832	\$ 2,683
So Cal Gas	4,084	4,094	4,493	4,802	5,543	4,811	3,275	3,210
Subtotal - Utilities	\$ 8,041	\$ 8,399	\$ 8,826	\$ 9,318	\$ 10,388	\$ 9,144	\$ 6,108	\$ 5,893
Global/Retained	4,106	4,015	4,792	7,026	25,573	4,460	4,074	3,888
Total Billed Costs	\$ 12,147	\$ 12,414	\$ 13,619	\$ 16,343	\$ 35,961	\$ 13,604	\$ 10,182	\$ 9,781

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0338- SVP & CONTROLLER

Workpaper: A-2.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	1	1	1	1	2	2	2
Labor Costs	\$ 1,023	\$ (111)	\$ 391	\$ 479	\$ 432	\$ 475	\$ 490	\$ 490
Non-Labor Costs	(289)	202	128	256	172	109	118	118
Total Costs	\$ 735	\$ 92	\$ 519	\$ 735	\$ 604	\$ 584	\$ 608	\$ 608
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	3	32	37	12	35	53	53
Total Direct Assignments	\$ -	\$ 3	\$ 32	\$ 37	\$ 12	\$ 35	\$ 53	\$ 53
ALLOCATIONS								
SDG&E	\$ 292	\$ 29	\$ 145	\$ 202	\$ 176	\$ 159	\$ 160	\$ 158
So Cal Gas	308	28	147	214	189	177	182	183
Subtotal - Utilities	\$ 600	\$ 58	\$ 292	\$ 416	\$ 365	\$ 336	\$ 342	\$ 342
Global/Retained	134	32	195	283	227	213	213	213
Total Allocations	\$ 735	\$ 89	\$ 487	\$ 698	\$ 592	\$ 549	\$ 555	\$ 555
BILLED COSTS								
SDG&E	\$ 292	\$ 29	\$ 145	\$ 202	\$ 176	\$ 159	\$ 160	\$ 158
So Cal Gas	308	28	147	214	189	177	182	183
Subtotal - Utilities	\$ 600	\$ 58	\$ 292	\$ 416	\$ 365	\$ 336	\$ 342	\$ 342
Global/Retained	134	34	227	319	239	248	266	266
Total Billed Costs	\$ 735	\$ 92	\$ 519	\$ 735	\$ 604	\$ 584	\$ 608	\$ 608

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-2 Accounting Services

Cost Center: 1100-0338- SVP & CONTROLLER

Workpaper: A-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 176	\$ 189	\$ 239	\$ 604	1
Full year impact of FTE Admin labor costs (Admin FTE hired in 2017)	17	19	22	58	1
Lower travel costs	(26)	(30)	(35)	(90)	
Other	(1)	(2)	38	36	
Change in Allocation Rates 2016-2019	(7)	6	1	-	
Total Change from 2016	<u>(17)</u>	<u>(6)</u>	<u>27</u>	<u>4</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 158</u>	<u>\$ 183</u>	<u>\$ 266</u>	<u>\$ 608</u>	<u>2</u>
2019 ALLOCATION METHOD					
VPCONTR	<u>28.5%</u>	<u>33.1%</u>	<u>38.4%</u>	<u>100.0%</u>	
Allocations	\$ 158	\$ 183	\$ 213	\$ 555	
Direct Assignments	<u>-</u>	<u>-</u>	<u>53</u>	<u>53</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 158</u>	<u>\$ 183</u>	<u>\$ 266</u>	<u>\$ 608</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0338- SVP & CONTROLLER

Workpaper: A-2.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	1	1	1	1	2	2	2
Labor Costs	\$ 1,023	\$ (111)	\$ 391	\$ 479	\$ 432	\$ 487	\$ 517	\$ 532
Non-Labor Costs	(289)	202	128	256	172	110	122	124
Total Costs	\$ 735	\$ 92	\$ 519	\$ 735	\$ 604	\$ 597	\$ 638	\$ 656
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	3	32	37	12	35	55	56
Total Direct Assignments	\$ -	\$ 3	\$ 32	\$ 37	\$ 12	\$ 35	\$ 55	\$ 56
ALLOCATIONS								
SDG&E	\$ 292	\$ 29	\$ 145	\$ 202	\$ 176	\$ 163	\$ 168	\$ 171
So Cal Gas	308	28	147	214	189	181	191	198
Subtotal - Utilities	\$ 600	\$ 58	\$ 292	\$ 416	\$ 365	\$ 344	\$ 360	\$ 370
Global/Retained	134	32	195	283	227	218	224	231
Total Allocations	\$ 735	\$ 89	\$ 487	\$ 698	\$ 592	\$ 562	\$ 584	\$ 600
BILLED COSTS								
SDG&E	\$ 292	\$ 29	\$ 145	\$ 202	\$ 176	\$ 163	\$ 168	\$ 171
So Cal Gas	308	28	147	214	189	181	191	198
Subtotal - Utilities	\$ 600	\$ 58	\$ 292	\$ 416	\$ 365	\$ 344	\$ 360	\$ 370
Global/Retained	134	34	227	319	239	253	279	286
Total Billed Costs	\$ 735	\$ 92	\$ 519	\$ 735	\$ 604	\$ 597	\$ 638	\$ 656

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0054-ASSISTANT CONTROLLER

Workpaper: A-2.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	2	3	2	2	2	2	2
Labor Costs	\$ 359	\$ 401	\$ 329	\$ 448	\$ 308	\$ 300	\$ 300	\$ 300
Non-Labor Costs	62	15	24	18	16	14	14	14
Total Costs	\$ 421	\$ 416	\$ 353	\$ 466	\$ 325	\$ 313	\$ 313	\$ 313
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	0	36	200	(120)	-	-	-
Total Direct Assignments	\$ 2	\$ 0	\$ 36	\$ 200	\$ (120)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 156	\$ 160	\$ 119	\$ 98	\$ 163	\$ 113	\$ 112	\$ 111
So Cal Gas	160	156	123	105	177	125	127	128
Subtotal - Utilities	\$ 316	\$ 316	\$ 242	\$ 202	\$ 340	\$ 238	\$ 239	\$ 239
Global/Retained	103	100	75	63	105	75	74	74
Total Allocations	\$ 419	\$ 416	\$ 317	\$ 265	\$ 445	\$ 313	\$ 313	\$ 313
BILLED COSTS								
SDG&E	\$ 157	\$ 160	\$ 119	\$ 98	\$ 163	\$ 113	\$ 112	\$ 111
So Cal Gas	161	156	123	105	177	125	127	128
Subtotal - Utilities	\$ 318	\$ 316	\$ 242	\$ 202	\$ 340	\$ 238	\$ 239	\$ 239
Global/Retained	103	100	111	263	(16)	75	74	74
Total Billed Costs	\$ 421	\$ 416	\$ 353	\$ 466	\$ 325	\$ 313	\$ 313	\$ 313

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-2 Accounting Services

Cost Center: 1100-0054-ASSISTANT CONTROLLER

Workpaper: A-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 163	\$ 177	\$ (16)	\$ 325	2
Non-recurring relocation costs	(47)	(54)	89	(11)	
Change in Allocation Rates 2016-2019	(6)	5	1	(0)	
Total Change from 2016	<u>(53)</u>	<u>(49)</u>	<u>90</u>	<u>(11)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 111</u>	<u>\$ 128</u>	<u>\$ 74</u>	<u>\$ 313</u>	<u>2</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 111	\$ 128	\$ 74	\$ 313	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 111</u>	<u>\$ 128</u>	<u>\$ 74</u>	<u>\$ 313</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0054-ASSISTANT CONTROLLER

Workpaper: A-2.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	2	3	2	2	2	2	2
Labor Costs	\$ 359	\$ 401	\$ 329	\$ 448	\$ 308	\$ 307	\$ 316	\$ 325
Non-Labor Costs	62	15	24	18	16	14	14	14
Total Costs	\$ 421	\$ 416	\$ 353	\$ 466	\$ 325	\$ 321	\$ 330	\$ 340
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	0	36	200	(120)	-	-	-
Total Direct Assignments	\$ 2	\$ 0	\$ 36	\$ 200	\$ (120)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 156	\$ 160	\$ 119	\$ 98	\$ 163	\$ 116	\$ 118	\$ 120
So Cal Gas	160	156	123	105	177	128	134	139
Subtotal - Utilities	\$ 316	\$ 316	\$ 242	\$ 202	\$ 340	\$ 244	\$ 252	\$ 259
Global/Retained	103	100	75	63	105	77	78	81
Total Allocations	\$ 419	\$ 416	\$ 317	\$ 265	\$ 445	\$ 321	\$ 330	\$ 340
BILLED COSTS								
SDG&E	\$ 157	\$ 160	\$ 119	\$ 98	\$ 163	\$ 116	\$ 118	\$ 120
So Cal Gas	161	156	123	105	177	128	134	139
Subtotal - Utilities	\$ 318	\$ 316	\$ 242	\$ 202	\$ 340	\$ 244	\$ 252	\$ 259
Global/Retained	103	100	111	263	(16)	77	78	81
Total Billed Costs	\$ 421	\$ 416	\$ 353	\$ 466	\$ 325	\$ 321	\$ 330	\$ 340

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0347-ACCOUNTING RESEARCH & POLICIES

Workpaper: A-2.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	4	5	4	5	5	5
Labor Costs	\$ 264	\$ 321	\$ 407	\$ 555	\$ 597	\$ 686	\$ 722	\$ 722
Non-Labor Costs	18	48	39	176	431	341	153	153
Total Costs	\$ 282	\$ 370	\$ 445	\$ 731	\$ 1,028	\$ 1,026	\$ 875	\$ 875
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ (6)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(6)	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ (12)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	(4)	9	132	1	-	-	-
Total Direct Assignments	\$ -	\$ (16)	\$ 9	\$ 132	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 105	\$ 148	\$ 164	\$ 221	\$ 377	\$ 370	\$ 312	\$ 309
So Cal Gas	108	144	170	236	409	410	355	358
Subtotal - Utilities	\$ 213	\$ 293	\$ 333	\$ 457	\$ 786	\$ 780	\$ 667	\$ 667
Global/Retained	69	93	103	142	241	247	208	208
Total Allocations	\$ 282	\$ 385	\$ 436	\$ 599	\$ 1,027	\$ 1,026	\$ 875	\$ 875
BILLED COSTS								
SDG&E	\$ 105	\$ 142	\$ 164	\$ 221	\$ 377	\$ 370	\$ 312	\$ 309
So Cal Gas	108	138	170	236	409	410	355	358
Subtotal - Utilities	\$ 213	\$ 281	\$ 333	\$ 457	\$ 786	\$ 780	\$ 667	\$ 667
Global/Retained	69	89	112	274	242	247	208	208
Total Billed Costs	\$ 282	\$ 370	\$ 445	\$ 731	\$ 1,028	\$ 1,026	\$ 875	\$ 875

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-2 Accounting Services

Cost Center: 1100-0347-ACCOUNTING RESEARCH & POLICIES

Workpaper: A-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 377	\$ 409	\$ 242	\$ 1,028	4
Lower consulting costs	(99)	(115)	(67)	(280)	
Full year impact of staffing and filled vacancies	44	52	30	126	1
Other	1	1	(1)	1	
Change in Allocation Rates 2016-2019	(14)	12	3	(0)	
Total Change from 2016	<u>(68)</u>	<u>(51)</u>	<u>(35)</u>	<u>(153)</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 309</u>	<u>\$ 358</u>	<u>\$ 208</u>	<u>\$ 875</u>	<u>5</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 309	\$ 358	\$ 208	\$ 875	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 309</u>	<u>\$ 358</u>	<u>\$ 208</u>	<u>\$ 875</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0347-ACCOUNTING RESEARCH & POLICIES

Workpaper: A-2.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	4	5	4	5	5	5
Labor Costs	\$ 264	\$ 321	\$ 407	\$ 555	\$ 597	\$ 703	\$ 761	\$ 783
Non-Labor Costs	18	48	39	176	431	346	158	161
Total Costs	\$ 282	\$ 370	\$ 445	\$ 731	\$ 1,028	\$ 1,049	\$ 919	\$ 944
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ (6)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(6)	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ (12)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	(4)	9	132	1	-	-	-
Total Direct Assignments	\$ -	\$ (16)	\$ 9	\$ 132	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 105	\$ 148	\$ 164	\$ 221	\$ 377	\$ 378	\$ 328	\$ 333
So Cal Gas	108	144	170	236	409	418	373	387
Subtotal - Utilities	\$ 213	\$ 293	\$ 333	\$ 457	\$ 786	\$ 797	\$ 701	\$ 720
Global/Retained	69	93	103	142	241	252	218	224
Total Allocations	\$ 282	\$ 385	\$ 436	\$ 599	\$ 1,027	\$ 1,049	\$ 919	\$ 944
BILLED COSTS								
SDG&E	\$ 105	\$ 142	\$ 164	\$ 221	\$ 377	\$ 378	\$ 328	\$ 333
So Cal Gas	108	138	170	236	409	418	373	387
Subtotal - Utilities	\$ 213	\$ 281	\$ 333	\$ 457	\$ 786	\$ 797	\$ 701	\$ 720
Global/Retained	69	89	112	274	242	252	218	224
Total Billed Costs	\$ 282	\$ 370	\$ 445	\$ 731	\$ 1,028	\$ 1,049	\$ 919	\$ 944

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCOUNTING

Workpaper: A-2.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	12	11	13	15	14	14	14
Labor Costs	\$ 534	\$ 1,010	\$ 1,193	\$ 1,232	\$ 1,310	\$ 1,547	\$ 1,475	\$ 1,475
Non-Labor Costs	24	29	33	28	18	556	1,131	601
Total Costs	\$ 557	\$ 1,039	\$ 1,226	\$ 1,260	\$ 1,327	\$ 2,104	\$ 2,606	\$ 2,076
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ 81	\$ 81
So Cal Gas	-	-	-	-	-	76	88	88
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146	\$ 169	\$ 169
Global/Retained	6	6	8	3	2	137	158	158
Total Direct Assignments	\$ 6	\$ 6	\$ 8	\$ 3	\$ 2	\$ 283	\$ 327	\$ 327
ALLOCATIONS								
SDG&E	\$ 136	\$ 262	\$ 299	\$ 303	\$ 318	\$ 432	\$ 534	\$ 405
So Cal Gas	140	255	310	325	345	478	606	469
Subtotal - Utilities	\$ 276	\$ 517	\$ 609	\$ 628	\$ 662	\$ 910	\$ 1,140	\$ 874
Global/Retained	276	517	609	628	662	910	1,140	874
Total Allocations	\$ 551	\$ 1,033	\$ 1,219	\$ 1,256	\$ 1,325	\$ 1,821	\$ 2,279	\$ 1,749
BILLED COSTS								
SDG&E	\$ 136	\$ 262	\$ 299	\$ 303	\$ 318	\$ 502	\$ 614	\$ 486
So Cal Gas	140	255	310	325	345	555	694	558
Subtotal - Utilities	\$ 276	\$ 517	\$ 609	\$ 628	\$ 662	\$ 1,057	\$ 1,308	\$ 1,043
Global/Retained	282	523	617	632	665	1,047	1,298	1,032
Total Billed Costs	\$ 557	\$ 1,039	\$ 1,226	\$ 1,260	\$ 1,327	\$ 2,104	\$ 2,606	\$ 2,076

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-2 Accounting Services

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCOUNTING

Workpaper: A-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 318	\$ 345	\$ 665	\$ 1,327	15
Higher financial systems costs transferred from CC1100-0390 (A-6.4) and CC1100-0299 (A-2.6);	105	122	227	453	
Higher consulting fees transferred from CC1100-0390 (A-6.4) and CC1100-0299 (A-2.6);	27	31	58	115	
Higher labor costs due to full year impact of FTEs transferred from CC1100-0299 (A-2.6), net of Fueling Our Future headcount reduction	38	45	83	166	(1)
Other	9	5	1	14	
Change in Allocation Rates 2016-2019	(11)	11	0	0	
Total Change from 2016	<u>168</u>	<u>213</u>	<u>368</u>	<u>748</u>	<u>(1)</u>
2019 - TEST YEAR	<u>\$ 486</u>	<u>\$ 558</u>	<u>\$ 1,032</u>	<u>\$ 2,076</u>	<u>14</u>
2019 ALLOCATION METHOD					
MFSPLIT	<u>23.2%</u>	<u>26.8%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 405	\$ 469	\$ 874	\$ 1,749	
Direct Assignments	<u>81</u>	<u>88</u>	<u>158</u>	<u>327</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 486</u>	<u>\$ 558</u>	<u>\$ 1,032</u>	<u>\$ 2,076</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCOUNTING

Workpaper: A-2.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	12	11	13	15	14	14	14
Labor Costs	\$ 534	\$ 1,010	\$ 1,193	\$ 1,232	\$ 1,310	\$ 1,586	\$ 1,555	\$ 1,600
Non-Labor Costs	24	29	33	28	18	565	1,169	633
Total Costs	\$ 557	\$ 1,039	\$ 1,226	\$ 1,260	\$ 1,327	\$ 2,150	\$ 2,724	\$ 2,233
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71	\$ 83	\$ 85
So Cal Gas	-	-	-	-	-	77	91	93
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148	\$ 175	\$ 178
Global/Retained	6	6	8	3	2	139	163	166
Total Direct Assignments	\$ 6	\$ 6	\$ 8	\$ 3	\$ 2	\$ 287	\$ 338	\$ 344
ALLOCATIONS								
SDG&E	\$ 136	\$ 262	\$ 299	\$ 303	\$ 318	\$ 442	\$ 559	\$ 437
So Cal Gas	140	255	310	325	345	489	634	507
Subtotal - Utilities	\$ 276	\$ 517	\$ 609	\$ 628	\$ 662	\$ 932	\$ 1,193	\$ 944
Global/Retained	276	517	609	628	662	932	1,193	944
Total Allocations	\$ 551	\$ 1,033	\$ 1,219	\$ 1,256	\$ 1,325	\$ 1,863	\$ 2,386	\$ 1,889
BILLED COSTS								
SDG&E	\$ 136	\$ 262	\$ 299	\$ 303	\$ 318	\$ 513	\$ 642	\$ 522
So Cal Gas	140	255	310	325	345	567	726	600
Subtotal - Utilities	\$ 276	\$ 517	\$ 609	\$ 628	\$ 662	\$ 1,080	\$ 1,368	\$ 1,122
Global/Retained	282	523	617	632	665	1,070	1,357	1,111
Total Billed Costs	\$ 557	\$ 1,039	\$ 1,226	\$ 1,260	\$ 1,327	\$ 2,150	\$ 2,724	\$ 2,233

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0047-FINANCIAL REPORTING

Workpaper: A-2.5

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	11	13	13	14	15	15	15	15
Labor Costs	\$ 1,157	\$ 1,244	\$ 1,254	\$ 1,430	\$ 1,556	\$ 1,537	\$ 1,537	\$ 1,537
Non-Labor Costs	330	262	442	474	460	537	554	554
Total Costs	\$ 1,486	\$ 1,506	\$ 1,697	\$ 1,904	\$ 2,016	\$ 2,074	\$ 2,092	\$ 2,092
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	(0)	(0)
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ (0)
Global/Retained	-	-	3	2	2	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 3	\$ 2	\$ 2	\$ -	\$ (0)	\$ (0)
ALLOCATIONS								
SDG&E	\$ 552	\$ 580	\$ 636	\$ 701	\$ 739	\$ 748	\$ 747	\$ 739
So Cal Gas	569	564	659	750	802	828	848	856
Subtotal - Utilities	\$ 1,121	\$ 1,144	\$ 1,295	\$ 1,451	\$ 1,541	\$ 1,576	\$ 1,595	\$ 1,595
Global/Retained	365	363	400	452	473	499	496	497
Total Allocations	\$ 1,486	\$ 1,506	\$ 1,694	\$ 1,902	\$ 2,014	\$ 2,074	\$ 2,092	\$ 2,092
BILLED COSTS								
SDG&E	\$ 552	\$ 580	\$ 636	\$ 701	\$ 739	\$ 748	\$ 747	\$ 739
So Cal Gas	569	564	659	750	802	828	848	856
Subtotal - Utilities	\$ 1,121	\$ 1,144	\$ 1,295	\$ 1,451	\$ 1,541	\$ 1,576	\$ 1,595	\$ 1,595
Global/Retained	365	363	402	453	475	499	496	497
Total Billed Costs	\$ 1,486	\$ 1,506	\$ 1,697	\$ 1,904	\$ 2,016	\$ 2,074	\$ 2,092	\$ 2,092

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-2 Accounting Services

Cost Center: 1100-0047-FINANCIAL REPORTING

Workpaper: A-2.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 739	\$ 802	\$ 475	\$ 2,016	15
Higher PCAOB dues & subscriptions	13	15	9	36	
Higher consulting costs	10	11	7	28	
Higher financial systems reporting software	10	11	6	27	
Other	(5)	(6)	(5)	(16)	
Change in Allocation Rates 2016-2019	(28)	23	5	(0)	
Total Change from 2016	<u>(1)</u>	<u>55</u>	<u>21</u>	<u>75</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 739</u>	<u>\$ 856</u>	<u>\$ 497</u>	<u>\$ 2,092</u>	<u>15</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 739	\$ 856	\$ 497	\$ 2,092	
Direct Assignments	<u>-</u>	<u>(0)</u>	<u>-</u>	<u>(0)</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 739</u>	<u>\$ 856</u>	<u>\$ 497</u>	<u>\$ 2,092</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0047-FINANCIAL REPORTING

Workpaper: A-2.5 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	11	13	13	14	15	15	15	15
Labor Costs	\$ 1,157	\$ 1,244	\$ 1,254	\$ 1,430	\$ 1,556	\$ 1,576	\$ 1,621	\$ 1,668
Non-Labor Costs	330	262	442	474	460	545	573	584
Total Costs	\$ 1,486	\$ 1,506	\$ 1,697	\$ 1,904	\$ 2,016	\$ 2,121	\$ 2,194	\$ 2,252
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	0	0	0
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0
Global/Retained	-	-	3	2	2	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 3	\$ 2	\$ 2	\$ 0	\$ 0	\$ 0
ALLOCATIONS								
SDG&E	\$ 552	\$ 580	\$ 636	\$ 701	\$ 739	\$ 765	\$ 784	\$ 795
So Cal Gas	569	564	659	750	802	846	890	922
Subtotal - Utilities	\$ 1,121	\$ 1,144	\$ 1,295	\$ 1,451	\$ 1,541	\$ 1,611	\$ 1,673	\$ 1,717
Global/Retained	365	363	400	452	473	510	521	535
Total Allocations	\$ 1,486	\$ 1,506	\$ 1,694	\$ 1,902	\$ 2,014	\$ 2,121	\$ 2,194	\$ 2,252
BILLED COSTS								
SDG&E	\$ 552	\$ 580	\$ 636	\$ 701	\$ 739	\$ 765	\$ 784	\$ 795
So Cal Gas	569	564	659	750	802	846	890	922
Subtotal - Utilities	\$ 1,121	\$ 1,144	\$ 1,295	\$ 1,451	\$ 1,541	\$ 1,611	\$ 1,673	\$ 1,717
Global/Retained	365	363	402	453	475	510	521	535
Total Billed Costs	\$ 1,486	\$ 1,506	\$ 1,697	\$ 1,904	\$ 2,016	\$ 2,121	\$ 2,194	\$ 2,252

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0299-CORPORATE PLANNING

Workpaper: A-2.6

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	9	9	9	9	4	2	2	2
Labor Costs	\$ 1,158	\$ 985	\$ 1,027	\$ 1,127	\$ 940	\$ 317	\$ 281	\$ 281
Non-Labor Costs	330	628	657	491	455	12	12	12
Total Costs	\$ 1,488	\$ 1,613	\$ 1,684	\$ 1,618	\$ 1,395	\$ 329	\$ 293	\$ 293
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ 66	\$ 72	\$ 71	\$ -	\$ -	\$ -
So Cal Gas	-	0	73	75	74	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ 140	\$ 147	\$ 145	\$ -	\$ -	\$ -
Global/Retained	7	-	125	130	129	-	-	-
Total Direct Assignments	\$ 7	\$ 0	\$ 265	\$ 277	\$ 275	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 365	\$ 409	\$ 348	\$ 324	\$ 269	\$ 78	\$ 69	\$ 68
So Cal Gas	376	398	361	347	291	86	78	79
Subtotal - Utilities	\$ 740	\$ 806	\$ 709	\$ 671	\$ 560	\$ 164	\$ 146	\$ 146
Global/Retained	740	806	710	671	560	164	146	146
Total Allocations	\$ 1,481	\$ 1,613	\$ 1,419	\$ 1,341	\$ 1,121	\$ 329	\$ 293	\$ 293
BILLED COSTS								
SDG&E	\$ 365	\$ 409	\$ 415	\$ 396	\$ 340	\$ 78	\$ 69	\$ 68
So Cal Gas	376	398	434	421	366	86	78	79
Subtotal - Utilities	\$ 740	\$ 806	\$ 849	\$ 818	\$ 705	\$ 164	\$ 146	\$ 146
Global/Retained	748	806	835	800	690	164	146	146
Total Billed Costs	\$ 1,488	\$ 1,613	\$ 1,684	\$ 1,618	\$ 1,395	\$ 329	\$ 293	\$ 293

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-2 Accounting Services

Cost Center: 1100-0299-CORPORATE PLANNING

Workpaper: A-2.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 340	\$ 366	\$ 690	\$ 1,395	4
Transfer out of FTEs to CC1100-0051 (A-2.4) and CC1100-0053 (A-2.7)	(153)	(177)	(330)	(660)	
Transfer out of financial systems to CC1100-0051 (A-2.4)	(68)	(78)	(146)	(292)	
Transfer out of consulting fees to CC1100-0051 (A-2.4)	(32)	(37)	(69)	(138)	
Other	(10)	(4)	2	(13)	
Change in Allocation Rates 2016-2019	(9)	9	0	-	
Total Change from 2016	<u>(272)</u>	<u>(287)</u>	<u>(543)</u>	<u>(1,103)</u>	<u>(2)</u>
2019 - TEST YEAR	<u>\$ 68</u>	<u>\$ 79</u>	<u>\$ 146</u>	<u>\$ 293</u>	<u>2</u>
2019 ALLOCATION METHOD					
MFSPPLIT	<u>23.2%</u>	<u>26.8%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 68	\$ 79	\$ 146	\$ 293	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 68</u>	<u>\$ 79</u>	<u>\$ 146</u>	<u>\$ 293</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0299-CORPORATE PLANNING

Workpaper: A-2.6 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	9	9	9	9	4	2	2	2
Labor Costs	\$ 1,158	\$ 985	\$ 1,027	\$ 1,127	\$ 940	\$ 325	\$ 296	\$ 304
Non-Labor Costs	330	628	657	491	455	12	12	13
Total Costs	\$ 1,488	\$ 1,613	\$ 1,684	\$ 1,618	\$ 1,395	\$ 337	\$ 308	\$ 317
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ 66	\$ 72	\$ 71	\$ -	\$ -	\$ -
So Cal Gas	-	0	73	75	74	-	-	-
Subtotal - Utilities	\$ -	\$ 0	\$ 140	\$ 147	\$ 145	\$ -	\$ -	\$ -
Global/Retained	7	-	125	130	129	-	-	-
Total Direct Assignments	\$ 7	\$ 0	\$ 265	\$ 277	\$ 275	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 365	\$ 409	\$ 348	\$ 324	\$ 269	\$ 80	\$ 72	\$ 73
So Cal Gas	376	398	361	347	291	88	82	85
Subtotal - Utilities	\$ 740	\$ 806	\$ 709	\$ 671	\$ 560	\$ 168	\$ 154	\$ 159
Global/Retained	740	806	710	671	560	168	154	159
Total Allocations	\$ 1,481	\$ 1,613	\$ 1,419	\$ 1,341	\$ 1,121	\$ 337	\$ 308	\$ 317
BILLED COSTS								
SDG&E	\$ 365	\$ 409	\$ 415	\$ 396	\$ 340	\$ 80	\$ 72	\$ 73
So Cal Gas	376	398	434	421	366	88	82	85
Subtotal - Utilities	\$ 740	\$ 806	\$ 849	\$ 818	\$ 705	\$ 168	\$ 154	\$ 159
Global/Retained	748	806	835	800	690	168	154	159
Total Billed Costs	\$ 1,488	\$ 1,613	\$ 1,684	\$ 1,618	\$ 1,395	\$ 337	\$ 308	\$ 317

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0053-STRATEGIC PLANNING

Workpaper: A-2.7

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	7	7	6	9	12	12	12
Labor Costs	\$ 389	\$ 678	\$ 726	\$ 759	\$ 879	\$ 1,487	\$ 1,487	\$ 1,487
Non-Labor Costs	41	52	620	551	58	89	89	89
Total Costs	\$ 430	\$ 731	\$ 1,346	\$ 1,310	\$ 936	\$ 1,576	\$ 1,576	\$ 1,576
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	1	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3	-	542	406	-	-	-	-
Total Direct Assignments	\$ 3	\$ 1	\$ 542	\$ 406	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 105	\$ 185	\$ 197	\$ 218	\$ 225	\$ 374	\$ 369	\$ 365
So Cal Gas	108	180	205	234	244	414	419	423
Subtotal - Utilities	\$ 213	\$ 365	\$ 402	\$ 452	\$ 468	\$ 788	\$ 788	\$ 788
Global/Retained	213	365	402	452	468	788	788	788
Total Allocations	\$ 427	\$ 729	\$ 804	\$ 905	\$ 936	\$ 1,576	\$ 1,576	\$ 1,576
BILLED COSTS								
SDG&E	\$ 105	\$ 185	\$ 197	\$ 218	\$ 225	\$ 374	\$ 369	\$ 365
So Cal Gas	108	181	205	234	244	414	419	423
Subtotal - Utilities	\$ 213	\$ 366	\$ 402	\$ 452	\$ 468	\$ 788	\$ 788	\$ 788
Global/Retained	217	365	944	858	468	788	788	788
Total Billed Costs	\$ 430	\$ 731	\$ 1,346	\$ 1,310	\$ 936	\$ 1,576	\$ 1,576	\$ 1,576

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance
Department: A-2 Accounting Services
Cost Center: 1100-0053-STRATEGIC PLANNING
Workpaper: A-2.7 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 225	\$ 244	\$ 468	\$ 936	9
Primarily transfer in of FTEs from CC1100-0299 (A-2.6)	148	172	320	640	
Change in Allocation Rates 2016-2019	(8)	8	0	(0)	
Total Change from 2016	<u>140</u>	<u>180</u>	<u>320</u>	<u>640</u>	<u>3</u>
2019 - TEST YEAR	<u>\$ 365</u>	<u>\$ 423</u>	<u>\$ 788</u>	<u>\$ 1,576</u>	<u>12</u>
2019 ALLOCATION METHOD					
MFSPPLIT	<u>23.2%</u>	<u>26.8%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 365	\$ 423	\$ 788	\$ 1,576	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 365</u>	<u>\$ 423</u>	<u>\$ 788</u>	<u>\$ 1,576</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0053-STRATEGIC PLANNING

Workpaper: A-2.7 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	7	7	6	9	12	12	12
Labor Costs	\$ 389	\$ 678	\$ 726	\$ 759	\$ 879	\$ 1,524	\$ 1,568	\$ 1,614
Non-Labor Costs	41	52	620	551	58	90	92	93
Total Costs	\$ 430	\$ 731	\$ 1,346	\$ 1,310	\$ 936	\$ 1,614	\$ 1,660	\$ 1,707
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	1	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3	-	542	406	-	-	-	-
Total Direct Assignments	\$ 3	\$ 1	\$ 542	\$ 406	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 105	\$ 185	\$ 197	\$ 218	\$ 225	\$ 383	\$ 389	\$ 395
So Cal Gas	108	180	205	234	244	424	441	458
Subtotal - Utilities	\$ 213	\$ 365	\$ 402	\$ 452	\$ 468	\$ 807	\$ 830	\$ 854
Global/Retained	213	365	402	452	468	807	830	854
Total Allocations	\$ 427	\$ 729	\$ 804	\$ 905	\$ 936	\$ 1,614	\$ 1,660	\$ 1,707
BILLED COSTS								
SDG&E	\$ 105	\$ 185	\$ 197	\$ 218	\$ 225	\$ 383	\$ 389	\$ 395
So Cal Gas	108	181	205	234	244	424	441	458
Subtotal - Utilities	\$ 213	\$ 366	\$ 402	\$ 452	\$ 468	\$ 807	\$ 830	\$ 854
Global/Retained	217	365	944	858	468	807	830	854
Total Billed Costs	\$ 430	\$ 731	\$ 1,346	\$ 1,310	\$ 936	\$ 1,614	\$ 1,660	\$ 1,707

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0219-AUDIT FEES

Workpaper: A-2.8

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,939	6,478	6,319	8,297	7,139	7,050	7,050	7,050
Total Costs	\$ 5,939	\$ 6,478	\$ 6,319	\$ 8,297	\$ 7,139	\$ 7,050	\$ 7,050	\$ 7,050
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 100	\$ -	\$ 25	\$ 54	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	351	-	-	-
Subtotal - Utilities	\$ -	\$ 100	\$ -	\$ 25	\$ 406	\$ -	\$ -	\$ -
Global/Retained	638	210	32	1,888	48	-	-	-
Total Direct Assignments	\$ 638	\$ 310	\$ 32	\$ 1,912	\$ 454	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,969	\$ 2,373	\$ 2,359	\$ 2,352	\$ 2,453	\$ 2,542	\$ 2,518	\$ 2,490
So Cal Gas	2,030	2,310	2,445	2,518	2,661	2,813	2,859	2,886
Subtotal - Utilities	\$ 3,999	\$ 4,683	\$ 4,804	\$ 4,869	\$ 5,114	\$ 5,355	\$ 5,377	\$ 5,376
Global/Retained	1,302	1,485	1,483	1,516	1,571	1,695	1,673	1,674
Total Allocations	\$ 5,301	\$ 6,168	\$ 6,287	\$ 6,385	\$ 6,685	\$ 7,050	\$ 7,050	\$ 7,050
BILLED COSTS								
SDG&E	\$ 1,969	\$ 2,473	\$ 2,359	\$ 2,376	\$ 2,508	\$ 2,542	\$ 2,518	\$ 2,490
So Cal Gas	2,030	2,310	2,445	2,518	3,012	2,813	2,859	2,886
Subtotal - Utilities	\$ 3,999	\$ 4,783	\$ 4,804	\$ 4,894	\$ 5,520	\$ 5,355	\$ 5,377	\$ 5,376
Global/Retained	1,940	1,694	1,515	3,403	1,619	1,695	1,673	1,674
Total Billed Costs	\$ 5,939	\$ 6,478	\$ 6,319	\$ 8,297	\$ 7,139	\$ 7,050	\$ 7,050	\$ 7,050

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-2 Accounting Services

Cost Center: 1100-0219-AUDIT FEES

Workpaper: A-2.8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 2,508	\$ 3,012	\$ 1,619	\$ 7,139	0
Lower external audit fees	(167)	(194)	(113)	(474)	
Higher consulting fees	119	138	80	338	
Training	17	19	11	47	
Direct charges for items above in base year	106	(165)	60	0	
Change in Allocation Rates 2016-2019	(93)	76	17	-	
Total Change from 2016	<u>(18)</u>	<u>(126)</u>	<u>55</u>	<u>(89)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 2,490</u>	<u>\$ 2,886</u>	<u>\$ 1,674</u>	<u>\$ 7,050</u>	<u>0</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 2,490	\$ 2,886	\$ 1,674	\$ 7,050	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 2,490</u>	<u>\$ 2,886</u>	<u>\$ 1,674</u>	<u>\$ 7,050</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0219-AUDIT FEES

Workpaper: A-2.8 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,939	6,478	6,319	8,297	7,139	7,154	7,288	7,426
Total Costs	\$ 5,939	\$ 6,478	\$ 6,319	\$ 8,297	\$ 7,139	\$ 7,154	\$ 7,288	\$ 7,426
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 100	\$ -	\$ 25	\$ 54	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	351	-	-	-
Subtotal - Utilities	\$ -	\$ 100	\$ -	\$ 25	\$ 406	\$ -	\$ -	\$ -
Global/Retained	638	210	32	1,888	48	-	-	-
Total Direct Assignments	\$ 638	\$ 310	\$ 32	\$ 1,912	\$ 454	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,969	\$ 2,373	\$ 2,359	\$ 2,352	\$ 2,453	\$ 2,579	\$ 2,603	\$ 2,623
So Cal Gas	2,030	2,310	2,445	2,518	2,661	2,855	2,956	3,040
Subtotal - Utilities	\$ 3,999	\$ 4,683	\$ 4,804	\$ 4,869	\$ 5,114	\$ 5,434	\$ 5,558	\$ 5,663
Global/Retained	1,302	1,485	1,483	1,516	1,571	1,720	1,730	1,764
Total Allocations	\$ 5,301	\$ 6,168	\$ 6,287	\$ 6,385	\$ 6,685	\$ 7,154	\$ 7,288	\$ 7,426
BILLED COSTS								
SDG&E	\$ 1,969	\$ 2,473	\$ 2,359	\$ 2,376	\$ 2,508	\$ 2,579	\$ 2,603	\$ 2,623
So Cal Gas	2,030	2,310	2,445	2,518	3,012	2,855	2,956	3,040
Subtotal - Utilities	\$ 3,999	\$ 4,783	\$ 4,804	\$ 4,894	\$ 5,520	\$ 5,434	\$ 5,558	\$ 5,663
Global/Retained	1,940	1,694	1,515	3,403	1,619	1,720	1,730	1,764
Total Billed Costs	\$ 5,939	\$ 6,478	\$ 6,319	\$ 8,297	\$ 7,139	\$ 7,154	\$ 7,288	\$ 7,426

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0326-CORPORATE BUDGETS & REPORTING

Workpaper: A-2.9

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ (1,029)	\$ (2,768)	\$ (2,768)
Non-Labor Costs	2	-	-	-	-	(674)	(2,865)	(2,934)
Total Costs	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ (1,703)	\$ (5,633)	\$ (5,702)
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ (309)	\$ (1,315)	\$ (1,347)
So Cal Gas	1	-	-	-	-	(365)	(1,550)	(1,587)
Subtotal - Utilities	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ (674)	\$ (2,865)	\$ (2,934)
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ (674)	\$ (2,865)	\$ (2,934)
ALLOCATIONS								
SDG&E	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ (322)	\$ (865)	\$ (859)
So Cal Gas	(1)	-	-	-	-	(319)	(867)	(873)
Subtotal - Utilities	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ (641)	\$ (1,732)	\$ (1,732)
Global/Retained	(3)	-	-	-	-	(388)	(1,036)	(1,036)
Total Allocations	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ (1,029)	\$ (2,768)	\$ (2,768)
BILLED COSTS								
SDG&E	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ (631)	\$ (2,180)	\$ (2,206)
So Cal Gas	(0)	-	-	-	-	(684)	(2,417)	(2,460)
Subtotal - Utilities	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ (1,315)	\$ (4,597)	\$ (4,666)
Global/Retained	(3)	-	-	-	-	(388)	(1,036)	(1,036)
Total Billed Costs	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ (1,703)	\$ (5,633)	\$ (5,702)

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-2 Accounting Services

Cost Center: 1100-0326-CORPORATE BUDGETS & REPORTING

Workpaper: A-2.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Fueling Our Future contract and procurement efficiencies	(1,347)	(1,587)	-	(2,934)	
Partial labor costs reductions	(859)	(873)	(1,036)	(2,768)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>(2,206)</u>	<u>(2,460)</u>	<u>(1,036)</u>	<u>(5,702)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ (2,206)</u>	<u>\$ (2,460)</u>	<u>\$ (1,036)</u>	<u>\$ (5,702)</u>	<u>0</u>
2019 ALLOCATION METHOD					
VPCFO	<u>31.0%</u>	<u>31.6%</u>	<u>37.4%</u>	<u>100.0%</u>	
Allocations	\$ (859)	\$ (873)	\$ (1,036)	\$ (2,768)	
Direct Assignments	<u>(1,347)</u>	<u>(1,587)</u>	<u>-</u>	<u>(2,934)</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ (2,206)</u>	<u>\$ (2,460)</u>	<u>\$ (1,036)</u>	<u>\$ (5,702)</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0326-CORPORATE BUDGETS & REPORTING

Workpaper: A-2.9 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ (1,055)	\$ (2,919)	\$ (3,003)
Non-Labor Costs	2	-	-	-	-	(684)	(2,962)	(3,091)
Total Costs	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ (1,739)	\$ (5,880)	\$ (6,094)
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ (314)	\$ (1,359)	\$ (1,419)
So Cal Gas	1	-	-	-	-	(370)	(1,602)	(1,672)
Subtotal - Utilities	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ (684)	\$ (2,962)	\$ (3,091)
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ (684)	\$ (2,962)	\$ (3,091)
ALLOCATIONS								
SDG&E	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ (330)	\$ (912)	\$ (931)
So Cal Gas	(1)	-	-	-	-	(327)	(914)	(948)
Subtotal - Utilities	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ (657)	\$ (1,826)	\$ (1,879)
Global/Retained	(3)	-	-	-	-	(398)	(1,092)	(1,124)
Total Allocations	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ (1,055)	\$ (2,919)	\$ (3,003)
BILLED COSTS								
SDG&E	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ (644)	\$ (2,271)	\$ (2,350)
So Cal Gas	(0)	-	-	-	-	(697)	(2,517)	(2,619)
Subtotal - Utilities	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ (1,341)	\$ (4,788)	\$ (4,970)
Global/Retained	(3)	-	-	-	-	(398)	(1,092)	(1,124)
Total Billed Costs	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ (1,739)	\$ (5,880)	\$ (6,094)

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services
Cost Center: 1100-0019-EHS PROJECT
Workpaper: A-2.10

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 29	\$ 3	\$ 278	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	20	20,913	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 22</u>	<u>\$ 21,191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	20	21,070	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 21,070</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	29	3	120	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 3</u>	<u>\$ 120</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	29	22	21,191	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29</u>	<u>\$ 22</u>	<u>\$ 21,191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-2 Accounting Services

Cost Center: 1100-0019-EHS PROJECT

Workpaper: A-2.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 21,191	\$ 21,191	0
Non-recurring Fueling Our Future consulting fees	-	-	(21,191)	(21,191)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	(21,191)	(21,191)	0
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0019-EHS PROJECT

Workpaper: A-2.10 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 29	\$ 3	\$ 278	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	20	20,913	-	-	-
Total Costs	\$ -	\$ -	\$ 29	\$ 22	\$ 21,191	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	20	21,070	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ 20	\$ 21,070	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	29	3	120	-	-	-
Total Allocations	\$ -	\$ -	\$ 29	\$ 3	\$ 120	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	29	22	21,191	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 29	\$ 22	\$ 21,191	\$ -	\$ -	\$ -

**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Summary of Results**

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0044-ASSISTANT CONTROLLER

Workpaper: A-2.11

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1	-	-	-	-	-	-	-
Total Costs	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	1	-	-	-	-	-	-	-
Total Allocations	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	1	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0012-CORPORATE ACCT SPECIAL PROJECTS

Workpaper: A-2.12

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	41	-	-	-	-	-	-	-
Total Costs	<u>\$ 306</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	117	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 230</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	75	-	-	-	-	-	-	-
Total Allocations	<u>\$ 306</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	117	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 230</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	75	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 306</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0342-FINL SYSTEMS

Workpaper: A-2.13

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	172	-	-	-	-	-	-	-
Total Costs	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	36	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	55	-	-	-	-	-	-	-
Total Direct Assignments	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	37	-	-	-	-	-	-	-
Total Allocations	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	38	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	92	-	-	-	-	-	-	-
Total Billed Costs	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-2 Accounting Services

Witness: Mia DeMontigny

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.14

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	-	-	-	-	-	-	-
Labor Costs	\$ 325	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	10	9	-	-	-	-	-	-
Total Costs	\$ 335	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 124	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	128	64	-	-	-	-	-	-
Subtotal - Utilities	\$ 253	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	82	41	-	-	-	-	-	-
Total Allocations	\$ 335	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 124	\$ 65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	128	64	-	-	-	-	-	-
Subtotal - Utilities	\$ 253	\$ 129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	82	41	-	-	-	-	-	-
Total Billed Costs	\$ 335	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

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

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	54	51	50	45	49	53	53	53
Labor Costs	\$ 6,067	\$ 6,278	\$ 6,885	\$ 6,798	\$ 7,280	\$ 6,910	\$ 6,910	\$ 6,910
Non-Labor Costs	5,541	6,163	7,249	8,268	4,982	4,950	4,693	4,693
Total Costs	\$ 11,608	\$ 12,441	\$ 14,134	\$ 15,066	\$ 12,262	\$ 11,860	\$ 11,603	\$ 11,603
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,297	\$ 1,133	\$ 1,412	\$ 850	\$ 586	\$ 309	\$ 309	\$ 309
So Cal Gas	776	635	922	529	510	395	395	395
Subtotal - Utilities	\$ 2,073	\$ 1,768	\$ 2,334	\$ 1,378	\$ 1,097	\$ 704	\$ 704	\$ 704
Global/Retained	1,723	2,504	2,669	3,378	890	322	322	322
Total Direct Assignments	\$ 3,796	\$ 4,272	\$ 5,003	\$ 4,756	\$ 1,987	\$ 1,026	\$ 1,026	\$ 1,026
ALLOCATIONS								
SDG&E	\$ 1,945	\$ 2,175	\$ 2,512	\$ 2,830	\$ 2,712	\$ 3,131	\$ 3,045	\$ 3,031
So Cal Gas	1,785	1,827	2,181	2,689	2,682	3,052	3,002	3,015
Subtotal - Utilities	\$ 3,729	\$ 4,002	\$ 4,693	\$ 5,519	\$ 5,394	\$ 6,183	\$ 6,047	\$ 6,046
Global/Retained	4,083	4,167	4,437	4,791	4,881	4,651	4,530	4,531
Total Allocations	\$ 7,812	\$ 8,169	\$ 9,130	\$ 10,310	\$ 10,275	\$ 10,834	\$ 10,577	\$ 10,577
BILLED COSTS								
SDG&E	\$ 3,241	\$ 3,308	\$ 3,924	\$ 3,679	\$ 3,298	\$ 3,440	\$ 3,354	\$ 3,339
So Cal Gas	2,561	2,462	3,103	3,217	3,193	3,446	3,397	3,411
Subtotal - Utilities	\$ 5,802	\$ 5,770	\$ 7,027	\$ 6,897	\$ 6,491	\$ 6,886	\$ 6,751	\$ 6,750
Global/Retained	5,806	6,671	7,107	8,169	5,771	4,973	4,852	4,853
Total Billed Costs	\$ 11,608	\$ 12,441	\$ 14,134	\$ 15,066	\$ 12,262	\$ 11,860	\$ 11,603	\$ 11,603

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-3 Tax Services

Workpaper: A-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 3,298	\$ 3,193	\$ 5,771	\$ 12,262	49
Lower labor costs due to FTE vacancies filled at lower levels	(101)	(100)	(150)	(351)	4
Lower tax systems costs	(86)	(85)	(128)	(299)	
Lower dues & subscription costs	(69)	(69)	(104)	(242)	
Higher consulting fees	34	34	51	120	
Higher recruiting fees	29	29	43	100	
Other	2	163	(151)	13	
Change in Allocation Rates 2016-2019	232	247	(479)	-	
Total Change from 2016	<u>41</u>	<u>218</u>	<u>(918)</u>	<u>(659)</u>	<u>4</u>
2019 - TEST YEAR	<u>\$ 3,339</u>	<u>\$ 3,411</u>	<u>\$ 4,853</u>	<u>\$ 11,603</u>	<u>53</u>
Allocations	\$ 3,031	\$ 3,015	\$ 4,531	\$ 10,577	
Direct Assignments	<u>309</u>	<u>395</u>	<u>322</u>	<u>1,026</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 3,339</u>	<u>\$ 3,411</u>	<u>\$ 4,853</u>	<u>\$ 11,603</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Mia DeMontigny

Cost Center: A-3 Tax Services

Workpaper: A-3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	54	51	50	45	49	53	53	53
Labor Costs	\$ 6,067	\$ 6,278	\$ 6,885	\$ 6,798	\$ 7,280	\$ 7,082	\$ 7,285	\$ 7,497
Non-Labor Costs	5,541	6,163	7,249	8,268	4,982	5,023	4,852	4,944
Total Costs	\$ 11,608	\$ 12,441	\$ 14,134	\$ 15,066	\$ 12,262	\$ 12,105	\$ 12,137	\$ 12,440
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,297	\$ 1,133	\$ 1,412	\$ 850	\$ 586	\$ 314	\$ 320	\$ 325
So Cal Gas	776	635	922	529	510	400	408	417
Subtotal - Utilities	\$ 2,073	\$ 1,768	\$ 2,334	\$ 1,378	\$ 1,097	\$ 714	\$ 728	\$ 742
Global/Retained	1,723	2,504	2,669	3,378	890	327	333	339
Total Direct Assignments	\$ 3,796	\$ 4,272	\$ 5,003	\$ 4,756	\$ 1,987	\$ 1,041	\$ 1,061	\$ 1,081
ALLOCATIONS								
SDG&E	\$ 1,945	\$ 2,175	\$ 2,512	\$ 2,830	\$ 2,712	\$ 3,197	\$ 3,188	\$ 3,255
So Cal Gas	1,785	1,827	2,181	2,689	2,682	3,117	3,144	3,238
Subtotal - Utilities	\$ 3,729	\$ 4,002	\$ 4,693	\$ 5,519	\$ 5,394	\$ 6,314	\$ 6,332	\$ 6,493
Global/Retained	4,083	4,167	4,437	4,791	4,881	4,750	4,744	4,866
Total Allocations	\$ 7,812	\$ 8,169	\$ 9,130	\$ 10,310	\$ 10,275	\$ 11,064	\$ 11,076	\$ 11,359
BILLED COSTS								
SDG&E	\$ 3,241	\$ 3,308	\$ 3,924	\$ 3,679	\$ 3,298	\$ 3,511	\$ 3,508	\$ 3,580
So Cal Gas	2,561	2,462	3,103	3,217	3,193	3,517	3,552	3,655
Subtotal - Utilities	\$ 5,802	\$ 5,770	\$ 7,027	\$ 6,897	\$ 6,491	\$ 7,028	\$ 7,060	\$ 7,235
Global/Retained	5,806	6,671	7,107	8,169	5,771	5,077	5,077	5,205
Total Billed Costs	\$ 11,608	\$ 12,441	\$ 14,134	\$ 15,066	\$ 12,262	\$ 12,105	\$ 12,137	\$ 12,440

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-3 Tax Services

Witness: Mia DeMontigny

Cost Center: 1100-0046-VP OF CORPORATE TAX

Workpaper: A-3.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	1	1	1
Labor Costs	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 329	\$ 329	\$ 329
Non-Labor Costs	10	-	-	-	-	-	-	-
Total Costs	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 329	\$ 329	\$ 329
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ 94
So Cal Gas	4	-	-	-	-	93	93	94
Subtotal - Utilities	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ 188	\$ 188
Global/Retained	8	-	-	-	-	141	141	141
Total Allocations	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 329	\$ 329	\$ 329
BILLED COSTS								
SDG&E	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ 95	\$ 94
So Cal Gas	4	-	-	-	-	93	93	94
Subtotal - Utilities	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ 188	\$ 188
Global/Retained	8	-	-	-	-	141	141	141
Total Billed Costs	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 329	\$ 329	\$ 329

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance
Department: A-3 Tax Services
Cost Center: 1100-0046-VP OF CORPORATE TAX
Workpaper: A-3.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Transfer in of FTE from CC1100-0373 (A-3.2)	94	94	141	329	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>94</u>	<u>94</u>	<u>141</u>	<u>329</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 94</u>	<u>\$ 94</u>	<u>\$ 141</u>	<u>\$ 329</u>	<u>1</u>
2019 ALLOCATION METHOD					
CBTIMETAX	<u>28.7%</u>	<u>28.5%</u>	<u>42.8%</u>	<u>100.0%</u>	
Allocations	\$ 94	\$ 94	\$ 141	\$ 329	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 94</u>	<u>\$ 94</u>	<u>\$ 141</u>	<u>\$ 329</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Mia DeMontigny

Cost Center: 1100-0046-VP OF CORPORATE TAX

Workpaper: A-3.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	1	1	1
Labor Costs	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 337	\$ 347	\$ 357
Non-Labor Costs	10	-	-	-	-	-	-	-
Total Costs	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 337	\$ 347	\$ 357
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 97	\$ 100	\$ 102
So Cal Gas	4	-	-	-	-	95	98	102
Subtotal - Utilities	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 192	\$ 198	\$ 204
Global/Retained	8	-	-	-	-	145	149	153
Total Allocations	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 337	\$ 347	\$ 357
BILLED COSTS								
SDG&E	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 97	\$ 100	\$ 102
So Cal Gas	4	-	-	-	-	95	98	102
Subtotal - Utilities	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 192	\$ 198	\$ 204
Global/Retained	8	-	-	-	-	145	149	153
Total Billed Costs	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 337	\$ 347	\$ 357

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-3 Tax Services

Witness: Mia DeMontigny

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	51	48	46	42	49	52	52	52
Labor Costs	\$ 5,867	\$ 5,907	\$ 6,444	\$ 6,332	\$ 6,958	\$ 6,581	\$ 6,581	\$ 6,581
Non-Labor Costs	5,542	6,155	7,236	8,255	4,926	4,950	4,693	4,693
Total Costs	\$ 11,408	\$ 12,062	\$ 13,680	\$ 14,587	\$ 11,884	\$ 11,531	\$ 11,274	\$ 11,274
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,293	\$ 1,133	\$ 1,412	\$ 850	\$ 586	\$ 309	\$ 309	\$ 309
So Cal Gas	771	635	922	529	510	395	395	395
Subtotal - Utilities	\$ 2,064	\$ 1,768	\$ 2,334	\$ 1,378	\$ 1,097	\$ 704	\$ 704	\$ 704
Global/Retained	1,696	2,504	2,669	3,377	890	322	322	322
Total Direct Assignments	\$ 3,759	\$ 4,272	\$ 5,003	\$ 4,755	\$ 1,986	\$ 1,026	\$ 1,026	\$ 1,026
ALLOCATIONS								
SDG&E	\$ 1,904	\$ 2,074	\$ 2,387	\$ 2,698	\$ 2,612	\$ 3,036	\$ 2,950	\$ 2,936
So Cal Gas	1,747	1,742	2,073	2,564	2,584	2,959	2,909	2,922
Subtotal - Utilities	\$ 3,651	\$ 3,816	\$ 4,460	\$ 5,262	\$ 5,196	\$ 5,995	\$ 5,858	\$ 5,858
Global/Retained	3,998	3,974	4,217	4,569	4,702	4,510	4,389	4,390
Total Allocations	\$ 7,649	\$ 7,790	\$ 8,676	\$ 9,832	\$ 9,898	\$ 10,505	\$ 10,248	\$ 10,248
BILLED COSTS								
SDG&E	\$ 3,197	\$ 3,207	\$ 3,799	\$ 3,548	\$ 3,199	\$ 3,345	\$ 3,259	\$ 3,245
So Cal Gas	2,518	2,377	2,995	3,092	3,094	3,354	3,304	3,317
Subtotal - Utilities	\$ 5,715	\$ 5,584	\$ 6,794	\$ 6,641	\$ 6,293	\$ 6,699	\$ 6,563	\$ 6,562
Global/Retained	5,693	6,478	6,886	7,946	5,592	4,832	4,711	4,712
Total Billed Costs	\$ 11,408	\$ 12,062	\$ 13,680	\$ 14,587	\$ 11,884	\$ 11,531	\$ 11,274	\$ 11,274

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-3 Tax Services

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 3,199	\$ 3,094	\$ 5,592	\$ 11,884	49
Transfer out of FTE to CC1100-0046 (A-3.1) and lower labor costs due to FTE vacancies filled at lower levels, partially offset by transfer in of FTEs from CC1100-0014 (A-3.3)	(103)	(102)	(153)	(358)	3
Lower tax systems costs	(86)	(85)	(128)	(299)	
Lower dues & subscription costs	(69)	(69)	(103)	(241)	
Higher consulting fees	42	42	63	146	
Higher recruiting fees	35	35	53	123	
Other	3	164	(148)	19	
Change in Allocation Rates 2016-2019	224	238	(462)	(0)	
Total Change from 2016	<u>47</u>	<u>223</u>	<u>(880)</u>	<u>(610)</u>	<u>3</u>
2019 - TEST YEAR	<u>\$ 3,245</u>	<u>\$ 3,317</u>	<u>\$ 4,712</u>	<u>\$ 11,274</u>	<u>52</u>
2019 ALLOCATION METHOD					
CBTIMETAX	<u>28.7%</u>	<u>28.5%</u>	<u>42.8%</u>	<u>100.0%</u>	
Allocations	\$ 2,936	\$ 2,922	\$ 4,390	\$ 10,248	
Direct Assignments	<u>309</u>	<u>395</u>	<u>322</u>	<u>1,026</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 3,245</u>	<u>\$ 3,317</u>	<u>\$ 4,712</u>	<u>\$ 11,274</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Mia DeMontigny

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	51	48	46	42	49	52	52	52
Labor Costs	\$ 5,867	\$ 5,907	\$ 6,444	\$ 6,332	\$ 6,958	\$ 6,745	\$ 6,938	\$ 7,139
Non-Labor Costs	5,542	6,155	7,236	8,255	4,926	5,023	4,852	4,944
Total Costs	\$ 11,408	\$ 12,062	\$ 13,680	\$ 14,587	\$ 11,884	\$ 11,768	\$ 11,790	\$ 12,083
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,293	\$ 1,133	\$ 1,412	\$ 850	\$ 586	\$ 314	\$ 320	\$ 325
So Cal Gas	771	635	922	529	510	400	408	417
Subtotal - Utilities	\$ 2,064	\$ 1,768	\$ 2,334	\$ 1,378	\$ 1,097	\$ 714	\$ 728	\$ 742
Global/Retained	1,696	2,504	2,669	3,377	890	327	333	339
Total Direct Assignments	\$ 3,759	\$ 4,272	\$ 5,003	\$ 4,755	\$ 1,986	\$ 1,041	\$ 1,061	\$ 1,081
ALLOCATIONS								
SDG&E	\$ 1,904	\$ 2,074	\$ 2,387	\$ 2,698	\$ 2,612	\$ 3,100	\$ 3,088	\$ 3,153
So Cal Gas	1,747	1,742	2,073	2,564	2,584	3,022	3,045	3,137
Subtotal - Utilities	\$ 3,651	\$ 3,816	\$ 4,460	\$ 5,262	\$ 5,196	\$ 6,121	\$ 6,134	\$ 6,289
Global/Retained	3,998	3,974	4,217	4,569	4,702	4,605	4,596	4,713
Total Allocations	\$ 7,649	\$ 7,790	\$ 8,676	\$ 9,832	\$ 9,898	\$ 10,727	\$ 10,729	\$ 11,002
BILLED COSTS								
SDG&E	\$ 3,197	\$ 3,207	\$ 3,799	\$ 3,548	\$ 3,199	\$ 3,414	\$ 3,408	\$ 3,478
So Cal Gas	2,518	2,377	2,995	3,092	3,094	3,422	3,454	3,553
Subtotal - Utilities	\$ 5,715	\$ 5,584	\$ 6,794	\$ 6,641	\$ 6,293	\$ 6,836	\$ 6,862	\$ 7,031
Global/Retained	5,693	6,478	6,886	7,946	5,592	4,932	4,928	5,052
Total Billed Costs	\$ 11,408	\$ 12,062	\$ 13,680	\$ 14,587	\$ 11,884	\$ 11,768	\$ 11,790	\$ 12,083

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-3 Tax Services

Witness: Mia DeMontigny

Cost Center: 1100-0014-TAX ACCOUNTS

Workpaper: A-3.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	3	4	3	-	-	-	-
Labor Costs	\$ 141	\$ 371	\$ 441	\$ 466	\$ 323	\$ -	\$ -	\$ -
Non-Labor Costs	24	8	13	13	55	-	-	-
Total Costs	\$ 166	\$ 379	\$ 454	\$ 479	\$ 378	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	0	0	1	1	-	-	-
Total Direct Assignments	\$ 4	\$ 0	\$ 0	\$ 1	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 40	\$ 101	\$ 125	\$ 131	\$ 100	\$ -	\$ -	\$ -
So Cal Gas	37	85	108	125	99	-	-	-
Subtotal - Utilities	\$ 77	\$ 186	\$ 233	\$ 256	\$ 198	\$ -	\$ -	\$ -
Global/Retained	84	193	221	222	179	-	-	-
Total Allocations	\$ 162	\$ 379	\$ 454	\$ 478	\$ 377	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 44	\$ 101	\$ 125	\$ 131	\$ 100	\$ -	\$ -	\$ -
So Cal Gas	37	85	108	125	99	-	-	-
Subtotal - Utilities	\$ 81	\$ 186	\$ 233	\$ 256	\$ 198	\$ -	\$ -	\$ -
Global/Retained	84	194	221	223	180	-	-	-
Total Billed Costs	\$ 166	\$ 379	\$ 454	\$ 479	\$ 378	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance
Department: A-3 Tax Services
Cost Center: 1100-0014-TAX ACCOUNTS
Workpaper: A-3.3 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 100	\$ 99	\$ 180	\$ 378	0
Transfer out of FTEs and non-labor costs to CC1100-0373 (A-3.2). This CC was combined with CC1100-0373 in 2016.	(108)	(107)	(162)	(378)	
Change in Allocation Rates 2016-2019	8	9	(17)	-	
Total Change from 2016	<u>(100)</u>	<u>(99)</u>	<u>(180)</u>	<u>(378)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2019 ALLOCATION METHOD					
CBTIMETAX	<u>28.7%</u>	<u>28.5%</u>	<u>42.8%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Mia DeMontigny

Cost Center: 1100-0014-TAX ACCOUNTS

Workpaper: A-3.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	3	4	3	-	-	-	-
Labor Costs	\$ 141	\$ 371	\$ 441	\$ 466	\$ 323	\$ -	\$ -	\$ -
Non-Labor Costs	24	8	13	13	55	-	-	-
Total Costs	\$ 166	\$ 379	\$ 454	\$ 479	\$ 378	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	0	0	1	1	-	-	-
Total Direct Assignments	\$ 4	\$ 0	\$ 0	\$ 1	\$ 1	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 40	\$ 101	\$ 125	\$ 131	\$ 100	\$ -	\$ -	\$ -
So Cal Gas	37	85	108	125	99	-	-	-
Subtotal - Utilities	\$ 77	\$ 186	\$ 233	\$ 256	\$ 198	\$ -	\$ -	\$ -
Global/Retained	84	193	221	222	179	-	-	-
Total Allocations	\$ 162	\$ 379	\$ 454	\$ 478	\$ 377	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 44	\$ 101	\$ 125	\$ 131	\$ 100	\$ -	\$ -	\$ -
So Cal Gas	37	85	108	125	99	-	-	-
Subtotal - Utilities	\$ 81	\$ 186	\$ 233	\$ 256	\$ 198	\$ -	\$ -	\$ -
Global/Retained	84	194	221	223	180	-	-	-
Total Billed Costs	\$ 166	\$ 379	\$ 454	\$ 479	\$ 378	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-3 Tax Services

Witness: Mia DeMontigny

Cost Center: 1100-0045-CORPORATE TAX ACCTG & SYSTEMS

Workpaper: A-3.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(7)	-	-	-	-	-	-	-
Total Costs	\$ (11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(3)	-	-	-	-	-	-	-
Subtotal - Utilities	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(6)	-	-	-	-	-	-	-
Total Allocations	\$ (11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ (3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(3)	-	-	-	-	-	-	-
Subtotal - Utilities	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(6)	-	-	-	-	-	-	-
Total Billed Costs	\$ (11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-3 Tax Services
Cost Center: 1100-0374-INTL TAX
Workpaper: A-3.5

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(144)	-	-	-	-	-	-	-
Total Costs	\$ (99)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(23)	-	-	-	-	-	-	-
Subtotal - Utilities	\$ (48)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(52)	-	-	-	-	-	-	-
Total Allocations	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(23)	-	-	-	-	-	-	-
Subtotal - Utilities	\$ (48)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(51)	-	-	-	-	-	-	-
Total Billed Costs	\$ (99)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-3 Tax Services

Witness: Mia DeMontigny

Cost Center: 1100-0376-TRANSACTIONAL TAX

Workpaper: A-3.6

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	108	-	-	-	-	-	-	-
Total Costs	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	6	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	26	-	-	-	-	-	-	-
Total Direct Assignments	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	16	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	37	-	-	-	-	-	-	-
Total Allocations	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	22	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	63	-	-	-	-	-	-	-
Total Billed Costs	\$ 103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-3 Tax Services

Witness: Mia DeMontigny

Cost Center: 1100-0399-TAX LAW GROUP

Workpaper: A-3.7

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(4)	-	-	-	-	-	-	-
Total Costs	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	1	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	6	-	-	-	-	-	-	-
Total Allocations	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	6	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-3 Tax Services

Witness: Mia DeMontigny

Cost Center: 1100-0076-TAX STRATEGY

Workpaper: A-3.8

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	11	-	-	-	-	-	-	-
Total Costs	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	7	-	-	-	-	-	-	-
Total Allocations	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	7	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 13</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

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

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	34	31	38	47	43	42	44	44
Labor Costs	\$ 3,969	\$ 4,210	\$ 5,600	\$ 6,898	\$ 7,284	\$ 4,938	\$ 4,922	\$ 4,922
Non-Labor Costs	29,269	19,195	21,767	32,064	22,277	20,026	20,163	19,632
Total Costs	\$ 33,238	\$ 23,405	\$ 27,367	\$ 38,961	\$ 29,561	\$ 24,964	\$ 25,085	\$ 24,554
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,039	\$ 1,869	\$ 1,268	\$ 2,722	\$ 2,300	\$ 1,896	\$ 1,704	\$ 1,800
So Cal Gas	3,260	1,648	2,643	3,073	2,297	1,595	2,597	2,328
Subtotal - Utilities	\$ 6,298	\$ 3,517	\$ 3,911	\$ 5,795	\$ 4,597	\$ 3,491	\$ 4,301	\$ 4,127
Global/Retained	21,095	13,908	17,909	26,524	16,345	6,060	5,737	5,850
Total Direct Assignments	\$ 27,394	\$ 17,426	\$ 21,820	\$ 32,320	\$ 20,942	\$ 9,552	\$ 10,038	\$ 9,978
ALLOCATIONS								
SDG&E	\$ 2,205	\$ 1,704	\$ 970	\$ 941	\$ 1,523	\$ 2,019	\$ 2,045	\$ 2,041
So Cal Gas	1,128	1,279	1,195	1,197	1,312	1,573	1,564	1,569
Subtotal - Utilities	\$ 3,333	\$ 2,983	\$ 2,165	\$ 2,138	\$ 2,835	\$ 3,592	\$ 3,609	\$ 3,610
Global/Retained	2,511	2,997	3,381	4,503	5,784	11,820	11,438	10,967
Total Allocations	\$ 5,844	\$ 5,979	\$ 5,546	\$ 6,642	\$ 8,619	\$ 15,412	\$ 15,047	\$ 14,576
BILLED COSTS								
SDG&E	\$ 5,243	\$ 3,573	\$ 2,238	\$ 3,663	\$ 3,823	\$ 3,915	\$ 3,750	\$ 3,841
So Cal Gas	4,388	2,927	3,838	4,270	3,609	3,168	4,160	3,897
Subtotal - Utilities	\$ 9,631	\$ 6,500	\$ 6,076	\$ 7,934	\$ 7,432	\$ 7,084	\$ 7,910	\$ 7,737
Global/Retained	23,606	16,905	21,291	31,028	22,130	17,880	17,175	16,817
Total Billed Costs	\$ 33,238	\$ 23,405	\$ 27,367	\$ 38,961	\$ 29,561	\$ 24,964	\$ 25,085	\$ 24,554

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

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

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 3,823	\$ 3,609	\$ 22,130	\$ 29,561	43
Corporate cost centers closed in 2016	(1)	-	(3,072)	(3,072)	
Lower rating agency fees related to forecasted debt issuances	(101)	97	(2,008)	(2,012)	
Other	(24)	113	(12)	77	1
Change in Allocation Rates 2016-2019	144	77	(221)	0	
Total Change from 2016	<u>17</u>	<u>288</u>	<u>(5,313)</u>	<u>(5,007)</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 3,841</u>	<u>\$ 3,897</u>	<u>\$ 16,817</u>	<u>\$ 24,554</u>	<u>44</u>
Allocations	\$ 2,041	\$ 1,569	\$ 10,967	\$ 14,576	
Direct Assignments	<u>1,800</u>	<u>2,328</u>	<u>5,850</u>	<u>9,978</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 3,841</u>	<u>\$ 3,897</u>	<u>\$ 16,817</u>	<u>\$ 24,554</u>	

Summary of Results

(Forecast in Escalated \$000's)

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

Witness: Mia DeMontigny

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	34	31	38	47	43	42	44	44
Labor Costs	\$ 3,969	\$ 4,210	\$ 5,600	\$ 6,898	\$ 7,284	\$ 5,061	\$ 5,189	\$ 5,340
Non-Labor Costs	29,269	19,195	21,767	32,064	22,277	20,049	20,218	19,715
Total Costs	\$ 33,238	\$ 23,405	\$ 27,367	\$ 38,961	\$ 29,561	\$ 25,110	\$ 25,407	\$ 25,054
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,039	\$ 1,869	\$ 1,268	\$ 2,722	\$ 2,300	\$ 1,897	\$ 1,707	\$ 1,803
So Cal Gas	3,260	1,648	2,643	3,073	2,297	1,596	2,602	2,332
Subtotal - Utilities	\$ 6,298	\$ 3,517	\$ 3,911	\$ 5,795	\$ 4,597	\$ 3,493	\$ 4,308	\$ 4,135
Global/Retained	21,095	13,908	17,909	26,524	16,345	6,061	5,737	5,850
Total Direct Assignments	\$ 27,394	\$ 17,426	\$ 21,820	\$ 32,320	\$ 20,942	\$ 9,553	\$ 10,045	\$ 9,986
ALLOCATIONS								
SDG&E	\$ 2,205	\$ 1,704	\$ 970	\$ 941	\$ 1,523	\$ 2,064	\$ 2,145	\$ 2,198
So Cal Gas	1,128	1,279	1,195	1,197	1,312	1,608	1,640	1,688
Subtotal - Utilities	\$ 3,333	\$ 2,983	\$ 2,165	\$ 2,138	\$ 2,835	\$ 3,671	\$ 3,785	\$ 3,886
Global/Retained	2,511	2,997	3,381	4,503	5,784	11,885	11,577	11,183
Total Allocations	\$ 5,844	\$ 5,979	\$ 5,546	\$ 6,642	\$ 8,619	\$ 15,556	\$ 15,362	\$ 15,069
BILLED COSTS								
SDG&E	\$ 5,243	\$ 3,573	\$ 2,238	\$ 3,663	\$ 3,823	\$ 3,961	\$ 3,852	\$ 4,001
So Cal Gas	4,388	2,927	3,838	4,270	3,609	3,203	4,241	4,020
Subtotal - Utilities	\$ 9,631	\$ 6,500	\$ 6,076	\$ 7,934	\$ 7,432	\$ 7,164	\$ 8,093	\$ 8,021
Global/Retained	23,606	16,905	21,291	31,028	22,130	17,946	17,314	17,034
Total Billed Costs	\$ 33,238	\$ 23,405	\$ 27,367	\$ 38,961	\$ 29,561	\$ 25,110	\$ 25,407	\$ 25,054

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0112-VP & TREASURER

Workpaper: A-4.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	2	2	2	2	2	2
Labor Costs	\$ 478	\$ 351	\$ 376	\$ 402	\$ 411	\$ 407	\$ 407	\$ 407
Non-Labor Costs	126	171	129	170	126	156	156	156
Total Costs	\$ 604	\$ 523	\$ 504	\$ 572	\$ 536	\$ 563	\$ 563	\$ 563
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	32	87	40	57	14	-	-	-
Total Direct Assignments	\$ 32	\$ 87	\$ 40	\$ 57	\$ 14	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 167	\$ 100	\$ 97	\$ 105	\$ 106	\$ 174	\$ 178	\$ 178
So Cal Gas	172	98	100	111	114	133	133	133
Subtotal - Utilities	\$ 338	\$ 199	\$ 197	\$ 216	\$ 220	\$ 307	\$ 311	\$ 311
Global/Retained	233	237	268	299	302	256	252	252
Total Allocations	\$ 571	\$ 435	\$ 464	\$ 515	\$ 522	\$ 563	\$ 563	\$ 563
BILLED COSTS								
SDG&E	\$ 167	\$ 100	\$ 97	\$ 105	\$ 106	\$ 174	\$ 178	\$ 178
So Cal Gas	172	98	100	111	114	133	133	133
Subtotal - Utilities	\$ 338	\$ 199	\$ 197	\$ 216	\$ 220	\$ 307	\$ 311	\$ 311
Global/Retained	265	324	307	356	316	256	252	252
Total Billed Costs	\$ 604	\$ 523	\$ 504	\$ 572	\$ 536	\$ 563	\$ 563	\$ 563

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

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

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 106	\$ 114	\$ 316	\$ 536	2
Primarily higher travel costs	13	10	4	27	
Change in Allocation Rates 2016-2019	59	10	(69)	0	
Total Change from 2016	<u>71</u>	<u>19</u>	<u>(64)</u>	<u>27</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 178</u>	<u>\$ 133</u>	<u>\$ 252</u>	<u>\$ 563</u>	<u>2</u>
2019 ALLOCATION METHOD					
VPTREAS	<u>31.6%</u>	<u>23.6%</u>	<u>44.8%</u>	<u>100.0%</u>	
Allocations	\$ 178	\$ 133	\$ 252	\$ 563	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 178</u>	<u>\$ 133</u>	<u>\$ 252</u>	<u>\$ 563</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0112-VP & TREASURER

Workpaper: A-4.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	2	2	2	2	2	2
Labor Costs	\$ 478	\$ 351	\$ 376	\$ 402	\$ 411	\$ 417	\$ 429	\$ 442
Non-Labor Costs	126	171	129	170	126	158	161	164
Total Costs	\$ 604	\$ 523	\$ 504	\$ 572	\$ 536	\$ 575	\$ 590	\$ 606
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	32	87	40	57	14	-	-	-
Total Direct Assignments	\$ 32	\$ 87	\$ 40	\$ 57	\$ 14	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 167	\$ 100	\$ 97	\$ 105	\$ 106	\$ 178	\$ 187	\$ 191
So Cal Gas	172	98	100	111	114	136	139	143
Subtotal - Utilities	\$ 338	\$ 199	\$ 197	\$ 216	\$ 220	\$ 314	\$ 326	\$ 334
Global/Retained	233	237	268	299	302	261	264	271
Total Allocations	\$ 571	\$ 435	\$ 464	\$ 515	\$ 522	\$ 575	\$ 590	\$ 606
BILLED COSTS								
SDG&E	\$ 167	\$ 100	\$ 97	\$ 105	\$ 106	\$ 178	\$ 187	\$ 191
So Cal Gas	172	98	100	111	114	136	139	143
Subtotal - Utilities	\$ 338	\$ 199	\$ 197	\$ 216	\$ 220	\$ 314	\$ 326	\$ 334
Global/Retained	265	324	307	356	316	261	264	271
Total Billed Costs	\$ 604	\$ 523	\$ 504	\$ 572	\$ 536	\$ 575	\$ 590	\$ 606

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

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

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	6	5	6	6	6	6	6
Labor Costs	\$ 601	\$ 700	\$ 738	\$ 690	\$ 744	\$ 959	\$ 705	\$ 705
Non-Labor Costs	154	149	129	185	149	165	190	190
Total Costs	\$ 755	\$ 849	\$ 867	\$ 875	\$ 893	\$ 1,124	\$ 894	\$ 894
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	29	5	67	18	0	-	-	-
Total Direct Assignments	\$ 30	\$ 5	\$ 67	\$ 18	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 269	\$ 211	\$ 200	\$ 214	\$ 179	\$ 281	\$ 224	\$ 224
So Cal Gas	277	211	200	214	179	281	224	224
Subtotal - Utilities	\$ 546	\$ 422	\$ 400	\$ 428	\$ 357	\$ 562	\$ 447	\$ 447
Global/Retained	178	422	400	428	536	562	447	447
Total Allocations	\$ 724	\$ 844	\$ 800	\$ 857	\$ 893	\$ 1,124	\$ 894	\$ 894
BILLED COSTS								
SDG&E	\$ 270	\$ 211	\$ 200	\$ 214	\$ 179	\$ 281	\$ 224	\$ 224
So Cal Gas	278	211	200	214	179	281	224	224
Subtotal - Utilities	\$ 548	\$ 422	\$ 400	\$ 428	\$ 357	\$ 562	\$ 447	\$ 447
Global/Retained	207	427	467	447	536	562	447	447
Total Billed Costs	\$ 755	\$ 849	\$ 867	\$ 875	\$ 893	\$ 1,124	\$ 894	\$ 894

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

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

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 179	\$ 179	\$ 536	\$ 893	6
Other	0	0	1	2	
Change in Allocation Rates 2016-2019	45	45	(89)	-	
Total Change from 2016	<u>45</u>	<u>45</u>	<u>(89)</u>	<u>2</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 224</u>	<u>\$ 224</u>	<u>\$ 447</u>	<u>\$ 894</u>	<u>6</u>
2019 ALLOCATION METHOD					
CBTREAS	<u>25.0%</u>	<u>25.0%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 224	\$ 224	\$ 447	\$ 894	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 224</u>	<u>\$ 224</u>	<u>\$ 447</u>	<u>\$ 894</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0119-FINANCE

Workpaper: A-4.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	6	5	6	6	6	6	6
Labor Costs	\$ 601	\$ 700	\$ 738	\$ 690	\$ 744	\$ 983	\$ 743	\$ 765
Non-Labor Costs	154	149	129	185	149	167	196	200
Total Costs	\$ 755	\$ 849	\$ 867	\$ 875	\$ 893	\$ 1,150	\$ 939	\$ 964
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	29	5	67	18	0	-	-	-
Total Direct Assignments	\$ 30	\$ 5	\$ 67	\$ 18	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 269	\$ 211	\$ 200	\$ 214	\$ 179	\$ 287	\$ 235	\$ 241
So Cal Gas	277	211	200	214	179	287	235	241
Subtotal - Utilities	\$ 546	\$ 422	\$ 400	\$ 428	\$ 357	\$ 575	\$ 470	\$ 482
Global/Retained	178	422	400	428	536	575	470	482
Total Allocations	\$ 724	\$ 844	\$ 800	\$ 857	\$ 893	\$ 1,150	\$ 939	\$ 964
BILLED COSTS								
SDG&E	\$ 270	\$ 211	\$ 200	\$ 214	\$ 179	\$ 287	\$ 235	\$ 241
So Cal Gas	278	211	200	214	179	287	235	241
Subtotal - Utilities	\$ 548	\$ 422	\$ 400	\$ 428	\$ 357	\$ 575	\$ 470	\$ 482
Global/Retained	207	427	467	447	536	575	470	482
Total Billed Costs	\$ 755	\$ 849	\$ 867	\$ 875	\$ 893	\$ 1,150	\$ 939	\$ 964

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	8	8	7	8	6	8	8	8
Labor Costs	\$ 684	\$ 731	\$ 1,067	\$ 919	\$ 824	\$ 771	\$ 781	\$ 781
Non-Labor Costs	144	172	134	117	182	264	244	244
Total Costs	\$ 828	\$ 903	\$ 1,200	\$ 1,037	\$ 1,006	\$ 1,035	\$ 1,025	\$ 1,025
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 308	\$ 347	\$ 450	\$ 382	\$ 369	\$ 373	\$ 366	\$ 362
So Cal Gas	317	338	467	409	400	413	416	420
Subtotal - Utilities	\$ 625	\$ 686	\$ 917	\$ 790	\$ 770	\$ 786	\$ 782	\$ 781
Global/Retained	203	217	283	246	236	249	243	243
Total Allocations	\$ 828	\$ 903	\$ 1,200	\$ 1,037	\$ 1,006	\$ 1,035	\$ 1,025	\$ 1,025
BILLED COSTS								
SDG&E	\$ 308	\$ 347	\$ 450	\$ 382	\$ 369	\$ 373	\$ 366	\$ 362
So Cal Gas	317	338	467	409	400	413	416	420
Subtotal - Utilities	\$ 625	\$ 686	\$ 917	\$ 790	\$ 770	\$ 786	\$ 782	\$ 781
Global/Retained	203	217	283	246	236	249	243	243
Total Billed Costs	\$ 828	\$ 903	\$ 1,200	\$ 1,037	\$ 1,006	\$ 1,035	\$ 1,025	\$ 1,025

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

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

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 369	\$ 400	\$ 236	\$ 1,006	6
Higher cash management systems	17	20	12	49	
Higher travel costs	11	13	7	31	
Higher dues & subscription costs	7	9	5	21	
Lower labor costs	(15)	(18)	(10)	(43)	2
Lower consulting fees	(14)	(16)	(9)	(39)	
Other	(0)	(0)	(0)	(0)	
Change in Allocation Rates 2016-2019	(14)	11	3	(0)	
Total Change from 2016	<u>(7)</u>	<u>19</u>	<u>7</u>	<u>19</u>	<u>2</u>
2019 - TEST YEAR	<u>\$ 362</u>	<u>\$ 420</u>	<u>\$ 243</u>	<u>\$ 1,025</u>	<u>8</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 362	\$ 420	\$ 243	\$ 1,025	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 362</u>	<u>\$ 420</u>	<u>\$ 243</u>	<u>\$ 1,025</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	8	8	7	8	6	8	8	8
Labor Costs	\$ 684	\$ 731	\$ 1,067	\$ 919	\$ 824	\$ 790	\$ 823	\$ 847
Non-Labor Costs	144	172	134	117	182	268	252	257
Total Costs	\$ 828	\$ 903	\$ 1,200	\$ 1,037	\$ 1,006	\$ 1,058	\$ 1,075	\$ 1,104
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 308	\$ 347	\$ 450	\$ 382	\$ 369	\$ 381	\$ 384	\$ 390
So Cal Gas	317	338	467	409	400	422	436	452
Subtotal - Utilities	\$ 625	\$ 686	\$ 917	\$ 790	\$ 770	\$ 804	\$ 820	\$ 842
Global/Retained	203	217	283	246	236	254	255	262
Total Allocations	\$ 828	\$ 903	\$ 1,200	\$ 1,037	\$ 1,006	\$ 1,058	\$ 1,075	\$ 1,104
BILLED COSTS								
SDG&E	\$ 308	\$ 347	\$ 450	\$ 382	\$ 369	\$ 381	\$ 384	\$ 390
So Cal Gas	317	338	467	409	400	422	436	452
Subtotal - Utilities	\$ 625	\$ 686	\$ 917	\$ 790	\$ 770	\$ 804	\$ 820	\$ 842
Global/Retained	203	217	283	246	236	254	255	262
Total Billed Costs	\$ 828	\$ 903	\$ 1,200	\$ 1,037	\$ 1,006	\$ 1,058	\$ 1,075	\$ 1,104

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0120-PENSIONS & TRUSTS

Workpaper: A-4.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	3	3	2	3	3	3
Labor Costs	\$ 399	\$ 301	\$ 326	\$ 367	\$ 323	\$ 298	\$ 298	\$ 298
Non-Labor Costs	446	320	276	214	323	169	179	179
Total Costs	\$ 844	\$ 622	\$ 602	\$ 581	\$ 646	\$ 467	\$ 477	\$ 477
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ 20	\$ 1	\$ 2	\$ (2)	\$ 0	\$ 0	\$ 0
So Cal Gas	-	20	1	2	(2)	0	0	0
Subtotal - Utilities	\$ 3	\$ 40	\$ 2	\$ 5	\$ (5)	\$ 0	\$ 0	\$ 0
Global/Retained	221	(208)	1	1	59	0	0	0
Total Direct Assignments	\$ 224	\$ (168)	\$ 3	\$ 6	\$ 54	\$ 0	\$ 0	\$ 0
ALLOCATIONS								
SDG&E	\$ 231	\$ 211	\$ 163	\$ 156	\$ 222	\$ 197	\$ 201	\$ 201
So Cal Gas	238	539	409	392	341	251	257	257
Subtotal - Utilities	\$ 468	\$ 750	\$ 573	\$ 548	\$ 563	\$ 448	\$ 458	\$ 458
Global/Retained	152	40	27	27	28	19	19	19
Total Allocations	\$ 620	\$ 789	\$ 600	\$ 575	\$ 592	\$ 467	\$ 477	\$ 477
BILLED COSTS								
SDG&E	\$ 234	\$ 231	\$ 165	\$ 158	\$ 220	\$ 197	\$ 201	\$ 201
So Cal Gas	238	559	410	394	339	251	257	257
Subtotal - Utilities	\$ 471	\$ 790	\$ 575	\$ 552	\$ 559	\$ 448	\$ 458	\$ 458
Global/Retained	373	(168)	28	29	87	19	19	19
Total Billed Costs	\$ 844	\$ 622	\$ 602	\$ 581	\$ 646	\$ 467	\$ 477	\$ 477

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-4 Treasury

Cost Center: 1100-0120-PENSIONS & TRUSTS

Workpaper: A-4.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 220	\$ 339	\$ 87	\$ 646	2
Lower consulting fees	(69)	(88)	(7)	(164)	
Lower labor costs	(11)	(13)	(1)	(25)	1
Higher travel costs	10	13	1	24	
Other	23	29	(57)	(4)	
Change in Allocation Rates 2016-2019	27	(23)	(5)	0	
Total Change from 2016	<u>(19)</u>	<u>(82)</u>	<u>(68)</u>	<u>(169)</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 201</u>	<u>\$ 257</u>	<u>\$ 19</u>	<u>\$ 477</u>	<u>3</u>
2019 ALLOCATION METHOD					
CBPENSION	<u>42.2%</u>	<u>53.8%</u>	<u>4.0%</u>	<u>100.0%</u>	
Allocations	\$ 201	\$ 257	\$ 19	\$ 477	
Direct Assignments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 201</u>	<u>\$ 257</u>	<u>\$ 19</u>	<u>\$ 477</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0120-PENSIONS & TRUSTS

Workpaper: A-4.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	3	3	2	3	3	3
Labor Costs	\$ 399	\$ 301	\$ 326	\$ 367	\$ 323	\$ 306	\$ 315	\$ 324
Non-Labor Costs	446	320	276	214	323	171	185	188
Total Costs	\$ 844	\$ 622	\$ 602	\$ 581	\$ 646	\$ 477	\$ 499	\$ 512
DIRECT ASSIGNMENTS								
SDG&E	\$ 3	\$ 20	\$ 1	\$ 2	(2)	\$ 0	\$ 0	\$ 0
So Cal Gas	-	20	1	2	(2)	0	0	0
Subtotal - Utilities	\$ 3	\$ 40	\$ 2	\$ 5	\$ (5)	\$ 0	\$ 0	\$ 0
Global/Retained	221	(208)	1	1	59	0	0	0
Total Direct Assignments	\$ 224	\$ (168)	\$ 3	\$ 6	\$ 54	\$ 0	\$ 0	\$ 0
ALLOCATIONS								
SDG&E	\$ 231	\$ 211	\$ 163	\$ 156	\$ 222	\$ 201	\$ 210	\$ 216
So Cal Gas	238	539	409	392	341	256	269	275
Subtotal - Utilities	\$ 468	\$ 750	\$ 573	\$ 548	\$ 563	\$ 457	\$ 479	\$ 491
Global/Retained	152	40	27	27	28	19	20	21
Total Allocations	\$ 620	\$ 789	\$ 600	\$ 575	\$ 592	\$ 477	\$ 499	\$ 512
BILLED COSTS								
SDG&E	\$ 234	\$ 231	\$ 165	\$ 158	\$ 220	\$ 201	\$ 210	\$ 216
So Cal Gas	238	559	410	394	339	256	269	275
Subtotal - Utilities	\$ 471	\$ 790	\$ 575	\$ 552	\$ 559	\$ 458	\$ 479	\$ 491
Global/Retained	373	(168)	28	29	87	19	20	21
Total Billed Costs	\$ 844	\$ 622	\$ 602	\$ 581	\$ 646	\$ 477	\$ 499	\$ 512

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0052-PROJECT FINANCE

Workpaper: A-4.5

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	3	3	3	3	3	3
Labor Costs	\$ 241	\$ 415	\$ 422	\$ 479	\$ 525	\$ 519	\$ 519	\$ 519
Non-Labor Costs	97	103	114	136	98	120	120	120
Total Costs	\$ 337	\$ 518	\$ 536	\$ 615	\$ 623	\$ 639	\$ 639	\$ 639
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	71	59	38	184	110	-	-	-
Total Direct Assignments	\$ 71	\$ 59	\$ 38	\$ 184	\$ 110	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	267	459	498	431	513	639	639	639
Total Allocations	\$ 267	\$ 459	\$ 498	\$ 431	\$ 513	\$ 639	\$ 639	\$ 639
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	337	518	536	615	623	639	639	639
Total Billed Costs	\$ 337	\$ 518	\$ 536	\$ 615	\$ 623	\$ 639	\$ 639	\$ 639

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0052-PROJECT FINANCE
Workpaper: A-4.5 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 623	\$ 623	3
Higher training and travel costs, partially offset by lower recruiting fees	-	-	16	16	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>-</u>	<u>-</u>	<u>16</u>	<u>16</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639</u>	<u>\$ 639</u>	<u>3</u>
2019 ALLOCATION METHOD					
CBFINANCE	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 639	\$ 639	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639</u>	<u>\$ 639</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0052-PROJECT FINANCE

Workpaper: A-4.5 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	3	3	3	3	3	3
Labor Costs	\$ 241	\$ 415	\$ 422	\$ 479	\$ 525	\$ 531	\$ 547	\$ 563
Non-Labor Costs	97	103	114	136	98	122	124	127
Total Costs	\$ 337	\$ 518	\$ 536	\$ 615	\$ 623	\$ 653	\$ 671	\$ 689
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	71	59	38	184	110	-	-	-
Total Direct Assignments	\$ 71	\$ 59	\$ 38	\$ 184	\$ 110	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	267	459	498	431	513	653	671	689
Total Allocations	\$ 267	\$ 459	\$ 498	\$ 431	\$ 513	\$ 653	\$ 671	\$ 689
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	337	518	536	615	623	653	671	689
Total Billed Costs	\$ 337	\$ 518	\$ 536	\$ 615	\$ 623	\$ 653	\$ 671	\$ 689

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

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

Workpaper: A-4.6

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	5	-	2	-	-	-
Labor Costs	\$ -	\$ -	\$ 159	\$ 293	\$ 60	\$ 22	\$ -	\$ -
Non-Labor Costs	-	-	33	35	60	-	-	-
Total Costs	\$ -	\$ -	\$ 193	\$ 328	\$ 120	\$ 22	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 75	\$ 113	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	22	37	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 97	\$ 150	\$ 1	\$ -	\$ -	\$ -
Global/Retained	-	-	0	0	64	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 98	\$ 151	\$ 65	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	95	177	55	22	-	-
Total Allocations	\$ -	\$ -	\$ 95	\$ 177	\$ 55	\$ 22	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 75	\$ 113	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	22	37	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 97	\$ 150	\$ 1	\$ -	\$ -	\$ -
Global/Retained	-	-	95	178	119	22	-	-
Total Billed Costs	\$ -	\$ -	\$ 193	\$ 328	\$ 120	\$ 22	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-4 Treasury

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

Workpaper: A-4.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 1	\$ -	\$ 119	\$ 120	2
Cost Center transferred to Global	(1)	-	(119)	(120)	(2)
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>(1)</u>	<u>-</u>	<u>(119)</u>	<u>(120)</u>	<u>(2)</u>
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2019 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

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

Workpaper: A-4.6 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	5	-	2	-	-	-
Labor Costs	\$ -	\$ -	\$ 159	\$ 293	\$ 60	\$ 23	\$ -	\$ -
Non-Labor Costs	-	-	33	35	60	-	-	-
Total Costs	\$ -	\$ -	\$ 193	\$ 328	\$ 120	\$ 23	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 75	\$ 113	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	22	37	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 97	\$ 150	\$ 1	\$ -	\$ -	\$ -
Global/Retained	-	-	0	0	64	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 98	\$ 151	\$ 65	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	95	177	55	23	-	-
Total Allocations	\$ -	\$ -	\$ 95	\$ 177	\$ 55	\$ 23	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 75	\$ 113	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	-	-	22	37	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 97	\$ 150	\$ 1	\$ -	\$ -	\$ -
Global/Retained	-	-	95	178	119	23	-	-
Total Billed Costs	\$ -	\$ -	\$ 193	\$ 328	\$ 120	\$ 23	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0017-BUSINESS PLANNING AND CONTROLS

Workpaper: A-4.7

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	6	8	9	9	11	11
Labor Costs	\$ -	\$ -	\$ 149	\$ 387	\$ 820	\$ 779	\$ 978	\$ 978
Non-Labor Costs	-	-	25	91	126	174	105	105
Total Costs	\$ -	\$ -	\$ 173	\$ 478	\$ 946	\$ 953	\$ 1,083	\$ 1,083
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 62	\$ 137	\$ 195	\$ 7	\$ 1	\$ 1
So Cal Gas	-	-	-	73	96	22	14	14
Subtotal - Utilities	\$ -	\$ -	\$ 62	\$ 210	\$ 290	\$ 29	\$ 15	\$ 15
Global/Retained	-	-	2	70	14	7	0	0
Total Direct Assignments	\$ -	\$ -	\$ 65	\$ 280	\$ 305	\$ 36	\$ 15	\$ 15
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 367	\$ 546	\$ 636	\$ 636
So Cal Gas	-	-	-	-	166	264	308	308
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 533	\$ 810	\$ 943	\$ 943
Global/Retained	-	-	109	198	109	107	125	125
Total Allocations	\$ -	\$ -	\$ 109	\$ 198	\$ 641	\$ 917	\$ 1,068	\$ 1,068
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 62	\$ 137	\$ 562	\$ 552	\$ 636	\$ 636
So Cal Gas	-	-	-	73	261	286	322	322
Subtotal - Utilities	\$ -	\$ -	\$ 62	\$ 210	\$ 823	\$ 838	\$ 958	\$ 958
Global/Retained	-	-	111	268	123	114	125	125
Total Billed Costs	\$ -	\$ -	\$ 173	\$ 478	\$ 946	\$ 953	\$ 1,083	\$ 1,083

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-4 Treasury

Cost Center: 1100-0017-BUSINESS PLANNING AND CONTROLS

Workpaper: A-4.7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 562	\$ 261	\$ 123	\$ 946	9
Transfer of employees from CC1100-0018	95	46	19	159	2
Lower consulting fees	(13)	(6)	(3)	(22)	
Other	(22)	2	20	1	
Change in Allocation Rates 2016-2019	14	19	(34)	-	
Total Change from 2016	<u>74</u>	<u>61</u>	<u>3</u>	<u>138</u>	<u>2</u>
2019 - TEST YEAR	<u>\$ 636</u>	<u>\$ 322</u>	<u>\$ 125</u>	<u>\$ 1,083</u>	<u>11</u>
2019 ALLOCATION METHOD					
CBPROJECTS	<u>59.5%</u>	<u>28.8%</u>	<u>11.7%</u>	<u>100.0%</u>	
Allocations	\$ 636	\$ 308	\$ 125	\$ 1,068	
Direct Assignments	<u>1</u>	<u>14</u>	<u>0</u>	<u>15</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 636</u>	<u>\$ 322</u>	<u>\$ 125</u>	<u>\$ 1,083</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0017-BUSINESS PLANNING AND CONTROLS

Workpaper: A-4.7 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	6	8	9	9	11	11
Labor Costs	\$ -	\$ -	\$ 149	\$ 387	\$ 820	\$ 798	\$ 1,031	\$ 1,061
Non-Labor Costs	-	-	25	91	126	176	109	111
Total Costs	\$ -	\$ -	\$ 173	\$ 478	\$ 946	\$ 975	\$ 1,140	\$ 1,172
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 62	\$ 137	\$ 195	\$ 7	\$ 1	\$ 1
So Cal Gas	-	-	-	73	96	23	15	15
Subtotal - Utilities	\$ -	\$ -	\$ 62	\$ 210	\$ 290	\$ 29	\$ 16	\$ 16
Global/Retained	-	-	2	70	14	7	0	0
Total Direct Assignments	\$ -	\$ -	\$ 65	\$ 280	\$ 305	\$ 36	\$ 16	\$ 16
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 367	\$ 558	\$ 669	\$ 688
So Cal Gas	-	-	-	-	166	270	324	333
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 533	\$ 829	\$ 993	\$ 1,021
Global/Retained	-	-	109	198	109	110	132	135
Total Allocations	\$ -	\$ -	\$ 109	\$ 198	\$ 641	\$ 938	\$ 1,124	\$ 1,156
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 62	\$ 137	\$ 562	\$ 565	\$ 670	\$ 688
So Cal Gas	-	-	-	73	261	293	339	348
Subtotal - Utilities	\$ -	\$ -	\$ 62	\$ 210	\$ 823	\$ 858	\$ 1,008	\$ 1,037
Global/Retained	-	-	111	268	123	117	132	136
Total Billed Costs	\$ -	\$ -	\$ 173	\$ 478	\$ 946	\$ 975	\$ 1,140	\$ 1,172

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

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

Workpaper: A-4.8

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	1	7	8	5	5	5
Labor Costs	\$ -	\$ -	\$ 5	\$ 414	\$ 808	\$ 453	\$ 447	\$ 447
Non-Labor Costs	-	-	11	56	36	264	257	257
Total Costs	\$ -	\$ -	\$ 16	\$ 470	\$ 843	\$ 717	\$ 704	\$ 704
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 19	\$ 223	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	11	33	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 29	\$ 256	\$ -	\$ -	\$ -
Global/Retained	-	-	3	8	59	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 3	\$ 38	\$ 315	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 302	\$ 427	\$ 419	\$ 419
So Cal Gas	-	-	-	-	136	207	203	203
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 439	\$ 633	\$ 621	\$ 621
Global/Retained	-	-	13	433	89	84	82	82
Total Allocations	\$ -	\$ -	\$ 13	\$ 433	\$ 528	\$ 717	\$ 704	\$ 704
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 19	\$ 525	\$ 427	\$ 419	\$ 419
So Cal Gas	-	-	-	11	170	207	203	203
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 29	\$ 695	\$ 633	\$ 621	\$ 621
Global/Retained	-	-	16	441	148	84	82	82
Total Billed Costs	\$ -	\$ -	\$ 16	\$ 470	\$ 843	\$ 717	\$ 704	\$ 704

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-4 Treasury

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

Workpaper: A-4.8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 525	\$ 170	\$ 148	\$ 843	8
Transfer of employees to CC1100-0017	(214)	(104)	(42)	(360)	(3)
Higher consulting fees	145	70	29	244	
Other	(50)	51	(25)	(24)	
Change in Allocation Rates 2016-2019	12	16	(28)	0	
Total Change from 2016	<u>(107)</u>	<u>33</u>	<u>(66)</u>	<u>(140)</u>	<u>(3)</u>
2019 - TEST YEAR	<u>\$ 419</u>	<u>\$ 203</u>	<u>\$ 82</u>	<u>\$ 704</u>	<u>5</u>
2019 ALLOCATION METHOD					
CBPROJECTS	<u>59.5%</u>	<u>28.8%</u>	<u>11.7%</u>	<u>100.0%</u>	
Allocations	\$ 419	\$ 203	\$ 82	\$ 704	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 419</u>	<u>\$ 203</u>	<u>\$ 82</u>	<u>\$ 704</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

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

Workpaper: A-4.8 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	1	7	8	5	5	5
Labor Costs	\$ -	\$ -	\$ 5	\$ 414	\$ 808	\$ 465	\$ 471	\$ 485
Non-Labor Costs	-	-	11	56	36	268	266	271
Total Costs	\$ -	\$ -	\$ 16	\$ 470	\$ 843	\$ 732	\$ 737	\$ 755
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 19	\$ 223	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	11	33	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 29	\$ 256	\$ -	\$ -	\$ -
Global/Retained	-	-	3	8	59	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 3	\$ 38	\$ 315	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 302	\$ 436	\$ 438	\$ 449
So Cal Gas	-	-	-	-	136	211	212	218
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 439	\$ 647	\$ 650	\$ 667
Global/Retained	-	-	13	433	89	86	86	88
Total Allocations	\$ -	\$ -	\$ 13	\$ 433	\$ 528	\$ 732	\$ 737	\$ 755
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ 19	\$ 525	\$ 436	\$ 438	\$ 449
So Cal Gas	-	-	-	11	170	211	212	218
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 29	\$ 695	\$ 647	\$ 650	\$ 667
Global/Retained	-	-	16	441	148	86	86	88
Total Billed Costs	\$ -	\$ -	\$ 16	\$ 470	\$ 843	\$ 732	\$ 737	\$ 755

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0187-STRATEGIC PROJECTS

Workpaper: A-4.9

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	3	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 1,371	\$ 1,871	\$ 175	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	2,805	3,901	531	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,177</u>	<u>\$ 5,771</u>	<u>\$ 706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	4,177	5,260	579	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,177</u>	<u>\$ 5,260</u>	<u>\$ 579</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	511	127	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 511</u>	<u>\$ 127</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	4,177	5,771	706	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,177</u>	<u>\$ 5,771</u>	<u>\$ 706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance
Department: A-4 Treasury
Cost Center: 1100-0187-STRATEGIC PROJECTS
Workpaper: A-4.9 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 706	\$ 706	0
This CC was closed in 2016.	-	-	(706)	(706)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>-</u>	<u>-</u>	<u>(706)</u>	<u>(706)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2019 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0187-STRATEGIC PROJECTS

Workpaper: A-4.9 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	3	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 1,371	\$ 1,871	\$ 175	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	2,805	3,901	531	-	-	-
Total Costs	\$ -	\$ -	\$ 4,177	\$ 5,771	\$ 706	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	4,177	5,260	579	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 4,177	\$ 5,260	\$ 579	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	511	127	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ 511	\$ 127	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	4,177	5,771	706	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 4,177	\$ 5,771	\$ 706	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0224-CORPORATE CASH MANAGEMENT FEES

Workpaper: A-4.10

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	19,299	1,718	1,630	1,531	1,353	1,366	1,399	1,432
Total Costs	<u>\$ 19,299</u>	<u>\$ 1,718</u>	<u>\$ 1,630</u>	<u>\$ 1,531</u>	<u>\$ 1,353</u>	<u>\$ 1,366</u>	<u>\$ 1,399</u>	<u>\$ 1,432</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,844	\$ 347	\$ 324	\$ 277	\$ 313	\$ 315	\$ 323	\$ 331
So Cal Gas	2,538	1,041	1,010	787	829	834	854	874
Subtotal - Utilities	<u>\$ 4,382</u>	<u>\$ 1,388</u>	<u>\$ 1,334</u>	<u>\$ 1,064</u>	<u>\$ 1,143</u>	<u>\$ 1,149</u>	<u>\$ 1,177</u>	<u>\$ 1,205</u>
Global/Retained	14,817	262	247	285	271	157	160	164
Total Direct Assignments	<u>\$ 19,198</u>	<u>\$ 1,650</u>	<u>\$ 1,581</u>	<u>\$ 1,349</u>	<u>\$ 1,414</u>	<u>\$ 1,306</u>	<u>\$ 1,337</u>	<u>\$ 1,369</u>
ALLOCATIONS								
SDG&E	\$ 37	\$ 26	\$ 18	\$ 67	\$ (22)	\$ 22	\$ 22	\$ 22
So Cal Gas	39	25	19	72	(24)	24	25	26
Subtotal - Utilities	<u>\$ 76</u>	<u>\$ 51</u>	<u>\$ 38</u>	<u>\$ 139</u>	<u>\$ (46)</u>	<u>\$ 46</u>	<u>\$ 47</u>	<u>\$ 48</u>
Global/Retained	25	16	12	43	(14)	15	15	15
Total Allocations	<u>\$ 101</u>	<u>\$ 68</u>	<u>\$ 49</u>	<u>\$ 182</u>	<u>\$ (61)</u>	<u>\$ 60</u>	<u>\$ 62</u>	<u>\$ 63</u>
BILLED COSTS								
SDG&E	\$ 1,881	\$ 373	\$ 342	\$ 344	\$ 291	\$ 337	\$ 345	\$ 353
So Cal Gas	2,576	1,066	1,029	859	805	858	879	900
Subtotal - Utilities	<u>\$ 4,458</u>	<u>\$ 1,440</u>	<u>\$ 1,372</u>	<u>\$ 1,203</u>	<u>\$ 1,096</u>	<u>\$ 1,195</u>	<u>\$ 1,224</u>	<u>\$ 1,253</u>
Global/Retained	14,841	278	258	328	257	171	175	179
Total Billed Costs	<u>\$ 19,299</u>	<u>\$ 1,718</u>	<u>\$ 1,630</u>	<u>\$ 1,531</u>	<u>\$ 1,353</u>	<u>\$ 1,366</u>	<u>\$ 1,399</u>	<u>\$ 1,432</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-4 Treasury

Cost Center: 1100-0224-CORPORATE CASH MANAGEMENT FEES

Workpaper: A-4.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 291	\$ 805	\$ 257	\$ 1,353	0
Primarily higher fees for processing electronic transactions	61	96	(78)	79	
Change in Allocation Rates 2016-2019	1	(1)	(0)	0	
Total Change from 2016	<u>62</u>	<u>95</u>	<u>(78)</u>	<u>79</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 353</u>	<u>\$ 900</u>	<u>\$ 179</u>	<u>\$ 1,432</u>	<u>0</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 22	\$ 26	\$ 15	\$ 63	
Direct Assignments	<u>331</u>	<u>874</u>	<u>164</u>	<u>1,369</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 353</u>	<u>\$ 900</u>	<u>\$ 179</u>	<u>\$ 1,432</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0224-CORPORATE CASH MANAGEMENT FEES

Workpaper: A-4.10 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	19,299	1,718	1,630	1,531	1,353	1,366	1,399	1,432
Total Costs	\$ 19,299	\$ 1,718	\$ 1,630	\$ 1,531	\$ 1,353	\$ 1,366	\$ 1,399	\$ 1,432
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,844	\$ 347	\$ 324	\$ 277	\$ 313	\$ 315	\$ 323	\$ 331
So Cal Gas	2,538	1,041	1,010	787	829	834	854	874
Subtotal - Utilities	\$ 4,382	\$ 1,388	\$ 1,334	\$ 1,064	\$ 1,143	\$ 1,149	\$ 1,177	\$ 1,205
Global/Retained	14,817	262	247	285	271	157	160	164
Total Direct Assignments	\$ 19,198	\$ 1,650	\$ 1,581	\$ 1,349	\$ 1,414	\$ 1,306	\$ 1,337	\$ 1,369
ALLOCATIONS								
SDG&E	\$ 37	\$ 26	\$ 18	\$ 67	\$ (22)	\$ 22	\$ 22	\$ 22
So Cal Gas	39	25	19	72	(24)	24	25	26
Subtotal - Utilities	\$ 76	\$ 51	\$ 38	\$ 139	\$ (46)	\$ 46	\$ 47	\$ 48
Global/Retained	25	16	12	43	(14)	15	15	15
Total Allocations	\$ 101	\$ 68	\$ 49	\$ 182	\$ (61)	\$ 60	\$ 62	\$ 63
BILLED COSTS								
SDG&E	\$ 1,881	\$ 373	\$ 342	\$ 344	\$ 291	\$ 337	\$ 345	\$ 353
So Cal Gas	2,576	1,066	1,029	859	805	858	879	900
Subtotal - Utilities	\$ 4,458	\$ 1,440	\$ 1,372	\$ 1,203	\$ 1,096	\$ 1,195	\$ 1,224	\$ 1,253
Global/Retained	14,841	278	258	328	257	171	175	179
Total Billed Costs	\$ 19,299	\$ 1,718	\$ 1,630	\$ 1,531	\$ 1,353	\$ 1,366	\$ 1,399	\$ 1,432

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

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

Workpaper: A-4.11

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	8,461	16,315	16,312	25,466	18,799	17,179	17,352	16,787
Total Costs	<u>\$ 8,461</u>	<u>\$ 16,315</u>	<u>\$ 16,312</u>	<u>\$ 25,466</u>	<u>\$ 18,799</u>	<u>\$ 17,179</u>	<u>\$ 17,352</u>	<u>\$ 16,787</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,166	\$ 1,501	\$ 806	\$ 2,175	\$ 1,570	\$ 1,574	\$ 1,381	\$ 1,469
So Cal Gas	721	587	1,610	2,163	1,341	739	1,728	1,439
Subtotal - Utilities	<u>\$ 1,888</u>	<u>\$ 2,089</u>	<u>\$ 2,415</u>	<u>\$ 4,338</u>	<u>\$ 2,911</u>	<u>\$ 2,314</u>	<u>\$ 3,109</u>	<u>\$ 2,908</u>
Global/Retained	5,944	13,703	13,335	20,411	15,021	5,897	5,576	5,686
Total Direct Assignments	<u>\$ 7,831</u>	<u>\$ 15,791</u>	<u>\$ 15,750</u>	<u>\$ 24,749</u>	<u>\$ 17,933</u>	<u>\$ 8,210</u>	<u>\$ 8,686</u>	<u>\$ 8,593</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	630	524	562	718	866	8,968	8,666	8,194
Total Allocations	<u>\$ 630</u>	<u>\$ 524</u>	<u>\$ 562</u>	<u>\$ 718</u>	<u>\$ 866</u>	<u>\$ 8,968</u>	<u>\$ 8,666</u>	<u>\$ 8,194</u>
BILLED COSTS								
SDG&E	\$ 1,166	\$ 1,501	\$ 806	\$ 2,175	\$ 1,570	\$ 1,574	\$ 1,381	\$ 1,469
So Cal Gas	721	587	1,610	2,163	1,341	739	1,728	1,439
Subtotal - Utilities	<u>\$ 1,888</u>	<u>\$ 2,089</u>	<u>\$ 2,415</u>	<u>\$ 4,338</u>	<u>\$ 2,911</u>	<u>\$ 2,314</u>	<u>\$ 3,109</u>	<u>\$ 2,908</u>
Global/Retained	6,573	14,227	13,897	21,128	15,887	14,865	14,242	13,879
Total Billed Costs	<u>\$ 8,461</u>	<u>\$ 16,315</u>	<u>\$ 16,312</u>	<u>\$ 25,466</u>	<u>\$ 18,799</u>	<u>\$ 17,179</u>	<u>\$ 17,352</u>	<u>\$ 16,787</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-4 Treasury

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

Workpaper: A-4.11 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 1,570	\$ 1,341	\$ 15,887	\$ 18,799	0
Lower rating agency fees related to forecasted debt issuances	(101)	97	(2,008)	(2,012)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>(101)</u>	<u>97</u>	<u>(2,008)</u>	<u>(2,012)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 1,469</u>	<u>\$ 1,439</u>	<u>\$ 13,879</u>	<u>\$ 16,787</u>	<u>0</u>
2019 ALLOCATION METHOD					
DIRECT	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 8,194	\$ 8,194	
Direct Assignments	<u>1,469</u>	<u>1,439</u>	<u>5,686</u>	<u>8,593</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 1,469</u>	<u>\$ 1,439</u>	<u>\$ 13,879</u>	<u>\$ 16,787</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

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

Workpaper: A-4.11 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	8,461	16,315	16,312	25,466	18,799	17,179	17,358	16,794
Total Costs	\$ 8,461	\$ 16,315	\$ 16,312	\$ 25,466	\$ 18,799	\$ 17,179	\$ 17,358	\$ 16,794
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,166	\$ 1,501	\$ 806	\$ 2,175	\$ 1,570	\$ 1,575	\$ 1,383	\$ 1,472
So Cal Gas	721	587	1,610	2,163	1,341	739	1,733	1,443
Subtotal - Utilities	\$ 1,888	\$ 2,089	\$ 2,415	\$ 4,338	\$ 2,911	\$ 2,315	\$ 3,116	\$ 2,915
Global/Retained	5,944	13,703	13,335	20,411	15,021	5,897	5,576	5,686
Total Direct Assignments	\$ 7,831	\$ 15,791	\$ 15,750	\$ 24,749	\$ 17,933	\$ 8,211	\$ 8,692	\$ 8,600
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	630	524	562	718	866	8,968	8,666	8,194
Total Allocations	\$ 630	\$ 524	\$ 562	\$ 718	\$ 866	\$ 8,968	\$ 8,666	\$ 8,194
BILLED COSTS								
SDG&E	\$ 1,166	\$ 1,501	\$ 806	\$ 2,175	\$ 1,570	\$ 1,575	\$ 1,383	\$ 1,472
So Cal Gas	721	587	1,610	2,163	1,341	739	1,733	1,443
Subtotal - Utilities	\$ 1,888	\$ 2,089	\$ 2,415	\$ 4,338	\$ 2,911	\$ 2,315	\$ 3,116	\$ 2,915
Global/Retained	6,573	14,227	13,897	21,128	15,887	14,865	14,242	13,879
Total Billed Costs	\$ 8,461	\$ 16,315	\$ 16,312	\$ 25,466	\$ 18,799	\$ 17,179	\$ 17,358	\$ 16,794

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0162-INTERNATION-SOUTH AMERICA

Workpaper: A-4.12

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	1	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 257	\$ 29	\$ -	\$ -
Non-Labor Costs	-	-	-	-	346	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 604</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	325	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 325</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	279	29	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 279</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	604	29	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 604</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-4 Treasury

Cost Center: 1100-0162-INTERNATION-SOUTH AMERICA

Workpaper: A-4.12 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 604	\$ 604	1
Transfer of employee to South America business unit. CC was closed in 2017.	-	-	(604)	(604)	(1)
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>-</u>	<u>-</u>	<u>(604)</u>	<u>(604)</u>	<u>(1)</u>
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2019 ALLOCATION METHOD					
DIRSA	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0162-INTERNATION-SOUTH AMERICA

Workpaper: A-4.12 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	1	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 257	\$ 30	\$ -	\$ -
Non-Labor Costs	-	-	-	-	346	-	-	-
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 604	\$ 30	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	325	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	279	30	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ 279	\$ 30	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	604	30	-	-
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ 604	\$ 30	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0059-SVP CORPORATE DEVELOPMENT

Workpaper: A-4.13

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	2	2	2	-	-	-	-
Labor Costs	\$ -	\$ 578	\$ 462	\$ 500	\$ 1,614	\$ -	\$ -	\$ -
Non-Labor Costs	2	41	39	38	29	-	-	-
Total Costs	<u>\$ 2</u>	<u>\$ 619</u>	<u>\$ 501</u>	<u>\$ 538</u>	<u>\$ 1,643</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	0	-	26	32	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ 32</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	2	619	501	512	1,611	-	-	-
Total Allocations	<u>\$ 2</u>	<u>\$ 619</u>	<u>\$ 501</u>	<u>\$ 512</u>	<u>\$ 1,611</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	2	619	501	538	1,643	-	-	-
Total Billed Costs	<u>\$ 2</u>	<u>\$ 619</u>	<u>\$ 501</u>	<u>\$ 538</u>	<u>\$ 1,643</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-4 Treasury

Cost Center: 1100-0059-SVP CORPORATE DEVELOPMENT

Workpaper: A-4.13 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 1,643	\$ 1,643	0
SVP Corporate Development position not filled	-	-	(1,643)	(1,643)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	(1,643)	(1,643)	0
2019 - TEST YEAR	\$ -	\$ -	\$ -	\$ -	0
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ -	\$ -	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0059-SVP CORPORATE DEVELOPMENT

Workpaper: A-4.13 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	2	2	2	-	-	-	-
Labor Costs	\$ -	\$ 578	\$ 462	\$ 500	\$ 1,614	\$ -	\$ -	\$ -
Non-Labor Costs	2	41	39	38	29	-	-	-
Total Costs	\$ 2	\$ 619	\$ 501	\$ 538	\$ 1,643	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	0	-	26	32	-	-	-
Total Direct Assignments	\$ -	\$ 0	\$ -	\$ 26	\$ 32	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2	619	501	512	1,611	-	-	-
Total Allocations	\$ 2	\$ 619	\$ 501	\$ 512	\$ 1,611	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2	619	501	538	1,643	-	-	-
Total Billed Costs	\$ 2	\$ 619	\$ 501	\$ 538	\$ 1,643	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0392-CORPORATE DEVELOPMENT/M&A

Workpaper: A-4.14

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	4	4	5	4	6	6	6
Labor Costs	\$ 365	\$ 343	\$ 494	\$ 560	\$ 722	\$ 700	\$ 787	\$ 787
Non-Labor Costs	119	80	134	123	122	171	163	163
Total Costs	\$ 484	\$ 423	\$ 628	\$ 683	\$ 844	\$ 871	\$ 950	\$ 950
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3	-	-	203	(203)	-	-	-
Total Direct Assignments	\$ 3	\$ -	\$ -	\$ 203	\$ (203)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	481	423	628	480	1,047	871	950	950
Total Allocations	\$ 481	\$ 423	\$ 628	\$ 480	\$ 1,047	\$ 871	\$ 950	\$ 950
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	484	423	628	683	844	871	950	950
Total Billed Costs	\$ 484	\$ 423	\$ 628	\$ 683	\$ 844	\$ 871	\$ 950	\$ 950

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-4 Treasury

Cost Center: 1100-0392-CORPORATE DEVELOPMENT/M&A

Workpaper: A-4.14 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 844	\$ 844	4
Primarily higher labor costs	-	-	106	106	2
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	106	106	2
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 950</u>	<u>\$ 950</u>	<u>6</u>
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 950	\$ 950	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 950</u>	<u>\$ 950</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0392-CORPORATE DEVELOPMENT/M&A

Workpaper: A-4.14 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	4	4	5	4	6	6	6
Labor Costs	\$ 365	\$ 343	\$ 494	\$ 560	\$ 722	\$ 718	\$ 830	\$ 854
Non-Labor Costs	119	80	134	123	122	173	168	171
Total Costs	\$ 484	\$ 423	\$ 628	\$ 683	\$ 844	\$ 891	\$ 998	\$ 1,025
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	3	-	-	203	(203)	-	-	-
Total Direct Assignments	\$ 3	\$ -	\$ -	\$ 203	\$ (203)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	481	423	628	480	1,047	891	998	1,025
Total Allocations	\$ 481	\$ 423	\$ 628	\$ 480	\$ 1,047	\$ 891	\$ 998	\$ 1,025
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	484	423	628	683	844	891	998	1,025
Total Billed Costs	\$ 484	\$ 423	\$ 628	\$ 683	\$ 844	\$ 891	\$ 998	\$ 1,025

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0010-DIR ENTERPRISE RISK MGMT

Workpaper: A-4.15

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	-	-	-	-	-	-
Labor Costs	\$ 241	\$ 337	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	109	91	(5)	0	-	-	-	-
Total Costs	\$ 350	\$ 428	\$ (14)	\$ 0	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 256	\$ 318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	47	67	-	-	-	-	-	-
Subtotal - Utilities	\$ 302	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	48	43	(14)	0	-	-	-	-
Total Allocations	\$ 350	\$ 428	\$ (14)	\$ 0	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 256	\$ 318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	47	67	-	-	-	-	-	-
Subtotal - Utilities	\$ 302	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	48	43	(14)	0	-	-	-	-
Total Billed Costs	\$ 350	\$ 428	\$ (14)	\$ 0	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0061-RISK ANALYSIS - SPECIAL PROJECTS

Workpaper: A-4.16

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	7	1	-	-	-	-	-	-
Labor Costs	\$ 649	\$ 448	\$ 41	\$ 17	\$ (0)	\$ -	\$ -	\$ -
Non-Labor Costs	250	44	0	-	-	-	-	-
Total Costs	\$ 899	\$ 491	\$ 41	\$ 17	\$ (0)	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	0	1	(0)	-	-	-
Total Direct Assignments	\$ 0	\$ -	\$ 0	\$ 1	\$ (0)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 899	\$ 491	\$ 41	\$ 17	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 899	\$ 491	\$ 41	\$ 17	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	(0)	-	-	-	-
Total Allocations	\$ 899	\$ 491	\$ 41	\$ 17	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 899	\$ 491	\$ 41	\$ 17	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 899	\$ 491	\$ 41	\$ 17	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	0	1	(0)	-	-	-
Total Billed Costs	\$ 899	\$ 491	\$ 41	\$ 17	\$ (0)	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury
Cost Center: 1100-0062-CREDIT
Workpaper: A-4.17

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	-	-	-	-	-	-	-
Labor Costs	\$ 224	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	50	(9)	-	-	-	-	-	-
Total Costs	<u>\$ 275</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	0	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	17	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	240	(4)	-	-	-	-	-	-
Total Allocations	<u>\$ 274</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	17	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 34</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	240	(4)	-	-	-	-	-	-
Total Billed Costs	<u>\$ 275</u>	<u>\$ (4)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0013-FIN MGR - PENSION AND TRUSTS

Workpaper: A-4.18

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5	-	-	-	-	-	-	-
Total Costs	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 24</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	(21)	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	14	-	-	-	-	-	-	-
Total Allocations	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	(7)	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-4 Treasury

Witness: Mia DeMontigny

Cost Center: 1100-0298-VP - CORPORATE PLANNING

Workpaper: A-4.19

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	8	-	-	-	-	-	-	-
Total Costs	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	20	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	39	-	-	-	-	-	-	-
Total Allocations	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	20	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	39	-	-	-	-	-	-	-
Total Billed Costs	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A Finance
Cost Center: A-5 Investor Relations
Workpaper: A-5

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	6	6	7	6	7	7	7
Labor Costs	\$ 900	\$ 887	\$ 860	\$ 923	\$ 1,105	\$ 980	\$ 988	\$ 988
Non-Labor Costs	1,187	1,293	1,145	1,217	1,113	1,226	1,226	1,226
Total Costs	\$ 2,087	\$ 2,180	\$ 2,005	\$ 2,140	\$ 2,218	\$ 2,206	\$ 2,214	\$ 2,214
DIRECT ASSIGNMENTS								
SDG&E	\$ 50	\$ 100	\$ 50	\$ 60	\$ 39	\$ 40	\$ 40	\$ 40
So Cal Gas	24	66	54	75	53	57	57	58
Subtotal - Utilities	\$ 75	\$ 166	\$ 104	\$ 135	\$ 92	\$ 97	\$ 97	\$ 97
Global/Retained	45	50	34	46	66	27	27	27
Total Direct Assignments	\$ 120	\$ 216	\$ 139	\$ 181	\$ 157	\$ 124	\$ 124	\$ 124
ALLOCATIONS								
SDG&E	\$ 731	\$ 753	\$ 700	\$ 721	\$ 756	\$ 751	\$ 746	\$ 738
So Cal Gas	753	733	726	772	820	831	847	855
Subtotal - Utilities	\$ 1,484	\$ 1,485	\$ 1,426	\$ 1,494	\$ 1,576	\$ 1,581	\$ 1,594	\$ 1,593
Global/Retained	483	479	440	465	484	500	496	496
Total Allocations	\$ 1,967	\$ 1,964	\$ 1,866	\$ 1,959	\$ 2,061	\$ 2,082	\$ 2,090	\$ 2,090
BILLED COSTS								
SDG&E	\$ 781	\$ 852	\$ 750	\$ 782	\$ 795	\$ 791	\$ 786	\$ 778
So Cal Gas	778	799	780	847	873	887	905	913
Subtotal - Utilities	\$ 1,559	\$ 1,651	\$ 1,530	\$ 1,629	\$ 1,668	\$ 1,678	\$ 1,691	\$ 1,691
Global/Retained	528	529	475	511	550	527	523	523
Total Billed Costs	\$ 2,087	\$ 2,180	\$ 2,005	\$ 2,140	\$ 2,218	\$ 2,206	\$ 2,214	\$ 2,214

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-5 Investor Relations

Workpaper: A-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 795	\$ 873	\$ 550	\$ 2,218	6
Lower labor costs	(41)	(48)	(28)	(117)	1
Higher travel costs	19	22	13	54	
Higher consulting fees	9	11	6	26	
Other	24	32	(23)	33	
Change in Allocation Rates 2016-2019	(29)	23	5	-	
Total Change from 2016	<u>(18)</u>	<u>41</u>	<u>(27)</u>	<u>(4)</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 778</u>	<u>\$ 913</u>	<u>\$ 523</u>	<u>\$ 2,214</u>	<u>7</u>
Allocations	\$ 738	\$ 855	\$ 496	\$ 2,090	
Direct Assignments	<u>40</u>	<u>58</u>	<u>27</u>	<u>124</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 778</u>	<u>\$ 913</u>	<u>\$ 523</u>	<u>\$ 2,214</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Mia DeMontigny

Cost Center: A-5 Investor Relations

Workpaper: A-5 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	6	6	7	6	7	7	7
Labor Costs	\$ 900	\$ 887	\$ 860	\$ 923	\$ 1,105	\$ 1,004	\$ 1,042	\$ 1,072
Non-Labor Costs	1,187	1,293	1,145	1,217	1,113	1,237	1,252	1,267
Total Costs	\$ 2,087	\$ 2,180	\$ 2,005	\$ 2,140	\$ 2,218	\$ 2,241	\$ 2,293	\$ 2,338
DIRECT ASSIGNMENTS								
SDG&E	\$ 50	\$ 100	\$ 50	\$ 60	\$ 39	\$ 41	\$ 41	\$ 42
So Cal Gas	24	66	54	75	53	57	59	60
Subtotal - Utilities	\$ 75	\$ 166	\$ 104	\$ 135	\$ 92	\$ 98	\$ 100	\$ 102
Global/Retained	45	50	34	46	66	27	27	28
Total Direct Assignments	\$ 120	\$ 216	\$ 139	\$ 181	\$ 157	\$ 126	\$ 128	\$ 130
ALLOCATIONS								
SDG&E	\$ 731	\$ 753	\$ 700	\$ 721	\$ 756	\$ 763	\$ 773	\$ 780
So Cal Gas	753	733	726	772	820	844	878	904
Subtotal - Utilities	\$ 1,484	\$ 1,485	\$ 1,426	\$ 1,494	\$ 1,576	\$ 1,607	\$ 1,651	\$ 1,684
Global/Retained	483	479	440	465	484	509	514	525
Total Allocations	\$ 1,967	\$ 1,964	\$ 1,866	\$ 1,959	\$ 2,061	\$ 2,116	\$ 2,165	\$ 2,208
BILLED COSTS								
SDG&E	\$ 781	\$ 852	\$ 750	\$ 782	\$ 795	\$ 804	\$ 815	\$ 822
So Cal Gas	778	799	780	847	873	902	937	964
Subtotal - Utilities	\$ 1,559	\$ 1,651	\$ 1,530	\$ 1,629	\$ 1,668	\$ 1,705	\$ 1,752	\$ 1,786
Global/Retained	528	529	475	511	550	536	541	553
Total Billed Costs	\$ 2,087	\$ 2,180	\$ 2,005	\$ 2,140	\$ 2,218	\$ 2,241	\$ 2,293	\$ 2,338

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-5 Investor Relations

Witness: Mia DeMontigny

Cost Center: 1100-0375-VP INVESTOR RELATIONS

Workpaper: A-5.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	1	1	1	2	2	2	2
Labor Costs	\$ 385	\$ 356	\$ 350	\$ 358	\$ 405	\$ 444	\$ 444	\$ 444
Non-Labor Costs	114	138	174	154	160	138	138	138
Total Costs	\$ 499	\$ 494	\$ 524	\$ 512	\$ 565	\$ 581	\$ 581	\$ 581
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	2	3	-	34	-	-	-
Total Direct Assignments	\$ -	\$ 2	\$ 3	\$ -	\$ 34	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 185	\$ 189	\$ 195	\$ 189	\$ 195	\$ 210	\$ 208	\$ 205
So Cal Gas	191	184	203	202	211	232	236	238
Subtotal - Utilities	\$ 377	\$ 374	\$ 398	\$ 391	\$ 406	\$ 442	\$ 443	\$ 443
Global/Retained	123	118	123	122	125	140	138	138
Total Allocations	\$ 499	\$ 492	\$ 521	\$ 512	\$ 530	\$ 581	\$ 581	\$ 581
BILLED COSTS								
SDG&E	\$ 185	\$ 189	\$ 195	\$ 189	\$ 195	\$ 210	\$ 208	\$ 205
So Cal Gas	191	184	203	202	211	232	236	238
Subtotal - Utilities	\$ 377	\$ 374	\$ 398	\$ 391	\$ 406	\$ 442	\$ 443	\$ 443
Global/Retained	123	120	126	122	159	140	138	138
Total Billed Costs	\$ 499	\$ 494	\$ 524	\$ 512	\$ 565	\$ 581	\$ 581	\$ 581

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance
Department: A-5 Investor Relations
Cost Center: 1100-0375-VP INVESTOR RELATIONS
Workpaper: A-5.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 195	\$ 211	\$ 159	\$ 565	2
Primarily higher labor costs due to full year impact of FTE Admin	18	21	(22)	17	
Change in Allocation Rates 2016-2019	(7)	6	1	0	
Total Change from 2016	<u>11</u>	<u>27</u>	<u>(21)</u>	<u>17</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 205</u>	<u>\$ 238</u>	<u>\$ 138</u>	<u>\$ 581</u>	<u>2</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 205	\$ 238	\$ 138	\$ 581	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 205</u>	<u>\$ 238</u>	<u>\$ 138</u>	<u>\$ 581</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Mia DeMontigny

Cost Center: 1100-0375-VP INVESTOR RELATIONS

Workpaper: A-5.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	1	1	1	2	2	2	2
Labor Costs	\$ 385	\$ 356	\$ 350	\$ 358	\$ 405	\$ 455	\$ 468	\$ 481
Non-Labor Costs	114	138	174	154	160	140	142	145
Total Costs	\$ 499	\$ 494	\$ 524	\$ 512	\$ 565	\$ 594	\$ 610	\$ 626
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	0	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	2	3	-	34	-	-	-
Total Direct Assignments	\$ -	\$ 2	\$ 3	\$ -	\$ 34	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 185	\$ 189	\$ 195	\$ 189	\$ 195	\$ 214	\$ 218	\$ 221
So Cal Gas	191	184	203	202	211	237	247	256
Subtotal - Utilities	\$ 377	\$ 374	\$ 398	\$ 391	\$ 406	\$ 452	\$ 465	\$ 478
Global/Retained	123	118	123	122	125	143	145	149
Total Allocations	\$ 499	\$ 492	\$ 521	\$ 512	\$ 530	\$ 594	\$ 610	\$ 626
BILLED COSTS								
SDG&E	\$ 185	\$ 189	\$ 195	\$ 189	\$ 195	\$ 214	\$ 218	\$ 221
So Cal Gas	191	184	203	202	211	237	247	256
Subtotal - Utilities	\$ 377	\$ 374	\$ 398	\$ 391	\$ 406	\$ 452	\$ 465	\$ 478
Global/Retained	123	120	126	122	159	143	145	149
Total Billed Costs	\$ 499	\$ 494	\$ 524	\$ 512	\$ 565	\$ 594	\$ 610	\$ 626

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-5 Investor Relations

Witness: Mia DeMontigny

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	5	5	5	6	4	5	5	5
Labor Costs	\$ 515	\$ 531	\$ 510	\$ 565	\$ 700	\$ 536	\$ 544	\$ 544
Non-Labor Costs	1,073	1,156	971	1,063	953	1,088	1,088	1,088
Total Costs	<u>\$ 1,588</u>	<u>\$ 1,687</u>	<u>\$ 1,481</u>	<u>\$ 1,628</u>	<u>\$ 1,653</u>	<u>\$ 1,624</u>	<u>\$ 1,632</u>	<u>\$ 1,632</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 50	\$ 100	\$ 50	\$ 60	\$ 39	\$ 40	\$ 40	\$ 40
So Cal Gas	24	66	54	75	53	57	57	58
Subtotal - Utilities	<u>\$ 75</u>	<u>\$ 166</u>	<u>\$ 104</u>	<u>\$ 135</u>	<u>\$ 92</u>	<u>\$ 97</u>	<u>\$ 97</u>	<u>\$ 97</u>
Global/Retained	45	49	32	46	31	27	27	27
Total Direct Assignments	<u>\$ 120</u>	<u>\$ 215</u>	<u>\$ 136</u>	<u>\$ 181</u>	<u>\$ 123</u>	<u>\$ 124</u>	<u>\$ 124</u>	<u>\$ 124</u>
ALLOCATIONS								
SDG&E	\$ 545	\$ 563	\$ 505	\$ 533	\$ 562	\$ 541	\$ 539	\$ 533
So Cal Gas	562	548	523	570	609	599	612	617
Subtotal - Utilities	<u>\$ 1,108</u>	<u>\$ 1,112</u>	<u>\$ 1,028</u>	<u>\$ 1,103</u>	<u>\$ 1,171</u>	<u>\$ 1,140</u>	<u>\$ 1,150</u>	<u>\$ 1,150</u>
Global/Retained	361	360	317	343	360	361	358	358
Total Allocations	<u>\$ 1,468</u>	<u>\$ 1,472</u>	<u>\$ 1,346</u>	<u>\$ 1,446</u>	<u>\$ 1,530</u>	<u>\$ 1,500</u>	<u>\$ 1,508</u>	<u>\$ 1,508</u>
BILLED COSTS								
SDG&E	\$ 596	\$ 663	\$ 555	\$ 593	\$ 601	\$ 581	\$ 579	\$ 572
So Cal Gas	587	615	577	645	662	655	669	675
Subtotal - Utilities	<u>\$ 1,182</u>	<u>\$ 1,278</u>	<u>\$ 1,132</u>	<u>\$ 1,238</u>	<u>\$ 1,262</u>	<u>\$ 1,237</u>	<u>\$ 1,248</u>	<u>\$ 1,248</u>
Global/Retained	406	409	349	389	391	388	385	385
Total Billed Costs	<u>\$ 1,588</u>	<u>\$ 1,687</u>	<u>\$ 1,481</u>	<u>\$ 1,628</u>	<u>\$ 1,653</u>	<u>\$ 1,624</u>	<u>\$ 1,632</u>	<u>\$ 1,632</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-5 Investor Relations

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 601	\$ 662	\$ 391	\$ 1,653	4
Lower labor costs	(55)	(63)	(37)	(155)	1
Higher travel costs	22	25	14	61	
Higher consulting fees	9	11	6	26	
Other	17	24	6	47	
Change in Allocation Rates 2016-2019	(21)	17	4	(0)	
Total Change from 2016	<u>(29)</u>	<u>14</u>	<u>(6)</u>	<u>(21)</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 572</u>	<u>\$ 675</u>	<u>\$ 385</u>	<u>\$ 1,632</u>	<u>5</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 533	\$ 617	\$ 358	\$ 1,508	
Direct Assignments	<u>40</u>	<u>58</u>	<u>27</u>	<u>124</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 572</u>	<u>\$ 675</u>	<u>\$ 385</u>	<u>\$ 1,632</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Mia DeMontigny

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	5	5	5	6	4	5	5	5
Labor Costs	\$ 515	\$ 531	\$ 510	\$ 565	\$ 700	\$ 550	\$ 574	\$ 591
Non-Labor Costs	1,073	1,156	971	1,063	953	1,097	1,109	1,121
Total Costs	\$ 1,588	\$ 1,687	\$ 1,481	\$ 1,628	\$ 1,653	\$ 1,647	\$ 1,683	\$ 1,712
DIRECT ASSIGNMENTS								
SDG&E	\$ 50	\$ 100	\$ 50	\$ 60	\$ 39	\$ 41	\$ 41	\$ 42
So Cal Gas	24	66	54	75	53	57	59	60
Subtotal - Utilities	\$ 75	\$ 166	\$ 104	\$ 135	\$ 92	\$ 98	\$ 100	\$ 102
Global/Retained	45	49	32	46	31	27	27	28
Total Direct Assignments	\$ 120	\$ 215	\$ 136	\$ 181	\$ 123	\$ 126	\$ 128	\$ 130
ALLOCATIONS								
SDG&E	\$ 545	\$ 563	\$ 505	\$ 533	\$ 562	\$ 548	\$ 555	\$ 559
So Cal Gas	562	548	523	570	609	607	631	648
Subtotal - Utilities	\$ 1,108	\$ 1,112	\$ 1,028	\$ 1,103	\$ 1,171	\$ 1,156	\$ 1,186	\$ 1,206
Global/Retained	361	360	317	343	360	366	369	376
Total Allocations	\$ 1,468	\$ 1,472	\$ 1,346	\$ 1,446	\$ 1,530	\$ 1,521	\$ 1,555	\$ 1,582
BILLED COSTS								
SDG&E	\$ 596	\$ 663	\$ 555	\$ 593	\$ 601	\$ 589	\$ 597	\$ 600
So Cal Gas	587	615	577	645	662	664	690	708
Subtotal - Utilities	\$ 1,182	\$ 1,278	\$ 1,132	\$ 1,238	\$ 1,262	\$ 1,254	\$ 1,286	\$ 1,308
Global/Retained	406	409	349	389	391	393	397	404
Total Billed Costs	\$ 1,588	\$ 1,687	\$ 1,481	\$ 1,628	\$ 1,653	\$ 1,647	\$ 1,683	\$ 1,712

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A Finance

Witness: Mia DeMontigny

Cost Center: A-6 Internal Audit and Risk Management

Workpaper: A-6

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	46	49	51	51	50	53	53	53
Labor Costs	\$ 4,860	\$ 5,612	\$ 5,754	\$ 5,987	\$ 6,408	\$ 6,223	\$ 6,123	\$ 6,123
Non-Labor Costs	2,932	3,226	2,895	3,695	2,089	3,400	3,499	3,499
Total Costs	<u>\$ 7,792</u>	<u>\$ 8,838</u>	<u>\$ 8,650</u>	<u>\$ 9,682</u>	<u>\$ 8,497</u>	<u>\$ 9,623</u>	<u>\$ 9,622</u>	<u>\$ 9,622</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 283	\$ 30	\$ 424	\$ 11	\$ 306	\$ -	\$ -	\$ -
So Cal Gas	196	96	113	101	89	-	-	-
Subtotal - Utilities	<u>\$ 479</u>	<u>\$ 126</u>	<u>\$ 537</u>	<u>\$ 111</u>	<u>\$ 395</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	(409)	198	(27)	594	364	-	-	-
Total Direct Assignments	<u>\$ 71</u>	<u>\$ 324</u>	<u>\$ 510</u>	<u>\$ 705</u>	<u>\$ 760</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 2,265	\$ 3,155	\$ 2,751	\$ 3,006	\$ 2,355	\$ 2,696	\$ 2,688	\$ 2,677
So Cal Gas	1,680	2,350	2,177	3,124	2,220	2,754	2,769	2,780
Subtotal - Utilities	<u>\$ 3,946</u>	<u>\$ 5,505</u>	<u>\$ 4,928</u>	<u>\$ 6,130</u>	<u>\$ 4,575</u>	<u>\$ 5,450</u>	<u>\$ 5,457</u>	<u>\$ 5,457</u>
Global/Retained	3,775	3,009	3,212	2,846	3,163	4,173	4,165	4,165
Total Allocations	<u>\$ 7,721</u>	<u>\$ 8,514</u>	<u>\$ 8,140</u>	<u>\$ 8,977</u>	<u>\$ 7,737</u>	<u>\$ 9,623</u>	<u>\$ 9,622</u>	<u>\$ 9,622</u>
BILLED COSTS								
SDG&E	\$ 2,548	\$ 3,185	\$ 3,175	\$ 3,017	\$ 2,662	\$ 2,696	\$ 2,688	\$ 2,677
So Cal Gas	1,877	2,445	2,290	3,225	2,308	2,754	2,769	2,780
Subtotal - Utilities	<u>\$ 4,425</u>	<u>\$ 5,631</u>	<u>\$ 5,465</u>	<u>\$ 6,241</u>	<u>\$ 4,970</u>	<u>\$ 5,450</u>	<u>\$ 5,457</u>	<u>\$ 5,457</u>
Global/Retained	3,367	3,207	3,185	3,440	3,527	4,173	4,165	4,165
Total Billed Costs	<u>\$ 7,792</u>	<u>\$ 8,838</u>	<u>\$ 8,650</u>	<u>\$ 9,682</u>	<u>\$ 8,497</u>	<u>\$ 9,623</u>	<u>\$ 9,622</u>	<u>\$ 9,622</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-6 Internal Audit and Risk Management

Workpaper: A-6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 2,662	\$ 2,308	\$ 3,527	\$ 8,497	50
Higher consulting fees	323	332	546	1,201	
Higher travel costs	(3)	(4)	243	235	
Higher training costs	25	26	39	90	
Lower labor costs	33	34	(346)	(279)	
Transfer of systems costs to CC1100-0051	(24)	(24)	(104)	(152)	
Other	(206)	14	222	30	
Change in Allocation Rates 2016-2019	(132)	95	38	0	
Total Change from 2016	<u>15</u>	<u>472</u>	<u>638</u>	<u>1,125</u>	<u>3</u>
2019 - TEST YEAR	<u>\$ 2,677</u>	<u>\$ 2,780</u>	<u>\$ 4,165</u>	<u>\$ 9,622</u>	<u>53</u>
Allocations	\$ 2,677	\$ 2,780	\$ 4,165	\$ 9,622	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 2,677</u>	<u>\$ 2,780</u>	<u>\$ 4,165</u>	<u>\$ 9,622</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Mia DeMontigny

Cost Center: A-6 Internal Audit and Risk Management

Workpaper: A-6 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	46	49	51	51	50	53	53	53
Labor Costs	\$ 4,860	\$ 5,612	\$ 5,754	\$ 5,987	\$ 6,408	\$ 6,378	\$ 6,455	\$ 6,642
Non-Labor Costs	2,932	3,226	2,895	3,695	2,089	3,451	3,617	3,686
Total Costs	\$ 7,792	\$ 8,838	\$ 8,650	\$ 9,682	\$ 8,497	\$ 9,828	\$ 10,073	\$ 10,329
DIRECT ASSIGNMENTS								
SDG&E	\$ 283	\$ 30	\$ 424	\$ 11	\$ 306	\$ -	\$ -	\$ -
So Cal Gas	196	96	113	101	89	-	-	-
Subtotal - Utilities	\$ 479	\$ 126	\$ 537	\$ 111	\$ 395	\$ -	\$ -	\$ -
Global/Retained	(409)	198	(27)	594	364	-	-	-
Total Direct Assignments	\$ 71	\$ 324	\$ 510	\$ 705	\$ 760	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,265	\$ 3,155	\$ 2,751	\$ 3,006	\$ 2,355	\$ 2,755	\$ 2,816	\$ 2,877
So Cal Gas	1,680	2,350	2,177	3,124	2,220	2,814	2,902	2,988
Subtotal - Utilities	\$ 3,946	\$ 5,505	\$ 4,928	\$ 6,130	\$ 4,575	\$ 5,569	\$ 5,718	\$ 5,865
Global/Retained	3,775	3,009	3,212	2,846	3,163	4,260	4,355	4,463
Total Allocations	\$ 7,721	\$ 8,514	\$ 8,140	\$ 8,977	\$ 7,737	\$ 9,828	\$ 10,073	\$ 10,329
BILLED COSTS								
SDG&E	\$ 2,548	\$ 3,185	\$ 3,175	\$ 3,017	\$ 2,662	\$ 2,755	\$ 2,816	\$ 2,877
So Cal Gas	1,877	2,445	2,290	3,225	2,308	2,814	2,902	2,988
Subtotal - Utilities	\$ 4,425	\$ 5,631	\$ 5,465	\$ 6,241	\$ 4,970	\$ 5,569	\$ 5,718	\$ 5,865
Global/Retained	3,367	3,207	3,185	3,440	3,527	4,260	4,355	4,463
Total Billed Costs	\$ 7,792	\$ 8,838	\$ 8,650	\$ 9,682	\$ 8,497	\$ 9,828	\$ 10,073	\$ 10,329

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0349-VP AUDIT SERVICES & RISK MANAGEMENT

Workpaper: A-6.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	1	2	2	2	2	2	2
Labor Costs	\$ 344	\$ 330	\$ 290	\$ 294	\$ 318	\$ 318	\$ 318	\$ 318
Non-Labor Costs	(36)	39	90	80	102	137	141	141
Total Costs	\$ 309	\$ 369	\$ 380	\$ 375	\$ 420	\$ 455	\$ 459	\$ 459
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 66	\$ 85	\$ 51	\$ 90	\$ -	\$ -	\$ -
So Cal Gas	15	48	61	108	61	-	-	-
Subtotal - Utilities	\$ 36	\$ 114	\$ 146	\$ 159	\$ 150	\$ -	\$ -	\$ -
Global/Retained	(86)	(114)	(120)	(125)	(106)	-	-	-
Total Direct Assignments	\$ (51)	\$ -	\$ 25	\$ 33	\$ 45	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 110	\$ 125	\$ 110	\$ 106	\$ 107	\$ 141	\$ 142	\$ 141
So Cal Gas	73	88	76	73	98	131	133	134
Subtotal - Utilities	\$ 183	\$ 213	\$ 186	\$ 179	\$ 205	\$ 273	\$ 275	\$ 275
Global/Retained	176	156	169	162	171	182	184	184
Total Allocations	\$ 359	\$ 369	\$ 355	\$ 342	\$ 376	\$ 455	\$ 459	\$ 459
BILLED COSTS								
SDG&E	\$ 131	\$ 190	\$ 195	\$ 157	\$ 197	\$ 141	\$ 142	\$ 141
So Cal Gas	87	136	137	181	158	131	133	134
Subtotal - Utilities	\$ 219	\$ 326	\$ 332	\$ 338	\$ 355	\$ 273	\$ 275	\$ 275
Global/Retained	90	43	48	37	65	182	184	184
Total Billed Costs	\$ 309	\$ 369	\$ 380	\$ 375	\$ 420	\$ 455	\$ 459	\$ 459

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-6 Internal Audit and Risk Management

Cost Center: 1100-0349-VP AUDIT SERVICES & RISK MANAGEMENT

Workpaper: A-6.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 197	\$ 158	\$ 65	\$ 420	2
Higher travel costs	7	7	9	23	
Higher training costs	5	5	7	17	
Other	(76)	(48)	123	(2)	
Change in Allocation Rates 2016-2019	8	12	(20)	0	
Total Change from 2016	<u>(56)</u>	<u>(25)</u>	<u>119</u>	<u>38</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 141</u>	<u>\$ 134</u>	<u>\$ 184</u>	<u>\$ 459</u>	<u>2</u>
2019 ALLOCATION METHOD					
VPRISK	<u>30.7%</u>	<u>29.1%</u>	<u>40.1%</u>	<u>100.0%</u>	
Allocations	\$ 141	\$ 134	\$ 184	\$ 459	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 141</u>	<u>\$ 134</u>	<u>\$ 184</u>	<u>\$ 459</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0349-VP AUDIT SERVICES & RISK MANAGEMENT

Workpaper: A-6.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	1	2	2	2	2	2	2
Labor Costs	\$ 344	\$ 330	\$ 290	\$ 294	\$ 318	\$ 326	\$ 335	\$ 345
Non-Labor Costs	(36)	39	90	80	102	139	146	149
Total Costs	\$ 309	\$ 369	\$ 380	\$ 375	\$ 420	\$ 465	\$ 481	\$ 493
DIRECT ASSIGNMENTS								
SDG&E	\$ 21	\$ 66	\$ 85	\$ 51	\$ 90	\$ -	\$ -	\$ -
So Cal Gas	15	48	61	108	61	-	-	-
Subtotal - Utilities	\$ 36	\$ 114	\$ 146	\$ 159	\$ 150	\$ -	\$ -	\$ -
Global/Retained	(86)	(114)	(120)	(125)	(106)	-	-	-
Total Direct Assignments	\$ (51)	\$ -	\$ 25	\$ 33	\$ 45	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 110	\$ 125	\$ 110	\$ 106	\$ 107	\$ 144	\$ 148	\$ 152
So Cal Gas	73	88	76	73	98	134	139	144
Subtotal - Utilities	\$ 183	\$ 213	\$ 186	\$ 179	\$ 205	\$ 278	\$ 288	\$ 295
Global/Retained	176	156	169	162	171	186	193	198
Total Allocations	\$ 359	\$ 369	\$ 355	\$ 342	\$ 376	\$ 465	\$ 481	\$ 493
BILLED COSTS								
SDG&E	\$ 131	\$ 190	\$ 195	\$ 157	\$ 197	\$ 144	\$ 148	\$ 152
So Cal Gas	87	136	137	181	158	134	139	144
Subtotal - Utilities	\$ 219	\$ 326	\$ 332	\$ 338	\$ 355	\$ 278	\$ 288	\$ 295
Global/Retained	90	43	48	37	65	186	193	198
Total Billed Costs	\$ 309	\$ 369	\$ 380	\$ 375	\$ 420	\$ 465	\$ 481	\$ 493

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0041-AUDIT SERVICES

Workpaper: A-6.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	34	28	28	26	27	30	30	30
Labor Costs	\$ 3,272	\$ 3,304	\$ 3,166	\$ 3,274	\$ 3,351	\$ 3,379	\$ 3,379	\$ 3,379
Non-Labor Costs	2,016	2,455	2,022	2,625	1,079	1,682	1,777	1,777
Total Costs	\$ 5,288	\$ 5,758	\$ 5,188	\$ 5,899	\$ 4,429	\$ 5,061	\$ 5,156	\$ 5,156
DIRECT ASSIGNMENTS								
SDG&E	\$ 261	\$ (35)	\$ 340	\$ (41)	\$ 210	\$ -	\$ -	\$ -
So Cal Gas	180	41	51	(8)	22	-	-	-
Subtotal - Utilities	\$ 441	\$ 6	\$ 391	\$ (49)	\$ 232	\$ -	\$ -	\$ -
Global/Retained	(359)	114	(320)	97	(25)	-	-	-
Total Direct Assignments	\$ 81	\$ 121	\$ 71	\$ 48	\$ 207	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,597	\$ 2,604	\$ 2,273	\$ 2,487	\$ 1,804	\$ 2,052	\$ 2,082	\$ 2,075
So Cal Gas	1,053	1,838	1,714	2,612	1,644	2,086	2,134	2,141
Subtotal - Utilities	\$ 2,650	\$ 4,442	\$ 3,987	\$ 5,099	\$ 3,448	\$ 4,138	\$ 4,217	\$ 4,216
Global/Retained	2,556	1,195	1,130	752	774	924	940	940
Total Allocations	\$ 5,207	\$ 5,637	\$ 5,118	\$ 5,851	\$ 4,223	\$ 5,061	\$ 5,156	\$ 5,156
BILLED COSTS								
SDG&E	\$ 1,857	\$ 2,569	\$ 2,612	\$ 2,446	\$ 2,014	\$ 2,052	\$ 2,082	\$ 2,075
So Cal Gas	1,233	1,880	1,766	2,605	1,666	2,086	2,134	2,141
Subtotal - Utilities	\$ 3,091	\$ 4,449	\$ 4,378	\$ 5,050	\$ 3,680	\$ 4,138	\$ 4,217	\$ 4,216
Global/Retained	2,197	1,310	811	849	749	924	940	940
Total Billed Costs	\$ 5,288	\$ 5,758	\$ 5,188	\$ 5,899	\$ 4,429	\$ 5,061	\$ 5,156	\$ 5,156

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance
Department: A-6 Internal Audit and Risk Management
Cost Center: 1100-0041-AUDIT SERVICES
Workpaper: A-6.2 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 2,014	\$ 1,666	\$ 749	\$ 4,429	27
Higher consulting fees	271	279	123	673	
Higher training costs	20	21	9	50	
Higher labor costs	12	12	5	29	
Lower travel costs	(12)	(13)	(6)	(31)	
Lower recruiting expenses	(8)	(8)	(4)	(20)	
Other	(117)	75	68	26	
Change in Allocation Rates 2016-2019	(104)	109	(5)	0	
Total Change from 2016	<u>61</u>	<u>475</u>	<u>190</u>	<u>727</u>	<u>3</u>
2019 - TEST YEAR	<u>\$ 2,075</u>	<u>\$ 2,141</u>	<u>\$ 940</u>	<u>\$ 5,156</u>	<u>30</u>
2019 ALLOCATION METHOD					
CBAUDITUS	<u>40.2%</u>	<u>41.5%</u>	<u>18.2%</u>	<u>100.0%</u>	
Allocations	\$ 2,075	\$ 2,141	\$ 940	\$ 5,156	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 2,075</u>	<u>\$ 2,141</u>	<u>\$ 940</u>	<u>\$ 5,156</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0041-AUDIT SERVICES

Workpaper: A-6.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	34	28	28	26	27	30	30	30
Labor Costs	\$ 3,272	\$ 3,304	\$ 3,166	\$ 3,274	\$ 3,351	\$ 3,464	\$ 3,563	\$ 3,666
Non-Labor Costs	2,016	2,455	2,022	2,625	1,079	1,707	1,837	1,872
Total Costs	\$ 5,288	\$ 5,758	\$ 5,188	\$ 5,899	\$ 4,429	\$ 5,171	\$ 5,400	\$ 5,538
DIRECT ASSIGNMENTS								
SDG&E	\$ 261	\$ (35)	\$ 340	\$ (41)	\$ 210	\$ -	\$ -	\$ -
So Cal Gas	180	41	51	(8)	22	-	-	-
Subtotal - Utilities	\$ 441	\$ 6	\$ 391	\$ (49)	\$ 232	\$ -	\$ -	\$ -
Global/Retained	(359)	114	(320)	97	(25)	-	-	-
Total Direct Assignments	\$ 81	\$ 121	\$ 71	\$ 48	\$ 207	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,597	\$ 2,604	\$ 2,273	\$ 2,487	\$ 1,804	\$ 2,096	\$ 2,181	\$ 2,229
So Cal Gas	1,053	1,838	1,714	2,612	1,644	2,131	2,235	2,300
Subtotal - Utilities	\$ 2,650	\$ 4,442	\$ 3,987	\$ 5,099	\$ 3,448	\$ 4,227	\$ 4,416	\$ 4,529
Global/Retained	2,556	1,195	1,130	752	774	944	984	1,009
Total Allocations	\$ 5,207	\$ 5,637	\$ 5,118	\$ 5,851	\$ 4,223	\$ 5,171	\$ 5,400	\$ 5,538
BILLED COSTS								
SDG&E	\$ 1,857	\$ 2,569	\$ 2,612	\$ 2,446	\$ 2,014	\$ 2,096	\$ 2,181	\$ 2,229
So Cal Gas	1,233	1,880	1,766	2,605	1,666	2,131	2,235	2,300
Subtotal - Utilities	\$ 3,091	\$ 4,449	\$ 4,378	\$ 5,050	\$ 3,680	\$ 4,227	\$ 4,416	\$ 4,529
Global/Retained	2,197	1,310	811	849	749	944	984	1,009
Total Billed Costs	\$ 5,288	\$ 5,758	\$ 5,188	\$ 5,899	\$ 4,429	\$ 5,171	\$ 5,400	\$ 5,538

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0453-AUDIT - LATIN AMERICA

Workpaper: A-6.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	6	7	8	6	6	6	6
Labor Costs	\$ 52	\$ 582	\$ 710	\$ 849	\$ 970	\$ 686	\$ 686	\$ 686
Non-Labor Costs	91	326	371	546	510	936	936	936
Total Costs	\$ 143	\$ 909	\$ 1,081	\$ 1,395	\$ 1,480	\$ 1,622	\$ 1,622	\$ 1,622
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	5	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -
Global/Retained	-	181	270	504	470	-	-	-
Total Direct Assignments	\$ -	\$ 181	\$ 270	\$ 504	\$ 480	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	29	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	70	728	811	891	1,000	1,622	1,622	1,622
Total Allocations	\$ 143	\$ 728	\$ 811	\$ 891	\$ 1,000	\$ 1,622	\$ 1,622	\$ 1,622
BILLED COSTS								
SDG&E	\$ 44	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	29	-	-	-	5	-	-	-
Subtotal - Utilities	\$ 73	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -
Global/Retained	70	909	1,081	1,395	1,470	1,622	1,622	1,622
Total Billed Costs	\$ 143	\$ 909	\$ 1,081	\$ 1,395	\$ 1,480	\$ 1,622	\$ 1,622	\$ 1,622

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-6 Internal Audit and Risk Management

Cost Center: 1100-0453-AUDIT - LATIN AMERICA

Workpaper: A-6.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 5	\$ 5	\$ 1,470	\$ 1,480	6
Higher travel costs	-	-	204	204	
Higher consulting fees	-	-	196	196	
Higher training costs	-	-	23	23	
Lower labor costs	-	-	(284)	(284)	
Other	(5)	(5)	13	3	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	(5)	(5)	152	142	0
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,622</u>	<u>\$ 1,622</u>	<u>6</u>
2019 ALLOCATION METHOD					
CBAUDITLATIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 1,622	\$ 1,622	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,622</u>	<u>\$ 1,622</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0453-AUDIT - LATIN AMERICA

Workpaper: A-6.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	6	7	8	6	6	6	6
Labor Costs	\$ 52	\$ 582	\$ 710	\$ 849	\$ 970	\$ 703	\$ 723	\$ 744
Non-Labor Costs	91	326	371	546	510	950	968	986
Total Costs	\$ 143	\$ 909	\$ 1,081	\$ 1,395	\$ 1,480	\$ 1,653	\$ 1,691	\$ 1,730
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	5	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -
Global/Retained	-	181	270	504	470	-	-	-
Total Direct Assignments	\$ -	\$ 181	\$ 270	\$ 504	\$ 480	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	29	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	70	728	811	891	1,000	1,653	1,691	1,730
Total Allocations	\$ 143	\$ 728	\$ 811	\$ 891	\$ 1,000	\$ 1,653	\$ 1,691	\$ 1,730
BILLED COSTS								
SDG&E	\$ 44	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	29	-	-	-	5	-	-	-
Subtotal - Utilities	\$ 73	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -
Global/Retained	70	909	1,081	1,395	1,470	1,653	1,691	1,730
Total Billed Costs	\$ 143	\$ 909	\$ 1,081	\$ 1,395	\$ 1,480	\$ 1,653	\$ 1,691	\$ 1,730

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-6.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	3	4	4	5	5	5	5
Labor Costs	\$ 400	\$ 303	\$ 395	\$ 395	\$ 412	\$ 543	\$ 543	\$ 543
Non-Labor Costs	183	111	68	129	204	381	381	381
Total Costs	\$ 583	\$ 414	\$ 464	\$ 524	\$ 616	\$ 924	\$ 924	\$ 924
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	1	-	-	-
Subtotal - Utilities	\$ 3	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
Global/Retained	9	-	-	-	1	-	-	-
Total Direct Assignments	\$ 12	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 212	\$ 159	\$ 114	\$ 127	\$ 123	\$ 146	\$ 146	\$ 146
So Cal Gas	219	155	118	136	132	146	146	146
Subtotal - Utilities	\$ 431	\$ 315	\$ 232	\$ 262	\$ 254	\$ 292	\$ 292	\$ 292
Global/Retained	140	100	232	262	358	632	632	632
Total Allocations	\$ 571	\$ 414	\$ 464	\$ 524	\$ 612	\$ 924	\$ 924	\$ 924
BILLED COSTS								
SDG&E	\$ 214	\$ 159	\$ 114	\$ 127	\$ 124	\$ 146	\$ 146	\$ 146
So Cal Gas	220	155	118	136	133	146	146	146
Subtotal - Utilities	\$ 434	\$ 315	\$ 232	\$ 262	\$ 257	\$ 292	\$ 292	\$ 292
Global/Retained	149	100	232	262	359	632	632	632
Total Billed Costs	\$ 583	\$ 414	\$ 464	\$ 524	\$ 616	\$ 924	\$ 924	\$ 924

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-6 Internal Audit and Risk Management

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-6.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 124	\$ 133	\$ 359	\$ 616	5
Higher consulting fees	52	52	227	332	
Higher labor costs due to full year impact of employee transfers	21	21	90	131	
Transfer of systems costs to CC1100-0051	(24)	(24)	(104)	(152)	
Other	(1)	(1)	(0)	(3)	
Change in Allocation Rates 2016-2019	(26)	(35)	61	-	
Total Change from 2016	<u>22</u>	<u>13</u>	<u>273</u>	<u>308</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 146</u>	<u>\$ 146</u>	<u>\$ 632</u>	<u>\$ 924</u>	<u>5</u>
2019 ALLOCATION METHOD					
CBSOX	<u>15.8%</u>	<u>15.8%</u>	<u>68.4%</u>	<u>100.0%</u>	
Allocations	\$ 146	\$ 146	\$ 632	\$ 924	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 146</u>	<u>\$ 146</u>	<u>\$ 632</u>	<u>\$ 924</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-6.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	3	4	4	5	5	5	5
Labor Costs	\$ 400	\$ 303	\$ 395	\$ 395	\$ 412	\$ 557	\$ 573	\$ 589
Non-Labor Costs	183	111	68	129	204	386	394	401
Total Costs	\$ 583	\$ 414	\$ 464	\$ 524	\$ 616	\$ 943	\$ 966	\$ 990
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	1	-	-	-
Subtotal - Utilities	\$ 3	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
Global/Retained	9	-	-	-	1	-	-	-
Total Direct Assignments	\$ 12	\$ -	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 212	\$ 159	\$ 114	\$ 127	\$ 123	\$ 149	\$ 153	\$ 157
So Cal Gas	219	155	118	136	132	149	153	157
Subtotal - Utilities	\$ 431	\$ 315	\$ 232	\$ 262	\$ 254	\$ 298	\$ 306	\$ 313
Global/Retained	140	100	232	262	358	645	661	677
Total Allocations	\$ 571	\$ 414	\$ 464	\$ 524	\$ 612	\$ 943	\$ 966	\$ 990
BILLED COSTS								
SDG&E	\$ 214	\$ 159	\$ 114	\$ 127	\$ 124	\$ 149	\$ 153	\$ 157
So Cal Gas	220	155	118	136	133	149	153	157
Subtotal - Utilities	\$ 434	\$ 315	\$ 232	\$ 262	\$ 257	\$ 298	\$ 306	\$ 313
Global/Retained	149	100	232	262	359	645	661	677
Total Billed Costs	\$ 583	\$ 414	\$ 464	\$ 524	\$ 616	\$ 943	\$ 966	\$ 990

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0114-INSURANCE & RISK ADVISORY

Workpaper: A-6.5

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	5	6	5	6	5	6	6	6
Labor Costs	\$ 622	\$ 556	\$ 601	\$ 588	\$ 697	\$ 788	\$ 688	\$ 688
Non-Labor Costs	117	82	116	144	102	108	108	108
Total Costs	\$ 739	\$ 638	\$ 717	\$ 731	\$ 799	\$ 897	\$ 797	\$ 797
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ (0)	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	6	1	1	1	-	-	-
Subtotal - Utilities	\$ 0	\$ 6	\$ 1	\$ 2	\$ 1	\$ -	\$ -	\$ -
Global/Retained	-	43	143	126	24	-	-	-
Total Direct Assignments	\$ 0	\$ 49	\$ 144	\$ 127	\$ 25	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 275	\$ 227	\$ 211	\$ 222	\$ 284	\$ 323	\$ 285	\$ 281
So Cal Gas	283	221	218	238	308	358	323	326
Subtotal - Utilities	\$ 558	\$ 447	\$ 429	\$ 461	\$ 592	\$ 681	\$ 608	\$ 607
Global/Retained	182	142	143	143	182	216	189	189
Total Allocations	\$ 739	\$ 589	\$ 573	\$ 604	\$ 774	\$ 897	\$ 797	\$ 797
BILLED COSTS								
SDG&E	\$ 275	\$ 226	\$ 211	\$ 223	\$ 284	\$ 323	\$ 285	\$ 281
So Cal Gas	283	227	219	239	309	358	323	326
Subtotal - Utilities	\$ 558	\$ 453	\$ 430	\$ 462	\$ 593	\$ 681	\$ 608	\$ 607
Global/Retained	182	185	287	269	206	216	189	189
Total Billed Costs	\$ 739	\$ 638	\$ 717	\$ 731	\$ 799	\$ 897	\$ 797	\$ 797

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-6 Internal Audit and Risk Management

Cost Center: 1100-0114-INSURANCE & RISK ADVISORY

Workpaper: A-6.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 284	\$ 309	\$ 206	\$ 799	5
Primarily due to lower labor costs	8	9	(19)	(2)	
Change in Allocation Rates 2016-2019	(11)	9	2	(0)	
Total Change from 2016	<u>(3)</u>	<u>18</u>	<u>(17)</u>	<u>(2)</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 281</u>	<u>\$ 326</u>	<u>\$ 189</u>	<u>\$ 797</u>	<u>6</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 281	\$ 326	\$ 189	\$ 797	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 281</u>	<u>\$ 326</u>	<u>\$ 189</u>	<u>\$ 797</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0114-INSURANCE & RISK ADVISORY

Workpaper: A-6.5 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	5	6	5	6	5	6	6	6
Labor Costs	\$ 622	\$ 556	\$ 601	\$ 588	\$ 697	\$ 808	\$ 726	\$ 747
Non-Labor Costs	117	82	116	144	102	110	112	114
Total Costs	\$ 739	\$ 638	\$ 717	\$ 731	\$ 799	\$ 918	\$ 838	\$ 861
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ (0)	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	6	1	1	1	-	-	-
Subtotal - Utilities	\$ 0	\$ 6	\$ 1	\$ 2	\$ 1	\$ -	\$ -	\$ -
Global/Retained	-	43	143	126	24	-	-	-
Total Direct Assignments	\$ 0	\$ 49	\$ 144	\$ 127	\$ 25	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 275	\$ 227	\$ 211	\$ 222	\$ 284	\$ 331	\$ 299	\$ 304
So Cal Gas	283	221	218	238	308	366	340	352
Subtotal - Utilities	\$ 558	\$ 447	\$ 429	\$ 461	\$ 592	\$ 697	\$ 639	\$ 656
Global/Retained	182	142	143	143	182	221	199	204
Total Allocations	\$ 739	\$ 589	\$ 573	\$ 604	\$ 774	\$ 918	\$ 838	\$ 861
BILLED COSTS								
SDG&E	\$ 275	\$ 226	\$ 211	\$ 223	\$ 284	\$ 331	\$ 299	\$ 304
So Cal Gas	283	227	219	239	309	366	340	352
Subtotal - Utilities	\$ 558	\$ 453	\$ 430	\$ 462	\$ 593	\$ 697	\$ 639	\$ 656
Global/Retained	182	185	287	269	206	221	199	204
Total Billed Costs	\$ 739	\$ 638	\$ 717	\$ 731	\$ 799	\$ 918	\$ 838	\$ 861

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0121-RISK MANAGEMENT

Workpaper: A-6.6

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	5	5	5	5	4	4	4
Labor Costs	\$ 140	\$ 536	\$ 592	\$ 587	\$ 661	\$ 508	\$ 508	\$ 508
Non-Labor Costs	555	213	228	170	92	156	156	156
Total Costs	\$ 695	\$ 749	\$ 820	\$ 757	\$ 753	\$ 664	\$ 664	\$ 664
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	28	(27)	-	(8)	-	-	-	-
Total Direct Assignments	\$ 28	\$ (27)	\$ -	\$ (8)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 17	\$ 40	\$ 43	\$ 65	\$ 38	\$ 33	\$ 33	\$ 33
So Cal Gas	17	47	50	65	38	33	33	33
Subtotal - Utilities	\$ 33	\$ 88	\$ 93	\$ 129	\$ 75	\$ 66	\$ 66	\$ 66
Global/Retained	633	688	727	635	678	598	598	598
Total Allocations	\$ 667	\$ 776	\$ 820	\$ 764	\$ 753	\$ 664	\$ 664	\$ 664
BILLED COSTS								
SDG&E	\$ 17	\$ 40	\$ 43	\$ 65	\$ 38	\$ 33	\$ 33	\$ 33
So Cal Gas	17	47	50	65	38	33	33	33
Subtotal - Utilities	\$ 33	\$ 88	\$ 93	\$ 129	\$ 75	\$ 66	\$ 66	\$ 66
Global/Retained	661	662	727	628	678	598	598	598
Total Billed Costs	\$ 695	\$ 749	\$ 820	\$ 757	\$ 753	\$ 664	\$ 664	\$ 664

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-6 Internal Audit and Risk Management

Cost Center: 1100-0121-RISK MANAGEMENT

Workpaper: A-6.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 38	\$ 38	\$ 678	\$ 753	5
Primarily due to lower labor costs	(8)	(8)	(138)	(153)	
Higher travel costs	2	2	35	39	
Higher dues & subscription costs	1	1	26	29	
Other	(0)	(0)	(4)	(4)	
Change in Allocation Rates 2016-2019	(0)	(0)	0	0	
Total Change from 2016	<u>(4)</u>	<u>(4)</u>	<u>(80)</u>	<u>(89)</u>	<u>(1)</u>
2019 - TEST YEAR	<u>\$ 33</u>	<u>\$ 33</u>	<u>\$ 598</u>	<u>\$ 664</u>	<u>4</u>
2019 ALLOCATION METHOD					
CBGLOBRISK	<u>5.0%</u>	<u>5.0%</u>	<u>90.0%</u>	<u>100.0%</u>	
Allocations	\$ 33	\$ 33	\$ 598	\$ 664	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 33</u>	<u>\$ 33</u>	<u>\$ 598</u>	<u>\$ 664</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0121-RISK MANAGEMENT

Workpaper: A-6.6 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	5	5	5	5	4	4	4
Labor Costs	\$ 140	\$ 536	\$ 592	\$ 587	\$ 661	\$ 520	\$ 535	\$ 551
Non-Labor Costs	555	213	228	170	92	159	162	165
Total Costs	\$ 695	\$ 749	\$ 820	\$ 757	\$ 753	\$ 679	\$ 697	\$ 716
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	28	(27)	-	(8)	-	-	-	-
Total Direct Assignments	\$ 28	\$ (27)	\$ -	\$ (8)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 17	\$ 40	\$ 43	\$ 65	\$ 38	\$ 34	\$ 35	\$ 36
So Cal Gas	17	47	50	65	38	34	35	36
Subtotal - Utilities	\$ 33	\$ 88	\$ 93	\$ 129	\$ 75	\$ 68	\$ 70	\$ 72
Global/Retained	633	688	727	635	678	611	627	644
Total Allocations	\$ 667	\$ 776	\$ 820	\$ 764	\$ 753	\$ 679	\$ 697	\$ 716
BILLED COSTS								
SDG&E	\$ 17	\$ 40	\$ 43	\$ 65	\$ 38	\$ 34	\$ 35	\$ 36
So Cal Gas	17	47	50	65	38	34	35	36
Subtotal - Utilities	\$ 33	\$ 88	\$ 93	\$ 129	\$ 75	\$ 68	\$ 70	\$ 72
Global/Retained	661	662	727	628	678	611	627	644
Total Billed Costs	\$ 695	\$ 749	\$ 820	\$ 757	\$ 753	\$ 679	\$ 697	\$ 716

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0454-AUDIT - INFO TECH

Workpaper: A-6.7

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	4	-	-	-	-	-	-	-
Total Costs	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	4	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	10	-	-	-	-	-	-	-
Total Allocations	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	4	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	10	-	-	-	-	-	-	-
Total Billed Costs	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-6 Internal Audit and Risk Management

Witness: Mia DeMontigny

Cost Center: 1100-0380-ENVIRONMENTAL COMPLIANCE

Workpaper: A-6.8

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1	-	-	-	-	-	-	-
Total Costs	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	7	-	-	-	-	-	-	-
Total Allocations	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	7	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: A-7 Financial Leadership Program

Witness: Mia DeMontigny

Cost Center: 1100-0340-ACCOUNTING & FINANCE ROTATION

Workpaper: A-7.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	18	13	12	14	17	17	17	17
Labor Costs	\$ 1,209	\$ 967	\$ 924	\$ 1,002	\$ 1,152	\$ 1,322	\$ 1,322	\$ 1,322
Non-Labor Costs	111	74	82	57	56	92	92	92
Total Costs	\$ 1,321	\$ 1,040	\$ 1,007	\$ 1,060	\$ 1,208	\$ 1,414	\$ 1,414	\$ 1,414
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Global/Retained	0	-	-	0	3	10	10	10
Total Direct Assignments	\$ 0	\$ -	\$ -	\$ 0	\$ 6	\$ 10	\$ 10	\$ 10
ALLOCATIONS								
SDG&E	\$ 441	\$ 386	\$ 370	\$ 387	\$ 493	\$ 516	\$ 514	\$ 511
So Cal Gas	240	138	138	147	209	280	285	287
Subtotal - Utilities	\$ 680	\$ 524	\$ 508	\$ 534	\$ 702	\$ 797	\$ 799	\$ 799
Global/Retained	640	517	498	525	499	608	605	606
Total Allocations	\$ 1,321	\$ 1,040	\$ 1,007	\$ 1,060	\$ 1,201	\$ 1,404	\$ 1,404	\$ 1,404
BILLED COSTS								
SDG&E	\$ 441	\$ 386	\$ 370	\$ 387	\$ 495	\$ 516	\$ 514	\$ 511
So Cal Gas	240	138	138	147	211	280	285	287
Subtotal - Utilities	\$ 680	\$ 524	\$ 508	\$ 534	\$ 706	\$ 797	\$ 799	\$ 799
Global/Retained	640	517	498	525	502	618	615	616
Total Billed Costs	\$ 1,321	\$ 1,040	\$ 1,007	\$ 1,060	\$ 1,208	\$ 1,414	\$ 1,414	\$ 1,414

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: A Finance

Witness: Mia DeMontigny

Department: A-7 Financial Leadership Program

Cost Center: 1100-0340-ACCOUNTING & FINANCE ROTATION

Workpaper: A-7.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 495	\$ 211	\$ 502	\$ 1,208	17
Higher labor costs	62	35	74	171	
Higher dues & subscription costs	7	4	8	19	
Higher training costs	5	3	6	15	
Other	(3)	(2)	6	1	
Change in Allocation Rates 2016-2019	(56)	37	19	0	
Total Change from 2016	<u>16</u>	<u>77</u>	<u>114</u>	<u>206</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 511</u>	<u>\$ 287</u>	<u>\$ 616</u>	<u>\$ 1,414</u>	<u>17</u>
2019 ALLOCATION METHOD					
CBFLP	<u>36.4%</u>	<u>20.5%</u>	<u>43.1%</u>	<u>100.0%</u>	
Allocations	\$ 511	\$ 287	\$ 606	\$ 1,404	
Direct Assignments	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 511</u>	<u>\$ 287</u>	<u>\$ 616</u>	<u>\$ 1,414</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: A-7 Financial Leadership Program

Witness: Mia DeMontigny

Cost Center: 1100-0340-ACCOUNTING & FINANCE ROTATION

Workpaper: A-7.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	18	13	12	14	17	17	17	17
Labor Costs	\$ 1,209	\$ 967	\$ 924	\$ 1,002	\$ 1,152	\$ 1,355	\$ 1,394	\$ 1,434
Non-Labor Costs	111	74	82	57	56	93	95	97
Total Costs	\$ 1,321	\$ 1,040	\$ 1,007	\$ 1,060	\$ 1,208	\$ 1,449	\$ 1,489	\$ 1,531
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	2	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -
Global/Retained	0	-	-	0	3	10	10	11
Total Direct Assignments	\$ 0	\$ -	\$ -	\$ 0	\$ 6	\$ 10	\$ 10	\$ 11
ALLOCATIONS								
SDG&E	\$ 441	\$ 386	\$ 370	\$ 387	\$ 493	\$ 529	\$ 541	\$ 554
So Cal Gas	240	138	138	147	209	287	300	311
Subtotal - Utilities	\$ 680	\$ 524	\$ 508	\$ 534	\$ 702	\$ 816	\$ 841	\$ 865
Global/Retained	640	517	498	525	499	622	638	656
Total Allocations	\$ 1,321	\$ 1,040	\$ 1,007	\$ 1,060	\$ 1,201	\$ 1,438	\$ 1,479	\$ 1,521
BILLED COSTS								
SDG&E	\$ 441	\$ 386	\$ 370	\$ 387	\$ 495	\$ 529	\$ 541	\$ 554
So Cal Gas	240	138	138	147	211	287	300	311
Subtotal - Utilities	\$ 680	\$ 524	\$ 508	\$ 534	\$ 706	\$ 816	\$ 841	\$ 865
Global/Retained	640	517	498	525	502	633	648	666
Total Billed Costs	\$ 1,321	\$ 1,040	\$ 1,007	\$ 1,060	\$ 1,208	\$ 1,449	\$ 1,489	\$ 1,531

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: B Legal, Compliance and Governance

Workpaper: B

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	50	50	52	55	56	60	56	56
Labor Costs	\$ 10,261	\$ 9,483	\$ 10,435	\$ 10,321	\$ 11,512	\$ 11,677	\$ 10,868	\$ 10,853
Non-Labor Costs	44,840	53,541	40,968	34,794	39,417	47,448	47,780	51,490
Total Costs	\$ 55,100	\$ 63,024	\$ 51,403	\$ 45,116	\$ 50,929	\$ 59,125	\$ 58,648	\$ 62,344
DIRECT ASSIGNMENTS								
SDG&E	\$ 11,847	\$ 8,550	\$ 8,779	\$ 11,515	\$ 8,748	\$ 10,207	\$ 8,014	\$ 5,576
So Cal Gas	4,308	3,625	4,474	3,611	3,901	5,957	6,272	6,588
Subtotal - Utilities	\$ 16,154	\$ 12,175	\$ 13,253	\$ 15,126	\$ 12,650	\$ 16,164	\$ 14,286	\$ 12,164
Global/Retained	20,454	31,368	18,872	9,729	16,660	22,581	24,924	30,728
Total Direct Assignments	\$ 36,608	\$ 43,543	\$ 32,125	\$ 24,855	\$ 29,310	\$ 38,745	\$ 39,210	\$ 42,892
ALLOCATIONS								
SDG&E	\$ 4,862	\$ 5,521	\$ 5,639	\$ 6,340	\$ 6,093	\$ 5,493	\$ 5,364	\$ 5,338
So Cal Gas	3,635	4,496	4,287	4,969	6,419	6,425	5,994	6,026
Subtotal - Utilities	\$ 8,498	\$ 10,017	\$ 9,926	\$ 11,309	\$ 12,513	\$ 11,919	\$ 11,359	\$ 11,364
Global/Retained	9,994	9,464	9,352	8,952	9,107	8,462	8,079	8,088
Total Allocations	\$ 18,492	\$ 19,481	\$ 19,278	\$ 20,261	\$ 21,620	\$ 20,380	\$ 19,438	\$ 19,452
BILLED COSTS								
SDG&E	\$ 16,709	\$ 14,071	\$ 14,418	\$ 17,855	\$ 14,842	\$ 15,701	\$ 13,379	\$ 10,914
So Cal Gas	7,943	8,121	8,761	8,580	10,321	12,382	12,266	12,614
Subtotal - Utilities	\$ 24,652	\$ 22,192	\$ 23,179	\$ 26,435	\$ 25,162	\$ 28,083	\$ 25,645	\$ 23,528
Global/Retained	30,448	40,832	28,224	18,680	25,767	31,043	33,003	38,816
Total Billed Costs	\$ 55,100	\$ 63,024	\$ 51,403	\$ 45,116	\$ 50,929	\$ 59,125	\$ 58,648	\$ 62,344

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Department: B Legal, Compliance and Governance

Workpaper: B Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 14,842	\$ 10,321	\$ 25,767	\$ 50,929	56
Increase in Outside Legal services	(2,543)	1,863	13,996	13,316	
Lower non-recurring legal fees and services	(1,648)	(251)	(32)	(1,931)	
Other	368	101	(440)	29	
Change in Allocation Rates 2016-2019	(105)	580	(475)	-	
Total Change from 2016	<u>(3,928)</u>	<u>2,294</u>	<u>13,049</u>	<u>11,414</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 10,914</u>	<u>\$ 12,614</u>	<u>\$ 38,816</u>	<u>\$ 62,344</u>	<u>56</u>
	<u>242.45%</u>	<u>385.52%</u>	<u>1072.03%</u>	<u>1700.00%</u>	
Allocations	\$ 5,338	\$ 6,026	\$ 8,088	\$ 19,452	
Direct Assignments	<u>5,576</u>	<u>6,588</u>	<u>30,728</u>	<u>42,892</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 10,914</u>	<u>\$ 12,614</u>	<u>\$ 38,816</u>	<u>\$ 62,344</u>	

Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Summary of Allocation Change for Utilities
(2016 \$ - 000's)

Division: Legal, Compliance, and Governance

Witness: Mia DeMontigny

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
B-1.1	1100-0141-EXECUTIVE VP & GENERAL COUNSEL	(27)	148	121
B-1.2	1100-0144-LEGAL	(82)	184	102
B-1.3	1100-0145-OUTSIDE LEGAL	(50)	41	(9)
B-1.4	1100-0146-GAS INFRASTRUCTURE SPECIAL COUNSEL	-	-	-
	B-1 Legal Services	<u>(160)</u>	<u>373</u>	<u>214</u>
B-2.1	1100-0150-VP COMPLIANCE & GOVERNANCE	(4)	3	(1)
B-2.2	1100-0348-CORPORATE COMPLIANCE	(18)	14	(3)
B-2.3	1100-0143-CORPORATE GOVERNANCE	(14)	11	(3)
B-2.4	1100-0004-BOARD OF DIRECTORS	90	177	268
	B-2 Compliance and Governance	<u>55</u>	<u>207</u>	<u>261</u>
B-3.1	1100-0011-CEO	-	-	-
B-3.2	1100-0186-SEMPRA PRESIDENT	-	-	-
B-3.3	1100-0040-RETAINED EXECUTIVE COSTS	-	-	-
B-3.4	1100-0001-RETIRED CHAIRMAN	-	-	-
B-3.5	1100-0003-CHAIRMAN	-	-	-
B-3.6	1100-0002-PRESIDENT & COO	-	-	-
B-3.7	1100-0185-EXECUTIVE VICE PRESIDENT	-	-	-
B-3.8	1100-0007-GROUP PRESIDENT - UTILITIES	-	-	-
B-3.9	1100-0008-GROUP PRESIDENT - INFRASTRUCTURE	-	-	-
	B-3 Executive	<u>-</u>	<u>-</u>	<u>-</u>
B	Legal, Compliance, and Governance Total	<u>(105)</u>	<u>580</u>	<u>475</u>

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: B Legal, Compliance and Governance

Workpaper: B Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	50	50	52	55	56	60	56	56
Labor Costs	\$ 10,261	\$ 9,483	\$ 10,435	\$ 10,321	\$ 11,512	\$ 11,981	\$ 11,488	\$ 11,821
Non-Labor Costs	44,840	53,541	40,968	34,794	39,417	47,575	48,064	51,939
Total Costs	\$ 55,100	\$ 63,024	\$ 51,403	\$ 45,116	\$ 50,929	\$ 59,556	\$ 59,551	\$ 63,760
DIRECT ASSIGNMENTS								
SDG&E	\$ 11,847	\$ 8,550	\$ 8,779	\$ 11,515	\$ 8,748	\$ 10,207	\$ 8,014	\$ 5,576
So Cal Gas	4,308	3,625	4,474	3,611	3,901	5,957	6,272	6,588
Subtotal - Utilities	\$ 16,154	\$ 12,175	\$ 13,253	\$ 15,126	\$ 12,650	\$ 16,164	\$ 14,286	\$ 12,164
Global/Retained	20,454	31,368	18,872	9,729	16,660	22,582	24,924	30,728
Total Direct Assignments	\$ 36,608	\$ 43,543	\$ 32,125	\$ 24,855	\$ 29,310	\$ 38,746	\$ 39,210	\$ 42,892
ALLOCATIONS								
SDG&E	\$ 4,862	\$ 5,521	\$ 5,639	\$ 6,340	\$ 6,093	\$ 5,603	\$ 5,601	\$ 5,706
So Cal Gas	3,635	4,496	4,287	4,969	6,419	6,567	6,285	6,484
Subtotal - Utilities	\$ 8,498	\$ 10,017	\$ 9,926	\$ 11,309	\$ 12,513	\$ 12,170	\$ 11,885	\$ 12,190
Global/Retained	9,994	9,464	9,352	8,952	9,107	8,640	8,456	8,678
Total Allocations	\$ 18,492	\$ 19,481	\$ 19,278	\$ 20,261	\$ 21,620	\$ 20,810	\$ 20,341	\$ 20,868
BILLED COSTS								
SDG&E	\$ 16,709	\$ 14,071	\$ 14,418	\$ 17,855	\$ 14,842	\$ 15,810	\$ 13,615	\$ 11,282
So Cal Gas	7,943	8,121	8,761	8,580	10,321	12,524	12,557	13,072
Subtotal - Utilities	\$ 24,652	\$ 22,192	\$ 23,179	\$ 26,435	\$ 25,162	\$ 28,334	\$ 26,171	\$ 24,354
Global/Retained	30,448	40,832	28,224	18,680	25,767	31,222	33,380	39,406
Total Billed Costs	\$ 55,100	\$ 63,024	\$ 51,403	\$ 45,116	\$ 50,929	\$ 59,556	\$ 59,551	\$ 63,760

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Cost Center: B-1 Legal Services

Workpaper: B-1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	37	38	40	41	41	42	40	40
Labor Costs	\$ 5,745	\$ 5,919	\$ 7,089	\$ 6,621	\$ 7,101	\$ 6,680	\$ 6,254	\$ 6,239
Non-Labor Costs	39,841	47,333	35,395	29,143	33,828	40,847	41,279	44,989
Total Costs	\$ 45,587	\$ 53,252	\$ 42,484	\$ 35,763	\$ 40,929	\$ 47,527	\$ 47,533	\$ 51,228
DIRECT ASSIGNMENTS								
SDG&E	\$ 11,834	\$ 8,535	\$ 8,753	\$ 11,482	\$ 8,732	\$ 10,207	\$ 8,014	\$ 5,576
So Cal Gas	4,307	3,624	4,452	3,590	3,898	5,957	6,272	6,588
Subtotal - Utilities	\$ 16,141	\$ 12,159	\$ 13,205	\$ 15,072	\$ 12,630	\$ 16,164	\$ 14,286	\$ 12,164
Global/Retained	20,040	30,944	18,498	9,203	16,387	22,511	24,924	30,728
Total Direct Assignments	\$ 36,181	\$ 43,103	\$ 31,703	\$ 24,275	\$ 29,018	\$ 38,675	\$ 39,210	\$ 42,892
ALLOCATIONS								
SDG&E	\$ 3,375	\$ 3,283	\$ 3,625	\$ 4,444	\$ 4,177	\$ 2,910	\$ 2,852	\$ 2,853
So Cal Gas	2,102	2,318	2,200	2,940	4,341	3,565	3,141	3,146
Subtotal - Utilities	\$ 5,478	\$ 5,602	\$ 5,825	\$ 7,383	\$ 8,518	\$ 6,475	\$ 5,993	\$ 5,999
Global/Retained	3,928	4,548	4,955	4,105	3,393	2,377	2,330	2,337
Total Allocations	\$ 9,406	\$ 10,149	\$ 10,780	\$ 11,489	\$ 11,912	\$ 8,851	\$ 8,323	\$ 8,336
BILLED COSTS								
SDG&E	\$ 15,209	\$ 11,818	\$ 12,378	\$ 15,925	\$ 12,909	\$ 13,117	\$ 10,866	\$ 8,429
So Cal Gas	6,410	5,942	6,652	6,530	8,240	9,522	9,413	9,734
Subtotal - Utilities	\$ 21,618	\$ 17,760	\$ 19,030	\$ 22,455	\$ 21,149	\$ 22,639	\$ 20,279	\$ 18,163
Global/Retained	23,969	35,491	23,454	13,308	19,781	24,888	27,254	33,065
Total Billed Costs	\$ 45,587	\$ 53,252	\$ 42,484	\$ 35,763	\$ 40,929	\$ 47,527	\$ 47,533	\$ 51,228

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-1 Legal Services

Workpaper: B-1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 12,909	\$ 8,240	\$ 19,781	\$ 40,929	41
Increase in Outside Legal services	(2,543)	1,863	13,996	13,316	
Lower non-recurring legal fees and services	(1,648)	(251)	(32)	(1,931)	
Lower labor costs	(174)	(540)	(144)	(858)	(1)
Lower consulting fees	(79)	(81)	(38)	(198)	
Other	124	130	(284)	(30)	
Change in Allocation Rates 2016-2019	(160)	373	(214)	0	
Total Change from 2016	<u>(4,480)</u>	<u>1,494</u>	<u>13,285</u>	<u>10,299</u>	<u>(1)</u>
2019 - TEST YEAR	<u>\$ 8,429</u>	<u>\$ 9,734</u>	<u>\$ 33,065</u>	<u>\$ 51,228</u>	<u>40</u>
Allocations	\$ 2,853	\$ 3,146	\$ 2,337	\$ 8,336	
Direct Assignments	<u>5,576</u>	<u>6,588</u>	<u>30,728</u>	<u>42,892</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 8,429</u>	<u>\$ 9,734</u>	<u>\$ 33,065</u>	<u>\$ 51,228</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Cost Center: B-1 Legal Services

Workpaper: B-1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	37	38	40	41	41	42	40	40
Labor Costs	\$ 5,745	\$ 5,919	\$ 7,089	\$ 6,621	\$ 7,101	\$ 6,859	\$ 6,623	\$ 6,815
Non-Labor Costs	39,841	47,333	35,395	29,143	33,828	40,876	41,343	45,091
Total Costs	\$ 45,587	\$ 53,252	\$ 42,484	\$ 35,763	\$ 40,929	\$ 47,735	\$ 47,966	\$ 51,906
DIRECT ASSIGNMENTS								
SDG&E	\$ 11,834	\$ 8,535	\$ 8,753	\$ 11,482	\$ 8,732	\$ 10,207	\$ 8,014	\$ 5,576
So Cal Gas	4,307	3,624	4,452	3,590	3,898	5,957	6,272	6,588
Subtotal - Utilities	\$ 16,141	\$ 12,159	\$ 13,205	\$ 15,072	\$ 12,630	\$ 16,164	\$ 14,286	\$ 12,164
Global/Retained	20,040	30,944	18,498	9,203	16,387	22,511	24,924	30,728
Total Direct Assignments	\$ 36,181	\$ 43,103	\$ 31,703	\$ 24,275	\$ 29,018	\$ 38,675	\$ 39,210	\$ 42,892
ALLOCATIONS								
SDG&E	\$ 3,375	\$ 3,283	\$ 3,625	\$ 4,444	\$ 4,177	\$ 2,974	\$ 2,991	\$ 3,070
So Cal Gas	2,102	2,318	2,200	2,940	4,341	3,657	3,321	3,429
Subtotal - Utilities	\$ 5,478	\$ 5,602	\$ 5,825	\$ 7,383	\$ 8,518	\$ 6,631	\$ 6,312	\$ 6,499
Global/Retained	3,928	4,548	4,955	4,105	3,393	2,429	2,444	2,516
Total Allocations	\$ 9,406	\$ 10,149	\$ 10,780	\$ 11,489	\$ 11,912	\$ 9,060	\$ 8,756	\$ 9,014
BILLED COSTS								
SDG&E	\$ 15,209	\$ 11,818	\$ 12,378	\$ 15,925	\$ 12,909	\$ 13,181	\$ 11,005	\$ 8,646
So Cal Gas	6,410	5,942	6,652	6,530	8,240	9,614	9,593	10,017
Subtotal - Utilities	\$ 21,618	\$ 17,760	\$ 19,030	\$ 22,455	\$ 21,149	\$ 22,795	\$ 20,598	\$ 18,663
Global/Retained	23,969	35,491	23,454	13,308	19,781	24,940	27,368	33,244
Total Billed Costs	\$ 45,587	\$ 53,252	\$ 42,484	\$ 35,763	\$ 40,929	\$ 47,735	\$ 47,966	\$ 51,906

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-1 Legal Services

Witness: Mia DeMontigny

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

Workpaper: B-1.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	1	1	1	1	1	1
Labor Costs	\$ 638	\$ 990	\$ 1,276	\$ 645	\$ 639	\$ 635	\$ 635	\$ 635
Non-Labor Costs	125	155	164	196	197	187	187	187
Total Costs	\$ 763	\$ 1,145	\$ 1,440	\$ 840	\$ 837	\$ 822	\$ 822	\$ 822
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ 4	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	1	0	-	3	0	-	-	-
Subtotal - Utilities	\$ 1	\$ 0	\$ -	\$ 8	\$ 0	\$ -	\$ -	\$ -
Global/Retained	-	0	18	7	8	-	-	-
Total Direct Assignments	\$ 1	\$ 0	\$ 18	\$ 15	\$ 8	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 298	\$ 378	\$ 507	\$ 291	\$ 296	\$ 259	\$ 268	\$ 267
So Cal Gas	163	155	216	159	199	359	343	344
Subtotal - Utilities	\$ 461	\$ 532	\$ 724	\$ 451	\$ 495	\$ 619	\$ 611	\$ 611
Global/Retained	302	612	699	375	333	203	211	211
Total Allocations	\$ 763	\$ 1,144	\$ 1,423	\$ 825	\$ 828	\$ 822	\$ 822	\$ 822
BILLED COSTS								
SDG&E	\$ 298	\$ 378	\$ 507	\$ 296	\$ 296	\$ 259	\$ 268	\$ 267
So Cal Gas	164	155	216	163	199	359	343	344
Subtotal - Utilities	\$ 462	\$ 533	\$ 724	\$ 459	\$ 495	\$ 619	\$ 611	\$ 611
Global/Retained	302	612	717	382	341	203	211	211
Total Billed Costs	\$ 763	\$ 1,145	\$ 1,440	\$ 840	\$ 837	\$ 822	\$ 822	\$ 822

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance
 Department: B-1 Legal Services
 Cost Center: 1100-0141-EXECUTIVE VP & GENERAL COUNSEL
 Workpaper: B-1.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 296	\$ 199	\$ 341	\$ 837	1
Other	(2)	(3)	(10)	(15)	
Change in Allocation Rates 2016-2019	(27)	148	(121)	0	
Total Change from 2016	<u>(29)</u>	<u>145</u>	<u>(130)</u>	<u>(15)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 267</u>	<u>\$ 344</u>	<u>\$ 211</u>	<u>\$ 822</u>	<u>1</u>
2019 ALLOCATION METHOD					
VPLEGAL	<u>34.9%</u>	<u>37.5%</u>	<u>27.6%</u>	<u>100.0%</u>	
Allocations	\$ 267	\$ 344	\$ 211	\$ 822	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 267</u>	<u>\$ 344</u>	<u>\$ 211</u>	<u>\$ 822</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Legal Services

Witness: Mia DeMontigny

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

Workpaper: B-1.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	1	1	1	1	1	1
Labor Costs	\$ 638	\$ 990	\$ 1,276	\$ 645	\$ 639	\$ 651	\$ 669	\$ 689
Non-Labor Costs	125	155	164	196	197	190	193	197
Total Costs	\$ 763	\$ 1,145	\$ 1,440	\$ 840	\$ 837	\$ 840	\$ 863	\$ 886
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 0	\$ -	\$ 4	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	1	0	-	3	0	-	-	-
Subtotal - Utilities	\$ 1	\$ 0	\$ -	\$ 8	\$ 0	\$ -	\$ -	\$ -
Global/Retained	-	0	18	7	8	-	-	-
Total Direct Assignments	\$ 1	\$ 0	\$ 18	\$ 15	\$ 8	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 298	\$ 378	\$ 507	\$ 291	\$ 296	\$ 265	\$ 282	\$ 288
So Cal Gas	163	155	216	159	199	368	360	370
Subtotal - Utilities	\$ 461	\$ 532	\$ 724	\$ 451	\$ 495	\$ 633	\$ 641	\$ 658
Global/Retained	302	612	699	375	333	208	222	227
Total Allocations	\$ 763	\$ 1,144	\$ 1,423	\$ 825	\$ 828	\$ 840	\$ 863	\$ 886
BILLED COSTS								
SDG&E	\$ 298	\$ 378	\$ 507	\$ 296	\$ 296	\$ 265	\$ 282	\$ 288
So Cal Gas	164	155	216	163	199	368	360	370
Subtotal - Utilities	\$ 462	\$ 533	\$ 724	\$ 459	\$ 495	\$ 633	\$ 641	\$ 658
Global/Retained	302	612	717	382	341	208	222	227
Total Billed Costs	\$ 763	\$ 1,145	\$ 1,440	\$ 840	\$ 837	\$ 840	\$ 863	\$ 886

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-1 Legal Services
Cost Center: 1100-0144-LEGAL
Workpaper: B-1.2

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	35	36	39	40	38	38	38	38
Labor Costs	\$ 5,103	\$ 4,929	\$ 5,494	\$ 5,976	\$ 6,397	\$ 6,045	\$ 5,619	\$ 5,604
Non-Labor Costs	3,848	2,439	3,671	4,551	1,323	1,790	1,710	1,710
Total Costs	\$ 8,951	\$ 7,368	\$ 9,164	\$ 10,527	\$ 7,720	\$ 7,836	\$ 7,330	\$ 7,314
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,621	\$ 954	\$ 2,012	\$ 2,235	\$ (146)	\$ -	\$ -	\$ -
So Cal Gas	496	(121)	165	222	147	-	-	-
Subtotal - Utilities	\$ 2,117	\$ 833	\$ 2,178	\$ 2,457	\$ 0	\$ -	\$ -	\$ -
Global/Retained	257	436	280	98	344	-	-	-
Total Direct Assignments	\$ 2,374	\$ 1,269	\$ 2,458	\$ 2,555	\$ 345	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,310	\$ 1,788	\$ 2,291	\$ 3,163	\$ 2,545	\$ 2,581	\$ 2,522	\$ 2,515
So Cal Gas	1,148	1,075	1,127	1,720	2,694	3,128	2,729	2,721
Subtotal - Utilities	\$ 3,458	\$ 2,863	\$ 3,418	\$ 4,883	\$ 5,239	\$ 5,709	\$ 5,252	\$ 5,236
Global/Retained	3,119	3,236	3,288	3,090	2,137	2,127	2,078	2,079
Total Allocations	\$ 6,577	\$ 6,099	\$ 6,707	\$ 7,972	\$ 7,376	\$ 7,836	\$ 7,330	\$ 7,314
BILLED COSTS								
SDG&E	\$ 3,931	\$ 2,741	\$ 4,304	\$ 5,397	\$ 2,399	\$ 2,581	\$ 2,522	\$ 2,515
So Cal Gas	1,644	954	1,292	1,942	2,840	3,128	2,729	2,721
Subtotal - Utilities	\$ 5,575	\$ 3,696	\$ 5,596	\$ 7,340	\$ 5,239	\$ 5,709	\$ 5,252	\$ 5,236
Global/Retained	3,376	3,672	3,569	3,187	2,481	2,127	2,078	2,079
Total Billed Costs	\$ 8,951	\$ 7,368	\$ 9,164	\$ 10,527	\$ 7,720	\$ 7,836	\$ 7,330	\$ 7,314

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-1 Legal Services

Cost Center: 1100-0144-LEGAL

Workpaper: B-1.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 2,399	\$ 2,840	\$ 2,481	\$ 7,720	38
Lower labor costs	(174)	(540)	(144)	(521)	
Increase in consulting fees	70	82	58	210	
Higher non-recurring fees and credits	146	(14)	(13)	119	
Other	157	168	(202)	(214)	
Change in Allocation Rates 2016-2019	(82)	184	(102)	-	
Total Change from 2016	<u>117</u>	<u>(120)</u>	<u>(403)</u>	<u>(406)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 2,515</u>	<u>\$ 2,721</u>	<u>\$ 2,079</u>	<u>\$ 7,314</u>	<u>38</u>
2019 ALLOCATION METHOD					
CBLAWDEPT	<u>33.4%</u>	<u>39.0%</u>	<u>27.6%</u>	<u>100.0%</u>	
Allocations	\$ 2,515	\$ 2,721	\$ 2,079	\$ 7,314	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 2,515</u>	<u>\$ 2,721</u>	<u>\$ 2,079</u>	<u>\$ 7,314</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Legal Services

Witness: Mia DeMontigny

Cost Center: 1100-0144-LEGAL

Workpaper: B-1.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	35	36	39	40	38	38	38	38
Labor Costs	\$ 5,103	\$ 4,929	\$ 5,494	\$ 5,976	\$ 6,397	\$ 6,209	\$ 5,954	\$ 6,127
Non-Labor Costs	3,848	2,439	3,671	4,551	1,323	1,817	1,768	1,802
Total Costs	\$ 8,951	\$ 7,368	\$ 9,164	\$ 10,527	\$ 7,720	\$ 8,025	\$ 7,722	\$ 7,928
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,621	\$ 954	\$ 2,012	\$ 2,235	\$ (146)	\$ -	\$ -	\$ -
So Cal Gas	496	(121)	165	222	147	-	-	-
Subtotal - Utilities	\$ 2,117	\$ 833	\$ 2,178	\$ 2,457	\$ 0	\$ -	\$ -	\$ -
Global/Retained	257	436	280	98	344	-	-	-
Total Direct Assignments	\$ 2,374	\$ 1,269	\$ 2,458	\$ 2,555	\$ 345	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,310	\$ 1,788	\$ 2,291	\$ 3,163	\$ 2,545	\$ 2,639	\$ 2,648	\$ 2,711
So Cal Gas	1,148	1,075	1,127	1,720	2,694	3,212	2,892	2,976
Subtotal - Utilities	\$ 3,458	\$ 2,863	\$ 3,418	\$ 4,883	\$ 5,239	\$ 5,851	\$ 5,540	\$ 5,688
Global/Retained	3,119	3,236	3,288	3,090	2,137	2,175	2,182	2,241
Total Allocations	\$ 6,577	\$ 6,099	\$ 6,707	\$ 7,972	\$ 7,376	\$ 8,025	\$ 7,722	\$ 7,928
BILLED COSTS								
SDG&E	\$ 3,931	\$ 2,741	\$ 4,304	\$ 5,397	\$ 2,399	\$ 2,639	\$ 2,648	\$ 2,711
So Cal Gas	1,644	954	1,292	1,942	2,840	3,212	2,892	2,976
Subtotal - Utilities	\$ 5,575	\$ 3,696	\$ 5,596	\$ 7,340	\$ 5,239	\$ 5,851	\$ 5,540	\$ 5,688
Global/Retained	3,376	3,672	3,569	3,187	2,481	2,175	2,182	2,241
Total Billed Costs	\$ 8,951	\$ 7,368	\$ 9,164	\$ 10,527	\$ 7,720	\$ 8,025	\$ 7,722	\$ 7,928

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-1 Legal Services

Witness: Mia DeMontigny

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: B-1.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	35,868	44,739	31,430	24,393	32,305	38,869	39,381	43,092
Total Costs	\$ 35,873	\$ 44,739	\$ 31,430	\$ 24,393	\$ 32,305	\$ 38,869	\$ 39,381	\$ 43,092
DIRECT ASSIGNMENTS								
SDG&E	\$ 10,212	\$ 7,581	\$ 6,741	\$ 9,243	\$ 8,878	\$ 10,207	\$ 8,014	\$ 5,576
So Cal Gas	3,811	3,745	4,286	3,365	3,752	5,957	6,272	6,588
Subtotal - Utilities	\$ 14,023	\$ 11,326	\$ 11,027	\$ 12,607	\$ 12,629	\$ 16,164	\$ 14,286	\$ 12,164
Global/Retained	19,784	30,507	18,200	9,098	16,035	22,511	24,924	30,728
Total Direct Assignments	\$ 33,807	\$ 41,833	\$ 29,227	\$ 21,705	\$ 28,665	\$ 38,675	\$ 39,210	\$ 42,892
ALLOCATIONS								
SDG&E	\$ 767	\$ 1,118	\$ 827	\$ 990	\$ 1,336	\$ 70	\$ 61	\$ 71
So Cal Gas	791	1,088	857	1,060	1,449	77	69	82
Subtotal - Utilities	\$ 1,558	\$ 2,206	\$ 1,683	\$ 2,050	\$ 2,785	\$ 147	\$ 130	\$ 152
Global/Retained	507	699	520	638	856	47	41	48
Total Allocations	\$ 2,066	\$ 2,906	\$ 2,203	\$ 2,688	\$ 3,640	\$ 194	\$ 171	\$ 200
BILLED COSTS								
SDG&E	\$ 10,980	\$ 8,699	\$ 7,567	\$ 10,232	\$ 10,214	\$ 10,277	\$ 8,075	\$ 5,647
So Cal Gas	4,602	4,833	5,143	4,425	5,201	6,034	6,341	6,670
Subtotal - Utilities	\$ 15,582	\$ 13,532	\$ 12,711	\$ 14,657	\$ 15,414	\$ 16,312	\$ 14,417	\$ 12,316
Global/Retained	20,291	31,207	18,720	9,736	16,891	22,558	24,965	30,776
Total Billed Costs	\$ 35,873	\$ 44,739	\$ 31,430	\$ 24,393	\$ 32,305	\$ 38,869	\$ 39,381	\$ 43,092

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-1 Legal Services

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: B-1.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 10,214	\$ 5,201	\$ 16,891	\$ 32,305	0
Increase in Outside Legal services	(2,543)	1,863	13,996	13,316	
Lower non-recurring legal fees and services	(1,794)	(237)	(19)	(2,050)	
Lower consulting fees	(149)	(163)	(96)	(408)	
Other	(31)	(35)	(5)	(71)	
Change in Allocation Rates 2016-2019	(50)	41	9	(0)	
Total Change from 2016	<u>(4,567)</u>	<u>1,469</u>	<u>13,885</u>	<u>10,787</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 5,647</u>	<u>\$ 6,670</u>	<u>\$ 30,776</u>	<u>\$ 43,092</u>	<u>0</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 71	\$ 82	\$ 48	\$ 200	
Direct Assignments	<u>5,576</u>	<u>6,588</u>	<u>30,728</u>	<u>42,892</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 5,647</u>	<u>\$ 6,670</u>	<u>\$ 30,776</u>	<u>\$ 43,092</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Legal Services

Witness: Mia DeMontigny

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: B-1.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	35,868	44,739	31,430	24,393	32,305	38,869	39,381	43,092
Total Costs	\$ 35,873	\$ 44,739	\$ 31,430	\$ 24,393	\$ 32,305	\$ 38,869	\$ 39,381	\$ 43,092
DIRECT ASSIGNMENTS								
SDG&E	\$ 10,212	\$ 7,581	\$ 6,741	\$ 9,243	\$ 8,878	\$ 10,207	\$ 8,014	\$ 5,576
So Cal Gas	3,811	3,745	4,286	3,365	3,752	5,957	6,272	6,588
Subtotal - Utilities	\$ 14,023	\$ 11,326	\$ 11,027	\$ 12,607	\$ 12,629	\$ 16,164	\$ 14,286	\$ 12,164
Global/Retained	19,784	30,507	18,200	9,098	16,035	22,511	24,924	30,728
Total Direct Assignments	\$ 33,807	\$ 41,833	\$ 29,227	\$ 21,705	\$ 28,665	\$ 38,675	\$ 39,210	\$ 42,892
ALLOCATIONS								
SDG&E	\$ 767	\$ 1,118	\$ 827	\$ 990	\$ 1,336	\$ 70	\$ 61	\$ 71
So Cal Gas	791	1,088	857	1,060	1,449	77	69	82
Subtotal - Utilities	\$ 1,558	\$ 2,206	\$ 1,683	\$ 2,050	\$ 2,785	\$ 147	\$ 130	\$ 152
Global/Retained	507	699	520	638	856	47	41	48
Total Allocations	\$ 2,066	\$ 2,906	\$ 2,203	\$ 2,688	\$ 3,640	\$ 194	\$ 171	\$ 200
BILLED COSTS								
SDG&E	\$ 10,980	\$ 8,699	\$ 7,567	\$ 10,232	\$ 10,214	\$ 10,277	\$ 8,075	\$ 5,647
So Cal Gas	4,602	4,833	5,143	4,425	5,201	6,034	6,341	6,670
Subtotal - Utilities	\$ 15,582	\$ 13,532	\$ 12,711	\$ 14,657	\$ 15,414	\$ 16,312	\$ 14,417	\$ 12,316
Global/Retained	20,291	31,207	18,720	9,736	16,891	22,558	24,965	30,776
Total Billed Costs	\$ 35,873	\$ 44,739	\$ 31,430	\$ 24,393	\$ 32,305	\$ 38,869	\$ 39,381	\$ 43,092

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-1 Legal Services

Witness: Mia DeMontigny

Cost Center: 1100-0146-GAS INFRASTRUCTURE SPECIAL COUNSEL

Workpaper: B-1.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	2	3	1	1
Labor Costs	\$ -	\$ -	\$ 319	\$ -	\$ 65	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	129	3	2	-	-	-
Total Costs	\$ -	\$ -	\$ 449	\$ 3	\$ 67	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	1	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	448	3	67	-	-	-
Total Allocations	\$ -	\$ -	\$ 448	\$ 3	\$ 67	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	449	3	67	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 449	\$ 3	\$ 67	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-1 Legal Services

Cost Center: 1100-0146-GAS INFRASTRUCTURE SPECIAL COUNSEL

Workpaper: B-1.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 67	\$ 67	2
Lower labor costs	-	-	-	-	(1)
Higher travel costs	-	-	-	-	
Other	-	-	(67)	(67)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>-</u>	<u>-</u>	<u>(67)</u>	<u>(67)</u>	<u>(1)</u>
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1</u>
2019 ALLOCATION METHOD					
DIRSCG	<u>0.0%</u>	<u>100.0%</u>	<u>0.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Legal Services

Witness: Mia DeMontigny

Cost Center: 1100-0146-GAS INFRASTRUCTURE SPECIAL COUNSEL

Workpaper: B-1.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	2	3	1	1
Labor Costs	\$ -	\$ -	\$ 319	\$ -	\$ 65	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	129	3	2	-	-	-
Total Costs	\$ -	\$ -	\$ 449	\$ 3	\$ 67	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	1	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	448	3	67	-	-	-
Total Allocations	\$ -	\$ -	\$ 448	\$ 3	\$ 67	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	449	3	67	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 449	\$ 3	\$ 67	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Cost Center: B-2 Compliance and Governance

Workpaper: B-2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	8	7	8	10	10	12	10	10
Labor Costs	\$ 925	\$ 1,431	\$ 1,176	\$ 1,329	\$ 1,691	\$ 1,893	\$ 1,677	\$ 1,677
Non-Labor Costs	3,308	4,460	4,448	4,269	4,115	5,344	5,359	5,359
Total Costs	\$ 4,233	\$ 5,891	\$ 5,624	\$ 5,598	\$ 5,806	\$ 7,237	\$ 7,036	\$ 7,036
DIRECT ASSIGNMENTS								
SDG&E	\$ 13	\$ 15	\$ 26	\$ 34	\$ 16	\$ -	\$ -	\$ -
So Cal Gas	1	1	22	21	3	-	-	-
Subtotal - Utilities	\$ 14	\$ 16	\$ 48	\$ 54	\$ 19	\$ -	\$ -	\$ -
Global/Retained	190	59	210	396	205	70	-	-
Total Direct Assignments	\$ 203	\$ 75	\$ 258	\$ 450	\$ 224	\$ 70	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,487	\$ 2,238	\$ 2,013	\$ 1,896	\$ 1,916	\$ 2,584	\$ 2,513	\$ 2,485
So Cal Gas	1,533	2,178	2,087	2,030	2,078	2,860	2,853	2,880
Subtotal - Utilities	\$ 3,020	\$ 4,416	\$ 4,100	\$ 3,926	\$ 3,994	\$ 5,444	\$ 5,366	\$ 5,365
Global/Retained	1,009	1,400	1,266	1,222	1,587	1,723	1,670	1,671
Total Allocations	\$ 4,029	\$ 5,815	\$ 5,366	\$ 5,148	\$ 5,581	\$ 7,167	\$ 7,036	\$ 7,036
BILLED COSTS								
SDG&E	\$ 1,500	\$ 2,253	\$ 2,039	\$ 1,929	\$ 1,933	\$ 2,584	\$ 2,513	\$ 2,485
So Cal Gas	1,533	2,179	2,109	2,050	2,081	2,860	2,853	2,880
Subtotal - Utilities	\$ 3,034	\$ 4,432	\$ 4,149	\$ 3,980	\$ 4,014	\$ 5,444	\$ 5,366	\$ 5,365
Global/Retained	1,199	1,459	1,476	1,618	1,792	1,793	1,670	1,671
Total Billed Costs	\$ 4,233	\$ 5,891	\$ 5,624	\$ 5,598	\$ 5,806	\$ 7,237	\$ 7,036	\$ 7,036

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance
Department: B-2 Compliance and Governance
Workpaper: B-2 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 1,933	\$ 2,081	\$ 1,792	\$ 5,806	10
Higher board of director fees and expenses	126	146	85	357	
Higher consulting fees	201	233	135	568	
Higher dues & suscription costs	109	127	74	310	
Higher systems fees	16	18	10	44	
Higher travel costs	14	17	10	41	
Lower recruiting expenses	(33)	(38)	(22)	(94)	
Lower labor costs	(10)	(12)	(7)	(29)	
Other	74	102	(144)	33	
Change in Allocation Rates 2016-2019	55	207	(261)	(0)	
Total Change from 2016	<u>552</u>	<u>799</u>	<u>(121)</u>	<u>1,230</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 2,485</u>	<u>\$ 2,880</u>	<u>\$ 1,671</u>	<u>\$ 7,036</u>	<u>10</u>
	<u>141.26%</u>	<u>163.74%</u>	<u>95.00%</u>	<u>400.00%</u>	
Allocations	\$ 2,485	\$ 2,880	\$ 1,671	\$ 7,036	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 2,485</u>	<u>\$ 2,880</u>	<u>\$ 1,671</u>	<u>\$ 7,036</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Cost Center: B-2 Compliance and Governance

Workpaper: B-2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	8	7	8	10	10	12	10	10
Labor Costs	\$ 925	\$ 1,431	\$ 1,176	\$ 1,329	\$ 1,691	\$ 1,940	\$ 1,768	\$ 1,819
Non-Labor Costs	3,308	4,460	4,448	4,269	4,115	5,423	5,540	5,645
Total Costs	\$ 4,233	\$ 5,891	\$ 5,624	\$ 5,598	\$ 5,806	\$ 7,363	\$ 7,308	\$ 7,464
DIRECT ASSIGNMENTS								
SDG&E	\$ 13	\$ 15	\$ 26	\$ 34	\$ 16	\$ -	\$ -	\$ -
So Cal Gas	1	1	22	21	3	-	-	-
Subtotal - Utilities	\$ 14	\$ 16	\$ 48	\$ 54	\$ 19	\$ -	\$ -	\$ -
Global/Retained	190	59	210	396	205	71	-	-
Total Direct Assignments	\$ 203	\$ 75	\$ 258	\$ 450	\$ 224	\$ 71	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,487	\$ 2,238	\$ 2,013	\$ 1,896	\$ 1,916	\$ 2,629	\$ 2,610	\$ 2,636
So Cal Gas	1,533	2,178	2,087	2,030	2,078	2,910	2,964	3,056
Subtotal - Utilities	\$ 3,020	\$ 4,416	\$ 4,100	\$ 3,926	\$ 3,994	\$ 5,539	\$ 5,573	\$ 5,691
Global/Retained	1,009	1,400	1,266	1,222	1,587	1,753	1,735	1,773
Total Allocations	\$ 4,029	\$ 5,815	\$ 5,366	\$ 5,148	\$ 5,581	\$ 7,292	\$ 7,308	\$ 7,464
BILLED COSTS								
SDG&E	\$ 1,500	\$ 2,253	\$ 2,039	\$ 1,929	\$ 1,933	\$ 2,629	\$ 2,610	\$ 2,636
So Cal Gas	1,533	2,179	2,109	2,050	2,081	2,910	2,964	3,056
Subtotal - Utilities	\$ 3,034	\$ 4,432	\$ 4,149	\$ 3,980	\$ 4,014	\$ 5,539	\$ 5,573	\$ 5,691
Global/Retained	1,199	1,459	1,476	1,618	1,792	1,824	1,735	1,773
Total Billed Costs	\$ 4,233	\$ 5,891	\$ 5,624	\$ 5,598	\$ 5,806	\$ 7,363	\$ 7,308	\$ 7,464

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-2 Compliance and Governance

Witness: Mia DeMontigny

Cost Center: 1100-0150-VP COMPLIANCE & GOVERNANCE

Workpaper: B-2.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	1	1	1	1	1	1	1
Labor Costs	\$ 274	\$ 298	\$ 315	\$ 270	\$ 277	\$ 306	\$ 306	\$ 306
Non-Labor Costs	55	88	99	260	52	822	744	744
Total Costs	\$ 329	\$ 387	\$ 414	\$ 530	\$ 330	\$ 1,128	\$ 1,050	\$ 1,050
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 2	\$ (1)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	2	(1)	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 4	\$ (2)	\$ -	\$ -	\$ -
Global/Retained	10	25	32	13	25	70	-	-
Total Direct Assignments	\$ 10	\$ 25	\$ 32	\$ 16	\$ 24	\$ 70	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 109	\$ 139	\$ 143	\$ 189	\$ 112	\$ 382	\$ 375	\$ 371
So Cal Gas	112	135	149	202	122	422	426	430
Subtotal - Utilities	\$ 221	\$ 275	\$ 292	\$ 391	\$ 234	\$ 804	\$ 801	\$ 801
Global/Retained	98	87	90	122	72	254	249	249
Total Allocations	\$ 319	\$ 362	\$ 382	\$ 513	\$ 306	\$ 1,058	\$ 1,050	\$ 1,050
BILLED COSTS								
SDG&E	\$ 109	\$ 139	\$ 143	\$ 191	\$ 111	\$ 382	\$ 375	\$ 371
So Cal Gas	112	135	149	204	121	422	426	430
Subtotal - Utilities	\$ 221	\$ 275	\$ 292	\$ 395	\$ 232	\$ 804	\$ 801	\$ 801
Global/Retained	108	112	122	135	97	324	249	249
Total Billed Costs	\$ 329	\$ 387	\$ 414	\$ 530	\$ 330	\$ 1,128	\$ 1,050	\$ 1,050

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance
 Department: B-2 Compliance and Governance
 Cost Center: 1100-0150-VP COMPLIANCE & GOVERNANCE
 Workpaper: B-2.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 111	\$ 121	\$ 97	\$ 330	1
Higher consulting fees	245	284	165	694	
Higher labor costs	10	12	7	29	
Other	8	10	(20)	(2)	
Change in Allocation Rates 2016-2019	(4)	3	1	(0)	
Total Change from 2016	<u>259</u>	<u>309</u>	<u>152</u>	<u>721</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 371</u>	<u>\$ 430</u>	<u>\$ 249</u>	<u>\$ 1,050</u>	<u>1</u>
2019 ALLOCATION METHOD					
MFBASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 371	\$ 430	\$ 249	\$ 1,050	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 371</u>	<u>\$ 430</u>	<u>\$ 249</u>	<u>\$ 1,050</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Compliance and Governance

Witness: Mia DeMontigny

Cost Center: 1100-0150-VP COMPLIANCE & GOVERNANCE

Workpaper: B-2.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	1	1	1	1	1	1	1
Labor Costs	\$ 274	\$ 298	\$ 315	\$ 270	\$ 277	\$ 314	\$ 323	\$ 332
Non-Labor Costs	55	88	99	260	52	834	769	784
Total Costs	\$ 329	\$ 387	\$ 414	\$ 530	\$ 330	\$ 1,148	\$ 1,092	\$ 1,116
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 2	\$ (1)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	2	(1)	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 4	\$ (2)	\$ -	\$ -	\$ -
Global/Retained	10	25	32	13	25	71	-	-
Total Direct Assignments	\$ 10	\$ 25	\$ 32	\$ 16	\$ 24	\$ 71	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 109	\$ 139	\$ 143	\$ 189	\$ 112	\$ 388	\$ 390	\$ 394
So Cal Gas	112	135	149	202	122	430	443	457
Subtotal - Utilities	\$ 221	\$ 275	\$ 292	\$ 391	\$ 234	\$ 818	\$ 833	\$ 851
Global/Retained	98	87	90	122	72	259	259	265
Total Allocations	\$ 319	\$ 362	\$ 382	\$ 513	\$ 306	\$ 1,077	\$ 1,092	\$ 1,116
BILLED COSTS								
SDG&E	\$ 109	\$ 139	\$ 143	\$ 191	\$ 111	\$ 388	\$ 390	\$ 394
So Cal Gas	112	135	149	204	121	430	443	457
Subtotal - Utilities	\$ 221	\$ 275	\$ 292	\$ 395	\$ 232	\$ 818	\$ 833	\$ 851
Global/Retained	108	112	122	135	97	330	259	265
Total Billed Costs	\$ 329	\$ 387	\$ 414	\$ 530	\$ 330	\$ 1,148	\$ 1,092	\$ 1,116

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-2 Compliance and Governance

Witness: Mia DeMontigny

Cost Center: 1100-0348-CORPORATE COMPLIANCE

Workpaper: B-2.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	1	2	4	3	4	4	4
Labor Costs	\$ 228	\$ 567	\$ 247	\$ 399	\$ 687	\$ 823	\$ 701	\$ 701
Non-Labor Costs	147	458	516	507	544	548	681	681
Total Costs	\$ 375	\$ 1,025	\$ 763	\$ 907	\$ 1,230	\$ 1,370	\$ 1,383	\$ 1,383
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 9	\$ 0	\$ (1)	\$ -	\$ -	\$ -
So Cal Gas	-	-	18	0	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 27	\$ 0	\$ (1)	\$ -	\$ -	\$ -
Global/Retained	60	(46)	9	39	(35)	-	-	-
Total Direct Assignments	\$ 60	\$ (46)	\$ 36	\$ 39	\$ (35)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 117	\$ 412	\$ 273	\$ 319	\$ 464	\$ 494	\$ 494	\$ 488
So Cal Gas	121	401	283	342	504	547	561	566
Subtotal - Utilities	\$ 238	\$ 813	\$ 555	\$ 661	\$ 968	\$ 1,041	\$ 1,055	\$ 1,054
Global/Retained	77	258	171	206	297	329	328	328
Total Allocations	\$ 315	\$ 1,071	\$ 727	\$ 867	\$ 1,266	\$ 1,370	\$ 1,383	\$ 1,383
BILLED COSTS								
SDG&E	\$ 117	\$ 412	\$ 282	\$ 319	\$ 464	\$ 494	\$ 494	\$ 488
So Cal Gas	121	401	301	342	504	547	561	566
Subtotal - Utilities	\$ 238	\$ 813	\$ 583	\$ 661	\$ 968	\$ 1,041	\$ 1,055	\$ 1,054
Global/Retained	137	212	180	245	263	329	328	328
Total Billed Costs	\$ 375	\$ 1,025	\$ 763	\$ 907	\$ 1,230	\$ 1,370	\$ 1,383	\$ 1,383

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance
Department: B-2 Compliance and Governance
Cost Center: 1100-0348-CORPORATE COMPLIANCE
Workpaper: B-2.2 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 464	\$ 504	\$ 263	\$ 1,230	3
Higher dues & suscription costs	96	112	65	273	
Lower consulting fees	(44)	(52)	(30)	(126)	
Other	(10)	(12)	28	5	1
Change in Allocation Rates 2016-2019	(18)	14	3	0	
Total Change from 2016	<u>24</u>	<u>62</u>	<u>66</u>	<u>152</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 488</u>	<u>\$ 566</u>	<u>\$ 328</u>	<u>\$ 1,383</u>	<u>4</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 488	\$ 566	\$ 328	\$ 1,383	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 488</u>	<u>\$ 566</u>	<u>\$ 328</u>	<u>\$ 1,383</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Compliance and Governance

Witness: Mia DeMontigny

Cost Center: 1100-0348-CORPORATE COMPLIANCE

Workpaper: B-2.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	1	2	4	3	4	4	4
Labor Costs	\$ 228	\$ 567	\$ 247	\$ 399	\$ 687	\$ 843	\$ 740	\$ 761
Non-Labor Costs	147	458	516	507	544	556	704	718
Total Costs	\$ 375	\$ 1,025	\$ 763	\$ 907	\$ 1,230	\$ 1,399	\$ 1,444	\$ 1,479
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 9	\$ 0	\$ (1)	\$ -	\$ -	\$ -
So Cal Gas	-	-	18	0	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 27	\$ 0	\$ (1)	\$ -	\$ -	\$ -
Global/Retained	60	(46)	9	39	(35)	-	-	-
Total Direct Assignments	\$ 60	\$ (46)	\$ 36	\$ 39	\$ (35)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 117	\$ 412	\$ 273	\$ 319	\$ 464	\$ 504	\$ 516	\$ 522
So Cal Gas	121	401	283	342	504	558	586	605
Subtotal - Utilities	\$ 238	\$ 813	\$ 555	\$ 661	\$ 968	\$ 1,063	\$ 1,101	\$ 1,128
Global/Retained	77	258	171	206	297	336	343	351
Total Allocations	\$ 315	\$ 1,071	\$ 727	\$ 867	\$ 1,266	\$ 1,399	\$ 1,444	\$ 1,479
BILLED COSTS								
SDG&E	\$ 117	\$ 412	\$ 282	\$ 319	\$ 464	\$ 504	\$ 516	\$ 522
So Cal Gas	121	401	301	342	504	558	586	605
Subtotal - Utilities	\$ 238	\$ 813	\$ 583	\$ 661	\$ 968	\$ 1,063	\$ 1,101	\$ 1,128
Global/Retained	137	212	180	245	263	336	343	351
Total Billed Costs	\$ 375	\$ 1,025	\$ 763	\$ 907	\$ 1,230	\$ 1,399	\$ 1,444	\$ 1,479

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-2 Compliance and Governance

Witness: Mia DeMontigny

Cost Center: 1100-0143-CORPORATE GOVERNANCE

Workpaper: B-2.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	4	5	5	5	6	7	5	5
Labor Costs	\$ 423	\$ 566	\$ 614	\$ 659	\$ 727	\$ 764	\$ 669	\$ 669
Non-Labor Costs	378	316	493	494	402	535	535	535
Total Costs	\$ 801	\$ 882	\$ 1,108	\$ 1,152	\$ 1,129	\$ 1,299	\$ 1,204	\$ 1,204
DIRECT ASSIGNMENTS								
SDG&E	\$ 13	\$ 15	\$ 16	\$ 32	\$ 18	\$ -	\$ -	\$ -
So Cal Gas	1	1	4	19	4	-	-	-
Subtotal - Utilities	\$ 14	\$ 16	\$ 21	\$ 51	\$ 21	\$ -	\$ -	\$ -
Global/Retained	102	77	108	105	101	-	-	-
Total Direct Assignments	\$ 116	\$ 93	\$ 129	\$ 155	\$ 122	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 255	\$ 303	\$ 367	\$ 367	\$ 369	\$ 468	\$ 430	\$ 425
So Cal Gas	262	295	381	393	401	518	488	493
Subtotal - Utilities	\$ 517	\$ 599	\$ 748	\$ 760	\$ 770	\$ 987	\$ 918	\$ 918
Global/Retained	168	190	231	237	237	312	286	286
Total Allocations	\$ 685	\$ 788	\$ 979	\$ 997	\$ 1,007	\$ 1,299	\$ 1,204	\$ 1,204
BILLED COSTS								
SDG&E	\$ 268	\$ 318	\$ 384	\$ 399	\$ 387	\$ 468	\$ 430	\$ 425
So Cal Gas	263	296	385	412	404	518	488	493
Subtotal - Utilities	\$ 530	\$ 615	\$ 768	\$ 811	\$ 791	\$ 987	\$ 918	\$ 918
Global/Retained	270	267	339	341	337	312	286	286
Total Billed Costs	\$ 801	\$ 882	\$ 1,108	\$ 1,152	\$ 1,129	\$ 1,299	\$ 1,204	\$ 1,204

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance
Department: B-2 Compliance and Governance
Cost Center: 1100-0143-CORPORATE GOVERNANCE
Workpaper: B-2.3 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 387	\$ 404	\$ 337	\$ 1,129	6
Higher systems fees	16	18	10	44	
Higher government fees and taxes	14	16	10	40	
Higher dues & subscriptions	13	15	9	37	
Lower labor costs	(20)	(24)	(14)	(58)	(1)
Other	30	51	(69)	12	
Change in Allocation Rates 2016-2019	(14)	11	3	(0)	
Total Change from 2016	<u>38</u>	<u>88</u>	<u>(52)</u>	<u>75</u>	<u>(1)</u>
2019 - TEST YEAR	<u>\$ 425</u>	<u>\$ 493</u>	<u>\$ 286</u>	<u>\$ 1,204</u>	<u>5</u>
2019 ALLOCATION METHOD					
MFBASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 425	\$ 493	\$ 286	\$ 1,204	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 425</u>	<u>\$ 493</u>	<u>\$ 286</u>	<u>\$ 1,204</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Compliance and Governance

Witness: Mia DeMontigny

Cost Center: 1100-0143-CORPORATE GOVERNANCE

Workpaper: B-2.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	4	5	5	5	6	7	5	5
Labor Costs	\$ 423	\$ 566	\$ 614	\$ 659	\$ 727	\$ 783	\$ 705	\$ 726
Non-Labor Costs	378	316	493	494	402	543	553	563
Total Costs	\$ 801	\$ 882	\$ 1,108	\$ 1,152	\$ 1,129	\$ 1,326	\$ 1,258	\$ 1,289
DIRECT ASSIGNMENTS								
SDG&E	\$ 13	\$ 15	\$ 16	\$ 32	\$ 18	\$ -	\$ -	\$ -
So Cal Gas	1	1	4	19	4	-	-	-
Subtotal - Utilities	\$ 14	\$ 16	\$ 21	\$ 51	\$ 21	\$ -	\$ -	\$ -
Global/Retained	102	77	108	105	101	-	-	-
Total Direct Assignments	\$ 116	\$ 93	\$ 129	\$ 155	\$ 122	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 255	\$ 303	\$ 367	\$ 367	\$ 369	\$ 478	\$ 449	\$ 455
So Cal Gas	262	295	381	393	401	529	510	528
Subtotal - Utilities	\$ 517	\$ 599	\$ 748	\$ 760	\$ 770	\$ 1,007	\$ 959	\$ 983
Global/Retained	168	190	231	237	237	319	299	306
Total Allocations	\$ 685	\$ 788	\$ 979	\$ 997	\$ 1,007	\$ 1,326	\$ 1,258	\$ 1,289
BILLED COSTS								
SDG&E	\$ 268	\$ 318	\$ 384	\$ 399	\$ 387	\$ 478	\$ 449	\$ 455
So Cal Gas	263	296	385	412	404	529	510	528
Subtotal - Utilities	\$ 530	\$ 615	\$ 768	\$ 811	\$ 791	\$ 1,007	\$ 959	\$ 983
Global/Retained	270	267	339	341	337	319	299	306
Total Billed Costs	\$ 801	\$ 882	\$ 1,108	\$ 1,152	\$ 1,129	\$ 1,326	\$ 1,258	\$ 1,289

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-2 Compliance and Governance
Cost Center: 1100-0004-BOARD OF DIRECTORS
Workpaper: B-2.4

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -
Non-Labor Costs	2,726	3,597	3,340	3,008	3,117	3,439	3,399	3,399
Total Costs	\$ 2,726	\$ 3,597	\$ 3,340	\$ 3,009	\$ 3,117	\$ 3,439	\$ 3,399	\$ 3,399
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	18	2	61	239	113	-	-	-
Total Direct Assignments	\$ 18	\$ 2	\$ 61	\$ 239	\$ 113	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,006	\$ 1,383	\$ 1,230	\$ 1,020	\$ 970	\$ 1,240	\$ 1,214	\$ 1,200
So Cal Gas	1,037	1,346	1,275	1,092	1,052	1,372	1,378	1,391
Subtotal - Utilities	\$ 2,043	\$ 2,729	\$ 2,505	\$ 2,112	\$ 2,022	\$ 2,612	\$ 2,592	\$ 2,592
Global/Retained	666	865	774	658	981	827	807	807
Total Allocations	\$ 2,708	\$ 3,595	\$ 3,279	\$ 2,770	\$ 3,004	\$ 3,439	\$ 3,399	\$ 3,399
BILLED COSTS								
SDG&E	\$ 1,006	\$ 1,383	\$ 1,230	\$ 1,020	\$ 970	\$ 1,240	\$ 1,214	\$ 1,200
So Cal Gas	1,037	1,346	1,275	1,092	1,052	1,372	1,378	1,391
Subtotal - Utilities	\$ 2,043	\$ 2,729	\$ 2,505	\$ 2,112	\$ 2,022	\$ 2,612	\$ 2,592	\$ 2,592
Global/Retained	683	868	834	897	1,094	827	807	807
Total Billed Costs	\$ 2,726	\$ 3,597	\$ 3,340	\$ 3,009	\$ 3,117	\$ 3,439	\$ 3,399	\$ 3,399

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance
Department: B-2 Compliance and Governance
Cost Center: 1100-0004-BOARD OF DIRECTORS
Workpaper: B-2.4 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 970	\$ 1,052	\$ 1,094	\$ 3,117	0
Higher board of director fees and expenses	126	146	85	357	
Higher travel costs	14	17	10	41	
Lower recruiting expenses	(33)	(38)	(22)	(94)	
Other	32	37	(91)	(22)	
Change in Allocation Rates 2016-2019	90	177	(268)	-	
Total Change from 2016	<u>230</u>	<u>339</u>	<u>(287)</u>	<u>282</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 1,200</u>	<u>\$ 1,391</u>	<u>\$ 807</u>	<u>\$ 3,399</u>	<u>0</u>
2019 ALLOCATION METHOD					
MFBASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 1,200	\$ 1,391	\$ 807	\$ 3,399	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 1,200</u>	<u>\$ 1,391</u>	<u>\$ 807</u>	<u>\$ 3,399</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Compliance and Governance

Witness: Mia DeMontigny

Cost Center: 1100-0004-BOARD OF DIRECTORS

Workpaper: B-2.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -
Non-Labor Costs	2,726	3,597	3,340	3,008	3,117	3,490	3,514	3,580
Total Costs	\$ 2,726	\$ 3,597	\$ 3,340	\$ 3,009	\$ 3,117	\$ 3,490	\$ 3,514	\$ 3,580
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	18	2	61	239	113	-	-	-
Total Direct Assignments	\$ 18	\$ 2	\$ 61	\$ 239	\$ 113	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,006	\$ 1,383	\$ 1,230	\$ 1,020	\$ 970	\$ 1,258	\$ 1,255	\$ 1,264
So Cal Gas	1,037	1,346	1,275	1,092	1,052	1,393	1,425	1,466
Subtotal - Utilities	\$ 2,043	\$ 2,729	\$ 2,505	\$ 2,112	\$ 2,022	\$ 2,651	\$ 2,680	\$ 2,730
Global/Retained	666	865	774	658	981	839	834	850
Total Allocations	\$ 2,708	\$ 3,595	\$ 3,279	\$ 2,770	\$ 3,004	\$ 3,490	\$ 3,514	\$ 3,580
BILLED COSTS								
SDG&E	\$ 1,006	\$ 1,383	\$ 1,230	\$ 1,020	\$ 970	\$ 1,258	\$ 1,255	\$ 1,264
So Cal Gas	1,037	1,346	1,275	1,092	1,052	1,393	1,425	1,466
Subtotal - Utilities	\$ 2,043	\$ 2,729	\$ 2,505	\$ 2,112	\$ 2,022	\$ 2,651	\$ 2,680	\$ 2,730
Global/Retained	683	868	834	897	1,094	839	834	850
Total Billed Costs	\$ 2,726	\$ 3,597	\$ 3,340	\$ 3,009	\$ 3,117	\$ 3,490	\$ 3,514	\$ 3,580

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-2 Compliance and Governance

Witness: Mia DeMontigny

Cost Center: 1100-0006-COMPLIANCE

Workpaper: B-2.5

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2	-	-	-	-	-	-	-
Total Costs	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u><u>\$ 2</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 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Cost Center: B-3 Executive

Workpaper: B-3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	5	5	4	4	5	6	6	6
Labor Costs	\$ 3,591	\$ 2,133	\$ 2,170	\$ 2,371	\$ 2,720	\$ 3,104	\$ 2,938	\$ 2,938
Non-Labor Costs	1,690	1,748	1,125	1,383	1,475	1,258	1,142	1,142
Total Costs	\$ 5,280	\$ 3,882	\$ 3,295	\$ 3,754	\$ 4,194	\$ 4,362	\$ 4,079	\$ 4,079
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	224	365	164	130	68	-	-	-
Total Direct Assignments	\$ 224	\$ 365	\$ 164	\$ 130	\$ 68	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	5,057	3,517	3,131	3,625	4,127	4,362	4,079	4,079
Total Allocations	\$ 5,057	\$ 3,517	\$ 3,131	\$ 3,625	\$ 4,127	\$ 4,362	\$ 4,079	\$ 4,079
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	5,280	3,882	3,295	3,754	4,194	4,362	4,079	4,079
Total Billed Costs	\$ 5,280	\$ 3,882	\$ 3,295	\$ 3,754	\$ 4,194	\$ 4,362	\$ 4,079	\$ 4,079

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-3 Executive

Workpaper: B-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 4,194	\$ 4,194	5
2017 retirement of Sempra President	-	-	(1,243)	(1,243)	
Non-recurring expenses for 2016	-	-	(369)	(369)	
New Group Presidents added in 2017	-	-	1,784	1,784	1
Other	-	-	(287)	(287)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	(115)	(115)	1
2019 - TEST YEAR	\$ -	\$ -	\$ 4,079	\$ 4,079	6
Allocations	\$ -	\$ -	\$ 4,079	\$ 4,079	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ 4,079	\$ 4,079	

Summary of Results

(Forecast in Escalated \$000's)

Department: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Cost Center: B-3 Executive

Workpaper: B-3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	5	5	4	4	5	6	6	6
Labor Costs	\$ 3,591	\$ 2,133	\$ 2,170	\$ 2,371	\$ 2,720	\$ 3,182	\$ 3,097	\$ 3,187
Non-Labor Costs	1,690	1,748	1,125	1,383	1,475	1,276	1,180	1,203
Total Costs	\$ 5,280	\$ 3,882	\$ 3,295	\$ 3,754	\$ 4,194	\$ 4,458	\$ 4,278	\$ 4,390
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	224	365	164	130	68	-	-	-
Total Direct Assignments	\$ 224	\$ 365	\$ 164	\$ 130	\$ 68	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	5,057	3,517	3,131	3,625	4,127	4,458	4,278	4,390
Total Allocations	\$ 5,057	\$ 3,517	\$ 3,131	\$ 3,625	\$ 4,127	\$ 4,458	\$ 4,278	\$ 4,390
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	5,280	3,882	3,295	3,754	4,194	4,458	4,278	4,390
Total Billed Costs	\$ 5,280	\$ 3,882	\$ 3,295	\$ 3,754	\$ 4,194	\$ 4,458	\$ 4,278	\$ 4,390

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-3 Executive
Cost Center: 1100-0011-CEO
Workpaper: B-3.1

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	2	2	2	2	2	2
Labor Costs	\$ 1,176	\$ 1,309	\$ 1,343	\$ 1,472	\$ 1,510	\$ 1,490	\$ 1,490	\$ 1,490
Non-Labor Costs	634	531	467	665	873	605	605	605
Total Costs	\$ 1,810	\$ 1,839	\$ 1,810	\$ 2,138	\$ 2,382	\$ 2,095	\$ 2,095	\$ 2,095
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	55	45	31	78	(16)	-	-	-
Total Direct Assignments	\$ 55	\$ 45	\$ 31	\$ 78	\$ (16)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,754	1,794	1,780	2,059	2,399	2,095	2,095	2,095
Total Allocations	\$ 1,754	\$ 1,794	\$ 1,780	\$ 2,059	\$ 2,399	\$ 2,095	\$ 2,095	\$ 2,095
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,810	1,839	1,810	2,138	2,382	2,095	2,095	2,095
Total Billed Costs	\$ 1,810	\$ 1,839	\$ 1,810	\$ 2,138	\$ 2,382	\$ 2,095	\$ 2,095	\$ 2,095

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-3 Executive

Cost Center: 1100-0011-CEO

Workpaper: B-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 2,382	\$ 2,382	2
Lower consulting fees	-	-	(191)	(191)	
Lower auditing fees	-	-	(131)	(131)	
Higher travel expenses	-	-	36	36	
Other	-	-	(1)	(1)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	(287)	(287)	0
2019 - TEST YEAR	\$ -	\$ -	\$ 2,095	\$ 2,095	2
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 2,095	\$ 2,095	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ 2,095	\$ 2,095	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive
 Cost Center: 1100-0011-CEO
 Workpaper: B-3.1 Esc

Witness: Mia DeMontigny

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	2	2	2	2	2	2
Labor Costs	\$ 1,176	\$ 1,309	\$ 1,343	\$ 1,472	\$ 1,510	\$ 1,528	\$ 1,571	\$ 1,617
Non-Labor Costs	634	531	467	665	873	614	625	637
Total Costs	\$ 1,810	\$ 1,839	\$ 1,810	\$ 2,138	\$ 2,382	\$ 2,142	\$ 2,197	\$ 2,254
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	55	45	31	78	(16)	-	-	-
Total Direct Assignments	\$ 55	\$ 45	\$ 31	\$ 78	\$ (16)	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,754	1,794	1,780	2,059	2,399	2,142	2,197	2,254
Total Allocations	\$ 1,754	\$ 1,794	\$ 1,780	\$ 2,059	\$ 2,399	\$ 2,142	\$ 2,197	\$ 2,254
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,810	1,839	1,810	2,138	2,382	2,142	2,197	2,254
Total Billed Costs	\$ 1,810	\$ 1,839	\$ 1,810	\$ 2,138	\$ 2,382	\$ 2,142	\$ 2,197	\$ 2,254

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0186-SEMPRA PRESIDENT

Workpaper: B-3.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	2	2	2	-	-	-
Labor Costs	\$ 797	\$ 815	\$ 825	\$ 894	\$ 993	\$ 156	\$ -	\$ -
Non-Labor Costs	627	390	359	173	250	73	-	-
Total Costs	\$ 1,425	\$ 1,205	\$ 1,184	\$ 1,068	\$ 1,243	\$ 228	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	165	7	37	51	80	-	-	-
Total Direct Assignments	\$ 165	\$ 7	\$ 37	\$ 51	\$ 80	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,260	1,198	1,147	1,017	1,163	228	-	-
Total Allocations	\$ 1,260	\$ 1,198	\$ 1,147	\$ 1,017	\$ 1,163	\$ 228	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,425	1,205	1,184	1,068	1,243	228	-	-
Total Billed Costs	\$ 1,425	\$ 1,205	\$ 1,184	\$ 1,068	\$ 1,243	\$ 228	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-3 Executive

Cost Center: 1100-0186-SEMPRA PRESIDENT

Workpaper: B-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 1,243	\$ 1,243	2
2017 retirement of Sempra President	-	-	(1,243)	(1,243)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	(1,243)	(1,243)	(2)
2019 - TEST YEAR	\$ -	\$ -	\$ -	\$ -	0
2019 ALLOCATION METHOD					
MFGLOBAL	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ -	\$ -	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0186-SEMPRA PRESIDENT

Workpaper: B-3.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	2	2	2	-	-	-
Labor Costs	\$ 797	\$ 815	\$ 825	\$ 894	\$ 993	\$ 160	\$ -	\$ -
Non-Labor Costs	627	390	359	173	250	74	-	-
Total Costs	\$ 1,425	\$ 1,205	\$ 1,184	\$ 1,068	\$ 1,243	\$ 233	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	165	7	37	51	80	-	-	-
Total Direct Assignments	\$ 165	\$ 7	\$ 37	\$ 51	\$ 80	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,260	1,198	1,147	1,017	1,163	233	-	-
Total Allocations	\$ 1,260	\$ 1,198	\$ 1,147	\$ 1,017	\$ 1,163	\$ 233	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,425	1,205	1,184	1,068	1,243	233	-	-
Total Billed Costs	\$ 1,425	\$ 1,205	\$ 1,184	\$ 1,068	\$ 1,243	\$ 233	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-3.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 258	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	76	740	234	482	253	200	200	200
Total Costs	\$ 333	\$ 740	\$ 234	\$ 487	\$ 253	\$ 200	\$ 200	\$ 200
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2	313	96	1	4	-	-	-
Total Direct Assignments	\$ 2	\$ 313	\$ 96	\$ 1	\$ 4	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	331	428	138	486	248	200	200	200
Total Allocations	\$ 331	\$ 428	\$ 138	\$ 486	\$ 248	\$ 200	\$ 200	\$ 200
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	333	740	234	487	253	200	200	200
Total Billed Costs	\$ 333	\$ 740	\$ 234	\$ 487	\$ 253	\$ 200	\$ 200	\$ 200

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-3 Executive

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 253	\$ 253	0
Primarily non-recurring expenses in 2016	-	-	(52)	(52)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	(52)	(52)	0
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 200</u>	<u>0</u>
2019 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 200	\$ 200	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 200</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-3.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 258	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	76	740	234	482	253	203	207	211
Total Costs	\$ 333	\$ 740	\$ 234	\$ 487	\$ 253	\$ 203	\$ 207	\$ 211
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2	313	96	1	4	-	-	-
Total Direct Assignments	\$ 2	\$ 313	\$ 96	\$ 1	\$ 4	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	331	428	138	486	248	203	207	211
Total Allocations	\$ 331	\$ 428	\$ 138	\$ 486	\$ 248	\$ 203	\$ 207	\$ 211
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	333	740	234	487	253	203	207	211
Total Billed Costs	\$ 333	\$ 740	\$ 234	\$ 487	\$ 253	\$ 203	\$ 207	\$ 211

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-3.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 1	\$ 4	\$ -	\$ -	\$ 8	\$ 8	\$ -	\$ -
Non-Labor Costs	28	39	32	28	29	29	-	-
Total Costs	\$ 28	\$ 42	\$ 32	\$ 28	\$ 36	\$ 37	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	28	42	32	28	36	37	-	-
Total Allocations	\$ 28	\$ 42	\$ 32	\$ 28	\$ 36	\$ 37	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	28	42	32	28	36	37	-	-
Total Billed Costs	\$ 28	\$ 42	\$ 32	\$ 28	\$ 36	\$ 37	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-3 Executive

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-3.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 36	\$ 36	0
Non-recurring expenses for 2016	-	-	(36)	(36)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>-</u>	<u>-</u>	<u>(36)</u>	<u>(36)</u>	<u>0</u>
2019 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>0</u></u>
2019 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-3.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 1	\$ 4	\$ -	\$ -	\$ 8	\$ 8	\$ -	\$ -
Non-Labor Costs	28	39	32	28	29	30	-	-
Total Costs	\$ 28	\$ 42	\$ 32	\$ 28	\$ 36	\$ 37	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	28	42	32	28	36	37	-	-
Total Allocations	\$ 28	\$ 42	\$ 32	\$ 28	\$ 36	\$ 37	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	28	42	32	28	36	37	-	-
Total Billed Costs	\$ 28	\$ 42	\$ 32	\$ 28	\$ 36	\$ 37	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-3 Executive
Cost Center: 1100-0003-CHAIRMAN
Workpaper: B-3.5

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	-	-	-	-	-	-	-
Labor Costs	\$ 1,359	\$ 6	\$ 1	\$ -	\$ 3	\$ 4	\$ -	\$ -
Non-Labor Costs	300	46	32	34	31	14	-	-
Total Costs	\$ 1,659	\$ 52	\$ 34	\$ 34	\$ 34	\$ 17	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2	-	-	-	-	-	-	-
Total Direct Assignments	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,657	52	34	34	34	17	-	-
Total Allocations	\$ 1,657	\$ 52	\$ 34	\$ 34	\$ 34	\$ 17	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,659	52	34	34	34	17	-	-
Total Billed Costs	\$ 1,659	\$ 52	\$ 34	\$ 34	\$ 34	\$ 17	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-3 Executive

Cost Center: 1100-0003-CHAIRMAN

Workpaper: B-3.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 34	\$ 34	0
Non-recurring expenses for 2016	-	-	(34)	(34)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>-</u>	<u>-</u>	<u>(34)</u>	<u>(34)</u>	<u>0</u>
2019 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>0</u></u>
2019 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive
 Cost Center: 1100-0003-CHAIRMAN
 Workpaper: B-3.5 Esc

Witness: Mia DeMontigny

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	-	-	-	-	-	-	-
Labor Costs	\$ 1,359	\$ 6	\$ 1	\$ -	\$ 3	\$ 4	\$ -	\$ -
Non-Labor Costs	300	46	32	34	31	14	-	-
Total Costs	\$ 1,659	\$ 52	\$ 34	\$ 34	\$ 34	\$ 18	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	2	-	-	-	-	-	-	-
Total Direct Assignments	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,657	52	34	34	34	18	-	-
Total Allocations	\$ 1,657	\$ 52	\$ 34	\$ 34	\$ 34	\$ 18	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,659	52	34	34	34	18	-	-
Total Billed Costs	\$ 1,659	\$ 52	\$ 34	\$ 34	\$ 34	\$ 18	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-3.6

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	24	3	1	-	19	-	-	-
Total Costs	<u>\$ 24</u>	<u>\$ 3</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	24	3	1	-	19	-	-	-
Total Allocations	<u>\$ 24</u>	<u>\$ 3</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	24	3	1	-	19	-	-	-
Total Billed Costs	<u>\$ 24</u>	<u>\$ 3</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-3 Executive

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-3.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 19	\$ 19	0
Non-recurring expenses for 2016	-	-	(19)	(19)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	(19)	(19)	0
2019 - TEST YEAR	\$ -	\$ -	\$ -	\$ -	0
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ -	\$ -	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-3.6 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	24	3	1	-	19	-	-	-
Total Costs	\$ 24	\$ 3	\$ 1	\$ -	\$ 19	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	24	3	1	-	19	-	-	-
Total Allocations	\$ 24	\$ 3	\$ 1	\$ -	\$ 19	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	24	3	1	-	19	-	-	-
Total Billed Costs	\$ 24	\$ 3	\$ 1	\$ -	\$ 19	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0185-EXECUTIVE VICE PRESIDENT

Workpaper: B-3.7

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	1	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 207	\$ -	\$ -	\$ -
Non-Labor Costs	1	-	-	-	20	-	-	-
Total Costs	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	1	-	-	-	227	-	-	-
Total Allocations	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	1	-	-	-	227	-	-	-
Total Billed Costs	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 227</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance
 Department: B-3 Executive
 Cost Center: 1100-0185-EXECUTIVE VICE PRESIDENT
 Workpaper: B-3.7 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 227	\$ 227	1
Non-recurring expenses for 2016	-	-	(227)	(227)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	(227)	(227)	(1)
2019 - TEST YEAR	\$ -	\$ -	\$ -	\$ -	0
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ -	\$ -	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0185-EXECUTIVE VICE PRESIDENT

Workpaper: B-3.7 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	1	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 207	\$ -	\$ -	\$ -
Non-Labor Costs	1	-	-	-	20	-	-	-
Total Costs	\$ 1	\$ -	\$ -	\$ -	\$ 227	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1	-	-	-	227	-	-	-
Total Allocations	\$ 1	\$ -	\$ -	\$ -	\$ 227	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1	-	-	-	227	-	-	-
Total Billed Costs	\$ 1	\$ -	\$ -	\$ -	\$ 227	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0007-GROUP PRESIDENT - UTILITIES

Workpaper: B-3.8

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 661	\$ 661	\$ 661
Non-Labor Costs	-	-	-	-	-	155	155	155
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 816</u>	<u>\$ 816</u>	<u>\$ 816</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	816	816	816
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 816</u>	<u>\$ 816</u>	<u>\$ 816</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	816	816	816
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 816</u>	<u>\$ 816</u>	<u>\$ 816</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance
 Department: B-3 Executive
 Cost Center: 1100-0007-GROUP PRESIDENT - UTILITIES
 Workpaper: B-3.8 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
New Group President added in 2017	-	-	816	816	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>-</u>	<u>-</u>	<u>816</u>	<u>816</u>	<u>2</u>
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 816</u>	<u>\$ 816</u>	<u>2</u>
2019 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 816	\$ 816	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 816</u>	<u>\$ 816</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0007-GROUP PRESIDENT - UTILITIES

Workpaper: B-3.8 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 677	\$ 696	\$ 717
Non-Labor Costs	-	-	-	-	-	158	161	164
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 835	\$ 857	\$ 880
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	835	857	880
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 835	\$ 857	\$ 880
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	835	857	880
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 835	\$ 857	\$ 880

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0008-GROUP PRESIDENT - INFRASTRUCTURE

Workpaper: B-3.9

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 787	\$ 787	\$ 787
Non-Labor Costs	-	-	-	-	-	181	181	181
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 968</u>	<u>\$ 968</u>	<u>\$ 968</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	968	968	968
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 968</u>	<u>\$ 968</u>	<u>\$ 968</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	968	968	968
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 968</u>	<u>\$ 968</u>	<u>\$ 968</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: B Legal, Compliance and Governance

Witness: Mia DeMontigny

Department: B-3 Executive

Cost Center: 1100-0008-GROUP PRESIDENT - INFRASTRUCTURE

Workpaper: B-3.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
New Group President added in 2017	-	-	968	968	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>-</u>	<u>-</u>	<u>968</u>	<u>968</u>	<u>2</u>
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 968</u>	<u>\$ 968</u>	<u>2</u>
2019 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 968	\$ 968	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 968</u>	<u>\$ 968</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Mia DeMontigny

Cost Center: 1100-0008-GROUP PRESIDENT - INFRASTRUCTURE

Workpaper: B-3.9 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 806	\$ 829	\$ 853
Non-Labor Costs	-	-	-	-	-	184	187	191
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 990	\$ 1,016	\$ 1,044
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	990	1,016	1,044
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 990	\$ 1,016	\$ 1,044
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	990	1,016	1,044
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 990	\$ 1,016	\$ 1,044

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: C Human Resources & Administration

Workpaper: C

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	77	69	76	79	81	105	102	102
Labor Costs	\$ 7,689	\$ 7,893	\$ 8,405	\$ 9,441	\$ 9,045	\$ 10,267	\$ 11,435	\$ 11,088
Non-Labor Costs	10,045	9,972	8,791	9,829	8,985	14,062	13,610	13,610
Total Costs	\$ 17,735	\$ 17,865	\$ 17,196	\$ 19,269	\$ 18,030	\$ 24,329	\$ 25,045	\$ 24,698
DIRECT ASSIGNMENTS								
SDG&E	\$ 173	\$ 212	\$ 232	\$ 235	\$ 230	\$ 43	\$ 43	\$ 43
So Cal Gas	498	252	168	179	118	61	62	62
Subtotal - Utilities	\$ 671	\$ 463	\$ 400	\$ 414	\$ 348	\$ 104	\$ 105	\$ 104
Global/Retained	300	371	229	364	253	210	210	210
Total Direct Assignments	\$ 972	\$ 835	\$ 629	\$ 777	\$ 601	\$ 314	\$ 314	\$ 314
ALLOCATIONS								
SDG&E	\$ 6,477	\$ 6,353	\$ 5,641	\$ 5,916	\$ 5,512	\$ 7,862	\$ 8,090	\$ 7,963
So Cal Gas	8,613	8,766	9,137	10,206	9,552	13,400	13,842	13,633
Subtotal - Utilities	\$ 15,090	\$ 15,119	\$ 14,778	\$ 16,122	\$ 15,064	\$ 21,262	\$ 21,933	\$ 21,595
Global/Retained	1,673	1,911	1,789	2,370	2,365	2,753	2,798	2,788
Total Allocations	\$ 16,763	\$ 17,031	\$ 16,566	\$ 18,492	\$ 17,429	\$ 24,015	\$ 24,731	\$ 24,384
BILLED COSTS								
SDG&E	\$ 6,651	\$ 6,565	\$ 5,873	\$ 6,151	\$ 5,742	\$ 7,905	\$ 8,133	\$ 8,005
So Cal Gas	9,111	9,018	9,305	10,385	9,671	13,461	13,904	13,694
Subtotal - Utilities	\$ 15,762	\$ 15,583	\$ 15,178	\$ 16,536	\$ 15,413	\$ 21,366	\$ 22,037	\$ 21,700
Global/Retained	1,973	2,283	2,018	2,734	2,618	2,963	3,008	2,998
Total Billed Costs	\$ 17,735	\$ 17,865	\$ 17,196	\$ 19,269	\$ 18,030	\$ 24,329	\$ 25,045	\$ 24,698

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Department: C Human Resources & Administration

Workpaper: C Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 5,742	\$ 9,671	\$ 2,618	\$ 18,030	81
Higher labor costs	710	1,248	110	2,067	21
Higher consulting fees	641	1,080	180	1,901	
Higher systems costs	252	451	40	743	
Higher payroll processing fees	162	301	18	481	
Higher security and disaster recovery charges	144	254	63	461	
Higher training expenses	145	246	37	428	
Higher travel costs	56	89	41	186	
Higher dues and subscriptions costs	52	89	26	167	
Other	(37)	220	52	234	
Change in Allocation Rates 2016-2019	139	45	(184)	0	
Total Change from 2016	<u>2,263</u>	<u>4,024</u>	<u>381</u>	<u>6,668</u>	<u>21</u>
2019 - TEST YEAR	<u>\$ 8,005</u>	<u>\$ 13,694</u>	<u>\$ 2,998</u>	<u>\$ 24,698</u>	<u>102</u>
Allocations	\$ 7,963	\$ 13,633	\$ 2,788	\$ 24,384	
Direct Assignments	<u>43</u>	<u>62</u>	<u>210</u>	<u>314</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 8,005</u>	<u>\$ 13,694</u>	<u>\$ 2,998</u>	<u>\$ 24,698</u>	

Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Summary of Allocation Change for Utilities
(2016 \$ - 000's)

Division: Human Resources and Administration

Witness: Mia DeMontigny

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
C-1.1	1100-0122-SVP CHIEF HUMAN RESOURCES & ADMINISTRATION OFFICER	(4)	(29)	(33)
	C-1 Senior VP Chief Human Resources and Administration	(4)	(29)	(33)
C-2.1	1100-0134-COMPENSATION & BENEFITS	13	4	18
C-2.2	1100-0135-COMPENSATION SERVICES	12	3	15
C-2.3	1100-0136-EXECUTIVE COMPENSATION	2	24	26
C-2.4	1100-0137-HR ACCOUNTING, BUDGETS, & COMPLIANCE	10	3	13
C-2.5	1100-0057-PAYROLL SERVICES	2	5	7
	C-2 Compensation & Benefits	39	39	78
C-3.1	1100-0130-CORPORATE HR STAFFING & DEVELOPMENT	(20)	16	(4)
	C-3 Corporate Human Resources Staffing and Development	(20)	16	(4)
C-4.1	1100-0276-CHIEF INFORMATION OFFICER	-	-	-
C-4.2	1100-0383-MY INFO SERVICES	87	27	114
C-4.3	1100-0043-SECURITY SERVICES	-	-	-
C-4.4	1100-0275-EXECUTIVE SECURITY	(0)	0	0
C-4.5	1100-0133-CORPORATE SECURITY	37	(8)	28
C-4.6	1100-0170-INFO SECURITY OPS CENTER	-	-	-
C-4.7	1100-0075-SEMPRA ENERGY CYBERSECURITY	-	-	-
C-4.8	1100-0269-IS STRATEGY, GOVERNANCE & ARCHITECTURE	-	-	-
C-4.9	1100-0138-EMERGENCY MANAGEMENT & BUSINESS RESUMPTION	-	-	-
C-4.10	1100-0372-IS GOVERNANCE, AWARENESS & OVERSIGHT	-	-	-
	C-4 CIO, Corporate Systems & Security	123	19	143
C	Human Resources and Administration Total	139	45	184

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: C Human Resources & Administration

Workpaper: C Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	77	69	76	79	81	105	102	102
Labor Costs	\$ 7,689	\$ 7,893	\$ 8,405	\$ 9,441	\$ 9,045	\$ 10,518	\$ 12,043	\$ 12,010
Non-Labor Costs	10,045	9,972	8,791	9,829	8,985	14,264	14,070	14,336
Total Costs	\$ 17,735	\$ 17,865	\$ 17,196	\$ 19,269	\$ 18,030	\$ 24,782	\$ 26,113	\$ 26,346
DIRECT ASSIGNMENTS								
SDG&E	\$ 173	\$ 212	\$ 232	\$ 235	\$ 230	\$ 44	\$ 45	\$ 46
So Cal Gas	498	252	168	179	118	62	64	66
Subtotal - Utilities	\$ 671	\$ 463	\$ 400	\$ 414	\$ 348	\$ 106	\$ 109	\$ 111
Global/Retained	300	371	229	364	253	215	221	227
Total Direct Assignments	\$ 972	\$ 835	\$ 629	\$ 777	\$ 601	\$ 321	\$ 330	\$ 338
ALLOCATIONS								
SDG&E	\$ 6,477	\$ 6,353	\$ 5,641	\$ 5,916	\$ 5,512	\$ 8,008	\$ 8,434	\$ 8,492
So Cal Gas	8,613	8,766	9,137	10,206	9,552	13,647	14,430	14,537
Subtotal - Utilities	\$ 15,090	\$ 15,119	\$ 14,778	\$ 16,122	\$ 15,064	\$ 21,655	\$ 22,863	\$ 23,029
Global/Retained	1,673	1,911	1,789	2,370	2,365	2,806	2,920	2,978
Total Allocations	\$ 16,763	\$ 17,031	\$ 16,566	\$ 18,492	\$ 17,429	\$ 24,461	\$ 25,783	\$ 26,007
BILLED COSTS								
SDG&E	\$ 6,651	\$ 6,565	\$ 5,873	\$ 6,151	\$ 5,742	\$ 8,052	\$ 8,479	\$ 8,537
So Cal Gas	9,111	9,018	9,305	10,385	9,671	13,709	14,494	14,603
Subtotal - Utilities	\$ 15,762	\$ 15,583	\$ 15,178	\$ 16,536	\$ 15,413	\$ 21,761	\$ 22,972	\$ 23,140
Global/Retained	1,973	2,283	2,018	2,734	2,618	3,022	3,140	3,206
Total Billed Costs	\$ 17,735	\$ 17,865	\$ 17,196	\$ 19,269	\$ 18,030	\$ 24,782	\$ 26,113	\$ 26,346

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-1 Senior VP Chief Human Resources & Administration

Witness: Mia DeMontigny

Cost Center: 1100-0122-SVP CHIEF HUMAN RESOURCES & ADMINISTRATION OFFICER

Workpaper: C-1.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 482	\$ 505	\$ 526	\$ 633	\$ 563	\$ 602	\$ 600	\$ 600
Non-Labor Costs	559	756	832	1,579	732	792	912	912
Total Costs	<u>\$ 1,041</u>	<u>\$ 1,260</u>	<u>\$ 1,358</u>	<u>\$ 2,212</u>	<u>\$ 1,295</u>	<u>\$ 1,394</u>	<u>\$ 1,512</u>	<u>\$ 1,512</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 10	\$ 24	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	17	43	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27</u>	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	20	11	34	(6)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 11</u>	<u>\$ 60</u>	<u>\$ 61</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 408	\$ 471	\$ 469	\$ 702	\$ 396	\$ 443	\$ 482	\$ 480
So Cal Gas	541	640	758	1,217	699	753	825	821
Subtotal - Utilities	<u>\$ 948</u>	<u>\$ 1,111</u>	<u>\$ 1,227</u>	<u>\$ 1,919</u>	<u>\$ 1,094</u>	<u>\$ 1,196</u>	<u>\$ 1,307</u>	<u>\$ 1,301</u>
Global/Retained	93	130	120	233	140	198	206	212
Total Allocations	<u>\$ 1,041</u>	<u>\$ 1,241</u>	<u>\$ 1,347</u>	<u>\$ 2,152</u>	<u>\$ 1,234</u>	<u>\$ 1,394</u>	<u>\$ 1,512</u>	<u>\$ 1,512</u>
BILLED COSTS								
SDG&E	\$ 408	\$ 471	\$ 469	\$ 712	\$ 420	\$ 443	\$ 482	\$ 480
So Cal Gas	541	640	758	1,234	741	753	825	821
Subtotal - Utilities	<u>\$ 948</u>	<u>\$ 1,111</u>	<u>\$ 1,227</u>	<u>\$ 1,945</u>	<u>\$ 1,161</u>	<u>\$ 1,196</u>	<u>\$ 1,307</u>	<u>\$ 1,301</u>
Global/Retained	93	149	131	267	134	198	206	212
Total Billed Costs	<u>\$ 1,041</u>	<u>\$ 1,260</u>	<u>\$ 1,358</u>	<u>\$ 2,212</u>	<u>\$ 1,295</u>	<u>\$ 1,394</u>	<u>\$ 1,512</u>	<u>\$ 1,512</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration

Witness: Mia DeMontigny

Department: C-1 Senior VP Chief Human Resources & Administration

Cost Center: 1100-0122-SVP CHIEF HUMAN RESOURCES & ADMINISTRATION OFFICER

Workpaper: C-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 420	\$ 741	\$ 134	\$ 1,295	2
Higher dues and subscriptions costs	52	89	26	167	
Higher consulting fees	34	57	17	107	
Higher labor costs	12	20	6	38	
Lower travel expenses	(17)	(29)	(8)	(54)	
Lower systems costs	(13)	(22)	(7)	(42)	
Other	(4)	(6)	11	1	
Change in Allocation Rates 2016-2019	(4)	(29)	33	(0)	
Total Change from 2016	<u>60</u>	<u>79</u>	<u>77</u>	<u>217</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 480</u>	<u>\$ 821</u>	<u>\$ 212</u>	<u>\$ 1,512</u>	<u>2</u>
2019 ALLOCATION METHOD					
VPHR	<u>31.4%</u>	<u>53.1%</u>	<u>15.6%</u>	<u>100.0%</u>	
Allocations	\$ 480	\$ 821	\$ 212	\$ 1,512	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 480</u>	<u>\$ 821</u>	<u>\$ 212</u>	<u>\$ 1,512</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-1 Senior VP Chief Human Resources & Administration

Witness: Mia DeMontigny

Cost Center: 1100-0122-SVP CHIEF HUMAN RESOURCES & ADMINISTRATION OFFICER

Workpaper: C-1.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 482	\$ 505	\$ 526	\$ 633	\$ 563	\$ 617	\$ 633	\$ 651
Non-Labor Costs	559	756	832	1,579	732	804	943	961
Total Costs	\$ 1,041	\$ 1,260	\$ 1,358	\$ 2,212	\$ 1,295	\$ 1,421	\$ 1,576	\$ 1,612
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 10	\$ 24	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	17	43	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 27	\$ 67	\$ -	\$ -	\$ -
Global/Retained	-	20	11	34	(6)	-	-	-
Total Direct Assignments	\$ -	\$ 20	\$ 11	\$ 60	\$ 61	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 408	\$ 471	\$ 469	\$ 702	\$ 396	\$ 452	\$ 502	\$ 512
So Cal Gas	541	640	758	1,217	699	767	860	875
Subtotal - Utilities	\$ 948	\$ 1,111	\$ 1,227	\$ 1,919	\$ 1,094	\$ 1,219	\$ 1,361	\$ 1,386
Global/Retained	93	130	120	233	140	202	214	225
Total Allocations	\$ 1,041	\$ 1,241	\$ 1,347	\$ 2,152	\$ 1,234	\$ 1,421	\$ 1,576	\$ 1,612
BILLED COSTS								
SDG&E	\$ 408	\$ 471	\$ 469	\$ 712	\$ 420	\$ 452	\$ 502	\$ 512
So Cal Gas	541	640	758	1,234	741	767	860	875
Subtotal - Utilities	\$ 948	\$ 1,111	\$ 1,227	\$ 1,945	\$ 1,161	\$ 1,219	\$ 1,361	\$ 1,386
Global/Retained	93	149	131	267	134	202	214	225
Total Billed Costs	\$ 1,041	\$ 1,260	\$ 1,358	\$ 2,212	\$ 1,295	\$ 1,421	\$ 1,576	\$ 1,612

Summary of Results

(Forecast in Escalated \$000's)

Department: C-1 Senior VP Chief Human Resources & Administration

Witness: Mia DeMontigny

Cost Center: 1100-0132-VP HR

Workpaper: C-1.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	1	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 62	\$ 221	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	10	36	0	-	-	-
Total Costs	\$ -	\$ -	\$ 73	\$ 257	\$ 0	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	(46)	0	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ (46)	\$ 0	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 28	\$ 83	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	46	156	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 74	\$ 238	\$ 0	\$ -	\$ -	\$ -
Global/Retained	-	-	45	19	0	-	-	-
Total Allocations	\$ -	\$ -	\$ 119	\$ 257	\$ 0	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 28	\$ 83	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	46	156	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 74	\$ 238	\$ 0	\$ -	\$ -	\$ -
Global/Retained	-	-	(1)	19	0	-	-	-
Total Billed Costs	\$ -	\$ -	\$ 73	\$ 257	\$ 0	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C Human Resources & Administration

Witness: Mia DeMontigny

Cost Center: C-2 Compensation & Benefits

Workpaper: C-2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	28	26	28	29	28	28	28	28
Labor Costs	\$ 2,465	\$ 2,661	\$ 2,889	\$ 3,124	\$ 3,094	\$ 3,092	\$ 3,092	\$ 3,092
Non-Labor Costs	1,738	1,718	1,812	1,166	1,517	2,024	2,024	2,024
Total Costs	\$ 4,204	\$ 4,379	\$ 4,701	\$ 4,290	\$ 4,611	\$ 5,116	\$ 5,116	\$ 5,116
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ 42	\$ 1	\$ -	\$ 24	\$ 24	\$ 24
So Cal Gas	1	-	68	2	9	41	41	41
Subtotal - Utilities	\$ 2	\$ -	\$ 109	\$ 4	\$ 9	\$ 64	\$ 65	\$ 65
Global/Retained	0	-	11	5	15	11	10	10
Total Direct Assignments	\$ 2	\$ -	\$ 120	\$ 9	\$ 24	\$ 75	\$ 75	\$ 75
ALLOCATIONS								
SDG&E	\$ 1,736	\$ 1,687	\$ 1,576	\$ 1,401	\$ 1,524	\$ 1,724	\$ 1,722	\$ 1,720
So Cal Gas	2,089	2,159	2,452	2,317	2,451	2,698	2,701	2,703
Subtotal - Utilities	\$ 3,825	\$ 3,846	\$ 4,028	\$ 3,717	\$ 3,975	\$ 4,421	\$ 4,423	\$ 4,423
Global/Retained	376	533	552	564	611	620	618	618
Total Allocations	\$ 4,201	\$ 4,379	\$ 4,581	\$ 4,282	\$ 4,586	\$ 5,041	\$ 5,041	\$ 5,041
BILLED COSTS								
SDG&E	\$ 1,737	\$ 1,687	\$ 1,618	\$ 1,402	\$ 1,524	\$ 1,748	\$ 1,746	\$ 1,744
So Cal Gas	2,090	2,159	2,520	2,319	2,460	2,738	2,742	2,743
Subtotal - Utilities	\$ 3,827	\$ 3,846	\$ 4,138	\$ 3,721	\$ 3,984	\$ 4,486	\$ 4,488	\$ 4,487
Global/Retained	376	533	563	569	626	631	629	629
Total Billed Costs	\$ 4,204	\$ 4,379	\$ 4,701	\$ 4,290	\$ 4,611	\$ 5,116	\$ 5,116	\$ 5,116

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration

Witness: Mia DeMontigny

Department: C-2 Compensation & Benefits

Workpaper: C-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 1,524	\$ 2,460	\$ 626	\$ 4,611	28
Higher consulting fees	167	251	69	486	
Higher systems costs	17	16	15	48	
Lower payroll processing fees	(17)	(30)	(2)	(49)	
Other	14	7	(1)	21	
Change in Allocation Rates 2016-2019	39	39	(78)	(0)	
Total Change from 2016	<u>220</u>	<u>283</u>	<u>3</u>	<u>506</u>	<u>0</u>
2019 - TEST YEAR	<u><u>\$ 1,744</u></u>	<u><u>\$ 2,743</u></u>	<u><u>\$ 629</u></u>	<u><u>\$ 5,116</u></u>	<u><u>28</u></u>
Allocations	\$ 1,720	\$ 2,703	\$ 618	\$ 5,041	
Direct Assignments	<u>24</u>	<u>41</u>	<u>10</u>	<u>75</u>	
TOTAL 2019 ALLOCATIONS	<u><u>\$ 1,744</u></u>	<u><u>\$ 2,743</u></u>	<u><u>\$ 629</u></u>	<u><u>\$ 5,116</u></u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C Human Resources & Administration

Witness: Mia DeMontigny

Cost Center: C-2 Compensation & Benefits

Workpaper: C-2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	28	26	28	29	28	28	28	28
Labor Costs	\$ 2,465	\$ 2,661	\$ 2,889	\$ 3,124	\$ 3,094	\$ 3,169	\$ 3,260	\$ 3,355
Non-Labor Costs	1,738	1,718	1,812	1,166	1,517	2,054	2,092	2,132
Total Costs	\$ 4,204	\$ 4,379	\$ 4,701	\$ 4,290	\$ 4,611	\$ 5,223	\$ 5,353	\$ 5,487
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ 42	\$ 1	\$ -	\$ 24	\$ 25	\$ 25
So Cal Gas	1	-	68	2	9	41	42	43
Subtotal - Utilities	\$ 2	\$ -	\$ 109	\$ 4	\$ 9	\$ 65	\$ 67	\$ 68
Global/Retained	0	-	11	5	15	11	11	11
Total Direct Assignments	\$ 2	\$ -	\$ 120	\$ 9	\$ 24	\$ 76	\$ 78	\$ 79
ALLOCATIONS								
SDG&E	\$ 1,736	\$ 1,687	\$ 1,576	\$ 1,401	\$ 1,524	\$ 1,760	\$ 1,802	\$ 1,845
So Cal Gas	2,089	2,159	2,452	2,317	2,451	2,756	2,830	2,905
Subtotal - Utilities	\$ 3,825	\$ 3,846	\$ 4,028	\$ 3,717	\$ 3,975	\$ 4,516	\$ 4,632	\$ 4,750
Global/Retained	376	533	552	564	611	631	644	658
Total Allocations	\$ 4,201	\$ 4,379	\$ 4,581	\$ 4,282	\$ 4,586	\$ 5,147	\$ 5,275	\$ 5,408
BILLED COSTS								
SDG&E	\$ 1,737	\$ 1,687	\$ 1,618	\$ 1,402	\$ 1,524	\$ 1,784	\$ 1,827	\$ 1,870
So Cal Gas	2,090	2,159	2,520	2,319	2,460	2,797	2,872	2,948
Subtotal - Utilities	\$ 3,827	\$ 3,846	\$ 4,138	\$ 3,721	\$ 3,984	\$ 4,581	\$ 4,699	\$ 4,818
Global/Retained	376	533	563	569	626	642	654	669
Total Billed Costs	\$ 4,204	\$ 4,379	\$ 4,701	\$ 4,290	\$ 4,611	\$ 5,223	\$ 5,353	\$ 5,487

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-2 Compensation & Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0134-COMPENSATION & BENEFITS

Workpaper: C-2.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	10	8	9	10	7	8	8	8
Labor Costs	\$ 989	\$ 979	\$ 959	\$ 1,142	\$ 959	\$ 965	\$ 965	\$ 965
Non-Labor Costs	743	732	615	181	211	366	366	366
Total Costs	\$ 1,731	\$ 1,712	\$ 1,574	\$ 1,323	\$ 1,170	\$ 1,331	\$ 1,331	\$ 1,331
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	9	-	-	-
Subtotal - Utilities	\$ 2	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -
Global/Retained	0	-	-	-	5	-	-	-
Total Direct Assignments	\$ 2	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 728	\$ 668	\$ 536	\$ 425	\$ 376	\$ 449	\$ 449	\$ 449
So Cal Gas	979	936	942	803	706	818	818	818
Subtotal - Utilities	\$ 1,707	\$ 1,605	\$ 1,478	\$ 1,228	\$ 1,082	\$ 1,267	\$ 1,267	\$ 1,267
Global/Retained	22	107	96	96	73	64	64	64
Total Allocations	\$ 1,729	\$ 1,712	\$ 1,574	\$ 1,323	\$ 1,156	\$ 1,331	\$ 1,331	\$ 1,331
BILLED COSTS								
SDG&E	\$ 729	\$ 668	\$ 536	\$ 425	\$ 376	\$ 449	\$ 449	\$ 449
So Cal Gas	980	936	942	803	716	818	818	818
Subtotal - Utilities	\$ 1,709	\$ 1,605	\$ 1,478	\$ 1,228	\$ 1,092	\$ 1,267	\$ 1,267	\$ 1,267
Global/Retained	22	107	96	96	78	64	64	64
Total Billed Costs	\$ 1,731	\$ 1,712	\$ 1,574	\$ 1,323	\$ 1,170	\$ 1,331	\$ 1,331	\$ 1,331

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
Department: C-2 Compensation & Benefits
Cost Center: 1100-0134-COMPENSATION & BENEFITS
Workpaper: C-2.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 376	\$ 716	\$ 78	\$ 1,170	7
Higher consulting fees	64	116	9	189	
Lower payroll processing fees	(17)	(30)	(2)	(49)	
Other	12	13	(3)	21	1
Change in Allocation Rates 2016-2019	13	4	(18)	(0)	
Total Change from 2016	<u>73</u>	<u>103</u>	<u>(14)</u>	<u>161</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 449</u>	<u>\$ 818</u>	<u>\$ 64</u>	<u>\$ 1,331</u>	<u>8</u>
2019 ALLOCATION METHOD					
CBFTE	<u>33.7%</u>	<u>61.5%</u>	<u>4.8%</u>	<u>100.0%</u>	
Allocations	\$ 449	\$ 818	\$ 64	\$ 1,331	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 449</u>	<u>\$ 818</u>	<u>\$ 64</u>	<u>\$ 1,331</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0134-COMPENSATION & BENEFITS

Workpaper: C-2.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	10	8	9	10	7	8	8	8
Labor Costs	\$ 989	\$ 979	\$ 959	\$ 1,142	\$ 959	\$ 989	\$ 1,018	\$ 1,047
Non-Labor Costs	743	732	615	181	211	371	378	386
Total Costs	\$ 1,731	\$ 1,712	\$ 1,574	\$ 1,323	\$ 1,170	\$ 1,361	\$ 1,396	\$ 1,433
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	9	-	-	-
Subtotal - Utilities	\$ 2	\$ -	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -
Global/Retained	0	-	-	-	5	-	-	-
Total Direct Assignments	\$ 2	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 728	\$ 668	\$ 536	\$ 425	\$ 376	\$ 459	\$ 471	\$ 483
So Cal Gas	979	936	942	803	706	836	858	881
Subtotal - Utilities	\$ 1,707	\$ 1,605	\$ 1,478	\$ 1,228	\$ 1,082	\$ 1,295	\$ 1,329	\$ 1,364
Global/Retained	22	107	96	96	73	66	67	69
Total Allocations	\$ 1,729	\$ 1,712	\$ 1,574	\$ 1,323	\$ 1,156	\$ 1,361	\$ 1,396	\$ 1,433
BILLED COSTS								
SDG&E	\$ 729	\$ 668	\$ 536	\$ 425	\$ 376	\$ 459	\$ 471	\$ 483
So Cal Gas	980	936	942	803	716	836	858	881
Subtotal - Utilities	\$ 1,709	\$ 1,605	\$ 1,478	\$ 1,228	\$ 1,092	\$ 1,295	\$ 1,329	\$ 1,364
Global/Retained	22	107	96	96	78	66	67	69
Total Billed Costs	\$ 1,731	\$ 1,712	\$ 1,574	\$ 1,323	\$ 1,170	\$ 1,361	\$ 1,396	\$ 1,433

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-2 Compensation & Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0135-COMPENSATION SERVICES

Workpaper: C-2.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	6	6	6	6	6	6	6
Labor Costs	\$ 647	\$ 597	\$ 706	\$ 749	\$ 770	\$ 769	\$ 769	\$ 769
Non-Labor Costs	219	221	296	175	222	315	315	315
Total Costs	<u>\$ 866</u>	<u>\$ 818</u>	<u>\$ 1,002</u>	<u>\$ 924</u>	<u>\$ 992</u>	<u>\$ 1,084</u>	<u>\$ 1,084</u>	<u>\$ 1,084</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 42	\$ 1	\$ -	\$ 24	\$ 24	\$ 24
So Cal Gas	-	-	68	2	-	41	41	41
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 64</u>	<u>\$ 65</u>	<u>\$ 65</u>
Global/Retained	-	-	11	5	0	11	10	10
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 9</u>	<u>\$ 0</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ 75</u>
ALLOCATIONS								
SDG&E	\$ 349	\$ 319	\$ 299	\$ 294	\$ 323	\$ 340	\$ 340	\$ 340
So Cal Gas	469	447	528	556	607	620	620	620
Subtotal - Utilities	<u>\$ 818</u>	<u>\$ 767</u>	<u>\$ 827</u>	<u>\$ 850</u>	<u>\$ 930</u>	<u>\$ 960</u>	<u>\$ 960</u>	<u>\$ 960</u>
Global/Retained	49	51	55	66	63	49	49	49
Total Allocations	<u>\$ 866</u>	<u>\$ 818</u>	<u>\$ 882</u>	<u>\$ 916</u>	<u>\$ 992</u>	<u>\$ 1,009</u>	<u>\$ 1,009</u>	<u>\$ 1,009</u>
BILLED COSTS								
SDG&E	\$ 349	\$ 319	\$ 341	\$ 296	\$ 323	\$ 364	\$ 364	\$ 364
So Cal Gas	469	447	595	558	607	660	661	661
Subtotal - Utilities	<u>\$ 818</u>	<u>\$ 767</u>	<u>\$ 936</u>	<u>\$ 854</u>	<u>\$ 930</u>	<u>\$ 1,025</u>	<u>\$ 1,025</u>	<u>\$ 1,025</u>
Global/Retained	49	51	65	71	63	59	59	59
Total Billed Costs	<u>\$ 866</u>	<u>\$ 818</u>	<u>\$ 1,002</u>	<u>\$ 924</u>	<u>\$ 992</u>	<u>\$ 1,084</u>	<u>\$ 1,084</u>	<u>\$ 1,084</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
Department: C-2 Compensation & Benefits
Cost Center: 1100-0135-COMPENSATION SERVICES
Workpaper: C-2.2 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 323	\$ 607	\$ 63	\$ 992	6
Higher consulting fees	45	82	6	134	
Lower dues and subscriptions costs	(16)	(29)	(2)	(47)	
Other	(0)	(3)	7	4	
Change in Allocation Rates 2016-2019	12	3	(15)	(0)	
Total Change from 2016	<u>41</u>	<u>54</u>	<u>(4)</u>	<u>91</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 364</u>	<u>\$ 661</u>	<u>\$ 59</u>	<u>\$ 1,084</u>	<u>6</u>
2019 ALLOCATION METHOD					
CBFTE	<u>33.7%</u>	<u>61.5%</u>	<u>4.8%</u>	<u>100.0%</u>	
Allocations	\$ 340	\$ 620	\$ 49	\$ 1,009	
Direct Assignments	<u>24</u>	<u>41</u>	<u>10</u>	<u>75</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 364</u>	<u>\$ 661</u>	<u>\$ 59</u>	<u>\$ 1,084</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0135-COMPENSATION SERVICES

Workpaper: C-2.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	6	6	6	6	6	6	6
Labor Costs	\$ 647	\$ 597	\$ 706	\$ 749	\$ 770	\$ 788	\$ 811	\$ 834
Non-Labor Costs	219	221	296	175	222	320	326	332
Total Costs	\$ 866	\$ 818	\$ 1,002	\$ 924	\$ 992	\$ 1,108	\$ 1,136	\$ 1,166
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 42	\$ 1	\$ -	\$ 24	\$ 25	\$ 25
So Cal Gas	-	-	68	2	-	41	42	43
Subtotal - Utilities	\$ -	\$ -	\$ 109	\$ 4	\$ -	\$ 65	\$ 67	\$ 68
Global/Retained	-	-	11	5	0	11	11	11
Total Direct Assignments	\$ -	\$ -	\$ 120	\$ 9	\$ 0	\$ 76	\$ 78	\$ 79
ALLOCATIONS								
SDG&E	\$ 349	\$ 319	\$ 299	\$ 294	\$ 323	\$ 348	\$ 357	\$ 366
So Cal Gas	469	447	528	556	607	634	651	668
Subtotal - Utilities	\$ 818	\$ 767	\$ 827	\$ 850	\$ 930	\$ 982	\$ 1,008	\$ 1,035
Global/Retained	49	51	55	66	63	50	51	52
Total Allocations	\$ 866	\$ 818	\$ 882	\$ 916	\$ 992	\$ 1,031	\$ 1,059	\$ 1,087
BILLED COSTS								
SDG&E	\$ 349	\$ 319	\$ 341	\$ 296	\$ 323	\$ 372	\$ 382	\$ 392
So Cal Gas	469	447	595	558	607	675	693	711
Subtotal - Utilities	\$ 818	\$ 767	\$ 936	\$ 854	\$ 930	\$ 1,047	\$ 1,075	\$ 1,103
Global/Retained	49	51	65	71	63	61	61	63
Total Billed Costs	\$ 866	\$ 818	\$ 1,002	\$ 924	\$ 992	\$ 1,108	\$ 1,136	\$ 1,166

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-2 Compensation & Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: C-2.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 222	\$ 214	\$ 226	\$ 231	\$ 239	\$ 238	\$ 238	\$ 238
Non-Labor Costs	728	698	838	738	981	1,227	1,227	1,227
Total Costs	\$ 951	\$ 912	\$ 1,064	\$ 969	\$ 1,220	\$ 1,465	\$ 1,465	\$ 1,465
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 396	\$ 334	\$ 379	\$ 337	\$ 429	\$ 520	\$ 519	\$ 518
So Cal Gas	286	263	347	308	393	496	498	500
Subtotal - Utilities	\$ 682	\$ 596	\$ 726	\$ 644	\$ 822	\$ 1,016	\$ 1,018	\$ 1,018
Global/Retained	269	316	337	325	398	448	447	447
Total Allocations	\$ 951	\$ 912	\$ 1,064	\$ 969	\$ 1,220	\$ 1,465	\$ 1,465	\$ 1,465
BILLED COSTS								
SDG&E	\$ 396	\$ 334	\$ 379	\$ 337	\$ 429	\$ 520	\$ 519	\$ 518
So Cal Gas	286	263	347	308	393	496	498	500
Subtotal - Utilities	\$ 682	\$ 596	\$ 726	\$ 644	\$ 822	\$ 1,016	\$ 1,018	\$ 1,018
Global/Retained	269	316	337	325	398	448	447	447
Total Billed Costs	\$ 951	\$ 912	\$ 1,064	\$ 969	\$ 1,220	\$ 1,465	\$ 1,465	\$ 1,465

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
Department: C-2 Compensation & Benefits
Cost Center: 1100-0136-EXECUTIVE COMPENSATION
Workpaper: C-2.3 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 429	\$ 393	\$ 398	\$ 1,220	2
Higher consulting fees	62	60	54	176	
Higher systems costs	17	16	15	48	
Other	7	7	6	21	
Change in Allocation Rates 2016-2019	2	24	(26)	0	
Total Change from 2016	<u>88</u>	<u>107</u>	<u>49</u>	<u>245</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 518</u>	<u>\$ 500</u>	<u>\$ 447</u>	<u>\$ 1,465</u>	<u>2</u>
2019 ALLOCATION METHOD					
CBFTEEXEC	<u>35.3%</u>	<u>34.1%</u>	<u>30.5%</u>	<u>100.0%</u>	
Allocations	\$ 518	\$ 500	\$ 447	\$ 1,465	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 518</u>	<u>\$ 500</u>	<u>\$ 447</u>	<u>\$ 1,465</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: C-2.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	2	2	2	2	2	2	2
Labor Costs	\$ 222	\$ 214	\$ 226	\$ 231	\$ 239	\$ 244	\$ 251	\$ 258
Non-Labor Costs	728	698	838	738	981	1,245	1,269	1,293
Total Costs	\$ 951	\$ 912	\$ 1,064	\$ 969	\$ 1,220	\$ 1,489	\$ 1,519	\$ 1,550
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 396	\$ 334	\$ 379	\$ 337	\$ 429	\$ 529	\$ 538	\$ 548
So Cal Gas	286	263	347	308	393	504	517	529
Subtotal - Utilities	\$ 682	\$ 596	\$ 726	\$ 644	\$ 822	\$ 1,033	\$ 1,055	\$ 1,077
Global/Retained	269	316	337	325	398	456	464	473
Total Allocations	\$ 951	\$ 912	\$ 1,064	\$ 969	\$ 1,220	\$ 1,489	\$ 1,519	\$ 1,550
BILLED COSTS								
SDG&E	\$ 396	\$ 334	\$ 379	\$ 337	\$ 429	\$ 529	\$ 538	\$ 548
So Cal Gas	286	263	347	308	393	504	517	529
Subtotal - Utilities	\$ 682	\$ 596	\$ 726	\$ 644	\$ 822	\$ 1,033	\$ 1,055	\$ 1,077
Global/Retained	269	316	337	325	398	456	464	473
Total Billed Costs	\$ 951	\$ 912	\$ 1,064	\$ 969	\$ 1,220	\$ 1,489	\$ 1,519	\$ 1,550

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-2 Compensation & Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0137-HR ACCOUNTING, BUDGETS, & COMPLIANCE

Workpaper: C-2.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	7	7	8	8	8	8	8	8
Labor Costs	\$ 607	\$ 609	\$ 716	\$ 710	\$ 754	\$ 743	\$ 743	\$ 743
Non-Labor Costs	48	61	54	63	82	88	88	88
Total Costs	\$ 655	\$ 670	\$ 770	\$ 773	\$ 835	\$ 831	\$ 831	\$ 831
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	10	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 264	\$ 262	\$ 262	\$ 248	\$ 269	\$ 280	\$ 280	\$ 280
So Cal Gas	355	367	461	469	505	510	511	511
Subtotal - Utilities	\$ 618	\$ 628	\$ 724	\$ 717	\$ 773	\$ 791	\$ 791	\$ 791
Global/Retained	37	42	46	56	52	40	40	40
Total Allocations	\$ 655	\$ 670	\$ 770	\$ 773	\$ 825	\$ 831	\$ 831	\$ 831
BILLED COSTS								
SDG&E	\$ 264	\$ 262	\$ 262	\$ 248	\$ 269	\$ 280	\$ 280	\$ 280
So Cal Gas	355	367	461	469	505	510	511	511
Subtotal - Utilities	\$ 618	\$ 628	\$ 724	\$ 717	\$ 773	\$ 791	\$ 791	\$ 791
Global/Retained	37	42	46	56	62	40	40	40
Total Billed Costs	\$ 655	\$ 670	\$ 770	\$ 773	\$ 835	\$ 831	\$ 831	\$ 831

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration

Witness: Mia DeMontigny

Department: C-2 Compensation & Benefits

Cost Center: 1100-0137-HR ACCOUNTING, BUDGETS, & COMPLIANCE

Workpaper: C-2.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 269	\$ 505	\$ 62	\$ 835	8
Lower consulting fees	(4)	(8)	(1)	(13)	
Other	6	11	(9)	8	
Change in Allocation Rates 2016-2019	10	3	(13)	(0)	
Total Change from 2016	<u>12</u>	<u>6</u>	<u>(22)</u>	<u>(5)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 280</u>	<u>\$ 511</u>	<u>\$ 40</u>	<u>\$ 831</u>	<u>8</u>
2019 ALLOCATION METHOD					
CBFTE	<u>33.7%</u>	<u>61.5%</u>	<u>4.8%</u>	<u>100.0%</u>	
Allocations	\$ 280	\$ 511	\$ 40	\$ 831	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 280</u>	<u>\$ 511</u>	<u>\$ 40</u>	<u>\$ 831</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0137-HR ACCOUNTING, BUDGETS, & COMPLIANCE

Workpaper: C-2.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	7	7	8	8	8	8	8	8
Labor Costs	\$ 607	\$ 609	\$ 716	\$ 710	\$ 754	\$ 761	\$ 783	\$ 806
Non-Labor Costs	48	61	54	63	82	89	91	93
Total Costs	\$ 655	\$ 670	\$ 770	\$ 773	\$ 835	\$ 851	\$ 874	\$ 898
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	10	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 264	\$ 262	\$ 262	\$ 248	\$ 269	\$ 287	\$ 295	\$ 303
So Cal Gas	355	367	461	469	505	523	537	552
Subtotal - Utilities	\$ 618	\$ 628	\$ 724	\$ 717	\$ 773	\$ 810	\$ 832	\$ 855
Global/Retained	37	42	46	56	52	41	42	43
Total Allocations	\$ 655	\$ 670	\$ 770	\$ 773	\$ 825	\$ 851	\$ 874	\$ 899
BILLED COSTS								
SDG&E	\$ 264	\$ 262	\$ 262	\$ 248	\$ 269	\$ 287	\$ 295	\$ 303
So Cal Gas	355	367	461	469	505	523	537	552
Subtotal - Utilities	\$ 618	\$ 628	\$ 724	\$ 717	\$ 773	\$ 810	\$ 832	\$ 855
Global/Retained	37	42	46	56	62	41	42	43
Total Billed Costs	\$ 655	\$ 670	\$ 770	\$ 773	\$ 835	\$ 851	\$ 874	\$ 899

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-2 Compensation & Benefits
Cost Center: 1100-0057-PAYROLL SERVICES
Workpaper: C-2.5

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	3	3	3	5	4	4	4
Labor Costs	\$ -	\$ 261	\$ 282	\$ 291	\$ 372	\$ 378	\$ 378	\$ 378
Non-Labor Costs	-	6	9	9	21	28	28	28
Total Costs	\$ -	\$ 267	\$ 291	\$ 300	\$ 393	\$ 406	\$ 406	\$ 406
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 104	\$ 99	\$ 96	\$ 128	\$ 134	\$ 134	\$ 134
So Cal Gas	-	146	174	182	240	253	253	253
Subtotal - Utilities	\$ -	\$ 250	\$ 273	\$ 278	\$ 368	\$ 387	\$ 387	\$ 387
Global/Retained	-	17	18	22	25	19	19	19
Total Allocations	\$ -	\$ 267	\$ 291	\$ 300	\$ 393	\$ 406	\$ 406	\$ 406
BILLED COSTS								
SDG&E	\$ -	\$ 104	\$ 99	\$ 96	\$ 128	\$ 134	\$ 134	\$ 134
So Cal Gas	-	146	174	182	240	253	253	253
Subtotal - Utilities	\$ -	\$ 250	\$ 273	\$ 278	\$ 368	\$ 387	\$ 387	\$ 387
Global/Retained	-	17	18	22	25	19	19	19
Total Billed Costs	\$ -	\$ 267	\$ 291	\$ 300	\$ 393	\$ 406	\$ 406	\$ 406

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration

Witness: Mia DeMontigny

Department: C-2 Compensation & Benefits

Cost Center: 1100-0057-PAYROLL SERVICES

Workpaper: C-2.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 128	\$ 240	\$ 25	\$ 393	5
Higher labor costs	2	4	0	6	
Other	2	4	0	7	
Change in Allocation Rates 2016-2019	2	5	(7)	(0)	
Total Change from 2016	<u>6</u>	<u>13</u>	<u>(6)</u>	<u>13</u>	<u>(1)</u>
2019 - TEST YEAR	<u>\$ 134</u>	<u>\$ 253</u>	<u>\$ 19</u>	<u>\$ 406</u>	<u>4</u>
2019 ALLOCATION METHOD					
CBFTEMYINFO	<u>33.7%</u>	<u>62.5%</u>	<u>3.8%</u>	<u>100.0%</u>	
Allocations	\$ 134	\$ 253	\$ 19	\$ 406	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 134</u>	<u>\$ 253</u>	<u>\$ 19</u>	<u>\$ 406</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0057-PAYROLL SERVICES

Workpaper: C-2.5 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	3	3	3	5	4	4	4
Labor Costs	\$ -	\$ 261	\$ 282	\$ 291	\$ 372	\$ 387	\$ 398	\$ 410
Non-Labor Costs	-	6	9	9	21	28	29	29
Total Costs	\$ -	\$ 267	\$ 291	\$ 300	\$ 393	\$ 416	\$ 427	\$ 439
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ 104	\$ 99	\$ 96	\$ 128	\$ 137	\$ 141	\$ 145
So Cal Gas	-	146	174	182	240	259	267	274
Subtotal - Utilities	\$ -	\$ 250	\$ 273	\$ 278	\$ 368	\$ 396	\$ 408	\$ 419
Global/Retained	-	17	18	22	25	19	20	20
Total Allocations	\$ -	\$ 267	\$ 291	\$ 300	\$ 393	\$ 416	\$ 427	\$ 439
BILLED COSTS								
SDG&E	\$ -	\$ 104	\$ 99	\$ 96	\$ 128	\$ 137	\$ 141	\$ 145
So Cal Gas	-	146	174	182	240	259	267	274
Subtotal - Utilities	\$ -	\$ 250	\$ 273	\$ 278	\$ 368	\$ 396	\$ 408	\$ 419
Global/Retained	-	17	18	22	25	19	20	20
Total Billed Costs	\$ -	\$ 267	\$ 291	\$ 300	\$ 393	\$ 416	\$ 427	\$ 439

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-3 Corporate Human Resources Staffing & Development

Witness: Mia DeMontigny

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

Workpaper: C-3.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	8	7	9	7	9	9	9	9
Labor Costs	\$ 606	\$ 700	\$ 809	\$ 879	\$ 938	\$ 916	\$ 916	\$ 916
Non-Labor Costs	346	332	296	650	501	822	822	822
Total Costs	\$ 952	\$ 1,033	\$ 1,105	\$ 1,529	\$ 1,439	\$ 1,738	\$ 1,738	\$ 1,738
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	11	-	0	2	-	-	-	-
Subtotal - Utilities	\$ 12	\$ -	\$ 1	\$ 4	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	2	1	28	10	10	10
Total Direct Assignments	\$ 12	\$ -	\$ 3	\$ 4	\$ 28	\$ 10	\$ 10	\$ 10
ALLOCATIONS								
SDG&E	\$ 349	\$ 397	\$ 414	\$ 561	\$ 518	\$ 623	\$ 617	\$ 610
So Cal Gas	360	387	429	601	561	690	701	707
Subtotal - Utilities	\$ 709	\$ 784	\$ 842	\$ 1,163	\$ 1,079	\$ 1,313	\$ 1,318	\$ 1,318
Global/Retained	231	249	260	362	331	415	410	410
Total Allocations	\$ 940	\$ 1,033	\$ 1,102	\$ 1,524	\$ 1,411	\$ 1,728	\$ 1,728	\$ 1,728
BILLED COSTS								
SDG&E	\$ 350	\$ 397	\$ 414	\$ 563	\$ 518	\$ 623	\$ 617	\$ 610
So Cal Gas	371	387	429	603	561	690	701	707
Subtotal - Utilities	\$ 721	\$ 784	\$ 843	\$ 1,166	\$ 1,079	\$ 1,313	\$ 1,318	\$ 1,318
Global/Retained	231	249	262	363	360	425	420	420
Total Billed Costs	\$ 952	\$ 1,033	\$ 1,105	\$ 1,529	\$ 1,439	\$ 1,738	\$ 1,738	\$ 1,738

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration

Witness: Mia DeMontigny

Department: C-3 Corporate Human Resources Staffing & Development

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

Workpaper: C-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 518	\$ 561	\$ 360	\$ 1,439	9
Higher consulting fees	43	50	29	122	
Higher training expenses	29	34	19	82	
Higher recruiting costs	14	17	10	41	
Higher travel expenses	12	14	8	33	
Other	14	16	(9)	21	
Change in Allocation Rates 2016-2019	(20)	16	4	(0)	
Total Change from 2016	<u>93</u>	<u>146</u>	<u>61</u>	<u>299</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 610</u>	<u>\$ 707</u>	<u>\$ 420</u>	<u>\$ 1,738</u>	<u>9</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 610	\$ 707	\$ 410	\$ 1,728	
Direct Assignments	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 610</u>	<u>\$ 707</u>	<u>\$ 420</u>	<u>\$ 1,738</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Corporate Human Resources Staffing & Development

Witness: Mia DeMontigny

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

Workpaper: C-3.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	8	7	9	7	9	9	9	9
Labor Costs	\$ 606	\$ 700	\$ 809	\$ 879	\$ 938	\$ 939	\$ 966	\$ 994
Non-Labor Costs	346	332	296	650	501	834	850	866
Total Costs	\$ 952	\$ 1,033	\$ 1,105	\$ 1,529	\$ 1,439	\$ 1,773	\$ 1,816	\$ 1,860
DIRECT ASSIGNMENTS								
SDG&E	\$ 0	\$ -	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	11	-	0	2	-	-	-	-
Subtotal - Utilities	\$ 12	\$ -	\$ 1	\$ 4	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	2	1	28	10	10	11
Total Direct Assignments	\$ 12	\$ -	\$ 3	\$ 4	\$ 28	\$ 10	\$ 10	\$ 11
ALLOCATIONS								
SDG&E	\$ 349	\$ 397	\$ 414	\$ 561	\$ 518	\$ 636	\$ 645	\$ 653
So Cal Gas	360	387	429	601	561	704	732	757
Subtotal - Utilities	\$ 709	\$ 784	\$ 842	\$ 1,163	\$ 1,079	\$ 1,339	\$ 1,377	\$ 1,410
Global/Retained	231	249	260	362	331	424	429	439
Total Allocations	\$ 940	\$ 1,033	\$ 1,102	\$ 1,524	\$ 1,411	\$ 1,763	\$ 1,806	\$ 1,849
BILLED COSTS								
SDG&E	\$ 350	\$ 397	\$ 414	\$ 563	\$ 518	\$ 636	\$ 645	\$ 653
So Cal Gas	371	387	429	603	561	704	732	757
Subtotal - Utilities	\$ 721	\$ 784	\$ 843	\$ 1,166	\$ 1,079	\$ 1,339	\$ 1,377	\$ 1,410
Global/Retained	231	249	262	363	360	434	439	450
Total Billed Costs	\$ 952	\$ 1,033	\$ 1,105	\$ 1,529	\$ 1,439	\$ 1,773	\$ 1,816	\$ 1,860

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C Human Resources & Administration

Witness: Mia DeMontigny

Cost Center: C-4 CIO, Corporate Systems & Security

Workpaper: C-4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	39	34	36	41	42	66	63	63
Labor Costs	\$ 4,136	\$ 4,028	\$ 4,118	\$ 4,584	\$ 4,450	\$ 5,656	\$ 6,826	\$ 6,479
Non-Labor Costs	7,402	7,166	5,841	6,397	6,235	10,424	9,852	9,852
Total Costs	\$ 11,538	\$ 11,194	\$ 9,959	\$ 10,981	\$ 10,685	\$ 16,080	\$ 16,678	\$ 16,331
DIRECT ASSIGNMENTS								
SDG&E	\$ 172	\$ 212	\$ 190	\$ 222	\$ 206	\$ 19	\$ 19	\$ 19
So Cal Gas	485	252	100	157	66	21	21	21
Subtotal - Utilities	\$ 657	\$ 463	\$ 290	\$ 379	\$ 272	\$ 40	\$ 40	\$ 40
Global/Retained	300	352	252	324	215	190	190	190
Total Direct Assignments	\$ 957	\$ 815	\$ 542	\$ 703	\$ 487	\$ 229	\$ 229	\$ 229
ALLOCATIONS								
SDG&E	\$ 3,985	\$ 3,797	\$ 3,153	\$ 3,169	\$ 3,075	\$ 5,072	\$ 5,269	\$ 5,152
So Cal Gas	5,623	5,581	5,453	5,916	5,841	9,259	9,616	9,402
Subtotal - Utilities	\$ 9,608	\$ 9,378	\$ 8,605	\$ 9,085	\$ 8,916	\$ 14,332	\$ 14,885	\$ 14,554
Global/Retained	973	1,000	812	1,192	1,282	1,519	1,564	1,548
Total Allocations	\$ 10,580	\$ 10,379	\$ 9,417	\$ 10,277	\$ 10,198	\$ 15,851	\$ 16,449	\$ 16,102
BILLED COSTS								
SDG&E	\$ 4,156	\$ 4,009	\$ 3,343	\$ 3,391	\$ 3,280	\$ 5,091	\$ 5,288	\$ 5,171
So Cal Gas	6,109	5,832	5,552	6,073	5,908	9,280	9,636	9,423
Subtotal - Utilities	\$ 10,265	\$ 9,842	\$ 8,895	\$ 9,465	\$ 9,188	\$ 14,371	\$ 14,925	\$ 14,594
Global/Retained	1,272	1,352	1,064	1,516	1,497	1,709	1,753	1,738
Total Billed Costs	\$ 11,538	\$ 11,194	\$ 9,959	\$ 10,981	\$ 10,685	\$ 16,080	\$ 16,678	\$ 16,331

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
Department: C-4 CIO, Corporate Systems & Security
Workpaper: C-4 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 3,280	\$ 5,908	\$ 1,497	\$ 10,685	42
Higher labor costs	698	1,228	104	2,029	21
Higher consulting fees	397	723	66	1,186	
Higher systems costs	248	457	31	737	
Higher payroll processing fees	179	331	20	530	
Higher security and disaster recovery charges	144	254	63	461	
Higher training expenses	116	213	17	346	
Higher travel costs	61	104	41	207	
Other	(76)	186	41	150	
Change in Allocation Rates 2016-2019	123	19	(143)	(0)	
Total Change from 2016	<u>1,891</u>	<u>3,515</u>	<u>240</u>	<u>5,646</u>	<u>21</u>
2019 - TEST YEAR	<u>\$ 5,171</u>	<u>\$ 9,423</u>	<u>\$ 1,738</u>	<u>\$ 16,331</u>	<u>63</u>
Allocations	\$ 5,152	\$ 9,402	\$ 1,548	\$ 16,102	
Direct Assignments	<u>19</u>	<u>21</u>	<u>190</u>	<u>229</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 5,171</u>	<u>\$ 9,423</u>	<u>\$ 1,738</u>	<u>\$ 16,331</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C Human Resources & Administration

Witness: Mia DeMontigny

Cost Center: C-4 CIO, Corporate Systems & Security

Workpaper: C-4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	39	34	36	41	42	66	63	63
Labor Costs	\$ 4,136	\$ 4,028	\$ 4,118	\$ 4,584	\$ 4,450	\$ 5,792	\$ 7,184	\$ 7,010
Non-Labor Costs	7,402	7,166	5,841	6,397	6,235	10,572	10,184	10,377
Total Costs	\$ 11,538	\$ 11,194	\$ 9,959	\$ 10,981	\$ 10,685	\$ 16,365	\$ 17,369	\$ 17,387
DIRECT ASSIGNMENTS								
SDG&E	\$ 172	\$ 212	\$ 190	\$ 222	\$ 206	\$ 20	\$ 20	\$ 21
So Cal Gas	485	252	100	157	66	21	22	23
Subtotal - Utilities	\$ 657	\$ 463	\$ 290	\$ 379	\$ 272	\$ 41	\$ 42	\$ 43
Global/Retained	300	352	252	324	215	194	200	206
Total Direct Assignments	\$ 957	\$ 815	\$ 542	\$ 703	\$ 487	\$ 235	\$ 242	\$ 249
ALLOCATIONS								
SDG&E	\$ 3,985	\$ 3,797	\$ 3,153	\$ 3,169	\$ 3,075	\$ 5,161	\$ 5,485	\$ 5,482
So Cal Gas	5,623	5,581	5,453	5,916	5,841	9,420	10,008	10,000
Subtotal - Utilities	\$ 9,608	\$ 9,378	\$ 8,605	\$ 9,085	\$ 8,916	\$ 14,581	\$ 15,493	\$ 15,482
Global/Retained	973	1,000	812	1,192	1,282	1,549	1,633	1,656
Total Allocations	\$ 10,580	\$ 10,379	\$ 9,417	\$ 10,277	\$ 10,198	\$ 16,130	\$ 17,127	\$ 17,138
BILLED COSTS								
SDG&E	\$ 4,156	\$ 4,009	\$ 3,343	\$ 3,391	\$ 3,280	\$ 5,180	\$ 5,505	\$ 5,502
So Cal Gas	6,109	5,832	5,552	6,073	5,908	9,441	10,030	10,023
Subtotal - Utilities	\$ 10,265	\$ 9,842	\$ 8,895	\$ 9,465	\$ 9,188	\$ 14,621	\$ 15,535	\$ 15,525
Global/Retained	1,272	1,352	1,064	1,516	1,497	1,743	1,833	1,861
Total Billed Costs	\$ 11,538	\$ 11,194	\$ 9,959	\$ 10,981	\$ 10,685	\$ 16,365	\$ 17,369	\$ 17,387

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security
Cost Center: 1100-0276-CHIEF INFORMATION OFFICER
Workpaper: C-4.1

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380	\$ 450	\$ 450
Non-Labor Costs	-	-	-	-	-	62	62	62
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442	\$ 512	\$ 512
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149	\$ 173	\$ 173
So Cal Gas	-	-	-	-	-	271	315	315
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420	\$ 487	\$ 487
Global/Retained	-	-	-	-	-	21	25	25
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442	\$ 512	\$ 512
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149	\$ 173	\$ 173
So Cal Gas	-	-	-	-	-	271	315	315
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420	\$ 487	\$ 487
Global/Retained	-	-	-	-	-	21	25	25
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 442	\$ 512	\$ 512

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
Department: C-4 CIO, Corporate Systems & Security
Cost Center: 1100-0276-CHIEF INFORMATION OFFICER
Workpaper: C-4.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Higher labor costs	152	277	22	450	1
Higher travel expenses	13	25	2	40	
Other	7	14	1	22	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>173</u>	<u>315</u>	<u>25</u>	<u>512</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 173</u>	<u>\$ 315</u>	<u>\$ 25</u>	<u>\$ 512</u>	<u>1</u>
2019 ALLOCATION METHOD					
CBFTE	<u>33.7%</u>	<u>61.5%</u>	<u>4.8%</u>	<u>100.0%</u>	
Allocations	\$ 173	\$ 315	\$ 25	\$ 512	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 173</u>	<u>\$ 315</u>	<u>\$ 25</u>	<u>\$ 512</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 CIO, Corporate Systems & Security
 Cost Center: 1100-0276-CHIEF INFORMATION OFFICER
 Workpaper: C-4.1 Esc

Witness: Mia DeMontigny

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 389	\$ 474	\$ 488
Non-Labor Costs	-	-	-	-	-	63	64	65
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452	\$ 539	\$ 554
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ 182	\$ 187
So Cal Gas	-	-	-	-	-	278	331	340
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430	\$ 513	\$ 527
Global/Retained	-	-	-	-	-	22	26	27
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452	\$ 539	\$ 554
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152	\$ 182	\$ 187
So Cal Gas	-	-	-	-	-	278	331	340
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430	\$ 513	\$ 527
Global/Retained	-	-	-	-	-	22	26	27
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452	\$ 539	\$ 554

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0383-MY INFO SERVICES

Workpaper: C-4.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	19	17	19	19	22	27	23	23
Labor Costs	\$ 2,259	\$ 2,035	\$ 2,051	\$ 2,174	\$ 1,981	\$ 1,955	\$ 1,825	\$ 1,478
Non-Labor Costs	6,076	6,151	5,064	5,698	5,346	7,019	6,958	6,958
Total Costs	\$ 8,335	\$ 8,186	\$ 7,115	\$ 7,872	\$ 7,326	\$ 8,974	\$ 8,783	\$ 8,436
DIRECT ASSIGNMENTS								
SDG&E	\$ 22	\$ 21	\$ 5	\$ 23	\$ 29	\$ -	\$ -	\$ -
So Cal Gas	93	63	49	67	32	-	-	-
Subtotal - Utilities	\$ 115	\$ 84	\$ 54	\$ 90	\$ 61	\$ -	\$ -	\$ -
Global/Retained	61	134	14	10	14	-	-	-
Total Direct Assignments	\$ 176	\$ 218	\$ 68	\$ 100	\$ 76	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,144	\$ 2,971	\$ 2,446	\$ 2,486	\$ 2,301	\$ 2,957	\$ 2,893	\$ 2,778
So Cal Gas	4,578	4,505	4,323	4,758	4,502	5,603	5,486	5,270
Subtotal - Utilities	\$ 7,722	\$ 7,477	\$ 6,770	\$ 7,244	\$ 6,803	\$ 8,560	\$ 8,379	\$ 8,048
Global/Retained	436	492	277	528	448	414	404	388
Total Allocations	\$ 8,159	\$ 7,969	\$ 7,047	\$ 7,772	\$ 7,251	\$ 8,974	\$ 8,783	\$ 8,436
BILLED COSTS								
SDG&E	\$ 3,166	\$ 2,992	\$ 2,452	\$ 2,509	\$ 2,330	\$ 2,957	\$ 2,893	\$ 2,778
So Cal Gas	4,671	4,569	4,372	4,825	4,534	5,603	5,486	5,270
Subtotal - Utilities	\$ 7,837	\$ 7,560	\$ 6,824	\$ 7,334	\$ 6,864	\$ 8,560	\$ 8,379	\$ 8,048
Global/Retained	498	626	291	537	463	414	404	388
Total Billed Costs	\$ 8,335	\$ 8,186	\$ 7,115	\$ 7,872	\$ 7,326	\$ 8,974	\$ 8,783	\$ 8,436

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
Department: C-4 CIO, Corporate Systems & Security
Cost Center: 1100-0383-MY INFO SERVICES
Workpaper: C-4.2 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 2,330	\$ 4,534	\$ 463	\$ 7,326	22
Higher systems costs	187	347	21	555	
Higher payroll processing fees	179	331	20	530	
Higher consulting fees	121	225	14	360	
Higher training expenses	49	91	6	146	
Lower labor costs	(169)	(314)	(19)	(502)	1
Other	(6)	28	(1)	21	
Change in Allocation Rates 2016-2019	87	27	(114)	(0)	
Total Change from 2016	<u>448</u>	<u>736</u>	<u>(74)</u>	<u>1,110</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 2,778</u>	<u>\$ 5,270</u>	<u>\$ 388</u>	<u>\$ 8,436</u>	<u>23</u>
2019 ALLOCATION METHOD					
CBFTEMYINFO	<u>33.7%</u>	<u>62.5%</u>	<u>3.8%</u>	<u>100.0%</u>	
Allocations	\$ 2,778	\$ 5,270	\$ 388	\$ 8,436	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 2,778</u>	<u>\$ 5,270</u>	<u>\$ 388</u>	<u>\$ 8,436</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0383-MY INFO SERVICES

Workpaper: C-4.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	19	17	19	19	22	27	23	23
Labor Costs	\$ 2,259	\$ 2,035	\$ 2,051	\$ 2,174	\$ 1,981	\$ 2,003	\$ 1,924	\$ 1,604
Non-Labor Costs	6,076	6,151	5,064	5,698	5,346	7,123	7,193	7,329
Total Costs	\$ 8,335	\$ 8,186	\$ 7,115	\$ 7,872	\$ 7,326	\$ 9,126	\$ 9,117	\$ 8,933
DIRECT ASSIGNMENTS								
SDG&E	\$ 22	\$ 21	\$ 5	\$ 23	\$ 29	\$ -	\$ -	\$ -
So Cal Gas	93	63	49	67	32	-	-	-
Subtotal - Utilities	\$ 115	\$ 84	\$ 54	\$ 90	\$ 61	\$ -	\$ -	\$ -
Global/Retained	61	134	14	10	14	-	-	-
Total Direct Assignments	\$ 176	\$ 218	\$ 68	\$ 100	\$ 76	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 3,144	\$ 2,971	\$ 2,446	\$ 2,486	\$ 2,301	\$ 3,007	\$ 3,003	\$ 2,941
So Cal Gas	4,578	4,505	4,323	4,758	4,502	5,698	5,694	5,580
Subtotal - Utilities	\$ 7,722	\$ 7,477	\$ 6,770	\$ 7,244	\$ 6,803	\$ 8,705	\$ 8,698	\$ 8,522
Global/Retained	436	492	277	528	448	421	420	411
Total Allocations	\$ 8,159	\$ 7,969	\$ 7,047	\$ 7,772	\$ 7,251	\$ 9,126	\$ 9,117	\$ 8,933
BILLED COSTS								
SDG&E	\$ 3,166	\$ 2,992	\$ 2,452	\$ 2,509	\$ 2,330	\$ 3,007	\$ 3,003	\$ 2,941
So Cal Gas	4,671	4,569	4,372	4,825	4,534	5,698	5,694	5,580
Subtotal - Utilities	\$ 7,837	\$ 7,560	\$ 6,824	\$ 7,334	\$ 6,864	\$ 8,705	\$ 8,698	\$ 8,522
Global/Retained	498	626	291	537	463	421	420	411
Total Billed Costs	\$ 8,335	\$ 8,186	\$ 7,115	\$ 7,872	\$ 7,326	\$ 9,126	\$ 9,117	\$ 8,933

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0043-SECURITY SERVICES

Workpaper: C-4.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 71	\$ 90	\$ 116	\$ 159	\$ 103	\$ 89	\$ 89	\$ 89
Non-Labor Costs	41	25	8	18	(17)	-	-	-
Total Costs	\$ 111	\$ 115	\$ 124	\$ 178	\$ 86	\$ 89	\$ 89	\$ 89
DIRECT ASSIGNMENTS								
SDG&E	\$ 40	\$ 40	\$ 20	\$ 9	\$ 3	\$ 12	\$ 12	\$ 12
So Cal Gas	11	18	20	66	24	13	13	13
Subtotal - Utilities	\$ 50	\$ 58	\$ 40	\$ 75	\$ 26	\$ 25	\$ 25	\$ 25
Global/Retained	37	45	72	72	1	64	64	64
Total Direct Assignments	\$ 88	\$ 103	\$ 113	\$ 147	\$ 28	\$ 89	\$ 89	\$ 89
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	24	12	12	30	59	-	-	-
Total Allocations	\$ 24	\$ 12	\$ 12	\$ 30	\$ 59	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 40	\$ 40	\$ 20	\$ 9	\$ 3	\$ 12	\$ 12	\$ 12
So Cal Gas	11	18	20	66	24	13	13	13
Subtotal - Utilities	\$ 50	\$ 58	\$ 40	\$ 75	\$ 26	\$ 25	\$ 25	\$ 25
Global/Retained	61	57	84	103	60	64	64	64
Total Billed Costs	\$ 111	\$ 115	\$ 124	\$ 178	\$ 86	\$ 89	\$ 89	\$ 89

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
Department: C-4 CIO, Corporate Systems & Security
Cost Center: 1100-0043-SECURITY SERVICES
Workpaper: C-4.3 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 3	\$ 24	\$ 60	\$ 86	0
Higher security and disaster recovery charges	-	-	18	18	
Lower labor costs	10	(11)	(14)	(15)	
Other	(1)	0	(0)	(1)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>9</u>	<u>(11)</u>	<u>4</u>	<u>2</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 12</u>	<u>\$ 13</u>	<u>\$ 64</u>	<u>\$ 89</u>	<u>0</u>
2019 ALLOCATION METHOD					
DIRECT	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>12</u>	<u>13</u>	<u>64</u>	<u>89</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 12</u>	<u>\$ 13</u>	<u>\$ 64</u>	<u>\$ 89</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0043-SECURITY SERVICES

Workpaper: C-4.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 71	\$ 90	\$ 116	\$ 159	\$ 103	\$ 91	\$ 93	\$ 96
Non-Labor Costs	41	25	8	18	(17)	-	-	-
Total Costs	\$ 111	\$ 115	\$ 124	\$ 178	\$ 86	\$ 91	\$ 93	\$ 96
DIRECT ASSIGNMENTS								
SDG&E	\$ 40	\$ 40	\$ 20	\$ 9	\$ 3	\$ 12	\$ 13	\$ 13
So Cal Gas	11	18	20	66	24	13	14	14
Subtotal - Utilities	\$ 50	\$ 58	\$ 40	\$ 75	\$ 26	\$ 25	\$ 26	\$ 27
Global/Retained	37	45	72	72	1	65	67	69
Total Direct Assignments	\$ 88	\$ 103	\$ 113	\$ 147	\$ 28	\$ 91	\$ 93	\$ 96
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	24	12	12	30	59	-	-	-
Total Allocations	\$ 24	\$ 12	\$ 12	\$ 30	\$ 59	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 40	\$ 40	\$ 20	\$ 9	\$ 3	\$ 12	\$ 13	\$ 13
So Cal Gas	11	18	20	66	24	13	14	14
Subtotal - Utilities	\$ 50	\$ 58	\$ 40	\$ 75	\$ 26	\$ 25	\$ 26	\$ 27
Global/Retained	61	57	84	103	60	65	67	69
Total Billed Costs	\$ 111	\$ 115	\$ 124	\$ 178	\$ 86	\$ 91	\$ 93	\$ 96

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: C-4.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	4	3	2	6	4	4	4	4
Labor Costs	\$ 396	\$ 367	\$ 456	\$ 618	\$ 635	\$ 613	\$ 613	\$ 613
Non-Labor Costs	115	102	137	193	143	197	197	197
Total Costs	\$ 511	\$ 470	\$ 593	\$ 811	\$ 778	\$ 809	\$ 809	\$ 809
DIRECT ASSIGNMENTS								
SDG&E	\$ 14	\$ 16	\$ 20	\$ 25	\$ 27	\$ 7	\$ 7	\$ 7
So Cal Gas	8	7	15	23	11	8	8	8
Subtotal - Utilities	\$ 22	\$ 23	\$ 35	\$ 48	\$ 38	\$ 15	\$ 15	\$ 15
Global/Retained	122	105	164	242	199	126	126	126
Total Direct Assignments	\$ 144	\$ 128	\$ 199	\$ 290	\$ 237	\$ 141	\$ 141	\$ 141
ALLOCATIONS								
SDG&E	\$ 46	\$ 43	\$ 49	\$ 65	\$ 68	\$ 84	\$ 84	\$ 84
So Cal Gas	46	43	49	65	68	84	84	84
Subtotal - Utilities	\$ 92	\$ 85	\$ 99	\$ 130	\$ 135	\$ 167	\$ 167	\$ 167
Global/Retained	275	256	296	391	406	501	501	501
Total Allocations	\$ 367	\$ 342	\$ 394	\$ 521	\$ 541	\$ 669	\$ 669	\$ 669
BILLED COSTS								
SDG&E	\$ 60	\$ 59	\$ 69	\$ 90	\$ 95	\$ 91	\$ 91	\$ 91
So Cal Gas	54	50	64	88	78	91	91	91
Subtotal - Utilities	\$ 114	\$ 108	\$ 133	\$ 178	\$ 173	\$ 182	\$ 182	\$ 182
Global/Retained	397	361	460	633	605	627	627	627
Total Billed Costs	\$ 511	\$ 470	\$ 593	\$ 811	\$ 778	\$ 809	\$ 809	\$ 809

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
Department: C-4 CIO, Corporate Systems & Security
Cost Center: 1100-0275-EXECUTIVE SECURITY
Workpaper: C-4.4 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 95	\$ 78	\$ 605	\$ 778	4
Higher travel costs	4	4	24	32	
Lower labor costs	(3)	(3)	(17)	(23)	
Other	(5)	12	15	22	
Change in Allocation Rates 2016-2019	(0)	0	(0)	(0)	
Total Change from 2016	<u>(4)</u>	<u>13</u>	<u>22</u>	<u>31</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 91</u>	<u>\$ 91</u>	<u>\$ 627</u>	<u>\$ 809</u>	<u>4</u>
2019 ALLOCATION METHOD					
CBEXECSEC	<u>12.5%</u>	<u>12.5%</u>	<u>75.0%</u>	<u>100.0%</u>	
Allocations	\$ 84	\$ 84	\$ 501	\$ 669	
Direct Assignments	<u>7</u>	<u>8</u>	<u>126</u>	<u>141</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 91</u>	<u>\$ 91</u>	<u>\$ 627</u>	<u>\$ 809</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: C-4.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	4	3	2	6	4	4	4	4
Labor Costs	\$ 396	\$ 367	\$ 456	\$ 618	\$ 635	\$ 628	\$ 646	\$ 665
Non-Labor Costs	115	102	137	193	143	200	203	207
Total Costs	\$ 511	\$ 470	\$ 593	\$ 811	\$ 778	\$ 827	\$ 849	\$ 872
DIRECT ASSIGNMENTS								
SDG&E	\$ 14	\$ 16	\$ 20	\$ 25	\$ 27	\$ 7	\$ 8	\$ 8
So Cal Gas	8	7	15	23	11	8	8	9
Subtotal - Utilities	\$ 22	\$ 23	\$ 35	\$ 48	\$ 38	\$ 15	\$ 16	\$ 16
Global/Retained	122	105	164	242	199	129	133	136
Total Direct Assignments	\$ 144	\$ 128	\$ 199	\$ 290	\$ 237	\$ 144	\$ 148	\$ 153
ALLOCATIONS								
SDG&E	\$ 46	\$ 43	\$ 49	\$ 65	\$ 68	\$ 85	\$ 88	\$ 90
So Cal Gas	46	43	49	65	68	85	88	90
Subtotal - Utilities	\$ 92	\$ 85	\$ 99	\$ 130	\$ 135	\$ 171	\$ 175	\$ 180
Global/Retained	275	256	296	391	406	512	526	539
Total Allocations	\$ 367	\$ 342	\$ 394	\$ 521	\$ 541	\$ 683	\$ 701	\$ 719
BILLED COSTS								
SDG&E	\$ 60	\$ 59	\$ 69	\$ 90	\$ 95	\$ 93	\$ 95	\$ 98
So Cal Gas	54	50	64	88	78	93	96	98
Subtotal - Utilities	\$ 114	\$ 108	\$ 133	\$ 178	\$ 173	\$ 186	\$ 191	\$ 196
Global/Retained	397	361	460	633	605	641	658	676
Total Billed Costs	\$ 511	\$ 470	\$ 593	\$ 811	\$ 778	\$ 827	\$ 849	\$ 872

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0133-CORPORATE SECURITY

Workpaper: C-4.5

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	16	14	15	16	16	19	19	19
Labor Costs	\$ 1,410	\$ 1,535	\$ 1,495	\$ 1,633	\$ 1,730	\$ 1,863	\$ 2,046	\$ 2,046
Non-Labor Costs	1,163	887	631	487	764	1,265	1,265	1,265
Total Costs	\$ 2,573	\$ 2,423	\$ 2,126	\$ 2,120	\$ 2,494	\$ 3,128	\$ 3,310	\$ 3,310
DIRECT ASSIGNMENTS								
SDG&E	\$ 96	\$ 135	\$ 145	\$ 165	\$ 147	\$ -	\$ -	\$ -
So Cal Gas	373	164	16	1	-	-	-	-
Subtotal - Utilities	\$ 469	\$ 299	\$ 161	\$ 166	\$ 147	\$ -	\$ -	\$ -
Global/Retained	80	68	1	-	-	-	-	-
Total Direct Assignments	\$ 548	\$ 367	\$ 162	\$ 166	\$ 147	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 792	\$ 784	\$ 657	\$ 618	\$ 706	\$ 993	\$ 1,049	\$ 1,048
So Cal Gas	996	1,033	1,080	1,093	1,272	1,680	1,781	1,782
Subtotal - Utilities	\$ 1,788	\$ 1,816	\$ 1,737	\$ 1,711	\$ 1,978	\$ 2,673	\$ 2,830	\$ 2,830
Global/Retained	237	240	227	243	369	455	481	481
Total Allocations	\$ 2,025	\$ 2,056	\$ 1,964	\$ 1,954	\$ 2,347	\$ 3,128	\$ 3,310	\$ 3,310
BILLED COSTS								
SDG&E	\$ 887	\$ 919	\$ 802	\$ 783	\$ 853	\$ 993	\$ 1,049	\$ 1,048
So Cal Gas	1,369	1,196	1,096	1,094	1,272	1,680	1,781	1,782
Subtotal - Utilities	\$ 2,256	\$ 2,115	\$ 1,898	\$ 1,877	\$ 2,125	\$ 2,673	\$ 2,830	\$ 2,830
Global/Retained	316	308	228	243	369	455	481	481
Total Billed Costs	\$ 2,573	\$ 2,423	\$ 2,126	\$ 2,120	\$ 2,494	\$ 3,128	\$ 3,310	\$ 3,310

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
Department: C-4 CIO, Corporate Systems & Security
Cost Center: 1100-0133-CORPORATE SECURITY
Workpaper: C-4.5 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 853	\$ 1,272	\$ 369	\$ 2,494	16
Higher labor costs	100	170	46	315	3
Higher security and disaster recovery charges	77	131	35	243	
Higher consulting fees	40	68	18	126	
Higher travel costs	29	50	14	93	
Higher training expenses	6	11	3	20	
Higher systems costs	5	9	2	16	
Other	(99)	81	22	3	
Change in Allocation Rates 2016-2019	37	(8)	(28)	0	
Total Change from 2016	<u>195</u>	<u>510</u>	<u>111</u>	<u>816</u>	<u>3</u>
2019 - TEST YEAR	<u>\$ 1,048</u>	<u>\$ 1,782</u>	<u>\$ 481</u>	<u>\$ 3,310</u>	<u>19</u>
2019 ALLOCATION METHOD					
CBHQSEC	<u>31.6%</u>	<u>53.8%</u>	<u>14.5%</u>	<u>100.0%</u>	
Allocations	\$ 1,048	\$ 1,782	\$ 481	\$ 3,310	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 1,048</u>	<u>\$ 1,782</u>	<u>\$ 481</u>	<u>\$ 3,310</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0133-CORPORATE SECURITY

Workpaper: C-4.5 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	16	14	15	16	16	19	19	19
Labor Costs	\$ 1,410	\$ 1,535	\$ 1,495	\$ 1,633	\$ 1,730	\$ 1,910	\$ 2,157	\$ 2,219
Non-Labor Costs	1,163	887	631	487	764	1,284	1,308	1,332
Total Costs	\$ 2,573	\$ 2,423	\$ 2,126	\$ 2,120	\$ 2,494	\$ 3,193	\$ 3,464	\$ 3,552
DIRECT ASSIGNMENTS								
SDG&E	\$ 96	\$ 135	\$ 145	\$ 165	\$ 147	\$ -	\$ -	\$ -
So Cal Gas	373	164	16	1	-	-	-	-
Subtotal - Utilities	\$ 469	\$ 299	\$ 161	\$ 166	\$ 147	\$ -	\$ -	\$ -
Global/Retained	80	68	1	-	-	-	-	-
Total Direct Assignments	\$ 548	\$ 367	\$ 162	\$ 166	\$ 147	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 792	\$ 784	\$ 657	\$ 618	\$ 706	\$ 1,013	\$ 1,098	\$ 1,124
So Cal Gas	996	1,033	1,080	1,093	1,272	1,715	1,863	1,912
Subtotal - Utilities	\$ 1,788	\$ 1,816	\$ 1,737	\$ 1,711	\$ 1,978	\$ 2,729	\$ 2,961	\$ 3,036
Global/Retained	237	240	227	243	369	465	503	516
Total Allocations	\$ 2,025	\$ 2,056	\$ 1,964	\$ 1,954	\$ 2,347	\$ 3,193	\$ 3,464	\$ 3,552
BILLED COSTS								
SDG&E	\$ 887	\$ 919	\$ 802	\$ 783	\$ 853	\$ 1,013	\$ 1,098	\$ 1,124
So Cal Gas	1,369	1,196	1,096	1,094	1,272	1,715	1,863	1,912
Subtotal - Utilities	\$ 2,256	\$ 2,115	\$ 1,898	\$ 1,877	\$ 2,125	\$ 2,729	\$ 2,961	\$ 3,036
Global/Retained	316	308	228	243	369	465	503	516
Total Billed Costs	\$ 2,573	\$ 2,423	\$ 2,126	\$ 2,120	\$ 2,494	\$ 3,193	\$ 3,464	\$ 3,552

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security
Cost Center: 1100-0170-INFO SECURITY OPS CENTER
Workpaper: C-4.6

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	6	7	7
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 203	\$ 551	\$ 551
Non-Labor Costs	1	-	-	-	-	379	523	523
Total Costs	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 582	\$ 1,074	\$ 1,074
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 196	\$ 362	\$ 362
So Cal Gas	1	-	-	-	-	358	660	660
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 554	\$ 1,022	\$ 1,022
Global/Retained	0	-	-	-	-	28	52	52
Total Allocations	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 582	\$ 1,074	\$ 1,074
BILLED COSTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 196	\$ 362	\$ 362
So Cal Gas	1	-	-	-	-	358	660	660
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 554	\$ 1,022	\$ 1,022
Global/Retained	0	-	-	-	-	28	52	52
Total Billed Costs	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 582	\$ 1,074	\$ 1,074

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
Department: C-4 CIO, Corporate Systems & Security
Cost Center: 1100-0170-INFO SECURITY OPS CENTER
Workpaper: C-4.6 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Higher labor costs	186	339	27	551	7
Higher security and disaster recovery charges	67	123	10	200	
Higher consulting fees	34	61	5	100	
Higher training expenses	32	58	5	95	
Higher systems costs	31	57	4	93	
Higher travel costs	9	17	1	27	
Other	3	5	0	8	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>362</u>	<u>660</u>	<u>52</u>	<u>1,074</u>	<u>7</u>
2019 - TEST YEAR	<u>\$ 362</u>	<u>\$ 660</u>	<u>\$ 52</u>	<u>\$ 1,074</u>	<u>7</u>
2019 ALLOCATION METHOD					
CBFTE	<u>33.7%</u>	<u>61.5%</u>	<u>4.8%</u>	<u>100.0%</u>	
Allocations	\$ 362	\$ 660	\$ 52	\$ 1,074	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 362</u>	<u>\$ 660</u>	<u>\$ 52</u>	<u>\$ 1,074</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0170-INFO SECURITY OPS CENTER

Workpaper: C-4.6 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	6	7	7
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208	\$ 581	\$ 598
Non-Labor Costs	1	-	-	-	-	385	540	551
Total Costs	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 593	\$ 1,121	\$ 1,148
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 378	\$ 387
So Cal Gas	1	-	-	-	-	364	689	706
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 564	\$ 1,067	\$ 1,093
Global/Retained	0	-	-	-	-	29	54	55
Total Allocations	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 593	\$ 1,121	\$ 1,148
BILLED COSTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 378	\$ 387
So Cal Gas	1	-	-	-	-	364	689	706
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 564	\$ 1,067	\$ 1,093
Global/Retained	0	-	-	-	-	29	54	55
Total Billed Costs	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 593	\$ 1,121	\$ 1,148

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0075-SEMPRA ENERGY CYBERSECURITY

Workpaper: C-4.7

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175	\$ 230	\$ 230
Non-Labor Costs	-	-	-	-	-	418	18	18
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 592</u>	<u>\$ 248</u>	<u>\$ 248</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 83	\$ 83
So Cal Gas	-	-	-	-	-	364	152	152
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 564</u>	<u>\$ 236</u>	<u>\$ 236</u>
Global/Retained	-	-	-	-	-	29	12	12
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 592</u>	<u>\$ 248</u>	<u>\$ 248</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 83	\$ 83
So Cal Gas	-	-	-	-	-	364	152	152
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 564</u>	<u>\$ 236</u>	<u>\$ 236</u>
Global/Retained	-	-	-	-	-	29	12	12
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 592</u>	<u>\$ 248</u>	<u>\$ 248</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration
 Department: C-4 CIO, Corporate Systems & Security
 Cost Center: 1100-0075-SEMPRA ENERGY CYBERSECURITY
 Workpaper: C-4.7 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Higher labor costs	78	141	11	230	1
Other	6	11	1	17	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>83</u>	<u>152</u>	<u>12</u>	<u>248</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 83</u>	<u>\$ 152</u>	<u>\$ 12</u>	<u>\$ 248</u>	<u>1</u>
2019 ALLOCATION METHOD					
CBFTE	<u>33.7%</u>	<u>61.5%</u>	<u>4.8%</u>	<u>100.0%</u>	
Allocations	\$ 83	\$ 152	\$ 12	\$ 248	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 83</u>	<u>\$ 152</u>	<u>\$ 12</u>	<u>\$ 248</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0075-SEMPRA ENERGY CYBERSECURITY

Workpaper: C-4.7 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175	\$ 230	\$ 230
Non-Labor Costs	-	-	-	-	-	418	18	18
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592	\$ 248	\$ 248
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 83	\$ 83
So Cal Gas	-	-	-	-	-	364	152	152
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564	\$ 236	\$ 236
Global/Retained	-	-	-	-	-	29	12	12
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592	\$ 248	\$ 248
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 83	\$ 83
So Cal Gas	-	-	-	-	-	364	152	152
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 564	\$ 236	\$ 236
Global/Retained	-	-	-	-	-	29	12	12
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592	\$ 248	\$ 248

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

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

Workpaper: C-4.8

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	5	5	5
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167	\$ 642	\$ 642
Non-Labor Costs	-	-	-	-	-	844	652	652
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,011	\$ 1,294	\$ 1,294
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341	\$ 437	\$ 436
So Cal Gas	-	-	-	-	-	621	795	796
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 962	\$ 1,232	\$ 1,232
Global/Retained	-	-	-	-	-	49	62	62
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,011	\$ 1,294	\$ 1,294
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341	\$ 437	\$ 436
So Cal Gas	-	-	-	-	-	621	795	796
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 962	\$ 1,232	\$ 1,232
Global/Retained	-	-	-	-	-	49	62	62
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,011	\$ 1,294	\$ 1,294

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration

Witness: Mia DeMontigny

Department: C-4 CIO, Corporate Systems & Security

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

Workpaper: C-4.8 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Higher labor costs	216	395	31	642	5
Higher consulting fees	202	369	29	600	
Higher training expenses	8	15	1	25	
Higher travel costs	5	9	1	15	
Other	4	7	1	12	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>436</u>	<u>796</u>	<u>62</u>	<u>1,294</u>	<u>5</u>
2019 - TEST YEAR	<u>\$ 436</u>	<u>\$ 796</u>	<u>\$ 62</u>	<u>\$ 1,294</u>	<u>5</u>
2019 ALLOCATION METHOD					
CBFTE	<u>33.7%</u>	<u>61.5%</u>	<u>4.8%</u>	<u>100.0%</u>	
Allocations	\$ 436	\$ 796	\$ 62	\$ 1,294	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 436</u>	<u>\$ 796</u>	<u>\$ 62</u>	<u>\$ 1,294</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

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

Workpaper: C-4.8 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	5	5	5
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171	\$ 677	\$ 697
Non-Labor Costs	-	-	-	-	-	856	674	687
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,027	\$ 1,351	\$ 1,384
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347	\$ 456	\$ 466
So Cal Gas	-	-	-	-	-	631	830	851
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 978	\$ 1,286	\$ 1,317
Global/Retained	-	-	-	-	-	50	65	67
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,027	\$ 1,351	\$ 1,384
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347	\$ 456	\$ 466
So Cal Gas	-	-	-	-	-	631	830	851
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 978	\$ 1,286	\$ 1,317
Global/Retained	-	-	-	-	-	50	65	67
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,027	\$ 1,351	\$ 1,384

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

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

Workpaper: C-4.9

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72	\$ 120	\$ 120
Non-Labor Costs	-	-	-	-	-	35	35	35
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107	\$ 155	\$ 155
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36	\$ 52	\$ 52
So Cal Gas	-	-	-	-	-	66	95	95
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102	\$ 148	\$ 148
Global/Retained	-	-	-	-	-	5	7	7
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107	\$ 155	\$ 155
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36	\$ 52	\$ 52
So Cal Gas	-	-	-	-	-	66	95	95
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102	\$ 148	\$ 148
Global/Retained	-	-	-	-	-	5	7	7
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107	\$ 155	\$ 155

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration

Witness: Mia DeMontigny

Department: C-4 CIO, Corporate Systems & Security

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

Workpaper: C-4.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Higher labor costs	40	74	6	120	1
Higher training expenses	4	7	1	12	
Other	8	14	1	23	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>52</u>	<u>95</u>	<u>7</u>	<u>155</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 52</u>	<u>\$ 95</u>	<u>\$ 7</u>	<u>\$ 155</u>	<u>1</u>
2019 ALLOCATION METHOD					
CBFTE	<u>33.7%</u>	<u>61.5%</u>	<u>4.8%</u>	<u>100.0%</u>	
Allocations	\$ 52	\$ 95	\$ 7	\$ 155	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 52</u>	<u>\$ 95</u>	<u>\$ 7</u>	<u>\$ 155</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

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

Workpaper: C-4.9 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73	\$ 127	\$ 130
Non-Labor Costs	-	-	-	-	-	36	36	37
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109	\$ 163	\$ 167
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37	\$ 55	\$ 56
So Cal Gas	-	-	-	-	-	67	100	103
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 155	\$ 159
Global/Retained	-	-	-	-	-	5	8	8
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109	\$ 163	\$ 167
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37	\$ 55	\$ 56
So Cal Gas	-	-	-	-	-	67	100	103
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 155	\$ 159
Global/Retained	-	-	-	-	-	5	8	8
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109	\$ 163	\$ 167

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0372-IS GOVERNANCE, AWARENESS & OVERSIGHT

Workpaper: C-4.10

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141	\$ 261	\$ 261
Non-Labor Costs	-	-	-	-	-	206	143	143
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347	\$ 404	\$ 404
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117	\$ 136	\$ 136
So Cal Gas	-	-	-	-	-	213	248	248
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330	\$ 385	\$ 385
Global/Retained	-	-	-	-	-	17	19	19
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347	\$ 404	\$ 404
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117	\$ 136	\$ 136
So Cal Gas	-	-	-	-	-	213	248	248
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330	\$ 385	\$ 385
Global/Retained	-	-	-	-	-	17	19	19
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 347	\$ 404	\$ 404

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: C Human Resources & Administration

Witness: Mia DeMontigny

Department: C-4 CIO, Corporate Systems & Security

Cost Center: 1100-0372-IS GOVERNANCE, AWARENESS & OVERSIGHT

Workpaper: C-4.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Higher labor costs	88	160	13	261	2
Higher systems costs	25	45	4	73	
Higher training expenses	16	30	2	48	
Other	7	14	1	22	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>136</u>	<u>248</u>	<u>19</u>	<u>404</u>	<u>2</u>
2019 - TEST YEAR	<u>\$ 136</u>	<u>\$ 248</u>	<u>\$ 19</u>	<u>\$ 404</u>	<u>2</u>
2019 ALLOCATION METHOD					
CBFTE	<u>33.7%</u>	<u>61.5%</u>	<u>4.8%</u>	<u>100.0%</u>	
Allocations	\$ 136	\$ 248	\$ 19	\$ 404	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 136</u>	<u>\$ 248</u>	<u>\$ 19</u>	<u>\$ 404</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0372-IS GOVERNANCE, AWARENESS & OVERSIGHT

Workpaper: C-4.10 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144	\$ 275	\$ 283
Non-Labor Costs	-	-	-	-	-	209	148	151
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353	\$ 423	\$ 434
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119	\$ 143	\$ 146
So Cal Gas	-	-	-	-	-	217	260	267
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336	\$ 403	\$ 413
Global/Retained	-	-	-	-	-	17	20	21
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353	\$ 423	\$ 434
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 119	\$ 143	\$ 146
So Cal Gas	-	-	-	-	-	217	260	267
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 336	\$ 403	\$ 413
Global/Retained	-	-	-	-	-	17	20	21
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353	\$ 423	\$ 434

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: C-4 CIO, Corporate Systems & Security

Witness: Mia DeMontigny

Cost Center: 1100-0131-CORP DIVERSITY AFFAIRS

Workpaper: C-4.12

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6	-	-	-	-	-	-	-
Total Costs	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	0	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	0	-	-	-	-	-	-	-
Total Allocations	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	4	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	0	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: D Corporate Strategy & External Affairs

Workpaper: D

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	25	25	25	30	30	36	36	36
Labor Costs	\$ 2,863	\$ 3,388	\$ 3,446	\$ 3,891	\$ 4,210	\$ 5,307	\$ 5,270	\$ 5,270
Non-Labor Costs	5,330	7,089	6,973	11,109	3,900	9,150	9,150	9,150
Total Costs	\$ 8,193	\$ 10,476	\$ 10,419	\$ 15,000	\$ 8,110	\$ 14,457	\$ 14,420	\$ 14,420
DIRECT ASSIGNMENTS								
SDG&E	\$ 542	\$ 521	\$ 532	\$ 502	\$ 68	\$ 51	\$ 51	\$ 50
So Cal Gas	557	467	545	508	75	57	58	58
Subtotal - Utilities	\$ 1,099	\$ 987	\$ 1,077	\$ 1,009	\$ 143	\$ 108	\$ 109	\$ 109
Global/Retained	345	2,368	421	2,479	369	344	344	344
Total Direct Assignments	\$ 1,444	\$ 3,356	\$ 1,498	\$ 3,489	\$ 512	\$ 453	\$ 453	\$ 453
ALLOCATIONS								
SDG&E	\$ 891	\$ 1,089	\$ 1,103	\$ 1,194	\$ 1,606	\$ 1,747	\$ 1,735	\$ 1,717
So Cal Gas	935	1,079	1,170	1,318	1,792	2,013	2,047	2,064
Subtotal - Utilities	\$ 1,826	\$ 2,169	\$ 2,273	\$ 2,512	\$ 3,399	\$ 3,761	\$ 3,782	\$ 3,781
Global/Retained	4,924	4,952	6,648	8,999	4,200	10,243	10,186	10,186
Total Allocations	\$ 6,749	\$ 7,121	\$ 8,921	\$ 11,511	\$ 7,598	\$ 14,004	\$ 13,967	\$ 13,967
BILLED COSTS								
SDG&E	\$ 1,433	\$ 1,610	\$ 1,634	\$ 1,696	\$ 1,674	\$ 1,799	\$ 1,786	\$ 1,768
So Cal Gas	1,492	1,546	1,715	1,825	1,867	2,070	2,105	2,123
Subtotal - Utilities	\$ 2,924	\$ 3,156	\$ 3,350	\$ 3,522	\$ 3,542	\$ 3,869	\$ 3,891	\$ 3,890
Global/Retained	5,269	7,320	7,069	11,478	4,569	10,588	10,529	10,530
Total Billed Costs	\$ 8,193	\$ 10,476	\$ 10,419	\$ 15,000	\$ 8,110	\$ 14,457	\$ 14,420	\$ 14,420

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Department: D Corporate Strategy & External Affairs

Workpaper: D Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 1,674	\$ 1,867	\$ 4,569	\$ 8,110	30
Higher charitable and other contributions	(32)	(59)	4,274	4,183	
Higher labor costs	105	157	727	989	6
Higher consulting fees	(23)	(29)	698	646	
Higher dues and subscriptions costs	18	21	71	111	
Higher systems costs	28	33	19	80	
Higher office supplies and printing costs	22	25	14	61	
Other	(23)	(16)	280	240	
Change in Allocation Rates 2016-2019	(1)	123	(122)	0	
Total Change from 2016	<u>93</u>	<u>255</u>	<u>5,962</u>	<u>6,310</u>	<u>6</u>
2019 - TEST YEAR	<u>\$ 1,768</u>	<u>\$ 2,123</u>	<u>\$ 10,530</u>	<u>\$ 14,420</u>	<u>36</u>
Allocations	\$ 1,717	\$ 2,064	\$ 10,186	\$ 13,967	
Direct Assignments	<u>50</u>	<u>58</u>	<u>344</u>	<u>453</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 1,768</u>	<u>\$ 2,123</u>	<u>\$ 10,530</u>	<u>\$ 14,420</u>	

**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Summary of Allocation Change for Utilities
(2016 \$ - 000's)**

Division: Corporate Strategy and External Affairs

Witness: Mia DeMontigny

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
D-1.1	1100-0164-EXECUTIVE VP CORPORATE STRATEGY & EXTERNAL AFFAIRS	(11)	11	(0)
	D-1 Executive VP Corporate Strategy & External Affairs	<u>(11)</u>	<u>11</u>	<u>(0)</u>
D-2.1	1100-0393-CORPORATE STRATEGY	58	70	128
	D-2 Corporate Strategy	<u>58</u>	<u>70</u>	<u>128</u>
D-3.1	1100-0169-CORPORATE COMMUNICATIONS	(5)	5	0
D-3.2	1100-0168-DIGITAL/PRINT COMMUNICATIONS	(13)	10	(2)
D-3.3	1100-0378-ANNUAL REPORT	(7)	5	(2)
	D-3 Communications	<u>(24)</u>	<u>20</u>	<u>(4)</u>
D-4.1	1100-0396-REGIONAL VP & DIRECTOR - ISSUES MANAGEMENT	-	-	-
D-4.2	1100-0381-ISSUES MANAGEMENT	(13)	11	(2)
	D-4 Issues Management	<u>(13)</u>	<u>11</u>	<u>(2)</u>
D-5.1	1100-0157-CORPORATE RESPONSIBILITY	(10)	8	(2)
	D-5 Corporate Responsibility	<u>(10)</u>	<u>8</u>	<u>(2)</u>
D-6.1	1100-0379-VP FEDERAL GOVERNMENT AFFAIRS	-	-	-
D-6.2	1100-0152-FEDERAL GOVERNMENT AFFAIRS	-	-	-
D-6.3	1100-0163-FERC RELATIONS	(2)	2	(0)
D-6.4	1100-0151-CORPORATE POLITICAL CONTRIBUTIONS	-	-	-
D-6.5	1100-0334-SEMPRA CORPORATION	-	-	-
	D-6 Governmental Affairs	<u>(2)</u>	<u>2</u>	<u>(0)</u>
D-7.1	1100-0155-EMPLOYEE PROGRAMS	2	1	3
D-7.2	1100-0156-CONTRIBUTIONS & MEMBERSHIPS	-	-	-
	D-7 Employee Programs	<u>2</u>	<u>1</u>	<u>3</u>
D	Corporate Strategy and External Affairs Total	<u>(1)</u>	<u>122</u>	<u>122</u>

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: D Corporate Strategy & External Affairs

Workpaper: D Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	25	25	25	30	30	36	36	36
Labor Costs	\$ 2,863	\$ 3,388	\$ 3,446	\$ 3,891	\$ 4,210	\$ 5,439	\$ 5,556	\$ 5,717
Non-Labor Costs	5,330	7,089	6,973	11,109	3,900	9,300	9,493	9,692
Total Costs	\$ 8,193	\$ 10,476	\$ 10,419	\$ 15,000	\$ 8,110	\$ 14,739	\$ 15,049	\$ 15,409
DIRECT ASSIGNMENTS								
SDG&E	\$ 542	\$ 521	\$ 532	\$ 502	\$ 68	\$ 60	\$ 69	\$ 80
So Cal Gas	557	467	545	508	75	65	77	88
Subtotal - Utilities	\$ 1,099	\$ 987	\$ 1,077	\$ 1,009	\$ 143	\$ 125	\$ 146	\$ 167
Global/Retained	345	2,368	421	2,479	369	349	356	362
Total Direct Assignments	\$ 1,444	\$ 3,356	\$ 1,498	\$ 3,489	\$ 512	\$ 474	\$ 501	\$ 530
ALLOCATIONS								
SDG&E	\$ 891	\$ 1,089	\$ 1,103	\$ 1,194	\$ 1,606	\$ 1,784	\$ 1,816	\$ 1,842
So Cal Gas	935	1,079	1,170	1,318	1,792	2,056	2,142	2,215
Subtotal - Utilities	\$ 1,826	\$ 2,169	\$ 2,273	\$ 2,512	\$ 3,399	\$ 3,840	\$ 3,958	\$ 4,057
Global/Retained	4,924	4,952	6,648	8,999	4,200	10,425	10,590	10,823
Total Allocations	\$ 6,749	\$ 7,121	\$ 8,921	\$ 11,511	\$ 7,598	\$ 14,265	\$ 14,548	\$ 14,879
BILLED COSTS								
SDG&E	\$ 1,433	\$ 1,610	\$ 1,634	\$ 1,696	\$ 1,674	\$ 1,844	\$ 1,885	\$ 1,921
So Cal Gas	1,492	1,546	1,715	1,825	1,867	2,121	2,218	2,303
Subtotal - Utilities	\$ 2,924	\$ 3,156	\$ 3,350	\$ 3,522	\$ 3,542	\$ 3,964	\$ 4,103	\$ 4,224
Global/Retained	5,269	7,320	7,069	11,478	4,569	10,775	10,946	11,185
Total Billed Costs	\$ 8,193	\$ 10,476	\$ 10,419	\$ 15,000	\$ 8,110	\$ 14,739	\$ 15,049	\$ 15,409

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-1 Executive VP Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0164-EXECUTIVE VP CORPORATE STRATEGY & EXTERNAL AFFAIRS

Workpaper: D-1.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	2	2	2	2	2	2	2
Labor Costs	\$ 324	\$ 458	\$ 622	\$ 767	\$ 642	\$ 632	\$ 645	\$ 645
Non-Labor Costs	28	111	146	159	283	154	154	154
Total Costs	\$ 352	\$ 569	\$ 768	\$ 926	\$ 925	\$ 786	\$ 799	\$ 799
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
Global/Retained	-	-	2	10	33	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 2	\$ 10	\$ 33	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 87	\$ 137	\$ 172	\$ 205	\$ 188	\$ 157	\$ 160	\$ 159
So Cal Gas	90	133	178	220	204	184	191	193
Subtotal - Utilities	\$ 177	\$ 270	\$ 350	\$ 425	\$ 392	\$ 341	\$ 351	\$ 351
Global/Retained	175	298	415	491	499	445	448	448
Total Allocations	\$ 352	\$ 569	\$ 765	\$ 916	\$ 891	\$ 786	\$ 799	\$ 799
BILLED COSTS								
SDG&E	\$ 87	\$ 137	\$ 172	\$ 205	\$ 188	\$ 157	\$ 160	\$ 159
So Cal Gas	90	133	178	220	204	184	191	193
Subtotal - Utilities	\$ 177	\$ 270	\$ 350	\$ 425	\$ 392	\$ 341	\$ 351	\$ 351
Global/Retained	175	298	418	501	533	445	448	448
Total Billed Costs	\$ 352	\$ 569	\$ 768	\$ 926	\$ 925	\$ 786	\$ 799	\$ 799

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-1 Executive VP Corporate Strategy & External Affairs

Cost Center: 1100-0164-EXECUTIVE VP CORPORATE STRATEGY & EXTERNAL AFFAIRS

Workpaper: D-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 188	\$ 204	\$ 533	\$ 925	2
Lower consulting fees	(29)	(36)	(83)	(148)	
Higher travel costs	2	3	6	11	
Other	9	11	(8)	11	
Change in Allocation Rates 2016-2019	(11)	11	0	0	
Total Change from 2016	<u>(30)</u>	<u>(11)</u>	<u>(85)</u>	<u>(126)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 159</u>	<u>\$ 193</u>	<u>\$ 448</u>	<u>\$ 799</u>	<u>2</u>
2019 ALLOCATION METHOD					
VPEXTAFF	<u>19.8%</u>	<u>24.1%</u>	<u>56.0%</u>	<u>100.0%</u>	
Allocations	\$ 159	\$ 193	\$ 448	\$ 799	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 159</u>	<u>\$ 193</u>	<u>\$ 448</u>	<u>\$ 799</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Executive VP Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0164-EXECUTIVE VP CORPORATE STRATEGY & EXTERNAL AFFAIRS

Workpaper: D-1.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	2	2	2	2	2	2	2
Labor Costs	\$ 324	\$ 458	\$ 622	\$ 767	\$ 642	\$ 647	\$ 680	\$ 700
Non-Labor Costs	28	111	146	159	283	157	160	163
Total Costs	\$ 352	\$ 569	\$ 768	\$ 926	\$ 925	\$ 804	\$ 840	\$ 862
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
Global/Retained	-	-	2	10	33	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ 2	\$ 10	\$ 33	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 87	\$ 137	\$ 172	\$ 205	\$ 188	\$ 161	\$ 168	\$ 171
So Cal Gas	90	133	178	220	204	188	201	208
Subtotal - Utilities	\$ 177	\$ 270	\$ 350	\$ 425	\$ 392	\$ 349	\$ 369	\$ 379
Global/Retained	175	298	415	491	499	455	470	483
Total Allocations	\$ 352	\$ 569	\$ 765	\$ 916	\$ 891	\$ 804	\$ 840	\$ 862
BILLED COSTS								
SDG&E	\$ 87	\$ 137	\$ 172	\$ 205	\$ 188	\$ 161	\$ 168	\$ 171
So Cal Gas	90	133	178	220	204	188	201	208
Subtotal - Utilities	\$ 177	\$ 270	\$ 350	\$ 425	\$ 392	\$ 349	\$ 369	\$ 379
Global/Retained	175	298	418	501	533	455	470	483
Total Billed Costs	\$ 352	\$ 569	\$ 768	\$ 926	\$ 925	\$ 804	\$ 840	\$ 862

Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Executive VP Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0456-CORP RESPONSIBILITY REPORT

Workpaper: D-1.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	0	-	-	-	-	-	-	-
Total Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	-	-	-	-	-	-
Total Allocations	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	-	-	-	-	-	-
Total Billed Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-2 Corporate Strategy

Witness: Mia DeMontigny

Cost Center: 1100-0393-CORPORATE STRATEGY

Workpaper: D-2.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	2	1	1	1	2	2	2
Labor Costs	\$ 417	\$ 414	\$ 285	\$ 244	\$ 224	\$ 359	\$ 359	\$ 359
Non-Labor Costs	335	93	57	150	33	247	247	247
Total Costs	\$ 752	\$ 507	\$ 341	\$ 394	\$ 258	\$ 606	\$ 606	\$ 606
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 33	\$ 219	\$ 216	\$ 214
So Cal Gas	-	-	-	-	36	242	246	248
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ 460	\$ 462	\$ 462
Global/Retained	750	507	341	394	189	146	144	144
Total Allocations	\$ 750	\$ 507	\$ 341	\$ 394	\$ 258	\$ 606	\$ 606	\$ 606
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 33	\$ 219	\$ 216	\$ 214
So Cal Gas	-	-	-	-	36	242	246	248
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ 460	\$ 462	\$ 462
Global/Retained	752	507	341	394	189	146	144	144
Total Billed Costs	\$ 752	\$ 507	\$ 341	\$ 394	\$ 258	\$ 606	\$ 606	\$ 606

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-2 Corporate Strategy

Cost Center: 1100-0393-CORPORATE STRATEGY

Workpaper: D-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 33	\$ 36	\$ 189	\$ 258	1
Higher consulting fees	53	61	36	150	
Higher labor costs	47	55	32	134	1
Higher dues and subscriptions costs	18	21	12	52	
Other	4	5	3	13	
Change in Allocation Rates 2016-2019	58	70	(128)	-	
Total Change from 2016	<u>181</u>	<u>212</u>	<u>(45)</u>	<u>349</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 214</u>	<u>\$ 248</u>	<u>\$ 144</u>	<u>\$ 606</u>	<u>2</u>
2019 ALLOCATION METHOD					
MFASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 214	\$ 248	\$ 144	\$ 606	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 214</u>	<u>\$ 248</u>	<u>\$ 144</u>	<u>\$ 606</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Corporate Strategy

Witness: Mia DeMontigny

Cost Center: 1100-0393-CORPORATE STRATEGY

Workpaper: D-2.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	3	2	1	1	1	2	2	2
Labor Costs	\$ 417	\$ 414	\$ 285	\$ 244	\$ 224	\$ 368	\$ 378	\$ 389
Non-Labor Costs	335	93	57	150	33	251	256	261
Total Costs	\$ 752	\$ 507	\$ 341	\$ 394	\$ 258	\$ 619	\$ 634	\$ 650
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 33	\$ 223	\$ 226	\$ 229
So Cal Gas	-	-	-	-	36	247	257	266
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ 470	\$ 483	\$ 495
Global/Retained	750	507	341	394	189	149	150	154
Total Allocations	\$ 750	\$ 507	\$ 341	\$ 394	\$ 258	\$ 619	\$ 634	\$ 650
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 33	\$ 223	\$ 226	\$ 229
So Cal Gas	-	-	-	-	36	247	257	266
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 69	\$ 470	\$ 483	\$ 495
Global/Retained	752	507	341	394	189	149	150	154
Total Billed Costs	\$ 752	\$ 507	\$ 341	\$ 394	\$ 258	\$ 619	\$ 634	\$ 650

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: D-3 Corporate Communications

Workpaper: D-3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	5	6	7	6	7	7	7
Labor Costs	\$ 510	\$ 551	\$ 648	\$ 757	\$ 812	\$ 763	\$ 763	\$ 763
Non-Labor Costs	996	1,026	822	880	1,174	1,442	1,442	1,442
Total Costs	\$ 1,506	\$ 1,577	\$ 1,470	\$ 1,637	\$ 1,985	\$ 2,205	\$ 2,205	\$ 2,205
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 4	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	(0)	1	4	8	3	-	-	-
Subtotal - Utilities	\$ 0	\$ 5	\$ 4	\$ 8	\$ 3	\$ -	\$ -	\$ -
Global/Retained	11	(12)	0	0	0	-	-	-
Total Direct Assignments	\$ 11	\$ (7)	\$ 4	\$ 8	\$ 3	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 432	\$ 544	\$ 477	\$ 532	\$ 656	\$ 710	\$ 703	\$ 695
So Cal Gas	445	529	494	569	711	786	798	806
Subtotal - Utilities	\$ 877	\$ 1,073	\$ 971	\$ 1,101	\$ 1,367	\$ 1,496	\$ 1,501	\$ 1,501
Global/Retained	618	511	495	528	616	709	704	704
Total Allocations	\$ 1,495	\$ 1,584	\$ 1,466	\$ 1,629	\$ 1,983	\$ 2,205	\$ 2,205	\$ 2,205
BILLED COSTS								
SDG&E	\$ 433	\$ 548	\$ 477	\$ 532	\$ 656	\$ 710	\$ 703	\$ 695
So Cal Gas	445	530	498	577	714	786	798	806
Subtotal - Utilities	\$ 878	\$ 1,078	\$ 975	\$ 1,109	\$ 1,369	\$ 1,496	\$ 1,501	\$ 1,501
Global/Retained	629	499	495	528	616	709	704	704
Total Billed Costs	\$ 1,506	\$ 1,577	\$ 1,470	\$ 1,637	\$ 1,985	\$ 2,205	\$ 2,205	\$ 2,205

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-3 Corporate Communications

Workpaper: D-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 656	\$ 714	\$ 616	\$ 1,985	6
Higher consulting fees	41	47	68	155	
Higher systems costs	28	33	19	80	
Higher office supplies and printing costs	22	25	14	61	
Lower labor costs	(16)	(19)	(11)	(46)	1
Lower non-recurring fees	(14)	(16)	(9)	(39)	
Other	3	1	4	9	
Change in Allocation Rates 2016-2019	(24)	21	4	(0)	
Total Change from 2016	<u>39</u>	<u>92</u>	<u>89</u>	<u>220</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 695</u>	<u>\$ 806</u>	<u>\$ 704</u>	<u>\$ 2,205</u>	<u>7</u>
Allocations	\$ 695	\$ 806	\$ 704	\$ 2,205	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 695</u>	<u>\$ 806</u>	<u>\$ 704</u>	<u>\$ 2,205</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: D-3 Corporate Communications

Workpaper: D-3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	5	6	7	6	7	7	7
Labor Costs	\$ 510	\$ 551	\$ 648	\$ 757	\$ 812	\$ 782	\$ 805	\$ 828
Non-Labor Costs	996	1,026	822	880	1,174	1,463	1,491	1,519
Total Costs	\$ 1,506	\$ 1,577	\$ 1,470	\$ 1,637	\$ 1,985	\$ 2,245	\$ 2,295	\$ 2,347
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 4	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	(0)	1	4	8	3	-	-	-
Subtotal - Utilities	\$ 0	\$ 5	\$ 4	\$ 8	\$ 3	\$ -	\$ -	\$ -
Global/Retained	11	(12)	0	0	0	-	-	-
Total Direct Assignments	\$ 11	\$ (7)	\$ 4	\$ 8	\$ 3	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 432	\$ 544	\$ 477	\$ 532	\$ 656	\$ 723	\$ 731	\$ 739
So Cal Gas	445	529	494	569	711	800	830	856
Subtotal - Utilities	\$ 877	\$ 1,073	\$ 971	\$ 1,101	\$ 1,367	\$ 1,523	\$ 1,561	\$ 1,595
Global/Retained	618	511	495	528	616	722	734	752
Total Allocations	\$ 1,495	\$ 1,584	\$ 1,466	\$ 1,629	\$ 1,983	\$ 2,245	\$ 2,295	\$ 2,347
BILLED COSTS								
SDG&E	\$ 433	\$ 548	\$ 477	\$ 532	\$ 656	\$ 723	\$ 731	\$ 739
So Cal Gas	445	530	498	577	714	800	830	856
Subtotal - Utilities	\$ 878	\$ 1,078	\$ 975	\$ 1,109	\$ 1,369	\$ 1,523	\$ 1,561	\$ 1,595
Global/Retained	629	499	495	528	616	722	734	752
Total Billed Costs	\$ 1,506	\$ 1,577	\$ 1,470	\$ 1,637	\$ 1,985	\$ 2,245	\$ 2,295	\$ 2,347

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-3 Corporate Communications

Witness: Mia DeMontigny

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-3.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	4	4	4	4	3	4	4	4
Labor Costs	\$ 347	\$ 399	\$ 449	\$ 462	\$ 482	\$ 479	\$ 479	\$ 479
Non-Labor Costs	47	76	115	74	84	210	210	210
Total Costs	\$ 394	\$ 475	\$ 564	\$ 536	\$ 565	\$ 688	\$ 688	\$ 688
DIRECT ASSIGNMENTS								
SDG&E	\$ (4)	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	(4)	-	-	0	0	-	-	-
Subtotal - Utilities	\$ (7)	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
Global/Retained	(1)	-	0	0	0	-	-	-
Total Direct Assignments	\$ (8)	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 99	\$ 120	\$ 138	\$ 129	\$ 136	\$ 163	\$ 161	\$ 159
So Cal Gas	102	117	143	139	147	181	183	185
Subtotal - Utilities	\$ 201	\$ 237	\$ 282	\$ 268	\$ 283	\$ 344	\$ 344	\$ 344
Global/Retained	201	237	282	268	283	344	344	344
Total Allocations	\$ 403	\$ 475	\$ 564	\$ 536	\$ 565	\$ 688	\$ 688	\$ 688
BILLED COSTS								
SDG&E	\$ 96	\$ 120	\$ 138	\$ 129	\$ 136	\$ 163	\$ 161	\$ 159
So Cal Gas	99	117	143	139	147	181	183	185
Subtotal - Utilities	\$ 194	\$ 237	\$ 282	\$ 268	\$ 283	\$ 344	\$ 344	\$ 344
Global/Retained	200	237	282	268	283	344	344	344
Total Billed Costs	\$ 394	\$ 475	\$ 564	\$ 536	\$ 565	\$ 688	\$ 688	\$ 688

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs
 Department: D-3 Corporate Communications
 Cost Center: 1100-0169-CORPORATE COMMUNICATIONS
 Workpaper: D-3.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 136	\$ 147	\$ 283	\$ 565	3
Higher consulting fees	27	31	59	117	
Other	1	2	3	6	
Change in Allocation Rates 2016-2019	(5)	5	(0)	(0)	
Total Change from 2016	<u>24</u>	<u>38</u>	<u>62</u>	<u>123</u>	<u>1</u>
2019 - TEST YEAR	<u>\$ 159</u>	<u>\$ 185</u>	<u>\$ 344</u>	<u>\$ 688</u>	<u>4</u>
2019 ALLOCATION METHOD					
MFSPPLIT	<u>23.2%</u>	<u>26.8%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 159	\$ 185	\$ 344	\$ 688	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 159</u>	<u>\$ 185</u>	<u>\$ 344</u>	<u>\$ 688</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-3 Corporate Communications

Witness: Mia DeMontigny

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-3.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	4	4	4	4	3	4	4	4
Labor Costs	\$ 347	\$ 399	\$ 449	\$ 462	\$ 482	\$ 491	\$ 505	\$ 519
Non-Labor Costs	47	76	115	74	84	213	217	221
Total Costs	\$ 394	\$ 475	\$ 564	\$ 536	\$ 565	\$ 703	\$ 722	\$ 740
DIRECT ASSIGNMENTS								
SDG&E	\$ (4)	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	(4)	-	-	0	0	-	-	-
Subtotal - Utilities	\$ (7)	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
Global/Retained	(1)	-	0	0	0	-	-	-
Total Direct Assignments	\$ (8)	\$ -	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 99	\$ 120	\$ 138	\$ 129	\$ 136	\$ 167	\$ 169	\$ 171
So Cal Gas	102	117	143	139	147	185	192	199
Subtotal - Utilities	\$ 201	\$ 237	\$ 282	\$ 268	\$ 283	\$ 352	\$ 361	\$ 370
Global/Retained	201	237	282	268	283	352	361	370
Total Allocations	\$ 403	\$ 475	\$ 564	\$ 536	\$ 565	\$ 703	\$ 722	\$ 740
BILLED COSTS								
SDG&E	\$ 96	\$ 120	\$ 138	\$ 129	\$ 136	\$ 167	\$ 169	\$ 171
So Cal Gas	99	117	143	139	147	185	192	199
Subtotal - Utilities	\$ 194	\$ 237	\$ 282	\$ 268	\$ 283	\$ 352	\$ 361	\$ 370
Global/Retained	200	237	282	268	283	352	361	370
Total Billed Costs	\$ 394	\$ 475	\$ 564	\$ 536	\$ 565	\$ 703	\$ 722	\$ 740

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-3 Corporate Communications

Witness: Mia DeMontigny

Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS

Workpaper: D-3.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	1	2	3	3	3	3	3
Labor Costs	\$ 113	\$ 152	\$ 199	\$ 295	\$ 330	\$ 285	\$ 285	\$ 285
Non-Labor Costs	241	400	192	336	575	677	677	677
Total Costs	\$ 354	\$ 551	\$ 391	\$ 630	\$ 905	\$ 962	\$ 962	\$ 962
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 131	\$ 212	\$ 147	\$ 232	\$ 332	\$ 347	\$ 343	\$ 340
So Cal Gas	135	206	152	249	360	384	390	394
Subtotal - Utilities	\$ 267	\$ 419	\$ 299	\$ 481	\$ 693	\$ 730	\$ 733	\$ 733
Global/Retained	87	133	92	150	213	231	228	228
Total Allocations	\$ 354	\$ 551	\$ 391	\$ 630	\$ 905	\$ 962	\$ 962	\$ 962
BILLED COSTS								
SDG&E	\$ 132	\$ 212	\$ 147	\$ 232	\$ 332	\$ 347	\$ 343	\$ 340
So Cal Gas	135	206	152	249	360	384	390	394
Subtotal - Utilities	\$ 267	\$ 419	\$ 299	\$ 481	\$ 693	\$ 730	\$ 733	\$ 733
Global/Retained	87	133	92	150	213	231	228	228
Total Billed Costs	\$ 354	\$ 551	\$ 391	\$ 630	\$ 905	\$ 962	\$ 962	\$ 962

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs
 Department: D-3 Corporate Communications
 Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS
 Workpaper: D-3.2 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 332	\$ 360	\$ 213	\$ 905	3
Higher systems costs	28	33	19	80	
Higher office supplies and printing costs	22	25	14	61	
Lower labor costs	(16)	(19)	(11)	(46)	
Lower non-recurring fees	(14)	(16)	(9)	(39)	
Other	0	0	0	0	
Change in Allocation Rates 2016-2019	(13)	10	2	(0)	
Total Change from 2016	<u>7</u>	<u>33</u>	<u>16</u>	<u>56</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 340</u>	<u>\$ 394</u>	<u>\$ 228</u>	<u>\$ 962</u>	<u>3</u>
2019 ALLOCATION METHOD					
MFBASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 340	\$ 394	\$ 228	\$ 962	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 340</u>	<u>\$ 394</u>	<u>\$ 228</u>	<u>\$ 962</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-3 Corporate Communications

Witness: Mia DeMontigny

Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS

Workpaper: D-3.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	1	2	3	3	3	3	3
Labor Costs	\$ 113	\$ 152	\$ 199	\$ 295	\$ 330	\$ 292	\$ 300	\$ 309
Non-Labor Costs	241	400	192	336	575	687	700	713
Total Costs	\$ 354	\$ 551	\$ 391	\$ 630	\$ 905	\$ 979	\$ 1,000	\$ 1,022
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 131	\$ 212	\$ 147	\$ 232	\$ 332	\$ 353	\$ 357	\$ 361
So Cal Gas	135	206	152	249	360	391	406	418
Subtotal - Utilities	\$ 267	\$ 419	\$ 299	\$ 481	\$ 693	\$ 743	\$ 763	\$ 779
Global/Retained	87	133	92	150	213	235	237	243
Total Allocations	\$ 354	\$ 551	\$ 391	\$ 630	\$ 905	\$ 979	\$ 1,000	\$ 1,022
BILLED COSTS								
SDG&E	\$ 132	\$ 212	\$ 147	\$ 232	\$ 332	\$ 353	\$ 357	\$ 361
So Cal Gas	135	206	152	249	360	391	406	418
Subtotal - Utilities	\$ 267	\$ 419	\$ 299	\$ 481	\$ 693	\$ 743	\$ 763	\$ 779
Global/Retained	87	133	92	150	213	235	237	243
Total Billed Costs	\$ 354	\$ 551	\$ 391	\$ 630	\$ 905	\$ 979	\$ 1,000	\$ 1,022

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-3 Corporate Communications

Witness: Mia DeMontigny

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: D-3.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	561	563	515	470	514	555	555	555
Total Costs	<u>\$ 561</u>	<u>\$ 563</u>	<u>\$ 515</u>	<u>\$ 470</u>	<u>\$ 514</u>	<u>\$ 555</u>	<u>\$ 555</u>	<u>\$ 555</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	1	4	8	2	-	-	-
Subtotal - Utilities	<u>\$ 7</u>	<u>\$ 5</u>	<u>\$ 4</u>	<u>\$ 8</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	12	(12)	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 19</u>	<u>\$ (7)</u>	<u>\$ 4</u>	<u>\$ 8</u>	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 201	\$ 212	\$ 192	\$ 170	\$ 188	\$ 200	\$ 198	\$ 196
So Cal Gas	208	206	199	182	204	221	225	227
Subtotal - Utilities	<u>\$ 409</u>	<u>\$ 418</u>	<u>\$ 390</u>	<u>\$ 353</u>	<u>\$ 392</u>	<u>\$ 422</u>	<u>\$ 423</u>	<u>\$ 423</u>
Global/Retained	133	153	121	110	120	133	132	132
Total Allocations	<u>\$ 542</u>	<u>\$ 570</u>	<u>\$ 511</u>	<u>\$ 462</u>	<u>\$ 512</u>	<u>\$ 555</u>	<u>\$ 555</u>	<u>\$ 555</u>
BILLED COSTS								
SDG&E	\$ 205	\$ 216	\$ 192	\$ 170	\$ 188	\$ 200	\$ 198	\$ 196
So Cal Gas	211	206	202	190	206	221	225	227
Subtotal - Utilities	<u>\$ 416</u>	<u>\$ 422</u>	<u>\$ 394</u>	<u>\$ 360</u>	<u>\$ 394</u>	<u>\$ 422</u>	<u>\$ 423</u>	<u>\$ 423</u>
Global/Retained	145	141	121	110	120	133	132	132
Total Billed Costs	<u>\$ 561</u>	<u>\$ 563</u>	<u>\$ 515</u>	<u>\$ 470</u>	<u>\$ 514</u>	<u>\$ 555</u>	<u>\$ 555</u>	<u>\$ 555</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-3 Corporate Communications

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: D-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 188	\$ 206	\$ 120	\$ 514	0
Higher consulting fees	13	16	9	38	
Other	2	(0)	1	3	
Change in Allocation Rates 2016-2019	(7)	6	1	(0)	
Total Change from 2016	<u>8</u>	<u>21</u>	<u>12</u>	<u>41</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 196</u>	<u>\$ 227</u>	<u>\$ 132</u>	<u>\$ 555</u>	<u>0</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 196	\$ 227	\$ 132	\$ 555	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 196</u>	<u>\$ 227</u>	<u>\$ 132</u>	<u>\$ 555</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-3 Corporate Communications

Witness: Mia DeMontigny

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: D-3.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	561	563	515	470	514	563	574	585
Total Costs	\$ 561	\$ 563	\$ 515	\$ 470	\$ 514	\$ 563	\$ 574	\$ 585
DIRECT ASSIGNMENTS								
SDG&E	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	3	1	4	8	2	-	-	-
Subtotal - Utilities	\$ 7	\$ 5	\$ 4	\$ 8	\$ 2	\$ -	\$ -	\$ -
Global/Retained	12	(12)	-	-	-	-	-	-
Total Direct Assignments	\$ 19	\$ (7)	\$ 4	\$ 8	\$ 2	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 201	\$ 212	\$ 192	\$ 170	\$ 188	\$ 203	\$ 205	\$ 206
So Cal Gas	208	206	199	182	204	225	233	239
Subtotal - Utilities	\$ 409	\$ 418	\$ 390	\$ 353	\$ 392	\$ 428	\$ 438	\$ 446
Global/Retained	133	153	121	110	120	135	136	139
Total Allocations	\$ 542	\$ 570	\$ 511	\$ 462	\$ 512	\$ 563	\$ 574	\$ 585
BILLED COSTS								
SDG&E	\$ 205	\$ 216	\$ 192	\$ 170	\$ 188	\$ 203	\$ 205	\$ 206
So Cal Gas	211	206	202	190	206	225	233	239
Subtotal - Utilities	\$ 416	\$ 422	\$ 394	\$ 360	\$ 394	\$ 428	\$ 438	\$ 446
Global/Retained	145	141	121	110	120	135	136	139
Total Billed Costs	\$ 561	\$ 563	\$ 515	\$ 470	\$ 514	\$ 563	\$ 574	\$ 585

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-3 Corporate Communications

Witness: Mia DeMontigny

Cost Center: 1100-0208-INTERNET COMMUNICATIONS

Workpaper: D-3.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 50	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	147	(13)	0	0	0	-	-	-
Total Costs	\$ 196	\$ (12)	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	196	(12)	0	0	0	-	-	-
Total Allocations	\$ 196	\$ (12)	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	196	(12)	0	0	0	-	-	-
Total Billed Costs	\$ 196	\$ (12)	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: D-4 Issues Management

Workpaper: D-4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	2	3	5	5	5	5
Labor Costs	\$ 261	\$ 424	\$ 359	\$ 344	\$ 637	\$ 910	\$ 910	\$ 910
Non-Labor Costs	59	119	103	126	336	229	229	229
Total Costs	\$ 320	\$ 543	\$ 461	\$ 470	\$ 973	\$ 1,139	\$ 1,139	\$ 1,139
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 19	\$ (1)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	20	(1)	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 39	\$ (2)	\$ -	\$ -	\$ -
Global/Retained	117	186	65	103	19	44	44	44
Total Direct Assignments	\$ 117	\$ 186	\$ 65	\$ 143	\$ 18	\$ 44	\$ 44	\$ 44
ALLOCATIONS								
SDG&E	\$ 75	\$ 137	\$ 111	\$ 120	\$ 351	\$ 257	\$ 255	\$ 252
So Cal Gas	78	134	115	129	380	285	289	292
Subtotal - Utilities	\$ 153	\$ 271	\$ 227	\$ 249	\$ 731	\$ 542	\$ 544	\$ 544
Global/Retained	50	86	170	78	225	553	551	551
Total Allocations	\$ 203	\$ 357	\$ 397	\$ 327	\$ 955	\$ 1,095	\$ 1,095	\$ 1,095
BILLED COSTS								
SDG&E	\$ 75	\$ 137	\$ 111	\$ 139	\$ 350	\$ 257	\$ 255	\$ 252
So Cal Gas	78	134	115	149	379	285	289	292
Subtotal - Utilities	\$ 153	\$ 271	\$ 227	\$ 289	\$ 729	\$ 542	\$ 544	\$ 544
Global/Retained	167	272	234	181	244	597	595	595
Total Billed Costs	\$ 320	\$ 543	\$ 461	\$ 470	\$ 973	\$ 1,139	\$ 1,139	\$ 1,139

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-4 Issues Management

Workpaper: D-4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 350	\$ 379	\$ 244	\$ 973	5
Higher labor costs	16	19	238	273	
Lower consulting fees	(88)	(102)	71	(118)	
Other	(13)	(16)	40	11	
Change in Allocation Rates 2016-2019	(13)	11	2	(0)	
Total Change from 2016	<u>(98)</u>	<u>(87)</u>	<u>351</u>	<u>166</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 252</u>	<u>\$ 292</u>	<u>\$ 595</u>	<u>\$ 1,139</u>	<u>5</u>
Allocations	\$ 252	\$ 292	\$ 551	\$ 1,095	
Direct Assignments	<u>-</u>	<u>-</u>	<u>44</u>	<u>44</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 252</u>	<u>\$ 292</u>	<u>\$ 595</u>	<u>\$ 1,139</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: D-4 Issues Management

Workpaper: D-4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	2	3	5	5	5	5
Labor Costs	\$ 261	\$ 424	\$ 359	\$ 344	\$ 637	\$ 933	\$ 959	\$ 987
Non-Labor Costs	59	119	103	126	336	232	237	241
Total Costs	\$ 320	\$ 543	\$ 461	\$ 470	\$ 973	\$ 1,165	\$ 1,196	\$ 1,228
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 19	\$ (1)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	20	(1)	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 39	\$ (2)	\$ -	\$ -	\$ -
Global/Retained	117	186	65	103	19	44	45	46
Total Direct Assignments	\$ 117	\$ 186	\$ 65	\$ 143	\$ 18	\$ 44	\$ 45	\$ 46
ALLOCATIONS								
SDG&E	\$ 75	\$ 137	\$ 111	\$ 120	\$ 351	\$ 264	\$ 268	\$ 273
So Cal Gas	78	134	115	129	380	292	305	316
Subtotal - Utilities	\$ 153	\$ 271	\$ 227	\$ 249	\$ 731	\$ 555	\$ 573	\$ 589
Global/Retained	50	86	170	78	225	565	578	593
Total Allocations	\$ 203	\$ 357	\$ 397	\$ 327	\$ 955	\$ 1,121	\$ 1,151	\$ 1,182
BILLED COSTS								
SDG&E	\$ 75	\$ 137	\$ 111	\$ 139	\$ 350	\$ 264	\$ 268	\$ 273
So Cal Gas	78	134	115	149	379	292	305	316
Subtotal - Utilities	\$ 153	\$ 271	\$ 227	\$ 289	\$ 729	\$ 555	\$ 573	\$ 589
Global/Retained	167	272	234	181	244	610	623	639
Total Billed Costs	\$ 320	\$ 543	\$ 461	\$ 470	\$ 973	\$ 1,165	\$ 1,196	\$ 1,228

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-4 Issues Management

Witness: Mia DeMontigny

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

Workpaper: D-4.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227	\$ 227	\$ 227
Non-Labor Costs	-	-	-	-	-	199	199	199
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425	\$ 425	\$ 425
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	44	44	44
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ 44	\$ 44
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	382	382	382
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 382	\$ 382	\$ 382
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	425	425	425
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425	\$ 425	\$ 425

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-4 Issues Management

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

Workpaper: D-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
Higher labor costs	-	-	227	227	1
Higher consulting fees	-	-	130	130	
Higher travel costs	-	-	58	58	
Other	-	-	10	10	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	425	425	1
2019 - TEST YEAR	\$ -	\$ -	\$ 425	\$ 425	1
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 382	\$ 382	
Direct Assignments	-	-	44	44	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ 425	\$ 425	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-4 Issues Management

Witness: Mia DeMontigny

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

Workpaper: D-4.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	1	1	1
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233	\$ 239	\$ 246
Non-Labor Costs	-	-	-	-	-	201	205	209
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434	\$ 444	\$ 455
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	44	45	46
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44	\$ 45	\$ 46
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	390	399	409
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390	\$ 399	\$ 409
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	434	444	455
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434	\$ 444	\$ 455

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-4 Issues Management

Witness: Mia DeMontigny

Cost Center: 1100-0381-ISSUES MANAGEMENT

Workpaper: D-4.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	2	3	5	4	4	4
Labor Costs	\$ 261	\$ 424	\$ 359	\$ 344	\$ 637	\$ 683	\$ 683	\$ 683
Non-Labor Costs	59	119	103	126	336	30	30	30
Total Costs	\$ 320	\$ 543	\$ 461	\$ 470	\$ 973	\$ 713	\$ 713	\$ 713
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 19	\$ (1)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	20	(1)	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 39	\$ (2)	\$ -	\$ -	\$ -
Global/Retained	117	186	65	103	19	-	-	-
Total Direct Assignments	\$ 117	\$ 186	\$ 65	\$ 143	\$ 18	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 75	\$ 137	\$ 111	\$ 120	\$ 351	\$ 257	\$ 255	\$ 252
So Cal Gas	78	134	115	129	380	285	289	292
Subtotal - Utilities	\$ 153	\$ 271	\$ 227	\$ 249	\$ 731	\$ 542	\$ 544	\$ 544
Global/Retained	50	86	170	78	225	172	169	169
Total Allocations	\$ 203	\$ 357	\$ 397	\$ 327	\$ 955	\$ 713	\$ 713	\$ 713
BILLED COSTS								
SDG&E	\$ 75	\$ 137	\$ 111	\$ 139	\$ 350	\$ 257	\$ 255	\$ 252
So Cal Gas	78	134	115	149	379	285	289	292
Subtotal - Utilities	\$ 153	\$ 271	\$ 227	\$ 289	\$ 729	\$ 542	\$ 544	\$ 544
Global/Retained	167	272	234	181	244	172	169	169
Total Billed Costs	\$ 320	\$ 543	\$ 461	\$ 470	\$ 973	\$ 713	\$ 713	\$ 713

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-4 Issues Management

Cost Center: 1100-0381-ISSUES MANAGEMENT

Workpaper: D-4.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 350	\$ 379	\$ 244	\$ 973	5
Lower consulting fees	(88)	(102)	(59)	(248)	
Lower travel costs	(20)	(23)	(14)	(57)	
Higher labor costs	16	19	11	46	(1)
Other	7	8	(15)	(1)	
Change in Allocation Rates 2016-2019	(13)	11	2	(0)	
Total Change from 2016	<u>(98)</u>	<u>(87)</u>	<u>(74)</u>	<u>(260)</u>	<u>(1)</u>
2019 - TEST YEAR	<u>\$ 252</u>	<u>\$ 292</u>	<u>\$ 169</u>	<u>\$ 713</u>	<u>4</u>
2019 ALLOCATION METHOD					
MFASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 252	\$ 292	\$ 169	\$ 713	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 252</u>	<u>\$ 292</u>	<u>\$ 169</u>	<u>\$ 713</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-4 Issues Management

Witness: Mia DeMontigny

Cost Center: 1100-0381-ISSUES MANAGEMENT

Workpaper: D-4.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	2	3	5	4	4	4
Labor Costs	\$ 261	\$ 424	\$ 359	\$ 344	\$ 637	\$ 700	\$ 720	\$ 741
Non-Labor Costs	59	119	103	126	336	31	32	32
Total Costs	\$ 320	\$ 543	\$ 461	\$ 470	\$ 973	\$ 731	\$ 752	\$ 773
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 19	\$ (1)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	20	(1)	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 39	\$ (2)	\$ -	\$ -	\$ -
Global/Retained	117	186	65	103	19	-	-	-
Total Direct Assignments	\$ 117	\$ 186	\$ 65	\$ 143	\$ 18	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 75	\$ 137	\$ 111	\$ 120	\$ 351	\$ 264	\$ 268	\$ 273
So Cal Gas	78	134	115	129	380	292	305	316
Subtotal - Utilities	\$ 153	\$ 271	\$ 227	\$ 249	\$ 731	\$ 555	\$ 573	\$ 589
Global/Retained	50	86	170	78	225	176	178	184
Total Allocations	\$ 203	\$ 357	\$ 397	\$ 327	\$ 955	\$ 731	\$ 752	\$ 773
BILLED COSTS								
SDG&E	\$ 75	\$ 137	\$ 111	\$ 139	\$ 350	\$ 264	\$ 268	\$ 273
So Cal Gas	78	134	115	149	379	292	305	316
Subtotal - Utilities	\$ 153	\$ 271	\$ 227	\$ 289	\$ 729	\$ 555	\$ 573	\$ 589
Global/Retained	167	272	234	181	244	176	178	184
Total Billed Costs	\$ 320	\$ 543	\$ 461	\$ 470	\$ 973	\$ 731	\$ 752	\$ 773

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-5 Corporate Responsibility

Witness: Mia DeMontigny

Cost Center: 1100-0157-CORPORATE RESPONSIBILITY

Workpaper: D-5.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	7	7	8	8	8	8	8
Labor Costs	\$ 514	\$ 683	\$ 705	\$ 681	\$ 786	\$ 783	\$ 783	\$ 783
Non-Labor Costs	291	185	424	358	324	285	285	285
Total Costs	\$ 805	\$ 868	\$ 1,129	\$ 1,039	\$ 1,110	\$ 1,068	\$ 1,068	\$ 1,068
DIRECT ASSIGNMENTS								
SDG&E	\$ 14	\$ 16	\$ 50	\$ 61	\$ 68	\$ 51	\$ 51	\$ 50
So Cal Gas	15	16	52	65	74	57	58	58
Subtotal - Utilities	\$ 29	\$ 33	\$ 102	\$ 126	\$ 142	\$ 108	\$ 109	\$ 109
Global/Retained	46	63	203	137	66	77	77	77
Total Direct Assignments	\$ 75	\$ 95	\$ 305	\$ 264	\$ 208	\$ 186	\$ 186	\$ 186
ALLOCATIONS								
SDG&E	\$ 145	\$ 134	\$ 250	\$ 230	\$ 255	\$ 245	\$ 242	\$ 240
So Cal Gas	150	131	259	247	276	271	275	278
Subtotal - Utilities	\$ 295	\$ 264	\$ 508	\$ 477	\$ 531	\$ 515	\$ 517	\$ 517
Global/Retained	435	508	316	298	372	367	365	365
Total Allocations	\$ 730	\$ 773	\$ 824	\$ 775	\$ 902	\$ 882	\$ 882	\$ 882
BILLED COSTS								
SDG&E	\$ 160	\$ 150	\$ 300	\$ 292	\$ 323	\$ 296	\$ 293	\$ 290
So Cal Gas	165	147	311	312	350	328	333	336
Subtotal - Utilities	\$ 324	\$ 297	\$ 610	\$ 604	\$ 673	\$ 624	\$ 626	\$ 626
Global/Retained	480	571	518	435	437	444	442	442
Total Billed Costs	\$ 805	\$ 868	\$ 1,129	\$ 1,039	\$ 1,110	\$ 1,068	\$ 1,068	\$ 1,068

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs
Department: D-5 Corporate Responsibility
Cost Center: 1100-0157-CORPORATE RESPONSIBILITY
Workpaper: D-5.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 323	\$ 350	\$ 437	\$ 1,110	8
Lower non-recurring costs	(5)	(6)	(8)	(19)	
Lower office supplies and printing costs	(4)	(4)	(5)	(13)	
Other	9	10	13	(10)	
Change in Allocation Rates 2016-2019	(10)	8	2	0	
Total Change from 2016	<u>(33)</u>	<u>(14)</u>	<u>5</u>	<u>(42)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 290</u>	<u>\$ 336</u>	<u>\$ 442</u>	<u>\$ 1,068</u>	<u>8</u>
2019 ALLOCATION METHOD					
CBCORPRES	<u>27.1%</u>	<u>31.5%</u>	<u>41.4%</u>	<u>100.0%</u>	
Allocations	\$ 240	\$ 278	\$ 365	\$ 882	
Direct Assignments	<u>50</u>	<u>58</u>	<u>77</u>	<u>186</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 290</u>	<u>\$ 336</u>	<u>\$ 442</u>	<u>\$ 1,068</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-5 Corporate Responsibility

Witness: Mia DeMontigny

Cost Center: 1100-0157-CORPORATE RESPONSIBILITY

Workpaper: D-5.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	6	7	7	8	8	8	8	8
Labor Costs	\$ 514	\$ 683	\$ 705	\$ 681	\$ 786	\$ 802	\$ 825	\$ 849
Non-Labor Costs	291	185	424	358	324	290	295	301
Total Costs	\$ 805	\$ 868	\$ 1,129	\$ 1,039	\$ 1,110	\$ 1,092	\$ 1,120	\$ 1,150
DIRECT ASSIGNMENTS								
SDG&E	\$ 14	\$ 16	\$ 50	\$ 61	\$ 68	\$ 52	\$ 53	\$ 53
So Cal Gas	15	16	52	65	74	58	60	62
Subtotal - Utilities	\$ 29	\$ 33	\$ 102	\$ 126	\$ 142	\$ 110	\$ 113	\$ 115
Global/Retained	46	63	203	137	66	78	79	81
Total Direct Assignments	\$ 75	\$ 95	\$ 305	\$ 264	\$ 208	\$ 188	\$ 192	\$ 196
ALLOCATIONS								
SDG&E	\$ 145	\$ 134	\$ 250	\$ 230	\$ 255	\$ 250	\$ 255	\$ 259
So Cal Gas	150	131	259	247	276	277	289	300
Subtotal - Utilities	\$ 295	\$ 264	\$ 508	\$ 477	\$ 531	\$ 527	\$ 544	\$ 559
Global/Retained	435	508	316	298	372	376	384	395
Total Allocations	\$ 730	\$ 773	\$ 824	\$ 775	\$ 902	\$ 903	\$ 928	\$ 954
BILLED COSTS								
SDG&E	\$ 160	\$ 150	\$ 300	\$ 292	\$ 323	\$ 303	\$ 307	\$ 312
So Cal Gas	165	147	311	312	350	335	349	362
Subtotal - Utilities	\$ 324	\$ 297	\$ 610	\$ 604	\$ 673	\$ 637	\$ 657	\$ 674
Global/Retained	480	571	518	435	437	454	463	476
Total Billed Costs	\$ 805	\$ 868	\$ 1,129	\$ 1,039	\$ 1,110	\$ 1,092	\$ 1,120	\$ 1,150

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: D-6 Government Affairs

Workpaper: D-6

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	5	5	5	6	5	9	9	9
Labor Costs	\$ 740	\$ 779	\$ 734	\$ 982	\$ 977	\$ 1,629	\$ 1,579	\$ 1,579
Non-Labor Costs	2,025	1,979	1,792	1,721	991	1,809	1,809	1,809
Total Costs	\$ 2,765	\$ 2,758	\$ 2,526	\$ 2,703	\$ 1,968	\$ 3,438	\$ 3,388	\$ 3,388
DIRECT ASSIGNMENTS								
SDG&E	\$ 506	\$ 485	\$ 467	\$ 422	\$ -	\$ -	\$ -	\$ -
So Cal Gas	515	429	463	414	(1)	-	-	-
Subtotal - Utilities	\$ 1,021	\$ 915	\$ 930	\$ 836	\$ (1)	\$ -	\$ -	\$ -
Global/Retained	97	59	68	83	111	193	193	193
Total Direct Assignments	\$ 1,118	\$ 974	\$ 998	\$ 919	\$ 110	\$ 193	\$ 193	\$ 193
ALLOCATIONS								
SDG&E	\$ 97	\$ 93	\$ 55	\$ 58	\$ 61	\$ 62	\$ 61	\$ 60
So Cal Gas	100	90	57	62	66	68	69	70
Subtotal - Utilities	\$ 197	\$ 183	\$ 111	\$ 120	\$ 127	\$ 130	\$ 130	\$ 130
Global/Retained	1,450	1,600	1,417	1,664	1,731	3,115	3,065	3,065
Total Allocations	\$ 1,647	\$ 1,784	\$ 1,529	\$ 1,784	\$ 1,858	\$ 3,245	\$ 3,195	\$ 3,195
BILLED COSTS								
SDG&E	\$ 604	\$ 578	\$ 521	\$ 480	\$ 61	\$ 62	\$ 61	\$ 60
So Cal Gas	615	520	520	476	65	68	69	70
Subtotal - Utilities	\$ 1,219	\$ 1,098	\$ 1,041	\$ 956	\$ 126	\$ 130	\$ 130	\$ 130
Global/Retained	1,547	1,660	1,485	1,747	1,841	3,308	3,258	3,258
Total Billed Costs	\$ 2,765	\$ 2,758	\$ 2,526	\$ 2,703	\$ 1,968	\$ 3,438	\$ 3,388	\$ 3,388

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-6 Government Affairs

Workpaper: D-6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 61	\$ 66	\$ 1,841	\$ 1,968	5
Higher consulting fees	-	-	607	607	
Higher labor costs	1	2	601	604	4
Higher dues and subscriptions costs	-	-	59	59	
Higher travel costs	-	-	34	34	
Higher catering and events costs	-	-	23	23	
Higher political contributions	-	-	21	21	
Higher office supplies and printing costs	-	-	20	20	
Other	0	0	52	53	
Change in Allocation Rates 2016-2019	(2)	2	0	0	
Total Change from 2016	<u>(1)</u>	<u>4</u>	<u>1,417</u>	<u>1,421</u>	<u>4</u>
2019 - TEST YEAR	<u>\$ 60</u>	<u>\$ 70</u>	<u>\$ 3,258</u>	<u>\$ 3,388</u>	<u>9</u>
Allocations	\$ 60	\$ 70	\$ 3,065	\$ 3,195	
Direct Assignments	<u>-</u>	<u>(0)</u>	<u>193</u>	<u>193</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 60</u>	<u>\$ 70</u>	<u>\$ 3,258</u>	<u>\$ 3,388</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: D-6 Government Affairs

Workpaper: D-6 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	5	5	5	6	5	9	9	9
Labor Costs	\$ 740	\$ 779	\$ 734	\$ 982	\$ 977	\$ 1,670	\$ 1,665	\$ 1,713
Non-Labor Costs	2,025	1,979	1,792	1,721	991	1,851	1,904	1,959
Total Costs	\$ 2,765	\$ 2,758	\$ 2,526	\$ 2,703	\$ 1,968	\$ 3,520	\$ 3,569	\$ 3,672
DIRECT ASSIGNMENTS								
SDG&E	\$ 506	\$ 485	\$ 467	\$ 422	\$ -	\$ 7	\$ 17	\$ 26
So Cal Gas	515	429	463	414	(1)	7	17	26
Subtotal - Utilities	\$ 1,021	\$ 915	\$ 930	\$ 836	\$ (1)	\$ 15	\$ 33	\$ 53
Global/Retained	97	59	68	83	111	196	200	204
Total Direct Assignments	\$ 1,118	\$ 974	\$ 998	\$ 919	\$ 110	\$ 211	\$ 233	\$ 257
ALLOCATIONS								
SDG&E	\$ 97	\$ 93	\$ 55	\$ 58	\$ 61	\$ 63	\$ 64	\$ 65
So Cal Gas	100	90	57	62	66	70	73	76
Subtotal - Utilities	\$ 197	\$ 183	\$ 111	\$ 120	\$ 127	\$ 133	\$ 137	\$ 141
Global/Retained	1,450	1,600	1,417	1,664	1,731	3,176	3,198	3,274
Total Allocations	\$ 1,647	\$ 1,784	\$ 1,529	\$ 1,784	\$ 1,858	\$ 3,309	\$ 3,335	\$ 3,415
BILLED COSTS								
SDG&E	\$ 604	\$ 578	\$ 521	\$ 480	\$ 61	\$ 71	\$ 81	\$ 92
So Cal Gas	615	520	520	476	65	77	90	102
Subtotal - Utilities	\$ 1,219	\$ 1,098	\$ 1,041	\$ 956	\$ 126	\$ 148	\$ 171	\$ 194
Global/Retained	1,547	1,660	1,485	1,747	1,841	3,372	3,398	3,478
Total Billed Costs	\$ 2,765	\$ 2,758	\$ 2,526	\$ 2,703	\$ 1,968	\$ 3,520	\$ 3,569	\$ 3,672

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-6 Government Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0379-VP FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-6.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	1	2	2	1	1	1	1
Labor Costs	\$ 66	\$ 273	\$ 289	\$ 302	\$ 301	\$ 300	\$ 250	\$ 250
Non-Labor Costs	4	49	48	59	39	54	54	54
Total Costs	\$ 70	\$ 322	\$ 337	\$ 362	\$ 340	\$ 354	\$ 304	\$ 304
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	70	322	337	362	340	354	304	304
Total Allocations	\$ 70	\$ 322	\$ 337	\$ 362	\$ 340	\$ 354	\$ 304	\$ 304
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	70	322	337	362	340	354	304	304
Total Billed Costs	\$ 70	\$ 322	\$ 337	\$ 362	\$ 340	\$ 354	\$ 304	\$ 304

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-6 Government Affairs

Cost Center: 1100-0379-VP FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-6.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 340	\$ 340	1
Lower labor costs	-	-	(51)	(51)	
Higher travel costs	-	-	9	9	
Other	-	-	5	5	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	(37)	(37)	0
2019 - TEST YEAR	\$ -	\$ -	\$ 304	\$ 304	1
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 304	\$ 304	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ 304	\$ 304	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-6 Government Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0379-VP FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-6.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	1	1	2	2	1	1	1	1
Labor Costs	\$ 66	\$ 273	\$ 289	\$ 302	\$ 301	\$ 307	\$ 264	\$ 271
Non-Labor Costs	4	49	48	59	39	55	56	57
Total Costs	\$ 70	\$ 322	\$ 337	\$ 362	\$ 340	\$ 362	\$ 319	\$ 328
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	70	322	337	362	340	362	319	328
Total Allocations	\$ 70	\$ 322	\$ 337	\$ 362	\$ 340	\$ 362	\$ 319	\$ 328
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	70	322	337	362	340	362	319	328
Total Billed Costs	\$ 70	\$ 322	\$ 337	\$ 362	\$ 340	\$ 362	\$ 319	\$ 328

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-6 Government Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-6.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	2	3	3	5	5	5
Labor Costs	\$ 443	\$ 267	\$ 234	\$ 462	\$ 445	\$ 710	\$ 710	\$ 710
Non-Labor Costs	685	711	710	713	804	1,010	1,010	1,010
Total Costs	\$ 1,127	\$ 979	\$ 944	\$ 1,175	\$ 1,248	\$ 1,721	\$ 1,721	\$ 1,721
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,127	979	944	1,175	1,248	1,721	1,721	1,721
Total Allocations	\$ 1,127	\$ 979	\$ 944	\$ 1,175	\$ 1,248	\$ 1,721	\$ 1,721	\$ 1,721
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,127	979	944	1,175	1,248	1,721	1,721	1,721
Total Billed Costs	\$ 1,127	\$ 979	\$ 944	\$ 1,175	\$ 1,248	\$ 1,721	\$ 1,721	\$ 1,721

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-6 Government Affairs

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-6.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 1,248	\$ 1,248	3
Higher labor costs	-	-	266	266	2
Higher consulting fees	-	-	173	173	
Higher dues and subscription fees	-	-	59	59	
Lower catering and events costs	-	-	(42)	(42)	
Other	-	-	16	16	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	472	472	2
2019 - TEST YEAR	\$ -	\$ -	\$ 1,721	\$ 1,721	5
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 1,721	\$ 1,721	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ 1,721	\$ 1,721	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-6 Government Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-6.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	3	2	3	3	5	5	5
Labor Costs	\$ 443	\$ 267	\$ 234	\$ 462	\$ 445	\$ 728	\$ 749	\$ 771
Non-Labor Costs	685	711	710	713	804	1,025	1,045	1,064
Total Costs	\$ 1,127	\$ 979	\$ 944	\$ 1,175	\$ 1,248	\$ 1,753	\$ 1,793	\$ 1,835
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,127	979	944	1,175	1,248	1,753	1,793	1,835
Total Allocations	\$ 1,127	\$ 979	\$ 944	\$ 1,175	\$ 1,248	\$ 1,753	\$ 1,793	\$ 1,835
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,127	979	944	1,175	1,248	1,753	1,793	1,835
Total Billed Costs	\$ 1,127	\$ 979	\$ 944	\$ 1,175	\$ 1,248	\$ 1,753	\$ 1,793	\$ 1,835

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-6 Government Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0163-FERC RELATIONS

Workpaper: D-6.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	1	1	1	1	1	1	1
Labor Costs	\$ 232	\$ 238	\$ 211	\$ 218	\$ 230	\$ 236	\$ 236	\$ 236
Non-Labor Costs	195	181	31	22	24	25	25	25
Total Costs	\$ 427	\$ 420	\$ 242	\$ 239	\$ 254	\$ 261	\$ 261	\$ 261
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 97	\$ 93	\$ 55	\$ 58	\$ 61	\$ 62	\$ 61	\$ 60
So Cal Gas	100	90	57	62	66	68	69	70
Subtotal - Utilities	\$ 197	\$ 183	\$ 111	\$ 120	\$ 127	\$ 130	\$ 130	\$ 130
Global/Retained	230	236	131	120	127	130	130	130
Total Allocations	\$ 427	\$ 420	\$ 242	\$ 239	\$ 254	\$ 261	\$ 261	\$ 261
BILLED COSTS								
SDG&E	\$ 97	\$ 93	\$ 55	\$ 58	\$ 61	\$ 62	\$ 61	\$ 60
So Cal Gas	100	90	57	62	66	68	69	70
Subtotal - Utilities	\$ 197	\$ 183	\$ 111	\$ 120	\$ 127	\$ 130	\$ 130	\$ 130
Global/Retained	230	236	131	120	127	130	130	130
Total Billed Costs	\$ 427	\$ 420	\$ 242	\$ 239	\$ 254	\$ 261	\$ 261	\$ 261

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-6 Government Affairs

Cost Center: 1100-0163-FERC RELATIONS

Workpaper: D-6.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 61	\$ 66	\$ 127	\$ 254	1
Higher labor costs	1	2	3	6	
Other	0	0	0	1	
Change in Allocation Rates 2016-2019	(2)	2	0	(0)	
Total Change from 2016	<u>(1)</u>	<u>4</u>	<u>3</u>	<u>7</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 60</u>	<u>\$ 70</u>	<u>\$ 130</u>	<u>\$ 261</u>	<u>1</u>
2019 ALLOCATION METHOD					
MFSPPLIT	<u>23.2%</u>	<u>26.8%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 60	\$ 70	\$ 130	\$ 261	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 60</u>	<u>\$ 70</u>	<u>\$ 130</u>	<u>\$ 261</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-6 Government Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0163-FERC RELATIONS

Workpaper: D-6.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	1	1	1	1	1	1	1
Labor Costs	\$ 232	\$ 238	\$ 211	\$ 218	\$ 230	\$ 242	\$ 248	\$ 256
Non-Labor Costs	195	181	31	22	24	25	26	26
Total Costs	\$ 427	\$ 420	\$ 242	\$ 239	\$ 254	\$ 267	\$ 274	\$ 282
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 97	\$ 93	\$ 55	\$ 58	\$ 61	\$ 63	\$ 64	\$ 65
So Cal Gas	100	90	57	62	66	70	73	76
Subtotal - Utilities	\$ 197	\$ 183	\$ 111	\$ 120	\$ 127	\$ 133	\$ 137	\$ 141
Global/Retained	230	236	131	120	127	133	137	141
Total Allocations	\$ 427	\$ 420	\$ 242	\$ 239	\$ 254	\$ 267	\$ 274	\$ 282
BILLED COSTS								
SDG&E	\$ 97	\$ 93	\$ 55	\$ 58	\$ 61	\$ 63	\$ 64	\$ 65
So Cal Gas	100	90	57	62	66	70	73	76
Subtotal - Utilities	\$ 197	\$ 183	\$ 111	\$ 120	\$ 127	\$ 133	\$ 137	\$ 141
Global/Retained	230	236	131	120	127	133	137	141
Total Billed Costs	\$ 427	\$ 420	\$ 242	\$ 239	\$ 254	\$ 267	\$ 274	\$ 282

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-6 Government Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0151-CORPORATE POLITICAL CONTRIBUTIONS

Workpaper: D-6.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 0	\$ 1	\$ -	\$ -	\$ -
Non-Labor Costs	1,141	1,037	1,002	926	119	196	196	196
Total Costs	\$ 1,141	\$ 1,037	\$ 1,002	\$ 927	\$ 120	\$ 196	\$ 196	\$ 196
DIRECT ASSIGNMENTS								
SDG&E	\$ 506	\$ 485	\$ 467	\$ 422	\$ -	\$ -	\$ -	\$ -
So Cal Gas	515	429	463	414	(1)	-	-	-
Subtotal - Utilities	\$ 1,021	\$ 915	\$ 930	\$ 836	\$ (1)	\$ -	\$ -	\$ -
Global/Retained	97	59	68	83	110	193	193	193
Total Direct Assignments	\$ 1,118	\$ 974	\$ 998	\$ 919	\$ 110	\$ 193	\$ 193	\$ 193
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	23	63	5	8	10	2	2	2
Total Allocations	\$ 23	\$ 63	\$ 5	\$ 8	\$ 10	\$ 2	\$ 2	\$ 2
BILLED COSTS								
SDG&E	\$ 506	\$ 485	\$ 467	\$ 422	\$ (0)	\$ -	\$ -	\$ -
So Cal Gas	515	429	463	414	(1)	(0)	(0)	(0)
Subtotal - Utilities	\$ 1,021	\$ 915	\$ 930	\$ 836	\$ (1)	\$ (0)	\$ (0)	\$ (0)
Global/Retained	120	123	72	91	120	196	196	196
Total Billed Costs	\$ 1,141	\$ 1,037	\$ 1,002	\$ 927	\$ 120	\$ 196	\$ 196	\$ 196

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-6 Government Affairs

Cost Center: 1100-0151-CORPORATE POLITICAL CONTRIBUTIONS

Workpaper: D-6.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 120	\$ 120	0
Higher catering and events costs	-	-	30	30	
Higher political contributions	-	-	21	21	
Higher office supplies and printing costs	-	-	20	20	
Other	-	-	5	5	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	76	76	0
2019 - TEST YEAR	\$ -	\$ -	\$ 196	\$ 196	0
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ 0	\$ 2	\$ 2	
Direct Assignments	-	(0)	193	193	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ 196	\$ 196	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-6 Government Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0151-CORPORATE POLITICAL CONTRIBUTIONS

Workpaper: D-6.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 0	\$ 1	\$ -	\$ -	\$ -
Non-Labor Costs	1,141	1,037	1,002	926	119	213	236	259
Total Costs	\$ 1,141	\$ 1,037	\$ 1,002	\$ 927	\$ 120	\$ 213	\$ 236	\$ 259
DIRECT ASSIGNMENTS								
SDG&E	\$ 506	\$ 485	\$ 467	\$ 422	\$ -	\$ 7	\$ 17	\$ 26
So Cal Gas	515	429	463	414	(1)	7	17	26
Subtotal - Utilities	\$ 1,021	\$ 915	\$ 930	\$ 836	\$ (1)	\$ 15	\$ 33	\$ 53
Global/Retained	97	59	68	83	110	196	200	204
Total Direct Assignments	\$ 1,118	\$ 974	\$ 998	\$ 919	\$ 110	\$ 211	\$ 233	\$ 257
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	23	63	5	8	10	2	2	2
Total Allocations	\$ 23	\$ 63	\$ 5	\$ 8	\$ 10	\$ 2	\$ 2	\$ 2
BILLED COSTS								
SDG&E	\$ 506	\$ 485	\$ 467	\$ 422	\$ (0)	\$ 7	\$ 17	\$ 26
So Cal Gas	515	429	463	414	(1)	7	17	26
Subtotal - Utilities	\$ 1,021	\$ 915	\$ 930	\$ 836	\$ (1)	\$ 15	\$ 33	\$ 53
Global/Retained	120	123	72	91	120	199	202	206
Total Billed Costs	\$ 1,141	\$ 1,037	\$ 1,002	\$ 927	\$ 120	\$ 213	\$ 236	\$ 259

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-6 Government Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0334-SEMPRA CORPORATION

Workpaper: D-6.5

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383	\$ 383	\$ 383
Non-Labor Costs	-	-	-	-	5	525	525	525
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 908</u>	<u>\$ 908</u>	<u>\$ 908</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	0	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	5	908	908	908
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 908</u>	<u>\$ 908</u>	<u>\$ 908</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	5	908	908	908
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 908</u>	<u>\$ 908</u>	<u>\$ 908</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-6 Government Affairs

Cost Center: 1100-0334-SEMPRA CORPORATION

Workpaper: D-6.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 5	\$ 5	0
Higher consulting fees	-	-	434	434	
Higher labor costs	-	-	383	383	2
Higher catering and events costs	-	-	35	35	
Higher travel expenses	-	-	25	25	
Other	-	-	25	25	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	902	902	2
2019 - TEST YEAR	\$ -	\$ -	\$ 908	\$ 908	2
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 908	\$ 908	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ 908	\$ 908	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-6 Government Affairs

Witness: Mia DeMontigny

Cost Center: 1100-0334-SEMPRA CORPORATION

Workpaper: D-6.5 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 393	\$ 404	\$ 416
Non-Labor Costs	-	-	-	-	5	532	542	553
Total Costs	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ 925	\$ 946	\$ 968
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	0	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	5	925	946	968
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ 925	\$ 946	\$ 968
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	5	925	946	968
Total Billed Costs	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ 925	\$ 946	\$ 968

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: D-7 Employee Programs

Workpaper: D-7

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	1	2	3	3	3	3	3
Labor Costs	\$ 96	\$ 79	\$ 94	\$ 116	\$ 132	\$ 231	\$ 231	\$ 231
Non-Labor Costs	1,598	3,575	3,630	7,715	760	4,983	4,983	4,983
Total Costs	\$ 1,694	\$ 3,654	\$ 3,724	\$ 7,831	\$ 891	\$ 5,214	\$ 5,214	\$ 5,214
DIRECT ASSIGNMENTS								
SDG&E	\$ 20	\$ 15	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	27	21	26	-	-	-	-	-
Subtotal - Utilities	\$ 48	\$ 35	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	74	2,072	84	2,145	140	30	30	30
Total Direct Assignments	\$ 122	\$ 2,107	\$ 125	\$ 2,145	\$ 140	\$ 30	\$ 30	\$ 30
ALLOCATIONS								
SDG&E	\$ 54	\$ 44	\$ 38	\$ 48	\$ 63	\$ 98	\$ 98	\$ 98
So Cal Gas	73	62	67	91	119	178	178	178
Subtotal - Utilities	\$ 127	\$ 106	\$ 105	\$ 140	\$ 182	\$ 276	\$ 276	\$ 276
Global/Retained	1,446	1,441	3,494	5,546	569	4,909	4,909	4,909
Total Allocations	\$ 1,572	\$ 1,547	\$ 3,599	\$ 5,686	\$ 751	\$ 5,184	\$ 5,184	\$ 5,184
BILLED COSTS								
SDG&E	\$ 74	\$ 59	\$ 53	\$ 48	\$ 63	\$ 98	\$ 98	\$ 98
So Cal Gas	100	83	93	91	119	178	178	178
Subtotal - Utilities	\$ 174	\$ 141	\$ 146	\$ 140	\$ 182	\$ 276	\$ 276	\$ 276
Global/Retained	1,520	3,512	3,578	7,692	709	4,939	4,939	4,939
Total Billed Costs	\$ 1,694	\$ 3,654	\$ 3,724	\$ 7,831	\$ 891	\$ 5,214	\$ 5,214	\$ 5,214

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-7 Employee Programs

Workpaper: D-7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 63	\$ 119	\$ 709	\$ 891	3
Higher charitable and other contributions	(32)	(59)	4,274	4,183	
Reversal of non-recurring costs	-	-	88	88	
Higher labor costs	56	101	(133)	24	
Other	8	16	4	28	
Change in Allocation Rates 2016-2019	2	1	(3)	(0)	
Total Change from 2016	<u>34</u>	<u>59</u>	<u>4,230</u>	<u>4,323</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 98</u>	<u>\$ 178</u>	<u>\$ 4,939</u>	<u>\$ 5,214</u>	<u>3</u>
Allocations	\$ 98	\$ 178	\$ 4,909	\$ 5,184	
Direct Assignments	<u>-</u>	<u>-</u>	<u>30</u>	<u>30</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 98</u>	<u>\$ 178</u>	<u>\$ 4,939</u>	<u>\$ 5,214</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Cost Center: D-7 Employee Programs

Workpaper: D-7 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	1	2	3	3	3	3	3
Labor Costs	\$ 96	\$ 79	\$ 94	\$ 116	\$ 132	\$ 237	\$ 244	\$ 251
Non-Labor Costs	1,598	3,575	3,630	7,715	760	5,057	5,151	5,249
Total Costs	\$ 1,694	\$ 3,654	\$ 3,724	\$ 7,831	\$ 891	\$ 5,294	\$ 5,395	\$ 5,500
DIRECT ASSIGNMENTS								
SDG&E	\$ 20	\$ 15	\$ 15	-	-	-	-	-
So Cal Gas	27	21	26	-	-	-	-	-
Subtotal - Utilities	\$ 48	\$ 35	\$ 41	-	-	-	-	-
Global/Retained	74	2,072	84	2,145	140	30	31	32
Total Direct Assignments	\$ 122	\$ 2,107	\$ 125	\$ 2,145	\$ 140	\$ 30	\$ 31	\$ 32
ALLOCATIONS								
SDG&E	\$ 54	\$ 44	\$ 38	\$ 48	\$ 63	\$ 100	\$ 103	\$ 105
So Cal Gas	73	62	67	91	119	182	187	192
Subtotal - Utilities	\$ 127	\$ 106	\$ 105	\$ 140	\$ 182	\$ 282	\$ 289	\$ 297
Global/Retained	1,446	1,441	3,494	5,546	569	4,982	5,075	5,171
Total Allocations	\$ 1,572	\$ 1,547	\$ 3,599	\$ 5,686	\$ 751	\$ 5,264	\$ 5,364	\$ 5,469
BILLED COSTS								
SDG&E	\$ 74	\$ 59	\$ 53	\$ 48	\$ 63	\$ 100	\$ 103	\$ 105
So Cal Gas	100	83	93	91	119	182	187	192
Subtotal - Utilities	\$ 174	\$ 141	\$ 146	\$ 140	\$ 182	\$ 282	\$ 289	\$ 297
Global/Retained	1,520	3,512	3,578	7,692	709	5,012	5,106	5,203
Total Billed Costs	\$ 1,694	\$ 3,654	\$ 3,724	\$ 7,831	\$ 891	\$ 5,294	\$ 5,395	\$ 5,500

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-7 Employee Programs

Witness: Mia DeMontigny

Cost Center: 1100-0155-EMPLOYEE PROGRAMS

Workpaper: D-7.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	1	2	3	3	3	3	3
Labor Costs	\$ 154	\$ 144	\$ 159	\$ 185	\$ 207	\$ 231	\$ 231	\$ 231
Non-Labor Costs	81	77	87	91	127	88	88	88
Total Costs	\$ 236	\$ 221	\$ 246	\$ 276	\$ 334	\$ 319	\$ 319	\$ 319
DIRECT ASSIGNMENTS								
SDG&E	\$ 20	\$ 15	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	27	21	26	-	-	-	-	-
Subtotal - Utilities	\$ 48	\$ 35	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	54	52	64	125	140	30	30	30
Total Direct Assignments	\$ 102	\$ 87	\$ 104	\$ 125	\$ 140	\$ 30	\$ 30	\$ 30
ALLOCATIONS								
SDG&E	\$ 54	\$ 44	\$ 38	\$ 48	\$ 63	\$ 98	\$ 98	\$ 98
So Cal Gas	73	62	67	91	119	178	178	178
Subtotal - Utilities	\$ 127	\$ 106	\$ 105	\$ 140	\$ 182	\$ 276	\$ 276	\$ 276
Global/Retained	8	27	37	11	12	14	14	14
Total Allocations	\$ 134	\$ 133	\$ 142	\$ 151	\$ 195	\$ 289	\$ 289	\$ 289
BILLED COSTS								
SDG&E	\$ 74	\$ 59	\$ 53	\$ 48	\$ 63	\$ 98	\$ 98	\$ 98
So Cal Gas	100	83	93	91	119	178	178	178
Subtotal - Utilities	\$ 174	\$ 141	\$ 146	\$ 140	\$ 182	\$ 276	\$ 276	\$ 276
Global/Retained	61	79	100	136	152	44	44	44
Total Billed Costs	\$ 236	\$ 221	\$ 246	\$ 276	\$ 334	\$ 319	\$ 319	\$ 319

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs

Witness: Mia DeMontigny

Department: D-7 Employee Programs

Cost Center: 1100-0155-EMPLOYEE PROGRAMS

Workpaper: D-7.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 63	\$ 119	\$ 152	\$ 334	3
Lower charitable and other contributions	(32)	(59)	24	(67)	
Higher labor costs	56	101	(133)	24	
Higher auditing fees	7	14	1	22	
Higher office supplies and printing costs	6	10	1	17	
Other	(5)	(8)	2	(11)	
Change in Allocation Rates 2016-2019	2	1	(3)	(0)	
Total Change from 2016	<u>34</u>	<u>59</u>	<u>(108)</u>	<u>(15)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 98</u>	<u>\$ 178</u>	<u>\$ 44</u>	<u>\$ 319</u>	<u>3</u>
2019 ALLOCATION METHOD					
CBFTE	<u>33.7%</u>	<u>61.5%</u>	<u>4.8%</u>	<u>100.0%</u>	
Allocations	\$ 98	\$ 178	\$ 14	\$ 289	
Direct Assignments	<u>-</u>	<u>-</u>	<u>30</u>	<u>30</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 98</u>	<u>\$ 178</u>	<u>\$ 44</u>	<u>\$ 319</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-7 Employee Programs

Witness: Mia DeMontigny

Cost Center: 1100-0155-EMPLOYEE PROGRAMS

Workpaper: D-7.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	2	1	2	3	3	3	3	3
Labor Costs	\$ 154	\$ 144	\$ 159	\$ 185	\$ 207	\$ 237	\$ 244	\$ 251
Non-Labor Costs	81	77	87	91	127	89	91	93
Total Costs	\$ 236	\$ 221	\$ 246	\$ 276	\$ 334	\$ 327	\$ 335	\$ 344
DIRECT ASSIGNMENTS								
SDG&E	\$ 20	\$ 15	\$ 15	-	-	\$ -	\$ -	\$ -
So Cal Gas	27	21	26	-	-	-	-	-
Subtotal - Utilities	\$ 48	\$ 35	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	54	52	64	125	140	30	31	32
Total Direct Assignments	\$ 102	\$ 87	\$ 104	\$ 125	\$ 140	\$ 30	\$ 31	\$ 32
ALLOCATIONS								
SDG&E	\$ 54	\$ 44	\$ 38	\$ 48	\$ 63	\$ 100	\$ 103	\$ 105
So Cal Gas	73	62	67	91	119	182	187	192
Subtotal - Utilities	\$ 127	\$ 106	\$ 105	\$ 140	\$ 182	\$ 282	\$ 289	\$ 297
Global/Retained	8	27	37	11	12	14	15	15
Total Allocations	\$ 134	\$ 133	\$ 142	\$ 151	\$ 195	\$ 296	\$ 304	\$ 312
BILLED COSTS								
SDG&E	\$ 74	\$ 59	\$ 53	\$ 48	\$ 63	\$ 100	\$ 103	\$ 105
So Cal Gas	100	83	93	91	119	182	187	192
Subtotal - Utilities	\$ 174	\$ 141	\$ 146	\$ 140	\$ 182	\$ 282	\$ 289	\$ 297
Global/Retained	61	79	100	136	152	45	46	47
Total Billed Costs	\$ 236	\$ 221	\$ 246	\$ 276	\$ 334	\$ 327	\$ 335	\$ 344

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: D-7 Employee Programs

Witness: Mia DeMontigny

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: D-7.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (58)	\$ (65)	\$ (65)	\$ (69)	\$ (75)	\$ -	\$ -	\$ -
Non-Labor Costs	1,516	3,498	3,543	7,625	632	4,895	4,895	4,895
Total Costs	<u>\$ 1,458</u>	<u>\$ 3,433</u>	<u>\$ 3,478</u>	<u>\$ 7,555</u>	<u>\$ 557</u>	<u>\$ 4,895</u>	<u>\$ 4,895</u>	<u>\$ 4,895</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	20	2,020	21	2,020	-	-	-	-
Total Direct Assignments	<u>\$ 20</u>	<u>\$ 2,020</u>	<u>\$ 21</u>	<u>\$ 2,020</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	1,438	1,413	3,457	5,535	557	4,895	4,895	4,895
Total Allocations	<u>\$ 1,438</u>	<u>\$ 1,413</u>	<u>\$ 3,457</u>	<u>\$ 5,535</u>	<u>\$ 557</u>	<u>\$ 4,895</u>	<u>\$ 4,895</u>	<u>\$ 4,895</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	1,458	3,433	3,478	7,555	557	4,895	4,895	4,895
Total Billed Costs	<u>\$ 1,458</u>	<u>\$ 3,433</u>	<u>\$ 3,478</u>	<u>\$ 7,555</u>	<u>\$ 557</u>	<u>\$ 4,895</u>	<u>\$ 4,895</u>	<u>\$ 4,895</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: D Corporate Strategy & External Affairs
 Department: D-7 Employee Programs
 Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS
 Workpaper: D-7.2 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 557	\$ 557	0
Higher charitable and other contributions	-	-	4,250	4,250	
Reversal of non-recurring costs	-	-	88	88	
Other	-	-	0	0	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>-</u>	<u>-</u>	<u>4,338</u>	<u>4,338</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,895</u>	<u>\$ 4,895</u>	<u>0</u>
2019 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 4,895	\$ 4,895	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,895</u>	<u>\$ 4,895</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: D-7 Employee Programs

Witness: Mia DeMontigny

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: D-7.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (58)	\$ (65)	\$ (65)	\$ (69)	\$ (75)	\$ -	\$ -	\$ -
Non-Labor Costs	1,516	3,498	3,543	7,625	632	4,967	5,060	5,156
Total Costs	\$ 1,458	\$ 3,433	\$ 3,478	\$ 7,555	\$ 557	\$ 4,967	\$ 5,060	\$ 5,156
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	20	2,020	21	2,020	-	-	-	-
Total Direct Assignments	\$ 20	\$ 2,020	\$ 21	\$ 2,020	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,438	1,413	3,457	5,535	557	4,967	5,060	5,156
Total Allocations	\$ 1,438	\$ 1,413	\$ 3,457	\$ 5,535	\$ 557	\$ 4,967	\$ 5,060	\$ 5,156
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1,458	3,433	3,478	7,555	557	4,967	5,060	5,156
Total Billed Costs	\$ 1,458	\$ 3,433	\$ 3,478	\$ 7,555	\$ 557	\$ 4,967	\$ 5,060	\$ 5,156

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: E Facilities and Assets

Workpaper: E

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	11,017	9,038	8,971	15,790	25,379	28,535	30,028	29,926
Total Costs	\$ 11,017	\$ 9,038	\$ 8,971	\$ 15,794	\$ 25,379	\$ 28,535	\$ 30,028	\$ 29,926
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,388	\$ 2,404	\$ 2,385	\$ 2,019	\$ 2,493	\$ 3,378	\$ 3,882	\$ 3,862
So Cal Gas	2,918	1,644	1,568	1,838	3,476	3,930	4,697	4,803
Subtotal - Utilities	\$ 6,306	\$ 4,048	\$ 3,953	\$ 3,857	\$ 5,969	\$ 7,309	\$ 8,579	\$ 8,665
Global/Retained	4,093	4,366	3,915	5,621	5,010	5,368	5,340	5,103
Total Direct Assignments	\$ 10,400	\$ 8,414	\$ 7,868	\$ 9,478	\$ 10,979	\$ 12,676	\$ 13,919	\$ 13,768
ALLOCATIONS								
SDG&E	\$ 134	\$ 147	\$ 209	\$ 1,409	\$ 3,303	\$ 3,555	\$ 3,553	\$ 3,530
So Cal Gas	139	143	169	1,349	3,260	3,572	3,647	3,691
Subtotal - Utilities	\$ 273	\$ 290	\$ 377	\$ 2,759	\$ 6,564	\$ 7,127	\$ 7,200	\$ 7,221
Global/Retained	344	335	726	3,557	7,836	8,732	8,908	8,937
Total Allocations	\$ 617	\$ 624	\$ 1,103	\$ 6,316	\$ 14,400	\$ 15,859	\$ 16,108	\$ 16,158
BILLED COSTS								
SDG&E	\$ 3,523	\$ 2,551	\$ 2,594	\$ 3,429	\$ 5,796	\$ 6,933	\$ 7,436	\$ 7,392
So Cal Gas	3,057	1,786	1,736	3,187	6,736	7,502	8,344	8,495
Subtotal - Utilities	\$ 6,579	\$ 4,337	\$ 4,330	\$ 6,616	\$ 12,533	\$ 14,435	\$ 15,779	\$ 15,886
Global/Retained	4,437	4,701	4,641	9,178	12,846	14,100	14,248	14,040
Total Billed Costs	\$ 11,017	\$ 9,038	\$ 8,971	\$ 15,794	\$ 25,379	\$ 28,535	\$ 30,028	\$ 29,926

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Department: E Facilities and Assets

Workpaper: E Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 5,796	\$ 6,736	\$ 12,846	\$ 25,379	0
Increase in depreciation for new assets	1,185	1,094	513	2,792	
Higher forecasted maintenance expense	531	554	1,197	2,283	
Higher forecasted rent expense	87	91	217	396	
Increase in rate of return on new assets	112	136	(154)	94	
Lower consulting fees	(60)	(62)	(148)	(270)	
Lower non-recurring expenses	(57)	(59)	(141)	(257)	
Lower forecasted property taxes	(49)	(51)	(122)	(223)	
Lower systems costs	(50)	(58)	(33)	(141)	
Lower forecasted parking expenses	(25)	(26)	(61)	(112)	
Other	48	72	(135)	(15)	
Change in Allocation Rates 2016-2019	(128)	67	61	0	
Total Change from 2016	<u>1,596</u>	<u>1,758</u>	<u>1,193</u>	<u>4,547</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 7,392</u>	<u>\$ 8,495</u>	<u>\$ 14,040</u>	<u>\$ 29,926</u>	<u>0</u>
	<u>101.58%</u>	<u>110.07%</u>	<u>388.35%</u>	<u>600.00%</u>	
Allocations	\$ 3,530	\$ 3,691	\$ 8,937	\$ 16,158	
Direct Assignments	<u>3,862</u>	<u>4,803</u>	<u>5,103</u>	<u>13,768</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 7,392</u>	<u>\$ 8,495</u>	<u>\$ 14,040</u>	<u>\$ 29,926</u>	

**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Summary of Allocation Change for Utilities
(2016 \$ - 000's)**

Division: Facilities and Assets

Witness: Mia DeMontigny

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
E-1.1	1100-0248-DEPRECIATION & AMORTIZATION E-1 Depreciation/Rate of Return	- -	- -	- -
E-2.1	1100-0311-PROPERTY TAXES E-2 Property Taxes	(29) (29)	13 13	(16) (16)
E-3.1	1100-0032-HQ RENT EXPENSE & OTHER EXPENSE	(94)	50	(44)
E-3.2	1100-0391-HQ PROJECTS	(0)	0	(0)
E-3.3	1100-0280-IT HELP DESK - CORPORATE	(5)	4	(1)
E-3.4	1100-0341-AIRCRAFT - FRACTIONAL SHARE C-3 Other Facilities and Assets	- (99)	- 53	- (45)
E	Facilities and Assets Total	<u>(128)</u>	<u>67</u>	<u>(61)</u>

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: E Facilities and Assets

Workpaper: E Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	11,017	9,038	8,971	15,790	25,379	28,582	30,135	30,099
Total Costs	\$ 11,017	\$ 9,038	\$ 8,971	\$ 15,794	\$ 25,379	\$ 28,582	\$ 30,135	\$ 30,099
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,388	\$ 2,404	\$ 2,385	\$ 2,019	\$ 2,493	\$ 3,381	\$ 3,888	\$ 3,870
So Cal Gas	2,918	1,644	1,568	1,838	3,476	3,933	4,702	4,813
Subtotal - Utilities	\$ 6,306	\$ 4,048	\$ 3,953	\$ 3,857	\$ 5,969	\$ 7,313	\$ 8,590	\$ 8,683
Global/Retained	4,093	4,366	3,915	5,621	5,010	5,369	5,344	5,108
Total Direct Assignments	\$ 10,400	\$ 8,414	\$ 7,868	\$ 9,478	\$ 10,979	\$ 12,682	\$ 13,934	\$ 13,791
ALLOCATIONS								
SDG&E	\$ 134	\$ 147	\$ 209	\$ 1,409	\$ 3,303	\$ 3,563	\$ 3,572	\$ 3,560
So Cal Gas	139	143	169	1,349	3,260	3,580	3,666	3,722
Subtotal - Utilities	\$ 273	\$ 290	\$ 377	\$ 2,759	\$ 6,564	\$ 7,143	\$ 7,238	\$ 7,282
Global/Retained	344	335	726	3,557	7,836	8,756	8,964	9,026
Total Allocations	\$ 617	\$ 624	\$ 1,103	\$ 6,316	\$ 14,400	\$ 15,899	\$ 16,202	\$ 16,308
BILLED COSTS								
SDG&E	\$ 3,523	\$ 2,551	\$ 2,594	\$ 3,429	\$ 5,796	\$ 6,943	\$ 7,459	\$ 7,429
So Cal Gas	3,057	1,786	1,736	3,187	6,736	7,513	8,369	8,535
Subtotal - Utilities	\$ 6,579	\$ 4,337	\$ 4,330	\$ 6,616	\$ 12,533	\$ 14,456	\$ 15,828	\$ 15,964
Global/Retained	4,437	4,701	4,641	9,178	12,846	14,126	14,308	14,135
Total Billed Costs	\$ 11,017	\$ 9,038	\$ 8,971	\$ 15,794	\$ 25,379	\$ 28,582	\$ 30,135	\$ 30,099

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: E-1 Depreciation/Rate of Return

Witness: Mia DeMontigny

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: E-1.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	10,259	8,253	7,435	8,556	10,423	12,288	13,499	13,340
Total Costs	<u>\$ 10,259</u>	<u>\$ 8,253</u>	<u>\$ 7,435</u>	<u>\$ 8,556</u>	<u>\$ 10,423</u>	<u>\$ 12,288</u>	<u>\$ 13,499</u>	<u>\$ 13,340</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,344	\$ 2,370	\$ 2,212	\$ 1,794	\$ 2,410	\$ 3,236	\$ 3,733	\$ 3,711
So Cal Gas	2,888	1,620	1,443	1,634	3,395	3,772	4,527	4,629
Subtotal - Utilities	<u>\$ 6,231</u>	<u>\$ 3,990</u>	<u>\$ 3,655</u>	<u>\$ 3,429</u>	<u>\$ 5,805</u>	<u>\$ 7,007</u>	<u>\$ 8,260</u>	<u>\$ 8,340</u>
Global/Retained	4,028	4,263	3,780	5,151	4,620	5,281	5,239	5,000
Total Direct Assignments	<u>\$ 10,259</u>	<u>\$ 8,253</u>	<u>\$ 7,435</u>	<u>\$ 8,579</u>	<u>\$ 10,425</u>	<u>\$ 12,288</u>	<u>\$ 13,499</u>	<u>\$ 13,340</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	(23)	(3)	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (23)</u>	<u>\$ (3)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 3,344	\$ 2,370	\$ 2,212	\$ 1,794	\$ 2,410	\$ 3,236	\$ 3,733	\$ 3,711
So Cal Gas	2,888	1,620	1,443	1,634	3,395	3,772	4,527	4,629
Subtotal - Utilities	<u>\$ 6,231</u>	<u>\$ 3,990</u>	<u>\$ 3,655</u>	<u>\$ 3,429</u>	<u>\$ 5,805</u>	<u>\$ 7,007</u>	<u>\$ 8,260</u>	<u>\$ 8,340</u>
Global/Retained	4,028	4,263	3,780	5,128	4,618	5,281	5,239	5,000
Total Billed Costs	<u>\$ 10,259</u>	<u>\$ 8,253</u>	<u>\$ 7,435</u>	<u>\$ 8,556</u>	<u>\$ 10,423</u>	<u>\$ 12,288</u>	<u>\$ 13,499</u>	<u>\$ 13,340</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: E Facilities and Assets

Witness: Mia DeMontigny

Department: E-1 Depreciation/Rate of Return

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: E-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 2,410	\$ 3,395	\$ 4,618	\$ 10,423	0
Increase in depreciation for new assets	1,185	1,094	513	2,792	
Increase in rate of return on new assets	112	136	(154)	94	
Other	4	4	24	31	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>1,301</u>	<u>1,234</u>	<u>383</u>	<u>2,917</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 3,711</u>	<u>\$ 4,629</u>	<u>\$ 5,000</u>	<u>\$ 13,340</u>	<u>0</u>
2019 ALLOCATION METHOD					
DIRECT	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>3,711</u>	<u>4,629</u>	<u>5,000</u>	<u>13,340</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 3,711</u>	<u>\$ 4,629</u>	<u>\$ 5,000</u>	<u>\$ 13,340</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E-1 Depreciation/Rate of Return

Witness: Mia DeMontigny

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: E-1.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	10,259	8,253	7,435	8,556	10,423	12,288	13,499	13,340
Total Costs	\$ 10,259	\$ 8,253	\$ 7,435	\$ 8,556	\$ 10,423	\$ 12,288	\$ 13,499	\$ 13,340
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,344	\$ 2,370	\$ 2,212	\$ 1,794	\$ 2,410	\$ 3,236	\$ 3,733	\$ 3,711
So Cal Gas	2,888	1,620	1,443	1,634	3,395	3,772	4,527	4,629
Subtotal - Utilities	\$ 6,231	\$ 3,990	\$ 3,655	\$ 3,429	\$ 5,805	\$ 7,007	\$ 8,260	\$ 8,340
Global/Retained	4,028	4,263	3,780	5,151	4,620	5,281	5,239	5,000
Total Direct Assignments	\$ 10,259	\$ 8,253	\$ 7,435	\$ 8,579	\$ 10,425	\$ 12,288	\$ 13,499	\$ 13,340
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	(23)	(3)	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ (23)	\$ (3)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 3,344	\$ 2,370	\$ 2,212	\$ 1,794	\$ 2,410	\$ 3,236	\$ 3,733	\$ 3,711
So Cal Gas	2,888	1,620	1,443	1,634	3,395	3,772	4,527	4,629
Subtotal - Utilities	\$ 6,231	\$ 3,990	\$ 3,655	\$ 3,429	\$ 5,805	\$ 7,007	\$ 8,260	\$ 8,340
Global/Retained	4,028	4,263	3,780	5,128	4,618	5,281	5,239	5,000
Total Billed Costs	\$ 10,259	\$ 8,253	\$ 7,435	\$ 8,556	\$ 10,423	\$ 12,288	\$ 13,499	\$ 13,340

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: E-2 Property Taxes

Witness: Mia DeMontigny

Cost Center: 1100-0311-PROPERTY TAXES

Workpaper: E-2.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	503	490	503	729	3,169	2,832	2,888	2,946
Total Costs	\$ 503	\$ 490	\$ 503	\$ 729	\$ 3,169	\$ 2,832	\$ 2,888	\$ 2,946
DIRECT ASSIGNMENTS								
SDG&E	\$ 45	\$ 35	\$ 34	\$ 25	\$ 0	\$ 148	\$ 150	\$ 151
So Cal Gas	30	23	22	19	0	164	170	175
Subtotal - Utilities	\$ 75	\$ 58	\$ 57	\$ 44	\$ 0	\$ 312	\$ 319	\$ 326
Global/Retained	66	51	50	50	2	100	101	103
Total Direct Assignments	\$ 141	\$ 109	\$ 107	\$ 95	\$ 2	\$ 412	\$ 420	\$ 428
ALLOCATIONS								
SDG&E	\$ 134	\$ 147	\$ 127	\$ 173	\$ 729	\$ 544	\$ 550	\$ 556
So Cal Gas	139	143	84	131	716	544	564	580
Subtotal - Utilities	\$ 273	\$ 290	\$ 210	\$ 304	\$ 1,445	\$ 1,088	\$ 1,114	\$ 1,136
Global/Retained	89	92	185	330	1,722	1,331	1,354	1,381
Total Allocations	\$ 362	\$ 381	\$ 395	\$ 634	\$ 3,167	\$ 2,420	\$ 2,468	\$ 2,517
BILLED COSTS								
SDG&E	\$ 179	\$ 181	\$ 161	\$ 198	\$ 729	\$ 692	\$ 700	\$ 707
So Cal Gas	169	166	106	150	717	708	733	755
Subtotal - Utilities	\$ 348	\$ 348	\$ 267	\$ 348	\$ 1,445	\$ 1,400	\$ 1,433	\$ 1,462
Global/Retained	155	142	235	381	1,723	1,431	1,455	1,484
Total Billed Costs	\$ 503	\$ 490	\$ 503	\$ 729	\$ 3,169	\$ 2,832	\$ 2,888	\$ 2,946

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: E Facilities and Assets
Department: E-2 Property Taxes
Cost Center: 1100-0311-PROPERTY TAXES
Workpaper: E-2.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 729	\$ 717	\$ 1,723	\$ 3,169	0
Lower forecasted property taxes	(49)	(51)	(122)	(223)	
Other	57	76	(133)	0	
Change in Allocation Rates 2016-2019	(29)	13	16	-	
Total Change from 2016	<u>(22)</u>	<u>38</u>	<u>(239)</u>	<u>(223)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 707</u>	<u>\$ 755</u>	<u>\$ 1,484</u>	<u>\$ 2,946</u>	<u>0</u>
2019 ALLOCATION METHOD					
CBHQNEW	<u>22.1%</u>	<u>23.0%</u>	<u>54.9%</u>	<u>100.0%</u>	
Allocations	\$ 556	\$ 580	\$ 1,381	\$ 2,517	
Direct Assignments	<u>151</u>	<u>175</u>	<u>103</u>	<u>428</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 707</u>	<u>\$ 755</u>	<u>\$ 1,484</u>	<u>\$ 2,946</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E-2 Property Taxes

Witness: Mia DeMontigny

Cost Center: 1100-0311-PROPERTY TAXES

Workpaper: E-2.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	503	490	503	729	3,169	2,873	2,986	3,103
Total Costs	\$ 503	\$ 490	\$ 503	\$ 729	\$ 3,169	\$ 2,873	\$ 2,986	\$ 3,103
DIRECT ASSIGNMENTS								
SDG&E	\$ 45	\$ 35	\$ 34	\$ 25	\$ 0	\$ 150	\$ 155	\$ 159
So Cal Gas	30	23	22	19	0	166	175	184
Subtotal - Utilities	\$ 75	\$ 58	\$ 57	\$ 44	\$ 0	\$ 316	\$ 330	\$ 343
Global/Retained	66	51	50	50	2	102	104	108
Total Direct Assignments	\$ 141	\$ 109	\$ 107	\$ 95	\$ 2	\$ 418	\$ 434	\$ 451
ALLOCATIONS								
SDG&E	\$ 134	\$ 147	\$ 127	\$ 173	\$ 729	\$ 552	\$ 569	\$ 586
So Cal Gas	139	143	84	131	716	552	583	611
Subtotal - Utilities	\$ 273	\$ 290	\$ 210	\$ 304	\$ 1,445	\$ 1,104	\$ 1,152	\$ 1,197
Global/Retained	89	92	185	330	1,722	1,351	1,400	1,455
Total Allocations	\$ 362	\$ 381	\$ 395	\$ 634	\$ 3,167	\$ 2,456	\$ 2,552	\$ 2,652
BILLED COSTS								
SDG&E	\$ 179	\$ 181	\$ 161	\$ 198	\$ 729	\$ 702	\$ 724	\$ 745
So Cal Gas	169	166	106	150	717	718	758	795
Subtotal - Utilities	\$ 348	\$ 348	\$ 267	\$ 348	\$ 1,445	\$ 1,421	\$ 1,482	\$ 1,540
Global/Retained	155	142	235	381	1,723	1,453	1,504	1,563
Total Billed Costs	\$ 503	\$ 490	\$ 503	\$ 729	\$ 3,169	\$ 2,873	\$ 2,986	\$ 3,103

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: E Facilities and Assets

Witness: Mia DeMontigny

Cost Center: E-3 Facilities and Other Assets

Workpaper: E-3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	255	295	1,033	6,505	11,787	13,416	13,640	13,640
Total Costs	\$ 255	\$ 295	\$ 1,033	\$ 6,509	\$ 11,787	\$ 13,416	\$ 13,640	\$ 13,640
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 139	\$ 200	\$ 82	\$ (5)	\$ -	\$ -
So Cal Gas	-	-	102	184	81	(5)	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 241	\$ 384	\$ 163	\$ (11)	\$ -	\$ -
Global/Retained	-	52	84	420	389	(13)	-	-
Total Direct Assignments	\$ -	\$ 52	\$ 325	\$ 804	\$ 552	\$ (24)	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 82	\$ 1,237	\$ 2,575	\$ 3,011	\$ 3,003	\$ 2,974
So Cal Gas	-	-	85	1,218	2,544	3,028	3,083	3,111
Subtotal - Utilities	\$ -	\$ -	\$ 167	\$ 2,455	\$ 5,119	\$ 6,039	\$ 6,086	\$ 6,085
Global/Retained	255	243	541	3,250	6,117	7,401	7,554	7,555
Total Allocations	\$ 255	\$ 243	\$ 708	\$ 5,705	\$ 11,236	\$ 13,439	\$ 13,640	\$ 13,640
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 221	\$ 1,436	\$ 2,657	\$ 3,005	\$ 3,003	\$ 2,974
So Cal Gas	-	-	187	1,403	2,625	3,023	3,083	3,111
Subtotal - Utilities	\$ -	\$ -	\$ 408	\$ 2,839	\$ 5,282	\$ 6,028	\$ 6,086	\$ 6,085
Global/Retained	255	295	625	3,670	6,506	7,388	7,554	7,555
Total Billed Costs	\$ 255	\$ 295	\$ 1,033	\$ 6,509	\$ 11,787	\$ 13,416	\$ 13,640	\$ 13,640

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: E Facilities and Assets
Department: E-3 Facilities and Other Assets
Workpaper: E-3 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 2,657	\$ 2,625	\$ 6,506	\$ 11,787	0
Higher forecasted maintenance expense	531	554	1,197	2,283	
Higher forecasted rent expense	87	91	217	396	
Lower consulting fees	(60)	(62)	(148)	(270)	
Lower non-recurring expenses	(57)	(59)	(141)	(257)	
Lower systems costs	(50)	(58)	(33)	(141)	
Lower forecasted parking expenses	(25)	(26)	(61)	(112)	
Other	(13)	(8)	(26)	(46)	
Change in Allocation Rates 2016-2019	(99)	53	45	0	
Total Change from 2016	<u>317</u>	<u>486</u>	<u>1,050</u>	<u>1,853</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 2,974</u>	<u>\$ 3,111</u>	<u>\$ 7,555</u>	<u>\$ 13,640</u>	<u>0</u>
Allocations	\$ 2,974	\$ 3,111	\$ 7,555	\$ 13,640	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 2,974</u>	<u>\$ 3,111</u>	<u>\$ 7,555</u>	<u>\$ 13,640</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E Facilities and Assets

Witness: Mia DeMontigny

Cost Center: E-3 Facilities and Other Assets

Workpaper: E-3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	255	295	1,033	6,505	11,787	13,420	13,650	13,656
Total Costs	\$ 255	\$ 295	\$ 1,033	\$ 6,509	\$ 11,787	\$ 13,420	\$ 13,650	\$ 13,656
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 139	\$ 200	\$ 82	\$ (5)	\$ -	\$ -
So Cal Gas	-	-	102	184	81	(5)	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 241	\$ 384	\$ 163	\$ (11)	\$ -	\$ -
Global/Retained	-	52	84	420	389	(13)	-	-
Total Direct Assignments	\$ -	\$ 52	\$ 325	\$ 804	\$ 552	\$ (24)	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 82	\$ 1,237	\$ 2,575	\$ 3,011	\$ 3,003	\$ 2,974
So Cal Gas	-	-	85	1,218	2,544	3,028	3,083	3,111
Subtotal - Utilities	\$ -	\$ -	\$ 167	\$ 2,455	\$ 5,119	\$ 6,039	\$ 6,086	\$ 6,085
Global/Retained	255	243	541	3,250	6,117	7,405	7,564	7,571
Total Allocations	\$ 255	\$ 243	\$ 708	\$ 5,705	\$ 11,236	\$ 13,444	\$ 13,650	\$ 13,656
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 221	\$ 1,436	\$ 2,657	\$ 3,005	\$ 3,003	\$ 2,974
So Cal Gas	-	-	187	1,403	2,625	3,023	3,083	3,111
Subtotal - Utilities	\$ -	\$ -	\$ 408	\$ 2,839	\$ 5,282	\$ 6,028	\$ 6,086	\$ 6,085
Global/Retained	255	295	625	3,670	6,506	7,392	7,564	7,571
Total Billed Costs	\$ 255	\$ 295	\$ 1,033	\$ 6,509	\$ 11,787	\$ 13,420	\$ 13,650	\$ 13,656

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: E-3 Facilities and Other Assets

Witness: Mia DeMontigny

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

Workpaper: E-3.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	510	5,462	11,001	12,700	13,135	13,135
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 510</u>	<u>\$ 5,465</u>	<u>\$ 11,001</u>	<u>\$ 12,700</u>	<u>\$ 13,135</u>	<u>\$ 13,135</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 139	\$ 194	\$ 82	\$ (5)	\$ -	\$ -
So Cal Gas	-	-	102	179	81	(5)	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 241</u>	<u>\$ 373</u>	<u>\$ 163</u>	<u>\$ (11)</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	269	440	195	(13)	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 510</u>	<u>\$ 813</u>	<u>\$ 358</u>	<u>\$ (24)</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	-	\$ 1,074	\$ 2,445	\$ 2,861	\$ 2,929	\$ 2,901
So Cal Gas	-	-	-	1,044	2,403	2,862	3,000	3,027
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,117</u>	<u>\$ 4,848</u>	<u>\$ 5,723</u>	<u>\$ 5,929</u>	<u>\$ 5,928</u>
Global/Retained	-	-	-	2,536	5,795	7,001	7,205	7,207
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,653</u>	<u>\$ 10,643</u>	<u>\$ 12,724</u>	<u>\$ 13,135</u>	<u>\$ 13,135</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 139	\$ 1,268	\$ 2,527	\$ 2,856	\$ 2,929	\$ 2,901
So Cal Gas	-	-	102	1,223	2,484	2,857	3,000	3,027
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 241</u>	<u>\$ 2,490</u>	<u>\$ 5,011</u>	<u>\$ 5,712</u>	<u>\$ 5,929</u>	<u>\$ 5,928</u>
Global/Retained	-	-	269	2,975	5,990	6,988	7,205	7,207
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 510</u>	<u>\$ 5,465</u>	<u>\$ 11,001</u>	<u>\$ 12,700</u>	<u>\$ 13,135</u>	<u>\$ 13,135</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: E Facilities and Assets

Witness: Mia DeMontigny

Department: E-3 Facilities and Other Assets

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

Workpaper: E-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 2,527	\$ 2,484	\$ 5,990	\$ 11,001	0
Higher forecasted maintenance expense	531	554	1,320	2,405	
Higher forecasted rent expense	87	91	217	396	
Lower consulting fees	(60)	(62)	(148)	(270)	
Lower non-recurring expenses	(57)	(59)	(141)	(257)	
Lower forecasted parking expenses	(25)	(26)	(61)	(112)	
Other	(9)	(5)	(14)	(28)	
Change in Allocation Rates 2016-2019	(94)	50	44	-	
Total Change from 2016	<u>374</u>	<u>543</u>	<u>1,216</u>	<u>2,134</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 2,901</u>	<u>\$ 3,027</u>	<u>\$ 7,207</u>	<u>\$ 13,135</u>	<u>0</u>
2019 ALLOCATION METHOD					
CBHQNEW	<u>22.1%</u>	<u>23.0%</u>	<u>54.9%</u>	<u>100.0%</u>	
Allocations	\$ 2,901	\$ 3,027	\$ 7,207	\$ 13,135	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 2,901</u>	<u>\$ 3,027</u>	<u>\$ 7,207</u>	<u>\$ 13,135</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Facilities and Other Assets

Witness: Mia DeMontigny

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

Workpaper: E-3.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	510	5,462	11,001	12,700	13,135	13,135
Total Costs	\$ -	\$ -	\$ 510	\$ 5,465	\$ 11,001	\$ 12,700	\$ 13,135	\$ 13,135
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 139	\$ 194	\$ 82	\$ (5)	\$ -	\$ -
So Cal Gas	-	-	102	179	81	(5)	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 241	\$ 373	\$ 163	\$ (11)	\$ -	\$ -
Global/Retained	-	-	269	440	195	(13)	-	-
Total Direct Assignments	\$ -	\$ -	\$ 510	\$ 813	\$ 358	\$ (24)	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 1,074	\$ 2,445	\$ 2,861	\$ 2,929	\$ 2,901
So Cal Gas	-	-	-	1,044	2,403	2,862	3,000	3,027
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 2,117	\$ 4,848	\$ 5,723	\$ 5,929	\$ 5,928
Global/Retained	-	-	-	2,536	5,795	7,001	7,205	7,207
Total Allocations	\$ -	\$ -	\$ -	\$ 4,653	\$ 10,643	\$ 12,724	\$ 13,135	\$ 13,135
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 139	\$ 1,268	\$ 2,527	\$ 2,856	\$ 2,929	\$ 2,901
So Cal Gas	-	-	102	1,223	2,484	2,857	3,000	3,027
Subtotal - Utilities	\$ -	\$ -	\$ 241	\$ 2,490	\$ 5,011	\$ 5,712	\$ 5,929	\$ 5,928
Global/Retained	-	-	269	2,975	5,990	6,988	7,205	7,207
Total Billed Costs	\$ -	\$ -	\$ 510	\$ 5,465	\$ 11,001	\$ 12,700	\$ 13,135	\$ 13,135

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: E-3 Facilities and Other Assets

Witness: Mia DeMontigny

Cost Center: 1100-0391-HQ PROJECTS

Workpaper: E-3.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	1	0	342	24	-	-	-
Total Costs	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 342</u>	<u>\$ 24</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ 6	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	0	5	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	1	0	13	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 24</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	5	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	0	318	13	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 318</u>	<u>\$ 24</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 0	\$ 6	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	-	-	0	5	5	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 11</u>	<u>\$ 11</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	1	0	331	13	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 342</u>	<u>\$ 24</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: E Facilities and Assets
Department: E-3 Facilities and Other Assets
Cost Center: 1100-0391-HQ PROJECTS
Workpaper: E-3.2 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 5	\$ 5	\$ 13	\$ 24	0
2016 non-recurring costs (not forecasted)	(5)	(5)	(13)	(24)	
Change in Allocation Rates 2016-2019	(0)	0	0	0	
Total Change from 2016	<u>(5)</u>	<u>(5)</u>	<u>(13)</u>	<u>(24)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
2019 ALLOCATION METHOD					
CBHQNEW	<u>22.1%</u>	<u>23.0%</u>	<u>54.9%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Facilities and Other Assets

Witness: Mia DeMontigny

Cost Center: 1100-0391-HQ PROJECTS

Workpaper: E-3.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	1	0	342	24	-	-	-
Total Costs	\$ -	\$ 1	\$ 0	\$ 342	\$ 24	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ 0	\$ 6	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	0	5	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 0	\$ 11	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	1	0	13	-	-	-	-
Total Direct Assignments	\$ -	\$ 1	\$ 0	\$ 24	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	5	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -
Global/Retained	-	-	0	318	13	-	-	-
Total Allocations	\$ -	\$ -	\$ 0	\$ 318	\$ 24	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 0	\$ 6	\$ 5	\$ -	\$ -	\$ -
So Cal Gas	-	-	0	5	5	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ 0	\$ 11	\$ 11	\$ -	\$ -	\$ -
Global/Retained	-	1	0	331	13	-	-	-
Total Billed Costs	\$ -	\$ 1	\$ 0	\$ 342	\$ 24	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: E-3 Facilities and Other Assets

Witness: Mia DeMontigny

Cost Center: 1100-0280 IT HELP DESK - CORPORATE

Workpaper: E-3.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	252	410	340	415	205	205
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ 410</u>	<u>\$ 340</u>	<u>\$ 415</u>	<u>\$ 205</u>	<u>\$ 205</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	(185)	(33)	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (185)</u>	<u>\$ (33)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 82	\$ 163	\$ 125	\$ 150	\$ 73	\$ 73
So Cal Gas	-	-	85	175	135	166	83	84
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167</u>	<u>\$ 338</u>	<u>\$ 260</u>	<u>\$ 315</u>	<u>\$ 157</u>	<u>\$ 157</u>
Global/Retained	-	-	270	105	80	100	49	49
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 437</u>	<u>\$ 443</u>	<u>\$ 340</u>	<u>\$ 415</u>	<u>\$ 205</u>	<u>\$ 205</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 82	\$ 163	\$ 125	\$ 150	\$ 73	\$ 73
So Cal Gas	-	-	85	175	135	166	83	84
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167</u>	<u>\$ 338</u>	<u>\$ 260</u>	<u>\$ 315</u>	<u>\$ 157</u>	<u>\$ 157</u>
Global/Retained	-	-	85	72	80	100	49	49
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252</u>	<u>\$ 410</u>	<u>\$ 340</u>	<u>\$ 415</u>	<u>\$ 205</u>	<u>\$ 205</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: E Facilities and Assets
 Department: E-3 Facilities and Other Assets
 Cost Center: 1100-0280 IT HELP DESK - CORPORATE
 Workpaper: E-3.3 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 125	\$ 135	\$ 80	\$ 340	0
Lower systems costs	(50)	(58)	(33)	(141)	
Other	2	3	1	6	
Change in Allocation Rates 2016-2019	(5)	4	1	-	
Total Change from 2016	<u>(52)</u>	<u>(51)</u>	<u>(31)</u>	<u>(135)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 73</u>	<u>\$ 84</u>	<u>\$ 49</u>	<u>\$ 205</u>	<u>0</u>
2019 ALLOCATION METHOD					
MF BASIC	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 73	\$ 84	\$ 49	\$ 205	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 73</u>	<u>\$ 84</u>	<u>\$ 49</u>	<u>\$ 205</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Facilities and Other Assets

Witness: Mia DeMontigny

Cost Center: 1100-0280 IT HELP DESK - CORPORATE

Workpaper: E-3.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	252	410	340	415	205	205
Total Costs	\$ -	\$ -	\$ 252	\$ 410	\$ 340	\$ 415	\$ 205	\$ 205
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	(185)	(33)	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ (185)	\$ (33)	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ 82	\$ 163	\$ 125	\$ 150	\$ 73	\$ 73
So Cal Gas	-	-	85	175	135	166	83	84
Subtotal - Utilities	\$ -	\$ -	\$ 167	\$ 338	\$ 260	\$ 315	\$ 157	\$ 157
Global/Retained	-	-	270	105	80	100	49	49
Total Allocations	\$ -	\$ -	\$ 437	\$ 443	\$ 340	\$ 415	\$ 205	\$ 205
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ 82	\$ 163	\$ 125	\$ 150	\$ 73	\$ 73
So Cal Gas	-	-	85	175	135	166	83	84
Subtotal - Utilities	\$ -	\$ -	\$ 167	\$ 338	\$ 260	\$ 315	\$ 157	\$ 157
Global/Retained	-	-	85	72	80	100	49	49
Total Billed Costs	\$ -	\$ -	\$ 252	\$ 410	\$ 340	\$ 415	\$ 205	\$ 205

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: E-3 Facilities and Other Assets

Witness: Mia DeMontigny

Cost Center: 1100-0341-AIRCRAFT - FRACTIONAL SHARE

Workpaper: E-3.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	255	295	271	291	422	300	300	300
Total Costs	\$ 255	\$ 295	\$ 271	\$ 291	\$ 422	\$ 300	\$ 300	\$ 300
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	52	-	-	193	-	-	-
Total Direct Assignments	\$ -	\$ 52	\$ -	\$ -	\$ 193	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	255	243	271	291	229	300	300	300
Total Allocations	\$ 255	\$ 243	\$ 271	\$ 291	\$ 229	\$ 300	\$ 300	\$ 300
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	255	295	271	291	422	300	300	300
Total Billed Costs	\$ 255	\$ 295	\$ 271	\$ 291	\$ 422	\$ 300	\$ 300	\$ 300

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: E Facilities and Assets

Witness: Mia DeMontigny

Department: E-3 Facilities and Other Assets

Cost Center: 1100-0341-AIRCRAFT - FRACTIONAL SHARE

Workpaper: E-3.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ -	\$ -	\$ 422	\$ 422	0
Lower forecasted rent and maintenance expense	-	-	(122)	(122)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	-	-	(122)	(122)	0
2019 - TEST YEAR	\$ -	\$ -	\$ 300	\$ 300	0
2019 ALLOCATION METHOD					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 300	\$ 300	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	\$ -	\$ -	\$ 300	\$ 300	

Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Facilities and Other Assets

Witness: Mia DeMontigny

Cost Center: 1100-0341-AIRCRAFT - FRACTIONAL SHARE

Workpaper: E-3.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	255	295	271	291	422	304	310	316
Total Costs	\$ 255	\$ 295	\$ 271	\$ 291	\$ 422	\$ 304	\$ 310	\$ 316
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	52	-	-	193	-	-	-
Total Direct Assignments	\$ -	\$ 52	\$ -	\$ -	\$ 193	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	255	243	271	291	229	304	310	316
Total Allocations	\$ 255	\$ 243	\$ 271	\$ 291	\$ 229	\$ 304	\$ 310	\$ 316
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	255	295	271	291	422	304	310	316
Total Billed Costs	\$ 255	\$ 295	\$ 271	\$ 291	\$ 422	\$ 304	\$ 310	\$ 316

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: F Pension & Benefits

Workpaper: F

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 29,012	\$ 35,415	\$ 34,170	\$ 40,198	\$ 33,918	\$ 38,296	\$ 38,759	\$ 38,540
Non-Labor Costs	52,341	38,856	57,261	55,553	53,513	66,432	55,508	55,508
Total Costs	\$ 81,354	\$ 74,271	\$ 91,431	\$ 95,751	\$ 87,431	\$ 104,727	\$ 94,267	\$ 94,048
DIRECT ASSIGNMENTS								
SDG&E	\$ 6,457	\$ 5,555	\$ 7,339	\$ 7,112	\$ 6,743	\$ 5,945	\$ 5,103	\$ 5,073
So Cal Gas	4,848	4,433	6,596	6,776	6,575	6,696	5,778	5,800
Subtotal - Utilities	\$ 11,304	\$ 9,988	\$ 13,935	\$ 13,887	\$ 13,318	\$ 12,641	\$ 10,881	\$ 10,874
Global/Retained	41,923	36,753	49,078	51,413	42,931	50,630	42,880	42,887
Total Direct Assignments	\$ 53,227	\$ 46,741	\$ 63,013	\$ 65,300	\$ 56,248	\$ 63,271	\$ 53,761	\$ 53,761
ALLOCATIONS								
SDG&E	\$ 8,103	\$ 8,173	\$ 7,669	\$ 8,089	\$ 8,233	\$ 11,316	\$ 11,095	\$ 10,965
So Cal Gas	7,431	7,419	7,651	8,686	9,111	13,847	13,653	13,571
Subtotal - Utilities	\$ 15,534	\$ 15,592	\$ 15,321	\$ 16,775	\$ 17,344	\$ 25,163	\$ 24,748	\$ 24,536
Global/Retained	12,593	11,938	13,097	13,677	13,838	16,294	15,758	15,752
Total Allocations	\$ 28,127	\$ 27,530	\$ 28,418	\$ 30,451	\$ 31,182	\$ 41,456	\$ 40,506	\$ 40,288
BILLED COSTS								
SDG&E	\$ 14,559	\$ 13,728	\$ 15,009	\$ 15,201	\$ 14,976	\$ 17,261	\$ 16,198	\$ 16,038
So Cal Gas	12,279	11,852	14,247	15,461	15,685	20,543	19,431	19,371
Subtotal - Utilities	\$ 26,838	\$ 25,580	\$ 29,256	\$ 30,662	\$ 30,662	\$ 37,804	\$ 35,629	\$ 35,409
Global/Retained	54,515	48,691	62,176	65,089	56,769	66,924	58,638	58,639
Total Billed Costs	\$ 81,354	\$ 74,271	\$ 91,431	\$ 95,751	\$ 87,431	\$ 104,728	\$ 94,267	\$ 94,048

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Department: F Pension & Benefits

Workpaper: F Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 14,976	\$ 15,685	\$ 56,769	\$ 87,431	0
Increase in restricted stock issuances	817	1,468	1,476	3,762	
Increase in ICP payments	(216)	113	2,310	2,207	
Increase in cost sharing for medical plans	453	651	652	1,755	
Increase in payroll taxes	142	205	154	501	
Lower projected post-retirement benefit expense as projected by actuary	137	430	(2,466)	(1,899)	
Other	63	76	154	292	
Change in Allocation Rates 2016-2019	(334)	743	(409)	-	
Total Change from 2016	<u>1,062</u>	<u>3,686</u>	<u>1,870</u>	<u>6,618</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 16,038</u>	<u>\$ 19,371</u>	<u>\$ 58,639</u>	<u>\$ 94,048</u>	<u>0</u>
Allocations	\$ 10,965	\$ 13,571	\$ 15,752	\$ 40,288	
Direct Assignments	<u>5,073</u>	<u>5,800</u>	<u>42,887</u>	<u>53,761</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 16,038</u>	<u>\$ 19,371</u>	<u>\$ 58,639</u>	<u>\$ 94,048</u>	

Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Summary of Allocation Change for Utilities
(2016 \$ - 000's)

Division: Pension and Benefits

Witness: Mia DeMontigny

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
F-1.1	1100-0802-P&B OVERHEAD	70	434	504
F-1.2	1100-0370-LIFE INSURANCE	-	-	-
	F-1 Employee Benefits	<u>70</u>	<u>434</u>	<u>504</u>
F-2.1	1100-0803-PAYROLL TAXES	33	210	244
	F-2 Payroll Taxes	<u>33</u>	<u>210</u>	<u>244</u>
F-3.1	1100-0800-EXECUTIVE ICP	(39)	305	267
F-3.2	1100-0801-ICP OVERHEAD	62	266	328
	F-3 Incentive Compensation	<u>23</u>	<u>571</u>	<u>594</u>
F-4.1	1100-0805-RESTRICTED STOCK	-	-	-
F-4.2	1100-0806-LIFE INSURANCE	(37)	(33)	(70)
F-4.3	1100-0310-UTILITY & AFFILIATE EXECUTIVE BENEFITS	0	(0)	0
F-4.4	1100-0129-EXECUTIVE BENEFITS	0	(0)	0
	F-4 Long-Term Incentive	<u>(37)</u>	<u>(33)</u>	<u>(70)</u>
F-5.1	1100-0804-SERP	(424)	(439)	(863)
	F-5 Supplemental Retirement	<u>(424)</u>	<u>(439)</u>	<u>(863)</u>
F	Pension and Benefits Total	<u>(334)</u>	<u>743</u>	<u>409</u>

Summary of Results

(Forecast in Escalated \$000's)

Department: I CORPORATE CENTER SHARED SERVICES

Witness: Mia DeMontigny

Cost Center: F Pension & Benefits

Workpaper: F Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 29,012	\$ 35,415	\$ 34,170	\$ 40,198	\$ 33,918	\$ 39,247	\$ 40,855	\$ 41,800
Non-Labor Costs	52,341	38,856	57,261	55,553	53,513	66,432	55,508	55,508
Total Costs	\$ 81,354	\$ 74,271	\$ 91,431	\$ 95,751	\$ 87,431	\$ 105,678	\$ 96,364	\$ 97,308
DIRECT ASSIGNMENTS								
SDG&E	\$ 6,457	\$ 5,555	\$ 7,339	\$ 7,112	\$ 6,743	\$ 5,945	\$ 5,103	\$ 5,073
So Cal Gas	4,848	4,433	6,596	6,776	6,575	6,696	5,778	5,800
Subtotal - Utilities	\$ 11,304	\$ 9,988	\$ 13,935	\$ 13,887	\$ 13,318	\$ 12,641	\$ 10,881	\$ 10,874
Global/Retained	41,923	36,753	49,078	51,413	42,931	50,630	42,880	42,887
Total Direct Assignments	\$ 53,227	\$ 46,741	\$ 63,013	\$ 65,300	\$ 56,248	\$ 63,271	\$ 53,761	\$ 53,761
ALLOCATIONS								
SDG&E	\$ 8,103	\$ 8,173	\$ 7,669	\$ 8,089	\$ 8,233	\$ 11,568	\$ 11,661	\$ 11,839
So Cal Gas	7,431	7,419	7,651	8,686	9,111	14,159	14,351	14,655
Subtotal - Utilities	\$ 15,534	\$ 15,592	\$ 15,321	\$ 16,775	\$ 17,344	\$ 25,727	\$ 26,012	\$ 26,494
Global/Retained	12,593	11,938	13,097	13,677	13,838	16,680	16,591	17,053
Total Allocations	\$ 28,127	\$ 27,530	\$ 28,418	\$ 30,451	\$ 31,182	\$ 42,407	\$ 42,603	\$ 43,548
BILLED COSTS								
SDG&E	\$ 14,559	\$ 13,728	\$ 15,009	\$ 15,201	\$ 14,976	\$ 17,513	\$ 16,764	\$ 16,912
So Cal Gas	12,279	11,852	14,247	15,461	15,685	20,855	20,129	20,456
Subtotal - Utilities	\$ 26,838	\$ 25,580	\$ 29,256	\$ 30,662	\$ 30,662	\$ 38,368	\$ 36,893	\$ 37,368
Global/Retained	54,515	48,691	62,176	65,089	56,769	67,310	59,470	59,940
Total Billed Costs	\$ 81,354	\$ 74,271	\$ 91,431	\$ 95,751	\$ 87,431	\$ 105,678	\$ 96,364	\$ 97,308

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F Pension & Benefits
Cost Center: F-1 Employee Benefits
Workpaper: F-1

Witness: Mia DeMontigny

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 8,565	\$ 10,296	\$ 8,863	\$ 10,658	\$ 11,486	\$ 13,126	\$ 13,325	\$ 13,241
Non-Labor Costs	625	882	346	272	347	127	106	106
Total Costs	\$ 9,191	\$ 11,179	\$ 9,209	\$ 10,931	\$ 11,833	\$ 13,254	\$ 13,430	\$ 13,347
DIRECT ASSIGNMENTS								
SDG&E	\$ 63	\$ 62	\$ 113	\$ 141	\$ 169	\$ 25	\$ 21	\$ 21
So Cal Gas	45	30	72	85	110	32	27	27
Subtotal - Utilities	\$ 109	\$ 93	\$ 185	\$ 226	\$ 279	\$ 58	\$ 48	\$ 48
Global/Retained	215	914	271	378	303	70	58	58
Total Direct Assignments	\$ 324	\$ 1,006	\$ 456	\$ 604	\$ 582	\$ 128	\$ 106	\$ 106
ALLOCATIONS								
SDG&E	\$ 2,590	\$ 3,029	\$ 2,454	\$ 2,898	\$ 3,123	\$ 3,698	\$ 3,803	\$ 3,757
So Cal Gas	2,341	2,733	2,456	3,134	3,502	4,542	4,667	4,633
Subtotal - Utilities	\$ 4,931	\$ 5,762	\$ 4,910	\$ 6,032	\$ 6,625	\$ 8,240	\$ 8,470	\$ 8,390
Global/Retained	3,936	4,410	3,843	4,294	4,626	4,886	4,854	4,852
Total Allocations	\$ 8,867	\$ 10,172	\$ 8,753	\$ 10,327	\$ 11,251	\$ 13,126	\$ 13,325	\$ 13,241
BILLED COSTS								
SDG&E	\$ 2,653	\$ 3,091	\$ 2,567	\$ 3,040	\$ 3,292	\$ 3,723	\$ 3,824	\$ 3,778
So Cal Gas	2,387	2,763	2,528	3,219	3,612	4,574	4,694	4,660
Subtotal - Utilities	\$ 5,040	\$ 5,855	\$ 5,095	\$ 6,259	\$ 6,904	\$ 8,297	\$ 8,518	\$ 8,438
Global/Retained	4,151	5,324	4,114	4,672	4,929	4,956	4,912	4,909
Total Billed Costs	\$ 9,191	\$ 11,179	\$ 9,209	\$ 10,931	\$ 11,833	\$ 13,254	\$ 13,430	\$ 13,347

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: F Pension & Benefits
Department: F-1 Employee Benefits
Workpaper: F-1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 3,292	\$ 3,612	\$ 4,929	\$ 11,833	0
Increase in cost sharing for medical plans	453	651	652	1,755	
Lower projected post-retirement benefit expense as projected by actuary	(36)	(37)	(168)	(242)	
Change in Allocation Rates 2016-2019	70	434	(504)	-	
Total Change from 2016	<u>486</u>	<u>1,047</u>	<u>(20)</u>	<u>1,514</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 3,778</u>	<u>\$ 4,660</u>	<u>\$ 4,909</u>	<u>\$ 13,347</u>	<u>0</u>
Allocations	\$ 3,757	\$ 4,633	\$ 4,852	\$ 13,241	
Direct Assignments	<u>21</u>	<u>27</u>	<u>58</u>	<u>106</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 3,778</u>	<u>\$ 4,660</u>	<u>\$ 4,909</u>	<u>\$ 13,347</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F Pension & Benefits
 Cost Center: F-1 Employee Benefits
 Workpaper: F-1 Esc

Witness: Mia DeMontigny

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 8,565	\$ 10,296	\$ 8,863	\$ 10,658	\$ 11,486	\$ 13,452	\$ 14,045	\$ 14,361
Non-Labor Costs	625	882	346	272	347	127	106	106
Total Costs	\$ 9,191	\$ 11,179	\$ 9,209	\$ 10,931	\$ 11,833	\$ 13,579	\$ 14,151	\$ 14,466
DIRECT ASSIGNMENTS								
SDG&E	\$ 63	\$ 62	\$ 113	\$ 141	\$ 169	\$ 25	\$ 21	\$ 21
So Cal Gas	45	30	72	85	110	32	27	27
Subtotal - Utilities	\$ 109	\$ 93	\$ 185	\$ 226	\$ 279	\$ 58	\$ 48	\$ 48
Global/Retained	215	914	271	378	303	70	58	58
Total Direct Assignments	\$ 324	\$ 1,006	\$ 456	\$ 604	\$ 582	\$ 128	\$ 106	\$ 106
ALLOCATIONS								
SDG&E	\$ 2,590	\$ 3,029	\$ 2,454	\$ 2,898	\$ 3,123	\$ 3,790	\$ 4,009	\$ 4,074
So Cal Gas	2,341	2,733	2,456	3,134	3,502	4,654	4,919	5,023
Subtotal - Utilities	\$ 4,931	\$ 5,762	\$ 4,910	\$ 6,032	\$ 6,625	\$ 8,444	\$ 8,927	\$ 9,097
Global/Retained	3,936	4,410	3,843	4,294	4,626	5,008	5,118	5,263
Total Allocations	\$ 8,867	\$ 10,172	\$ 8,753	\$ 10,327	\$ 11,251	\$ 13,452	\$ 14,045	\$ 14,361
BILLED COSTS								
SDG&E	\$ 2,653	\$ 3,091	\$ 2,567	\$ 3,040	\$ 3,292	\$ 3,815	\$ 4,030	\$ 4,095
So Cal Gas	2,387	2,763	2,528	3,219	3,612	4,686	4,946	5,050
Subtotal - Utilities	\$ 5,040	\$ 5,855	\$ 5,095	\$ 6,259	\$ 6,904	\$ 8,501	\$ 8,975	\$ 9,145
Global/Retained	4,151	5,324	4,114	4,672	4,929	5,078	5,175	5,321
Total Billed Costs	\$ 9,191	\$ 11,179	\$ 9,209	\$ 10,931	\$ 11,833	\$ 13,579	\$ 14,151	\$ 14,466

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-1 Employee Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0802-P&B OVERHEAD

Workpaper: F-1.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 8,871	\$ 10,296	\$ 8,863	\$ 10,655	\$ 11,486	\$ 13,126	\$ 13,325	\$ 13,241
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 8,871	\$ 10,296	\$ 8,863	\$ 10,655	\$ 11,486	\$ 13,126	\$ 13,325	\$ 13,241
DIRECT ASSIGNMENTS								
SDG&E	\$ 28	\$ 41	\$ 48	\$ 98	\$ 112	\$ -	\$ -	\$ -
So Cal Gas	14	11	6	40	46	-	-	-
Subtotal - Utilities	\$ 42	\$ 52	\$ 53	\$ 137	\$ 158	\$ -	\$ -	\$ -
Global/Retained	57	72	56	191	77	-	-	-
Total Direct Assignments	\$ 99	\$ 124	\$ 110	\$ 328	\$ 235	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,557	\$ 3,029	\$ 2,454	\$ 2,898	\$ 3,123	\$ 3,698	\$ 3,803	\$ 3,757
So Cal Gas	2,316	2,733	2,456	3,134	3,502	4,542	4,667	4,633
Subtotal - Utilities	\$ 4,873	\$ 5,762	\$ 4,910	\$ 6,032	\$ 6,625	\$ 8,240	\$ 8,470	\$ 8,390
Global/Retained	3,899	4,410	3,843	4,294	4,626	4,886	4,854	4,852
Total Allocations	\$ 8,772	\$ 10,172	\$ 8,753	\$ 10,327	\$ 11,251	\$ 13,126	\$ 13,325	\$ 13,241
BILLED COSTS								
SDG&E	\$ 2,585	\$ 3,069	\$ 2,501	\$ 2,996	\$ 3,235	\$ 3,698	\$ 3,803	\$ 3,757
So Cal Gas	2,330	2,745	2,462	3,174	3,548	4,542	4,667	4,633
Subtotal - Utilities	\$ 4,915	\$ 5,814	\$ 4,963	\$ 6,170	\$ 6,783	\$ 8,240	\$ 8,470	\$ 8,390
Global/Retained	3,956	4,482	3,899	4,485	4,703	4,886	4,854	4,852
Total Billed Costs	\$ 8,871	\$ 10,296	\$ 8,863	\$ 10,655	\$ 11,486	\$ 13,126	\$ 13,325	\$ 13,241

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

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

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 3,235	\$ 3,548	\$ 4,703	\$ 11,486	0
Increase in cost sharing for medical plans	453	651	652	1,755	
Change in Allocation Rates 2016-2019	70	434	(504)	-	
Total Change from 2016	<u>522</u>	<u>1,085</u>	<u>148</u>	<u>1,755</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 3,757</u>	<u>\$ 4,633</u>	<u>\$ 4,852</u>	<u>\$ 13,241</u>	<u>0</u>
2019 ALLOCATION METHOD					
	<u>28.4%</u>	<u>35.0%</u>	<u>36.6%</u>	<u>100.0%</u>	
Allocations	\$ 3,757	\$ 4,633	\$ 4,852	\$ 13,241	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 3,757</u>	<u>\$ 4,633</u>	<u>\$ 4,852</u>	<u>\$ 13,241</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-1 Employee Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0802-P&B OVERHEAD

Workpaper: F-1.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 8,871	\$ 10,296	\$ 8,863	\$ 10,655	\$ 11,486	\$ 13,452	\$ 14,045	\$ 14,361
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 8,871	\$ 10,296	\$ 8,863	\$ 10,655	\$ 11,486	\$ 13,452	\$ 14,045	\$ 14,361
DIRECT ASSIGNMENTS								
SDG&E	\$ 28	\$ 41	\$ 48	\$ 98	\$ 112	\$ -	\$ -	\$ -
So Cal Gas	14	11	6	40	46	-	-	-
Subtotal - Utilities	\$ 42	\$ 52	\$ 53	\$ 137	\$ 158	\$ -	\$ -	\$ -
Global/Retained	57	72	56	191	77	-	-	-
Total Direct Assignments	\$ 99	\$ 124	\$ 110	\$ 328	\$ 235	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,557	\$ 3,029	\$ 2,454	\$ 2,898	\$ 3,123	\$ 3,790	\$ 4,009	\$ 4,074
So Cal Gas	2,316	2,733	2,456	3,134	3,502	4,654	4,919	5,023
Subtotal - Utilities	\$ 4,873	\$ 5,762	\$ 4,910	\$ 6,032	\$ 6,625	\$ 8,444	\$ 8,927	\$ 9,097
Global/Retained	3,899	4,410	3,843	4,294	4,626	5,008	5,118	5,263
Total Allocations	\$ 8,772	\$ 10,172	\$ 8,753	\$ 10,327	\$ 11,251	\$ 13,452	\$ 14,045	\$ 14,361
BILLED COSTS								
SDG&E	\$ 2,585	\$ 3,069	\$ 2,501	\$ 2,996	\$ 3,235	\$ 3,790	\$ 4,009	\$ 4,074
So Cal Gas	2,330	2,745	2,462	3,174	3,548	4,654	4,919	5,023
Subtotal - Utilities	\$ 4,915	\$ 5,814	\$ 4,963	\$ 6,170	\$ 6,783	\$ 8,444	\$ 8,927	\$ 9,097
Global/Retained	3,956	4,482	3,899	4,485	4,703	5,008	5,118	5,263
Total Billed Costs	\$ 8,871	\$ 10,296	\$ 8,863	\$ 10,655	\$ 11,486	\$ 13,452	\$ 14,045	\$ 14,361

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-1 Employee Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0370-LIFE INSURANCE

Workpaper: F-1.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (306)	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	530	882	346	272	347	127	106	106
Total Costs	\$ 225	\$ 882	\$ 346	\$ 276	\$ 347	\$ 127	\$ 106	\$ 106
DIRECT ASSIGNMENTS								
SDG&E	\$ 35	\$ 22	\$ 66	\$ 44	\$ 57	\$ 25	\$ 21	\$ 21
So Cal Gas	31	19	66	45	64	32	27	27
Subtotal - Utilities	\$ 67	\$ 41	\$ 132	\$ 89	\$ 122	\$ 58	\$ 48	\$ 48
Global/Retained	158	841	215	187	226	70	58	58
Total Direct Assignments	\$ 225	\$ 882	\$ 346	\$ 276	\$ 347	\$ 127	\$ 106	\$ 106
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 35	\$ 22	\$ 66	\$ 44	\$ 57	\$ 25	\$ 21	\$ 21
So Cal Gas	31	19	66	45	64	32	27	27
Subtotal - Utilities	\$ 67	\$ 41	\$ 132	\$ 89	\$ 122	\$ 58	\$ 48	\$ 48
Global/Retained	158	841	215	187	226	70	58	58
Total Billed Costs	\$ 225	\$ 882	\$ 346	\$ 276	\$ 347	\$ 127	\$ 106	\$ 106

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

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

Witness: Mia DeMontigny

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
2016 - BASE YEAR	\$ 57	\$ 64	\$ 226	\$ 347	0
Lower projected post-retirement benefit expense as projected by actuary	(36)	(37)	(168)	(242)	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>(36)</u>	<u>(37)</u>	<u>(168)</u>	<u>(242)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 21</u>	<u>\$ 27</u>	<u>\$ 58</u>	<u>\$ 106</u>	<u>0</u>
2019 ALLOCATION METHOD					
	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>21</u>	<u>27</u>	<u>58</u>	<u>106</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 21</u>	<u>\$ 27</u>	<u>\$ 58</u>	<u>\$ 106</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-1 Employee Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0370-LIFE INSURANCE

Workpaper: F-1.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ (306)	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	530	882	346	272	347	127	106	106
Total Costs	\$ 225	\$ 882	\$ 346	\$ 276	\$ 347	\$ 127	\$ 106	\$ 106
DIRECT ASSIGNMENTS								
SDG&E	\$ 35	\$ 22	\$ 66	\$ 44	\$ 57	\$ 25	\$ 21	\$ 21
So Cal Gas	31	19	66	45	64	32	27	27
Subtotal - Utilities	\$ 67	\$ 41	\$ 132	\$ 89	\$ 122	\$ 58	\$ 48	\$ 48
Global/Retained	158	841	215	187	226	70	58	58
Total Direct Assignments	\$ 225	\$ 882	\$ 346	\$ 276	\$ 347	\$ 127	\$ 106	\$ 106
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 35	\$ 22	\$ 66	\$ 44	\$ 57	\$ 25	\$ 21	\$ 21
So Cal Gas	31	19	66	45	64	32	27	27
Subtotal - Utilities	\$ 67	\$ 41	\$ 132	\$ 89	\$ 122	\$ 58	\$ 48	\$ 48
Global/Retained	158	841	215	187	226	70	58	58
Total Billed Costs	\$ 225	\$ 882	\$ 346	\$ 276	\$ 347	\$ 127	\$ 106	\$ 106

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-1 Employee Benefits

Witness: Mia DeMontigny

Cost Center: 1100-0433-LIABILITY INSURANCE - GROUP EXECUTIVE

Workpaper: F-1.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	95	(0)	-	-	-	-	-	-
Total Costs	<u>\$ 95</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ 33	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	25	0	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 58</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	37	(0)	-	-	-	-	-	-
Total Allocations	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ 33	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	25	0	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 58</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	37	(0)	-	-	-	-	-	-
Total Billed Costs	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-2 Payroll Taxes

Witness: Mia DeMontigny

Cost Center: 1100-0803-PAYROLL TAX

Workpaper: F-2.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 4,661	\$ 4,342	\$ 4,599	\$ 5,015	\$ 5,016	\$ 5,469	\$ 5,552	\$ 5,517
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 4,661	\$ 4,342	\$ 4,599	\$ 5,015	\$ 5,016	\$ 5,469	\$ 5,552	\$ 5,517
DIRECT ASSIGNMENTS								
SDG&E	\$ 19	\$ 18	\$ 18	\$ 30	\$ 52	\$ -	\$ -	\$ -
So Cal Gas	9	6	4	18	34	-	-	-
Subtotal - Utilities	\$ 27	\$ 24	\$ 22	\$ 48	\$ 86	\$ -	\$ -	\$ -
Global/Retained	42	37	32	93	96	-	-	-
Total Direct Assignments	\$ 69	\$ 61	\$ 54	\$ 141	\$ 182	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,384	\$ 1,272	\$ 1,288	\$ 1,370	\$ 1,338	\$ 1,541	\$ 1,585	\$ 1,565
So Cal Gas	1,215	1,150	1,262	1,467	1,481	1,892	1,945	1,930
Subtotal - Utilities	\$ 2,598	\$ 2,421	\$ 2,550	\$ 2,837	\$ 2,820	\$ 3,433	\$ 3,529	\$ 3,496
Global/Retained	1,993	1,860	1,995	2,037	2,015	2,036	2,023	2,022
Total Allocations	\$ 4,592	\$ 4,281	\$ 4,545	\$ 4,874	\$ 4,835	\$ 5,469	\$ 5,552	\$ 5,517
BILLED COSTS								
SDG&E	\$ 1,402	\$ 1,290	\$ 1,306	\$ 1,400	\$ 1,390	\$ 1,541	\$ 1,585	\$ 1,565
So Cal Gas	1,223	1,155	1,266	1,485	1,515	1,892	1,945	1,930
Subtotal - Utilities	\$ 2,626	\$ 2,445	\$ 2,572	\$ 2,885	\$ 2,905	\$ 3,433	\$ 3,529	\$ 3,496
Global/Retained	2,035	1,897	2,027	2,130	2,111	2,036	2,023	2,022
Total Billed Costs	\$ 4,661	\$ 4,342	\$ 4,599	\$ 5,015	\$ 5,016	\$ 5,469	\$ 5,552	\$ 5,517

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

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

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 1,390	\$ 1,515	\$ 2,111	\$ 5,016	0
Increase in payroll taxes	142	205	154	501	
Change in Allocation Rates 2016-2019	33	210	(244)	-	
Total Change from 2016	<u>175</u>	<u>415</u>	<u>(89)</u>	<u>501</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 1,565</u>	<u>\$ 1,930</u>	<u>\$ 2,022</u>	<u>\$ 5,517</u>	<u>0</u>
2019 ALLOCATION METHOD					
	<u>28.4%</u>	<u>35.0%</u>	<u>36.6%</u>	<u>100.0%</u>	
Allocations	\$ 1,565	\$ 1,930	\$ 2,022	\$ 5,517	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 1,565</u>	<u>\$ 1,930</u>	<u>\$ 2,022</u>	<u>\$ 5,517</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-2 Payroll Taxes

Witness: Mia DeMontigny

Cost Center: 1100-0803-PAYROLL TAX

Workpaper: F-2.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 4,661	\$ 4,342	\$ 4,599	\$ 5,015	\$ 5,016	\$ 5,605	\$ 5,852	\$ 5,984
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 4,661	\$ 4,342	\$ 4,599	\$ 5,015	\$ 5,016	\$ 5,605	\$ 5,852	\$ 5,984
DIRECT ASSIGNMENTS								
SDG&E	\$ 19	\$ 18	\$ 18	\$ 30	\$ 52	\$ -	\$ -	\$ -
So Cal Gas	9	6	4	18	34	-	-	-
Subtotal - Utilities	\$ 27	\$ 24	\$ 22	\$ 48	\$ 86	\$ -	\$ -	\$ -
Global/Retained	42	37	32	93	96	-	-	-
Total Direct Assignments	\$ 69	\$ 61	\$ 54	\$ 141	\$ 182	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,384	\$ 1,272	\$ 1,288	\$ 1,370	\$ 1,338	\$ 1,579	\$ 1,670	\$ 1,698
So Cal Gas	1,215	1,150	1,262	1,467	1,481	1,939	2,049	2,093
Subtotal - Utilities	\$ 2,598	\$ 2,421	\$ 2,550	\$ 2,837	\$ 2,820	\$ 3,518	\$ 3,720	\$ 3,791
Global/Retained	1,993	1,860	1,995	2,037	2,015	2,087	2,132	2,193
Total Allocations	\$ 4,592	\$ 4,281	\$ 4,545	\$ 4,874	\$ 4,835	\$ 5,605	\$ 5,852	\$ 5,984
BILLED COSTS								
SDG&E	\$ 1,402	\$ 1,290	\$ 1,306	\$ 1,400	\$ 1,390	\$ 1,579	\$ 1,670	\$ 1,698
So Cal Gas	1,223	1,155	1,266	1,485	1,515	1,939	2,049	2,093
Subtotal - Utilities	\$ 2,626	\$ 2,445	\$ 2,572	\$ 2,885	\$ 2,905	\$ 3,518	\$ 3,720	\$ 3,791
Global/Retained	2,035	1,897	2,027	2,130	2,111	2,087	2,132	2,193
Total Billed Costs	\$ 4,661	\$ 4,342	\$ 4,599	\$ 5,015	\$ 5,016	\$ 5,605	\$ 5,852	\$ 5,984

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F Pension & Benefits

Witness: Mia DeMontigny

Cost Center: F-3 Incentive Compensation

Workpaper: F-3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 15,516	\$ 20,666	\$ 20,707	\$ 24,478	\$ 17,417	\$ 19,700	\$ 19,882	\$ 19,782
Non-Labor Costs	1	-	2,676	-	-	-	-	-
Total Costs	\$ 15,517	\$ 20,666	\$ 23,383	\$ 24,478	\$ 17,417	\$ 19,700	\$ 19,882	\$ 19,782
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,518	\$ 2,018	\$ 3,003	\$ 2,217	\$ 2,088	\$ -	\$ -	\$ -
So Cal Gas	1,368	1,724	2,777	2,295	2,168	-	-	-
Subtotal - Utilities	\$ 2,886	\$ 3,742	\$ 5,780	\$ 4,513	\$ 4,256	\$ -	\$ -	\$ -
Global/Retained	613	5,930	5,267	6,895	(124)	-	-	-
Total Direct Assignments	\$ 3,499	\$ 9,672	\$ 11,047	\$ 11,408	\$ 4,132	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,984	\$ 2,808	\$ 2,904	\$ 3,019	\$ 3,109	\$ 4,939	\$ 5,084	\$ 5,026
So Cal Gas	2,695	2,510	2,879	3,236	3,414	6,157	6,339	6,299
Subtotal - Utilities	\$ 5,679	\$ 5,318	\$ 5,783	\$ 6,255	\$ 6,523	\$ 11,095	\$ 11,423	\$ 11,325
Global/Retained	6,338	5,676	6,553	6,815	6,762	8,605	8,459	8,457
Total Allocations	\$ 12,018	\$ 10,994	\$ 12,336	\$ 13,070	\$ 13,285	\$ 19,700	\$ 19,882	\$ 19,782
BILLED COSTS								
SDG&E	\$ 4,502	\$ 4,826	\$ 5,906	\$ 5,236	\$ 5,197	\$ 4,939	\$ 5,084	\$ 5,026
So Cal Gas	4,063	4,234	5,656	5,531	5,583	6,157	6,339	6,299
Subtotal - Utilities	\$ 8,565	\$ 9,060	\$ 11,563	\$ 10,768	\$ 10,780	\$ 11,095	\$ 11,423	\$ 11,325
Global/Retained	6,952	11,606	11,820	13,711	6,638	8,605	8,459	8,457
Total Billed Costs	\$ 15,517	\$ 20,666	\$ 23,383	\$ 24,478	\$ 17,417	\$ 19,700	\$ 19,882	\$ 19,782

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: F Pension & Benefits
Department: F-3 Incentive Compensation
Workpaper: F-3 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 5,197	\$ 5,583	\$ 6,638	\$ 17,417	0
Increase in ICP payments	(216)	113	2,310	2,207	
Slight increase in overall executive incentive compensation amounts	22	32	104	158	
Change in Allocation Rates 2016-2019	23	571	(594)	-	
Total Change from 2016	<u>(171)</u>	<u>716</u>	<u>1,819</u>	<u>2,364</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 5,026</u>	<u>\$ 6,299</u>	<u>\$ 8,457</u>	<u>\$ 19,782</u>	<u>0</u>
Allocations	\$ 5,026	\$ 6,299	\$ 8,457	\$ 19,782	
Direct Assignments	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>(0)</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 5,026</u>	<u>\$ 6,299</u>	<u>\$ 8,457</u>	<u>\$ 19,782</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F Pension & Benefits

Witness: Mia DeMontigny

Cost Center: F-3 Incentive Compensation

Workpaper: F-3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 15,516	\$ 20,666	\$ 20,707	\$ 24,478	\$ 17,417	\$ 20,190	\$ 20,958	\$ 21,455
Non-Labor Costs	1	-	2,676	-	-	-	-	-
Total Costs	\$ 15,517	\$ 20,666	\$ 23,383	\$ 24,478	\$ 17,417	\$ 20,190	\$ 20,958	\$ 21,455
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,518	\$ 2,018	\$ 3,003	\$ 2,217	\$ 2,088	\$ -	\$ -	\$ -
So Cal Gas	1,368	1,724	2,777	2,295	2,168	-	-	-
Subtotal - Utilities	\$ 2,886	\$ 3,742	\$ 5,780	\$ 4,513	\$ 4,256	\$ -	\$ -	\$ -
Global/Retained	613	5,930	5,267	6,895	(124)	-	-	-
Total Direct Assignments	\$ 3,499	\$ 9,672	\$ 11,047	\$ 11,408	\$ 4,132	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 2,984	\$ 2,808	\$ 2,904	\$ 3,019	\$ 3,109	\$ 5,061	\$ 5,359	\$ 5,451
So Cal Gas	2,695	2,510	2,879	3,236	3,414	6,309	6,680	6,830
Subtotal - Utilities	\$ 5,679	\$ 5,318	\$ 5,783	\$ 6,255	\$ 6,523	\$ 11,371	\$ 12,040	\$ 12,281
Global/Retained	6,338	5,676	6,553	6,815	6,762	8,819	8,918	9,175
Total Allocations	\$ 12,018	\$ 10,994	\$ 12,336	\$ 13,070	\$ 13,285	\$ 20,190	\$ 20,958	\$ 21,455
BILLED COSTS								
SDG&E	\$ 4,502	\$ 4,826	\$ 5,906	\$ 5,236	\$ 5,197	\$ 5,061	\$ 5,359	\$ 5,451
So Cal Gas	4,063	4,234	5,656	5,531	5,583	6,309	6,680	6,830
Subtotal - Utilities	\$ 8,565	\$ 9,060	\$ 11,563	\$ 10,768	\$ 10,780	\$ 11,371	\$ 12,040	\$ 12,281
Global/Retained	6,952	11,606	11,820	13,711	6,638	8,819	8,918	9,175
Total Billed Costs	\$ 15,517	\$ 20,666	\$ 23,383	\$ 24,478	\$ 17,417	\$ 20,190	\$ 20,958	\$ 21,455

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-3 Incentive Compensation

Witness: Mia DeMontigny

Cost Center: 1100-0800-EXECUTIVE ICP

Workpaper: F-3.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 4,875	\$ 4,318	\$ 5,025	\$ 5,512	\$ 5,655	\$ 5,934	\$ 5,813	\$ 5,813
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 4,875	\$ 4,318	\$ 5,025	\$ 5,512	\$ 5,655	\$ 5,934	\$ 5,813	\$ 5,813
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 685	\$ 699	\$ 724	\$ 744	\$ 830	\$ 801	\$ 819	\$ 814
So Cal Gas	574	607	683	781	828	1,133	1,162	1,165
Subtotal - Utilities	\$ 1,259	\$ 1,306	\$ 1,408	\$ 1,526	\$ 1,659	\$ 1,933	\$ 1,980	\$ 1,979
Global/Retained	3,616	3,012	3,617	3,986	3,996	4,001	3,832	3,833
Total Allocations	\$ 4,875	\$ 4,318	\$ 5,025	\$ 5,512	\$ 5,655	\$ 5,934	\$ 5,813	\$ 5,813
BILLED COSTS								
SDG&E	\$ 685	\$ 699	\$ 724	\$ 744	\$ 830	\$ 801	\$ 819	\$ 814
So Cal Gas	574	607	683	781	828	1,133	1,162	1,165
Subtotal - Utilities	\$ 1,259	\$ 1,306	\$ 1,408	\$ 1,526	\$ 1,659	\$ 1,933	\$ 1,980	\$ 1,979
Global/Retained	3,616	3,012	3,617	3,986	3,996	4,001	3,832	3,833
Total Billed Costs	\$ 4,875	\$ 4,318	\$ 5,025	\$ 5,512	\$ 5,655	\$ 5,934	\$ 5,813	\$ 5,813

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

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

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 830	\$ 828	\$ 3,996	\$ 5,655	0
Slight increase in overall executive incentive compensation amounts	22	32	104	158	
Change in Allocation Rates 2016-2019	(39)	305	(267)	(0)	
Total Change from 2016	<u>(17)</u>	<u>337</u>	<u>(163)</u>	<u>158</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 814</u>	<u>\$ 1,165</u>	<u>\$ 3,833</u>	<u>\$ 5,813</u>	<u>0</u>
2019 ALLOCATION METHOD					
	<u>14.0%</u>	<u>20.0%</u>	<u>66.0%</u>	<u>100.0%</u>	
Allocations	\$ 814	\$ 1,165	\$ 3,833	\$ 5,813	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 814</u>	<u>\$ 1,165</u>	<u>\$ 3,833</u>	<u>\$ 5,813</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Incentive Compensation

Witness: Mia DeMontigny

Cost Center: 1100-0800-EXECUTIVE ICP

Workpaper: F-3.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 4,875	\$ 4,318	\$ 5,025	\$ 5,512	\$ 5,655	\$ 6,082	\$ 6,128	\$ 6,306
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 4,875	\$ 4,318	\$ 5,025	\$ 5,512	\$ 5,655	\$ 6,082	\$ 6,128	\$ 6,306
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 685	\$ 699	\$ 724	\$ 744	\$ 830	\$ 821	\$ 863	\$ 883
So Cal Gas	574	607	683	781	828	1,161	1,225	1,264
Subtotal - Utilities	\$ 1,259	\$ 1,306	\$ 1,408	\$ 1,526	\$ 1,659	\$ 1,982	\$ 2,088	\$ 2,147
Global/Retained	3,616	3,012	3,617	3,986	3,996	4,100	4,040	4,159
Total Allocations	\$ 4,875	\$ 4,318	\$ 5,025	\$ 5,512	\$ 5,655	\$ 6,082	\$ 6,128	\$ 6,306
BILLED COSTS								
SDG&E	\$ 685	\$ 699	\$ 724	\$ 744	\$ 830	\$ 821	\$ 863	\$ 883
So Cal Gas	574	607	683	781	828	1,161	1,225	1,264
Subtotal - Utilities	\$ 1,259	\$ 1,306	\$ 1,408	\$ 1,526	\$ 1,659	\$ 1,982	\$ 2,088	\$ 2,147
Global/Retained	3,616	3,012	3,617	3,986	3,996	4,100	4,040	4,159
Total Billed Costs	\$ 4,875	\$ 4,318	\$ 5,025	\$ 5,512	\$ 5,655	\$ 6,082	\$ 6,128	\$ 6,306

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-3 Incentive Compensation

Witness: Mia DeMontigny

Cost Center: 1100-0801-ICP OVERHEAD

Workpaper: F-3.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,385	\$ 6,789	\$ 15,681	\$ 18,966	\$ 11,762	\$ 13,766	\$ 14,070	\$ 13,969
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 6,385	\$ 6,789	\$ 15,681	\$ 18,966	\$ 11,762	\$ 13,766	\$ 14,070	\$ 13,969
DIRECT ASSIGNMENTS								
SDG&E	\$ 28	\$ 37	\$ 1,952	\$ 2,217	\$ 2,088	\$ -	\$ -	\$ -
So Cal Gas	13	9	1,866	2,295	2,168	-	-	-
Subtotal - Utilities	\$ 41	\$ 45	\$ 3,818	\$ 4,513	\$ 4,256	\$ -	\$ -	\$ -
Global/Retained	63	68	4,553	6,895	(124)	-	-	-
Total Direct Assignments	\$ 104	\$ 113	\$ 8,371	\$ 11,408	\$ 4,132	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,979	\$ 2,109	\$ 2,179	\$ 2,275	\$ 2,278	\$ 4,138	\$ 4,266	\$ 4,212
So Cal Gas	1,792	1,903	2,196	2,455	2,586	5,024	5,177	5,134
Subtotal - Utilities	\$ 3,771	\$ 4,012	\$ 4,375	\$ 4,729	\$ 4,864	\$ 9,162	\$ 9,442	\$ 9,346
Global/Retained	2,511	2,664	2,935	2,829	2,766	4,604	4,627	4,623
Total Allocations	\$ 6,281	\$ 6,676	\$ 7,310	\$ 7,558	\$ 7,630	\$ 13,766	\$ 14,070	\$ 13,969
BILLED COSTS								
SDG&E	\$ 2,007	\$ 2,145	\$ 4,131	\$ 4,492	\$ 4,366	\$ 4,138	\$ 4,266	\$ 4,212
So Cal Gas	1,805	1,912	4,061	4,750	4,755	5,024	5,177	5,134
Subtotal - Utilities	\$ 3,811	\$ 4,057	\$ 8,193	\$ 9,242	\$ 9,121	\$ 9,162	\$ 9,442	\$ 9,346
Global/Retained	2,574	2,732	7,488	9,724	2,642	4,604	4,627	4,623
Total Billed Costs	\$ 6,385	\$ 6,789	\$ 15,681	\$ 18,966	\$ 11,762	\$ 13,766	\$ 14,070	\$ 13,969

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

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

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 4,366	\$ 4,755	\$ 2,642	\$ 11,762	0
Increase in ICP payments	(216)	113	2,310	2,207	
Change in Allocation Rates 2016-2019	62	266	(328)	0	
Total Change from 2016	<u>(154)</u>	<u>379</u>	<u>1,982</u>	<u>2,207</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 4,212</u>	<u>\$ 5,134</u>	<u>\$ 4,623</u>	<u>\$ 13,969</u>	<u>0</u>
2019 ALLOCATION METHOD					
	<u>30.2%</u>	<u>36.7%</u>	<u>33.1%</u>	<u>100.0%</u>	
Allocations	\$ 4,212	\$ 5,134	\$ 4,623	\$ 13,969	
Direct Assignments	-	-	-	-	
TOTAL 2019 ALLOCATIONS	<u>\$ 4,212</u>	<u>\$ 5,134</u>	<u>\$ 4,623</u>	<u>\$ 13,969</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Incentive Compensation

Witness: Mia DeMontigny

Cost Center: 1100-0801-ICP OVERHEAD

Workpaper: F-3.2 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,385	\$ 6,789	\$ 15,681	\$ 18,966	\$ 11,762	\$ 14,108	\$ 14,830	\$ 15,149
Non-Labor Costs	-	-	-	-	-	-	-	-
Total Costs	\$ 6,385	\$ 6,789	\$ 15,681	\$ 18,966	\$ 11,762	\$ 14,108	\$ 14,830	\$ 15,149
DIRECT ASSIGNMENTS								
SDG&E	\$ 28	\$ 37	\$ 1,952	\$ 2,217	\$ 2,088	\$ -	\$ -	\$ -
So Cal Gas	13	9	1,866	2,295	2,168	-	-	-
Subtotal - Utilities	\$ 41	\$ 45	\$ 3,818	\$ 4,513	\$ 4,256	\$ -	\$ -	\$ -
Global/Retained	63	68	4,553	6,895	(124)	-	-	-
Total Direct Assignments	\$ 104	\$ 113	\$ 8,371	\$ 11,408	\$ 4,132	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,979	\$ 2,109	\$ 2,179	\$ 2,275	\$ 2,278	\$ 4,240	\$ 4,496	\$ 4,568
So Cal Gas	1,792	1,903	2,196	2,455	2,586	5,148	5,456	5,566
Subtotal - Utilities	\$ 3,771	\$ 4,012	\$ 4,375	\$ 4,729	\$ 4,864	\$ 9,389	\$ 9,952	\$ 10,134
Global/Retained	2,511	2,664	2,935	2,829	2,766	4,719	4,878	5,016
Total Allocations	\$ 6,281	\$ 6,676	\$ 7,310	\$ 7,558	\$ 7,630	\$ 14,108	\$ 14,830	\$ 15,149
BILLED COSTS								
SDG&E	\$ 2,007	\$ 2,145	\$ 4,131	\$ 4,492	\$ 4,366	\$ 4,240	\$ 4,496	\$ 4,568
So Cal Gas	1,805	1,912	4,061	4,750	4,755	5,148	5,456	5,566
Subtotal - Utilities	\$ 3,811	\$ 4,057	\$ 8,193	\$ 9,242	\$ 9,121	\$ 9,389	\$ 9,952	\$ 10,134
Global/Retained	2,574	2,732	7,488	9,724	2,642	4,719	4,878	5,016
Total Billed Costs	\$ 6,385	\$ 6,789	\$ 15,681	\$ 18,966	\$ 11,762	\$ 14,108	\$ 14,830	\$ 15,149

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-3 Incentive Compensation

Witness: Mia DeMontigny

Cost Center: 1100-0369-CORPORATE BENEFITS

Workpaper: F-3.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 4,255	\$ 9,559	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1	-	2,676	-	-	-	-	-
Total Costs	\$ 4,256	\$ 9,559	\$ 2,676	\$ -	\$ -	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,489	\$ 1,982	\$ 1,051	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1,356	1,715	911	-	-	-	-	-
Subtotal - Utilities	\$ 2,845	\$ 3,697	\$ 1,962	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	550	5,862	714	-	-	-	-	-
Total Direct Assignments	\$ 3,395	\$ 9,559	\$ 2,676	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 320	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	330	(0)	-	-	-	-	-	-
Subtotal - Utilities	\$ 649	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	211	(0)	-	-	-	-	-	-
Total Allocations	\$ 861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 1,809	\$ 1,982	\$ 1,051	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1,685	1,715	911	-	-	-	-	-
Subtotal - Utilities	\$ 3,494	\$ 3,697	\$ 1,962	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	761	5,862	714	-	-	-	-	-
Total Billed Costs	\$ 4,256	\$ 9,559	\$ 2,676	\$ -	\$ -	\$ -	\$ -	\$ -

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F Pension & Benefits

Witness: Mia DeMontigny

Cost Center: F-4 Long-Term Incentives

Workpaper: F-4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 271	\$ 110	\$ 2	\$ 46	\$ (2)	\$ -	\$ -	\$ -
Non-Labor Costs	31,604	25,374	36,339	37,766	38,624	41,804	42,303	42,303
Total Costs	\$ 31,874	\$ 25,484	\$ 36,340	\$ 37,812	\$ 38,622	\$ 41,804	\$ 42,303	\$ 42,303
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,490	\$ 2,587	\$ 3,119	\$ 3,459	\$ 3,396	\$ 4,079	\$ 4,098	\$ 4,075
So Cal Gas	2,285	2,005	2,632	3,119	3,182	4,497	4,579	4,598
Subtotal - Utilities	\$ 5,775	\$ 4,592	\$ 5,752	\$ 6,578	\$ 6,578	\$ 8,576	\$ 8,678	\$ 8,673
Global/Retained	26,518	20,648	30,431	30,908	31,938	33,111	33,505	33,510
Total Direct Assignments	\$ 32,293	\$ 25,239	\$ 36,183	\$ 37,486	\$ 38,516	\$ 41,687	\$ 42,182	\$ 42,182
ALLOCATIONS								
SDG&E	\$ 5	\$ 358	\$ 39	\$ 119	\$ 38	\$ 41	\$ 42	\$ 42
So Cal Gas	5	338	33	117	34	41	43	43
Subtotal - Utilities	\$ 10	\$ 696	\$ 71	\$ 236	\$ 72	\$ 82	\$ 85	\$ 85
Global/Retained	(428)	(450)	87	90	34	35	36	36
Total Allocations	\$ (419)	\$ 245	\$ 158	\$ 327	\$ 106	\$ 117	\$ 120	\$ 120
BILLED COSTS								
SDG&E	\$ 3,495	\$ 2,945	\$ 3,158	\$ 3,578	\$ 3,434	\$ 4,120	\$ 4,140	\$ 4,116
So Cal Gas	2,289	2,343	2,665	3,236	3,216	4,539	4,622	4,641
Subtotal - Utilities	\$ 5,784	\$ 5,287	\$ 5,823	\$ 6,814	\$ 6,650	\$ 8,659	\$ 8,762	\$ 8,757
Global/Retained	26,090	20,197	30,518	30,998	31,972	33,146	33,540	33,545
Total Billed Costs	\$ 31,874	\$ 25,484	\$ 36,340	\$ 37,812	\$ 38,622	\$ 41,804	\$ 42,303	\$ 42,303

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: F Pension & Benefits
Department: F-4 Long-Term Incentives
Workpaper: F-4 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 3,434	\$ 3,216	\$ 31,972	\$ 38,622	0
Increase in restricted stock issuances	817	1,468	1,476	3,762	
Increase in insurance premiums	35	37	46	118	
Reversal of non-recurring SEC filing fees in 2016	6	7	4	17	
Lower projected post-retirement benefit expense as projected by actuary	(139)	(54)	(22)	(216)	
Change in Allocation Rates 2016-2019	(37)	(33)	70	-	
Total Change from 2016	<u>682</u>	<u>1,424</u>	<u>1,573</u>	<u>3,680</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 4,116</u>	<u>\$ 4,641</u>	<u>\$ 33,545</u>	<u>\$ 42,303</u>	<u>0</u>
Allocations	\$ 42	\$ 43	\$ 36	\$ 120	
Direct Assignments	<u>4,075</u>	<u>4,598</u>	<u>33,510</u>	<u>42,182</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 4,116</u>	<u>\$ 4,641</u>	<u>\$ 33,545</u>	<u>\$ 42,303</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F Pension & Benefits
 Cost Center: F-4 Long-Term Incentives
 Workpaper: F-4 Esc

Witness: Mia DeMontigny

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 271	\$ 110	\$ 2	\$ 46	\$ (2)	\$ -	\$ -	\$ -
Non-Labor Costs	31,604	25,374	36,339	37,766	38,624	41,804	42,303	42,303
Total Costs	\$ 31,874	\$ 25,484	\$ 36,340	\$ 37,812	\$ 38,622	\$ 41,804	\$ 42,303	\$ 42,303
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,490	\$ 2,587	\$ 3,119	\$ 3,459	\$ 3,396	\$ 4,079	\$ 4,098	\$ 4,075
So Cal Gas	2,285	2,005	2,632	3,119	3,182	4,497	4,579	4,598
Subtotal - Utilities	\$ 5,775	\$ 4,592	\$ 5,752	\$ 6,578	\$ 6,578	\$ 8,576	\$ 8,678	\$ 8,673
Global/Retained	26,518	20,648	30,431	30,908	31,938	33,111	33,505	33,510
Total Direct Assignments	\$ 32,293	\$ 25,239	\$ 36,183	\$ 37,486	\$ 38,516	\$ 41,687	\$ 42,182	\$ 42,182
ALLOCATIONS								
SDG&E	\$ 5	\$ 358	\$ 39	\$ 119	\$ 38	\$ 41	\$ 42	\$ 42
So Cal Gas	5	338	33	117	34	41	43	43
Subtotal - Utilities	\$ 10	\$ 696	\$ 71	\$ 236	\$ 72	\$ 82	\$ 85	\$ 85
Global/Retained	(428)	(450)	87	90	34	35	36	36
Total Allocations	\$ (419)	\$ 245	\$ 158	\$ 327	\$ 106	\$ 117	\$ 120	\$ 120
BILLED COSTS								
SDG&E	\$ 3,495	\$ 2,945	\$ 3,158	\$ 3,578	\$ 3,434	\$ 4,120	\$ 4,140	\$ 4,116
So Cal Gas	2,289	2,343	2,665	3,236	3,216	4,539	4,622	4,641
Subtotal - Utilities	\$ 5,784	\$ 5,287	\$ 5,823	\$ 6,814	\$ 6,650	\$ 8,659	\$ 8,762	\$ 8,757
Global/Retained	26,090	20,197	30,518	30,998	31,972	33,146	33,540	33,545
Total Billed Costs	\$ 31,874	\$ 25,484	\$ 36,340	\$ 37,812	\$ 38,622	\$ 41,804	\$ 42,303	\$ 42,303

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-4 Long-Term Incentives

Witness: Mia DeMontigny

Cost Center: 1100-0805-RESTRICTED STOCK

Workpaper: F-4.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	27,331	21,498	32,397	33,744	34,568	37,951	38,330	38,330
Total Costs	\$ 27,331	\$ 21,498	\$ 32,397	\$ 33,744	\$ 34,568	\$ 37,951	\$ 38,330	\$ 38,330
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,121	\$ 2,432	\$ 2,844	\$ 3,279	\$ 3,150	\$ 3,956	\$ 3,991	\$ 3,968
So Cal Gas	2,072	1,927	2,515	3,029	3,076	4,438	4,526	4,544
Subtotal - Utilities	\$ 5,192	\$ 4,359	\$ 5,359	\$ 6,307	\$ 6,226	\$ 8,394	\$ 8,517	\$ 8,512
Global/Retained	22,139	17,139	26,992	27,295	28,342	29,557	29,813	29,818
Total Direct Assignments	\$ 27,331	\$ 21,498	\$ 32,351	\$ 33,603	\$ 34,568	\$ 37,951	\$ 38,330	\$ 38,330
ALLOCATIONS								
SDG&E	\$ -	\$ 267	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	260	-	56	-	-	-	-
Subtotal - Utilities	\$ -	\$ 527	\$ -	\$ 108	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	(527)	46	34	-	-	-	-
Total Allocations	\$ -	\$ -	\$ 46	\$ 142	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 3,121	\$ 2,699	\$ 2,844	\$ 3,331	\$ 3,150	\$ 3,956	\$ 3,991	\$ 3,968
So Cal Gas	2,072	2,187	2,515	3,084	3,076	4,438	4,526	4,544
Subtotal - Utilities	\$ 5,192	\$ 4,886	\$ 5,359	\$ 6,416	\$ 6,226	\$ 8,394	\$ 8,517	\$ 8,512
Global/Retained	22,139	16,612	27,038	27,329	28,342	29,557	29,813	29,818
Total Billed Costs	\$ 27,331	\$ 21,498	\$ 32,397	\$ 33,744	\$ 34,568	\$ 37,951	\$ 38,330	\$ 38,330

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: F Pension & Benefits
Department: F-4 Long-Term Incentives
Cost Center: 1100-0805-RESTRICTED STOCK
Workpaper: F-4.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 3,150	\$ 3,076	\$ 28,342	\$ 34,568	0
Increase in restricted stock issuances	817	1,468	1,476	3,762	
Change in Allocation Rates 2016-2019	-	-	-	-	
Total Change from 2016	<u>817</u>	<u>1,468</u>	<u>1,476</u>	<u>3,762</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 3,968</u>	<u>\$ 4,544</u>	<u>\$ 29,818</u>	<u>\$ 38,330</u>	<u>0</u>
2019 ALLOCATION METHOD					
	<u>10.4%</u>	<u>11.9%</u>	<u>77.8%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>3,968</u>	<u>4,544</u>	<u>29,818</u>	<u>38,330</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 3,968</u>	<u>\$ 4,544</u>	<u>\$ 29,818</u>	<u>\$ 38,330</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Mia DeMontigny

Cost Center: 1100-0805-RESTRICTED STOCK

Workpaper: F-4.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	27,331	21,498	32,397	33,744	34,568	37,951	38,330	38,330
Total Costs	\$ 27,331	\$ 21,498	\$ 32,397	\$ 33,744	\$ 34,568	\$ 37,951	\$ 38,330	\$ 38,330
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,121	\$ 2,432	\$ 2,844	\$ 3,279	\$ 3,150	\$ 3,956	\$ 3,991	\$ 3,968
So Cal Gas	2,072	1,927	2,515	3,029	3,076	4,438	4,526	4,544
Subtotal - Utilities	\$ 5,192	\$ 4,359	\$ 5,359	\$ 6,307	\$ 6,226	\$ 8,394	\$ 8,517	\$ 8,512
Global/Retained	22,139	17,139	26,992	27,295	28,342	29,557	29,813	29,818
Total Direct Assignments	\$ 27,331	\$ 21,498	\$ 32,351	\$ 33,603	\$ 34,568	\$ 37,951	\$ 38,330	\$ 38,330
ALLOCATIONS								
SDG&E	\$ -	\$ 267	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	260	-	56	-	-	-	-
Subtotal - Utilities	\$ -	\$ 527	\$ -	\$ 108	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	(527)	46	34	-	-	-	-
Total Allocations	\$ -	\$ -	\$ 46	\$ 142	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 3,121	\$ 2,699	\$ 2,844	\$ 3,331	\$ 3,150	\$ 3,956	\$ 3,991	\$ 3,968
So Cal Gas	2,072	2,187	2,515	3,084	3,076	4,438	4,526	4,544
Subtotal - Utilities	\$ 5,192	\$ 4,886	\$ 5,359	\$ 6,416	\$ 6,226	\$ 8,394	\$ 8,517	\$ 8,512
Global/Retained	22,139	16,612	27,038	27,329	28,342	29,557	29,813	29,818
Total Billed Costs	\$ 27,331	\$ 21,498	\$ 32,397	\$ 33,744	\$ 34,568	\$ 37,951	\$ 38,330	\$ 38,330

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-4 Long-Term Incentives

Witness: Mia DeMontigny

Cost Center: 1100-0806-LIFE INSURANCE

Workpaper: F-4.2

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,578	3,482	3,580	3,742	3,723	3,698	3,841	3,841
Total Costs	\$ 3,578	\$ 3,482	\$ 3,580	\$ 3,742	\$ 3,723	\$ 3,698	\$ 3,841	\$ 3,841
DIRECT ASSIGNMENTS								
SDG&E	\$ 48	\$ 46	\$ 35	\$ 34	\$ 31	\$ 31	\$ 31	\$ 31
So Cal Gas	26	24	21	18	22	24	24	24
Subtotal - Utilities	\$ 74	\$ 70	\$ 55	\$ 52	\$ 53	\$ 55	\$ 55	\$ 55
Global/Retained	3,936	3,291	3,430	3,578	3,561	3,540	3,680	3,680
Total Direct Assignments	\$ 4,010	\$ 3,361	\$ 3,485	\$ 3,630	\$ 3,614	\$ 3,595	\$ 3,735	\$ 3,735
ALLOCATIONS								
SDG&E	\$ -	\$ 43	\$ 32	\$ 40	\$ 39	\$ 36	\$ 37	\$ 37
So Cal Gas	-	31	26	33	35	36	37	37
Subtotal - Utilities	\$ -	\$ 74	\$ 59	\$ 73	\$ 74	\$ 72	\$ 74	\$ 74
Global/Retained	(432)	46	37	39	35	31	32	32
Total Allocations	\$ (432)	\$ 120	\$ 95	\$ 112	\$ 109	\$ 103	\$ 106	\$ 106
BILLED COSTS								
SDG&E	\$ 48	\$ 89	\$ 67	\$ 74	\$ 70	\$ 67	\$ 68	\$ 68
So Cal Gas	26	55	47	51	57	59	61	61
Subtotal - Utilities	\$ 74	\$ 144	\$ 114	\$ 125	\$ 127	\$ 127	\$ 129	\$ 129
Global/Retained	3,505	3,338	3,466	3,617	3,596	3,571	3,712	3,712
Total Billed Costs	\$ 3,578	\$ 3,482	\$ 3,580	\$ 3,742	\$ 3,723	\$ 3,698	\$ 3,841	\$ 3,841

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: F Pension & Benefits
Department: F-4 Long-Term Incentives
Cost Center: 1100-0806-LIFE INSURANCE
Workpaper: F-4.2 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 70	\$ 57	\$ 3,596	\$ 3,723	0
Increase in insurance premiums	35	37	46	118	
Change in Allocation Rates 2016-2019	(37)	(33)	70	-	
Total Change from 2016	<u>(2)</u>	<u>4</u>	<u>116</u>	<u>118</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 68</u>	<u>\$ 61</u>	<u>\$ 3,712</u>	<u>\$ 3,841</u>	<u>0</u>
2019 ALLOCATION METHOD					
	<u>1.8%</u>	<u>1.6%</u>	<u>96.6%</u>	<u>100.0%</u>	
Allocations	\$ 37	\$ 37	\$ 32	\$ 106	
Direct Assignments	<u>31</u>	<u>24</u>	<u>3,680</u>	<u>3,735</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 68</u>	<u>\$ 61</u>	<u>\$ 3,712</u>	<u>\$ 3,841</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives
 Cost Center: 1100-0806-LIFE INSURANCE
 Workpaper: F-4.2 Esc

Witness: Mia DeMontigny

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,578	3,482	3,580	3,742	3,723	3,698	3,841	3,841
Total Costs	\$ 3,578	\$ 3,482	\$ 3,580	\$ 3,742	\$ 3,723	\$ 3,698	\$ 3,841	\$ 3,841
DIRECT ASSIGNMENTS								
SDG&E	\$ 48	\$ 46	\$ 35	\$ 34	\$ 31	\$ 31	\$ 31	\$ 31
So Cal Gas	26	24	21	18	22	24	24	24
Subtotal - Utilities	\$ 74	\$ 70	\$ 55	\$ 52	\$ 53	\$ 55	\$ 55	\$ 55
Global/Retained	3,936	3,291	3,430	3,578	3,561	3,540	3,680	3,680
Total Direct Assignments	\$ 4,010	\$ 3,361	\$ 3,485	\$ 3,630	\$ 3,614	\$ 3,595	\$ 3,735	\$ 3,735
ALLOCATIONS								
SDG&E	\$ -	\$ 43	\$ 32	\$ 40	\$ 39	\$ 36	\$ 37	\$ 37
So Cal Gas	-	31	26	33	35	36	37	37
Subtotal - Utilities	\$ -	\$ 74	\$ 59	\$ 73	\$ 74	\$ 72	\$ 74	\$ 74
Global/Retained	(432)	46	37	39	35	31	32	32
Total Allocations	\$ (432)	\$ 120	\$ 95	\$ 112	\$ 109	\$ 103	\$ 106	\$ 106
BILLED COSTS								
SDG&E	\$ 48	\$ 89	\$ 67	\$ 74	\$ 70	\$ 67	\$ 68	\$ 68
So Cal Gas	26	55	47	51	57	59	61	61
Subtotal - Utilities	\$ 74	\$ 144	\$ 114	\$ 125	\$ 127	\$ 127	\$ 129	\$ 129
Global/Retained	3,505	3,338	3,466	3,617	3,596	3,571	3,712	3,712
Total Billed Costs	\$ 3,578	\$ 3,482	\$ 3,580	\$ 3,742	\$ 3,723	\$ 3,698	\$ 3,841	\$ 3,841

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-4 Long-Term Incentives

Witness: Mia DeMontigny

Cost Center: 1100-0310-UTILITY & AFFILIATE EXECUTIVE BENEFITS

Workpaper: F-4.3

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 271	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	317	164	346	250	333	142	118	118
Total Costs	\$ 588	\$ 164	\$ 346	\$ 254	\$ 333	\$ 142	\$ 118	\$ 118
DIRECT ASSIGNMENTS								
SDG&E	\$ 289	\$ 92	\$ 241	\$ 147	\$ 215	\$ 92	\$ 76	\$ 76
So Cal Gas	159	40	96	72	84	36	30	30
Subtotal - Utilities	\$ 448	\$ 132	\$ 337	\$ 219	\$ 299	\$ 127	\$ 105	\$ 105
Global/Retained	140	32	9	34	34	15	12	12
Total Direct Assignments	\$ 588	\$ 164	\$ 346	\$ 253	\$ 333	\$ 142	\$ 118	\$ 118
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
Global/Retained	-	-	-	0	0	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 289	\$ 92	\$ 241	\$ 147	\$ 215	\$ 92	\$ 76	\$ 76
So Cal Gas	159	40	96	72	84	36	30	30
Subtotal - Utilities	\$ 448	\$ 132	\$ 337	\$ 220	\$ 299	\$ 127	\$ 105	\$ 105
Global/Retained	140	32	9	34	34	15	12	12
Total Billed Costs	\$ 588	\$ 164	\$ 346	\$ 254	\$ 333	\$ 142	\$ 118	\$ 118

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: F Pension & Benefits

Witness: Mia DeMontigny

Department: F-4 Long-Term Incentives

Cost Center: 1100-0310-UTILITY & AFFILIATE EXECUTIVE BENEFITS

Workpaper: F-4.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 215	\$ 84	\$ 34	\$ 333	0
Lower projected post-retirement benefit expense as projected by actuary	(139)	(54)	(22)	(216)	
Change in Allocation Rates 2016-2019	0	(0)	(0)	-	
Total Change from 2016	<u>(139)</u>	<u>(54)</u>	<u>(22)</u>	<u>(216)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 76</u>	<u>\$ 30</u>	<u>\$ 12</u>	<u>\$ 118</u>	<u>0</u>
2019 ALLOCATION METHOD					
	<u>64.5%</u>	<u>25.2%</u>	<u>10.3%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>76</u>	<u>30</u>	<u>12</u>	<u>118</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 76</u>	<u>\$ 30</u>	<u>\$ 12</u>	<u>\$ 118</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Mia DeMontigny

Cost Center: 1100-0310-UTILITY & AFFILIATE EXECUTIVE BENEFITS

Workpaper: F-4.3 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ 271	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	317	164	346	250	333	142	118	118
Total Costs	\$ 588	\$ 164	\$ 346	\$ 254	\$ 333	\$ 142	\$ 118	\$ 118
DIRECT ASSIGNMENTS								
SDG&E	\$ 289	\$ 92	\$ 241	\$ 147	\$ 215	\$ 92	\$ 76	\$ 76
So Cal Gas	159	40	96	72	84	36	30	30
Subtotal - Utilities	\$ 448	\$ 132	\$ 337	\$ 219	\$ 299	\$ 127	\$ 105	\$ 105
Global/Retained	140	32	9	34	34	15	12	12
Total Direct Assignments	\$ 588	\$ 164	\$ 346	\$ 253	\$ 333	\$ 142	\$ 118	\$ 118
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	0	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -
Global/Retained	-	-	-	0	0	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ 1	\$ 0	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 289	\$ 92	\$ 241	\$ 147	\$ 215	\$ 92	\$ 76	\$ 76
So Cal Gas	159	40	96	72	84	36	30	30
Subtotal - Utilities	\$ 448	\$ 132	\$ 337	\$ 220	\$ 299	\$ 127	\$ 105	\$ 105
Global/Retained	140	32	9	34	34	15	12	12
Total Billed Costs	\$ 588	\$ 164	\$ 346	\$ 254	\$ 333	\$ 142	\$ 118	\$ 118

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-4 Long-Term Incentives

Witness: Mia DeMontigny

Cost Center: 1100-0129-EXECUTIVE BENEFITS

Workpaper: F-4.4

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 110	\$ 2	\$ 43	\$ (2)	\$ -	\$ -	\$ -
Non-Labor Costs	13	15	15	29	(1)	14	14	14
Total Costs	\$ 13	\$ 125	\$ 17	\$ 72	\$ (3)	\$ 14	\$ 14	\$ 14
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 5	\$ 48	\$ 6	\$ 26	\$ (1)	\$ 5	\$ 5	\$ 5
So Cal Gas	5	47	6	28	(1)	6	6	6
Subtotal - Utilities	\$ 10	\$ 95	\$ 13	\$ 55	\$ (2)	\$ 11	\$ 11	\$ 11
Global/Retained	3	30	4	17	(1)	3	3	3
Total Allocations	\$ 13	\$ 125	\$ 17	\$ 72	\$ (3)	\$ 14	\$ 14	\$ 14
BILLED COSTS								
SDG&E	\$ 5	\$ 48	\$ 6	\$ 26	\$ (1)	\$ 5	\$ 5	\$ 5
So Cal Gas	5	47	6	28	(1)	6	6	6
Subtotal - Utilities	\$ 10	\$ 95	\$ 13	\$ 55	\$ (2)	\$ 11	\$ 11	\$ 11
Global/Retained	3	30	4	17	(1)	3	3	3
Total Billed Costs	\$ 13	\$ 125	\$ 17	\$ 72	\$ (3)	\$ 14	\$ 14	\$ 14

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: F Pension & Benefits
Department: F-4 Long-Term Incentives
Cost Center: 1100-0129-EXECUTIVE BENEFITS
Workpaper: F-4.4 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ (1)	\$ (1)	\$ (1)	\$ (3)	0
Reversal of non-recurring SEC filing fees in 2016	6	7	4	17	
Change in Allocation Rates 2016-2019	0	(0)	(0)	0	
Total Change from 2016	<u>6</u>	<u>7</u>	<u>4</u>	<u>17</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 5</u>	<u>\$ 6</u>	<u>\$ 3</u>	<u>\$ 14</u>	<u>0</u>
2019 ALLOCATION METHOD					
	<u>35.3%</u>	<u>40.9%</u>	<u>23.8%</u>	<u>100.0%</u>	
Allocations	\$ 5	\$ 6	\$ 3	\$ 14	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 5</u>	<u>\$ 6</u>	<u>\$ 3</u>	<u>\$ 14</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Mia DeMontigny

Cost Center: 1100-0129-EXECUTIVE BENEFITS

Workpaper: F-4.4 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 110	\$ 2	\$ 43	\$ (2)	\$ -	\$ -	\$ -
Non-Labor Costs	13	15	15	29	(1)	14	14	14
Total Costs	\$ 13	\$ 125	\$ 17	\$ 72	\$ (3)	\$ 14	\$ 14	\$ 14
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 5	\$ 48	\$ 6	\$ 26	\$ (1)	\$ 5	\$ 5	\$ 5
So Cal Gas	5	47	6	28	(1)	6	6	6
Subtotal - Utilities	\$ 10	\$ 95	\$ 13	\$ 55	\$ (2)	\$ 11	\$ 11	\$ 11
Global/Retained	3	30	4	17	(1)	3	3	3
Total Allocations	\$ 13	\$ 125	\$ 17	\$ 72	\$ (3)	\$ 14	\$ 14	\$ 14
BILLED COSTS								
SDG&E	\$ 5	\$ 48	\$ 6	\$ 26	\$ (1)	\$ 5	\$ 5	\$ 5
So Cal Gas	5	47	6	28	(1)	6	6	6
Subtotal - Utilities	\$ 10	\$ 95	\$ 13	\$ 55	\$ (2)	\$ 11	\$ 11	\$ 11
Global/Retained	3	30	4	17	(1)	3	3	3
Total Billed Costs	\$ 13	\$ 125	\$ 17	\$ 72	\$ (3)	\$ 14	\$ 14	\$ 14

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-4 Long-Term Incentives

Witness: Mia DeMontigny

Cost Center: 1100-0811-STOCK OPTIONS

Workpaper: F-4.5

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	364	215	-	-	-	-	-	-
Total Costs	<u>\$ 364</u>	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 33	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	28	13	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 61</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	303	185	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 364</u>	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
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	\$ 33	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	28	13	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ 61</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	303	185	-	-	-	-	-	-
Total Billed Costs	<u>\$ 364</u>	<u>\$ 215</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: F-5 Supplemental Retirement

Witness: Mia DeMontigny

Cost Center: 1100-0804-SERP

Workpaper: F-5.1

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	20,111	12,600	17,900	17,515	14,541	24,500	13,100	13,100
Total Costs	\$ 20,111	\$ 12,600	\$ 17,900	\$ 17,515	\$ 14,541	\$ 24,500	\$ 13,100	\$ 13,100
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,367	\$ 869	\$ 1,086	\$ 1,264	\$ 1,038	\$ 1,840	\$ 984	\$ 978
So Cal Gas	1,141	669	1,111	1,258	1,080	2,167	1,172	1,176
Subtotal - Utilities	\$ 2,508	\$ 1,538	\$ 2,196	\$ 2,522	\$ 2,118	\$ 4,007	\$ 2,155	\$ 2,153
Global/Retained	14,534	9,225	13,077	13,139	10,718	17,449	9,317	9,319
Total Direct Assignments	\$ 17,042	\$ 10,763	\$ 15,273	\$ 15,661	\$ 12,836	\$ 21,456	\$ 11,473	\$ 11,473
ALLOCATIONS								
SDG&E	\$ 1,140	\$ 707	\$ 986	\$ 683	\$ 626	\$ 1,097	\$ 581	\$ 575
So Cal Gas	1,175	688	1,022	731	679	1,215	660	666
Subtotal - Utilities	\$ 2,315	\$ 1,395	\$ 2,007	\$ 1,414	\$ 1,304	\$ 2,312	\$ 1,241	\$ 1,241
Global/Retained	754	442	620	440	401	732	386	387
Total Allocations	\$ 3,069	\$ 1,837	\$ 2,627	\$ 1,854	\$ 1,705	\$ 3,044	\$ 1,627	\$ 1,627
BILLED COSTS								
SDG&E	\$ 2,507	\$ 1,576	\$ 2,071	\$ 1,946	\$ 1,664	\$ 2,938	\$ 1,565	\$ 1,552
So Cal Gas	2,316	1,357	2,132	1,989	1,759	3,381	1,832	1,842
Subtotal - Utilities	\$ 4,823	\$ 2,932	\$ 4,203	\$ 3,936	\$ 3,422	\$ 6,319	\$ 3,396	\$ 3,394
Global/Retained	15,288	9,667	13,697	13,579	11,119	18,181	9,704	9,706
Total Billed Costs	\$ 20,111	\$ 12,600	\$ 17,900	\$ 17,515	\$ 14,541	\$ 24,500	\$ 13,100	\$ 13,100

Sempra Energy Corporate Center Test Year 2019 General Rate Case Allocation Reconciliation

(2016 \$000's)

Division: F Pension & Benefits
Department: F-5 Supplemental Retirement
Cost Center: 1100-0804-SERP
Workpaper: F-5.1 Recon

Witness: Mia DeMontigny

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2016 - BASE YEAR	\$ 1,664	\$ 1,759	\$ 11,119	\$ 14,541	0
Lower projected post-retirement benefit expense as projected by actuary	312	522	(2,276)	(1,441)	
Change in Allocation Rates 2016-2019	(424)	(439)	863	-	
Total Change from 2016	<u>(112)</u>	<u>83</u>	<u>(1,413)</u>	<u>(1,441)</u>	<u>0</u>
2019 - TEST YEAR	<u>\$ 1,552</u>	<u>\$ 1,842</u>	<u>\$ 9,706</u>	<u>\$ 13,100</u>	<u>0</u>
2019 ALLOCATION METHOD					
	<u>11.8%</u>	<u>14.1%</u>	<u>74.1%</u>	<u>100.0%</u>	
Allocations	\$ 575	\$ 666	\$ 387	\$ 1,627	
Direct Assignments	<u>978</u>	<u>1,176</u>	<u>9,319</u>	<u>11,473</u>	
TOTAL 2019 ALLOCATIONS	<u>\$ 1,552</u>	<u>\$ 1,842</u>	<u>\$ 9,706</u>	<u>\$ 13,100</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: F-5 Supplemental Retirement

Witness: Mia DeMontigny

Cost Center: 1100-0804-SERP

Workpaper: F-5.1 Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	20,111	12,600	17,900	17,515	14,541	24,500	13,100	13,100
Total Costs	\$ 20,111	\$ 12,600	\$ 17,900	\$ 17,515	\$ 14,541	\$ 24,500	\$ 13,100	\$ 13,100
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,367	\$ 869	\$ 1,086	\$ 1,264	\$ 1,038	\$ 1,840	\$ 984	\$ 978
So Cal Gas	1,141	669	1,111	1,258	1,080	2,167	1,172	1,176
Subtotal - Utilities	\$ 2,508	\$ 1,538	\$ 2,196	\$ 2,522	\$ 2,118	\$ 4,007	\$ 2,155	\$ 2,153
Global/Retained	14,534	9,225	13,077	13,139	10,718	17,449	9,317	9,319
Total Direct Assignments	\$ 17,042	\$ 10,763	\$ 15,273	\$ 15,661	\$ 12,836	\$ 21,456	\$ 11,473	\$ 11,473
ALLOCATIONS								
SDG&E	\$ 1,140	\$ 707	\$ 986	\$ 683	\$ 626	\$ 1,097	\$ 581	\$ 575
So Cal Gas	1,175	688	1,022	731	679	1,215	660	666
Subtotal - Utilities	\$ 2,315	\$ 1,395	\$ 2,007	\$ 1,414	\$ 1,304	\$ 2,312	\$ 1,241	\$ 1,241
Global/Retained	754	442	620	440	401	732	386	387
Total Allocations	\$ 3,069	\$ 1,837	\$ 2,627	\$ 1,854	\$ 1,705	\$ 3,044	\$ 1,627	\$ 1,627
BILLED COSTS								
SDG&E	\$ 2,507	\$ 1,576	\$ 2,071	\$ 1,946	\$ 1,664	\$ 2,938	\$ 1,565	\$ 1,552
So Cal Gas	2,316	1,357	2,132	1,989	1,759	3,381	1,832	1,842
Subtotal - Utilities	\$ 4,823	\$ 2,932	\$ 4,203	\$ 3,936	\$ 3,422	\$ 6,319	\$ 3,396	\$ 3,394
Global/Retained	15,288	9,667	13,697	13,579	11,119	18,181	9,704	9,706
Total Billed Costs	\$ 20,111	\$ 12,600	\$ 17,900	\$ 17,515	\$ 14,541	\$ 24,500	\$ 13,100	\$ 13,100

Sempra Energy Corporate Center Test Year 2019 General Rate Case Summary of Results

(Forecast in 2016 \$000's)

Department: GRC Total

Witness: Mia DeMontigny

Cost Center: G CORPORATE CENTER SHARED SERVICES

Workpaper: G

	Actuals					Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	355	342	360	380	384	427	422	422
Labor Costs	\$ 72,944	\$ 79,497	\$ 82,525	\$ 92,276	\$ 89,015	\$ 91,928	\$ 90,809	\$ 90,228
Non-Labor Costs	169,677	156,426	164,855	182,979	191,777	203,637	192,286	194,764
Total Costs	\$ 242,621	\$ 235,923	\$ 247,380	\$ 275,255	\$ 280,792	\$ 295,565	\$ 283,095	\$ 284,992
DIRECT ASSIGNMENTS								
SDG&E	\$ 27,116	\$ 20,467	\$ 22,488	\$ 25,131	\$ 21,663	\$ 21,632	\$ 17,913	\$ 15,486
So Cal Gas	17,423	12,861	17,155	16,768	17,540	18,459	18,454	18,594
Subtotal - Utilities	\$ 44,539	\$ 33,328	\$ 39,644	\$ 41,899	\$ 39,203	\$ 40,091	\$ 36,366	\$ 34,080
Global/Retained	90,282	92,146	93,889	103,032	104,152	85,724	80,004	85,691
Total Direct Assignments	\$ 134,820	\$ 125,473	\$ 133,533	\$ 144,931	\$ 143,355	\$ 125,815	\$ 116,370	\$ 119,771
ALLOCATIONS								
SDG&E	\$ 32,241	\$ 33,928	\$ 32,158	\$ 35,504	\$ 37,539	\$ 43,884	\$ 43,134	\$ 42,596
So Cal Gas	30,623	32,535	33,544	39,430	42,730	53,060	52,561	52,308
Subtotal - Utilities	\$ 62,864	\$ 66,463	\$ 65,703	\$ 74,934	\$ 80,269	\$ 96,944	\$ 95,695	\$ 94,904
Global/Retained	44,936	43,986	48,145	55,390	57,168	72,806	71,030	70,317
Total Allocations	\$ 107,800	\$ 110,449	\$ 113,848	\$ 130,324	\$ 137,437	\$ 169,750	\$ 166,725	\$ 165,221
BILLED COSTS								
SDG&E	\$ 59,357	\$ 54,395	\$ 54,647	\$ 60,635	\$ 59,202	\$ 65,516	\$ 61,047	\$ 58,082
So Cal Gas	48,045	45,396	50,699	56,199	60,270	71,519	71,014	70,902
Subtotal - Utilities	\$ 107,403	\$ 99,790	\$ 105,346	\$ 116,833	\$ 119,472	\$ 137,035	\$ 132,061	\$ 128,984
Global/Retained	135,218	136,132	142,034	158,422	161,320	158,530	151,033	156,008
Total Billed Costs	\$ 242,621	\$ 235,923	\$ 247,380	\$ 275,255	\$ 280,792	\$ 295,565	\$ 283,095	\$ 284,992

Summary of Results

(Forecast in Escalated \$000's)

Department: GRC Total

Witness: Mia DeMontigny

Cost Center: G CORPORATE CENTER SHARED SERVICES

Workpaper: G Esc

	Actuals					Escalated Forecast		
	2012	2013	2014	2015	2016	2017	2018	2019
FTE's	355	342	360	380	384	427	422	422
Labor Costs	\$ 72,944	\$ 79,497	\$ 82,525	\$ 92,276	\$ 89,015	\$ 94,223	\$ 95,749	\$ 97,904
Non-Labor Costs	169,677	156,426	164,855	182,979	191,777	204,444	194,061	197,536
Total Costs	\$ 242,621	\$ 235,923	\$ 247,380	\$ 275,255	\$ 280,792	\$ 298,667	\$ 289,809	\$ 295,439
DIRECT ASSIGNMENTS								
SDG&E	\$ 27,116	\$ 20,467	\$ 22,488	\$ 25,131	\$ 21,663	\$ 21,646	\$ 17,911	\$ 15,481
So Cal Gas	17,423	12,861	17,155	16,768	17,540	18,473	18,451	18,584
Subtotal - Utilities	\$ 44,539	\$ 33,328	\$ 39,644	\$ 41,899	\$ 39,203	\$ 40,119	\$ 36,361	\$ 34,065
Global/Retained	90,282	92,146	93,889	103,032	104,152	85,745	80,049	85,763
Total Direct Assignments	\$ 134,820	\$ 125,473	\$ 133,533	\$ 144,931	\$ 143,355	\$ 125,864	\$ 116,410	\$ 119,828
ALLOCATIONS								
SDG&E	\$ 32,241	\$ 33,928	\$ 32,158	\$ 35,504	\$ 37,539	\$ 44,719	\$ 44,973	\$ 45,441
So Cal Gas	30,623	32,535	33,544	39,430	42,730	54,089	54,841	55,861
Subtotal - Utilities	\$ 62,864	\$ 66,463	\$ 65,703	\$ 74,934	\$ 80,269	\$ 98,809	\$ 99,814	\$ 101,303
Global/Retained	44,936	43,986	48,145	55,390	57,168	73,995	73,585	74,309
Total Allocations	\$ 107,800	\$ 110,449	\$ 113,848	\$ 130,324	\$ 137,437	\$ 172,803	\$ 173,399	\$ 175,611
BILLED COSTS								
SDG&E	\$ 59,357	\$ 54,395	\$ 54,647	\$ 60,635	\$ 59,202	\$ 66,365	\$ 62,884	\$ 60,922
So Cal Gas	48,045	45,396	50,699	56,199	60,270	72,563	73,292	74,446
Subtotal - Utilities	\$ 107,403	\$ 99,790	\$ 105,346	\$ 116,833	\$ 119,472	\$ 138,928	\$ 136,176	\$ 135,368
Global/Retained	135,218	136,132	142,034	158,422	161,320	159,739	153,633	160,072
Total Billed Costs	\$ 242,621	\$ 235,923	\$ 247,380	\$ 275,255	\$ 280,792	\$ 298,667	\$ 289,809	\$ 295,439

**Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Summary of Allocations for Utilities
(Escalated \$ - 000's)**

Workpaper G Utility Summary

Witness: Mia DeMontigny

	<u>Department / Cost Center</u>	<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
A-1	CFO	323	329	653
A-2	Accounting Services	2,683	3,210	5,893
A-3	Tax Services	3,580	3,655	7,235
A-4	Treasury	4,001	4,020	8,021
A-5	Investor Relations	822	964	1,786
A-6	Internal Audit and Risk Management	2,877	2,988	5,865
A-7	Financial Leadership Program	554	311	865
A	Finance Total	<u>14,840</u>	<u>15,478</u>	<u>30,317</u>
B-1	Legal Services	8,646	10,017	18,663
B-2	Compliance and Governance	2,636	3,056	5,691
B-3	Executive	-	-	-
B	Legal, Compliance, and Governance Total	<u>11,282</u>	<u>13,072</u>	<u>24,354</u>
C-1	Senior VP Chief Human Resources & Administration Officer	512	875	1,386
C-2	Compensation & Benefits	1,870	2,948	4,818
C-3	Corporate Human Resources Staffing and Development	653	757	1,410
C-4	CIO, Corporate Systems & Security	5,502	10,023	15,525
C	Human Resources and Administration Total	<u>8,537</u>	<u>14,603</u>	<u>23,140</u>
D-1	Executive VP Corporate Strategy & External Affairs	171	208	379
D-2	Corporate Strategy	229	266	495
D-3	Communications	739	856	1,595
D-4	Issues Management	273	316	589
D-5	Corporate Responsibility	312	362	674
D-6	Governmental Affairs	92	102	194
D-7	Employee Programs	105	192	297
D	Corporate Strategy and External Affairs Total	<u>1,921</u>	<u>2,303</u>	<u>4,224</u>
E-1	Depreciation/Rate of Return	3,711	4,629	8,340
E-2	Property Taxes	745	795	1,540
E-3	Other Facilities and Assets	2,974	3,111	6,085
E	Facilities and Assets Total	<u>7,429</u>	<u>8,535</u>	<u>15,964</u>
F-1	Employee Benefits	4,095	5,050	9,145
F-2	Payroll Taxes	1,698	2,093	3,791
F-3	Incentive Compensation	5,451	6,830	12,281
F-4	Long-Term Incentive	4,116	4,641	8,757
F-5	Supplemental Retirement	1,552	1,842	3,394
F	Pension and Benefits Total	<u>16,912</u>	<u>20,456</u>	<u>37,368</u>
Total Allocation - 2019 Forecast		<u><u>\$ 60,922</u></u>	<u><u>\$ 74,446</u></u>	<u><u>\$135,368</u></u>

Sempra Energy Corporate Center
Test Year 2019 General Rate Case
Summary of Allocation Change for Utilities
(2013 \$ - 000's)

Workpaper G Utility Allocation Change Summary

Witness: Mia DeMontigny

Department / Cost Center	SDG&E	SoCal Gas	Total Utilities
A-1 CFO	95	96	191
A-2 Accounting Services	(176)	150	(26)
A-3 Tax Services	232	247	479
A-4 Treasury	144	77	221
A-5 Investor Relations	(29)	23	(5)
A-6 Internal Audit and Risk Management	(132)	95	(38)
A-7 Financial Leadership Program	(56)	37	(19)
A Finance Total	78	725	803
B-1 Legal Services	(160)	373	214
B-2 Compliance and Governance	55	207	261
B-3 Executive	-	-	-
B Legal, Compliance, and Governance Total	(105)	580	475
C-1 Senior VP Chief Human Resources & Administration Officer	(4)	(29)	(33)
C-2 Compensation & Benefits	39	39	78
C-3 Corporate Human Resources Staffing and Development	(20)	16	(4)
C-4 CIO, Corporate Systems & Security	123	19	143
C Human Resources and Administration Total	139	45	184
D-1 Executive VP Corporate Strategy & External Affairs	(11)	11	(0)
D-2 Corporate Strategy	58	70	128
D-3 Communications	(24)	20	(4)
D-4 Issues Management	(13)	11	(2)
D-5 Corporate Responsibility	(10)	8	(2)
D-6 Governmental Affairs	(2)	2	(0)
D-7 Employee Programs	2	1	3
D Corporate Strategy and External Affairs Total	(1)	122	122
E-1 Depreciation/Rate of Return	-	-	-
E-2 Property Taxes	(29)	13	(16)
E-3 Other Facilities and Assets	(99)	53	(45)
E Facilities and Assets Total	(128)	67	(61)
F-1 Employee Benefits	70	434	504
F-2 Payroll Taxes	33	210	244
F-3 Incentive Compensation	23	571	594
F-4 Long-Term Incentive	(37)	(33)	(70)
F-5 Supplemental Retirement	(424)	(439)	(863)
F Pension and Benefits Total	(334)	743	409
Total Allocation Change - 2019 Forecast	\$ (351)	\$ 2,283	\$ 1,932

Sempra Energy Corporate Center
 Test Year 2019 General Rate Case
 HISTORICAL AND FORECAST GRID INPUT - SHARED SERVICES ALLOCATIONS
 Total Expenses
 (\$ - 000's)

		SDG&E Allocations - Company Code 2100								
		-----Recorded-----					-----Forecast-----			
		FY2012- NSE	FY2013- NSE	FY2014- NSE	FY2015- NSE	FY2016- NSE	FY2017- NSE	FY2018- NSE	FY2019- NSE	
2100-8951	Outside Services Employed	F923.1	\$ 56,014	\$ 52,025	\$ 52,435	\$ 58,840	\$ 56,792	\$ 63,129	\$ 59,151	\$ 57,211
2100-8952	Depreciation & ROR	F923.4	3,344	2,370	2,212	1,794	2,410	3,236	3,733	3,711
	Total		\$ 59,357	\$ 54,395	\$ 54,647	\$ 60,635	\$ 59,202	\$ 66,365	\$ 62,884	\$ 60,922

		SCG Allocations - Company Code 2200								
		-----Recorded-----					-----Forecast-----			
		FY2012- NSE	FY2013- NSE	FY2014- NSE	FY2015- NSE	FY2016- NSE	FY2017- NSE	FY2018- NSE	FY2019- NSE	
2200-8951	Outside Services Employed	F923.1	\$ 45,158	\$ 43,776	\$ 49,256	\$ 54,564	\$ 56,875	\$ 68,791	\$ 68,765	\$ 69,817
2200-8952	Depreciation & ROR	F923.4	2,888	1,620	1,443	1,634	3,395	3,772	4,527	4,629
	Total		\$ 48,045	\$ 45,396	\$ 50,699	\$ 56,199	\$ 60,270	\$ 72,563	\$ 73,292	\$ 74,446

Sempra Energy Corporate Center Test Year 2019 General Rate Case Escalation Indexes - NOI

Workpaper H Escalation Indexes

Witness: Mia DeMontigny

Utility Cost Indexes (Set to Base Year 2016=1.0000)

Scott Wilder; data based on Global Insight 1st Quarter 2017 utility cost forecast, released April 26, 2017.

O&M Labor Cost Index:

A simple average of the following two cost indexes:

ECIPWMBFNS Managers & Administrators Labor
ECIPWPARNs Professional & Technical

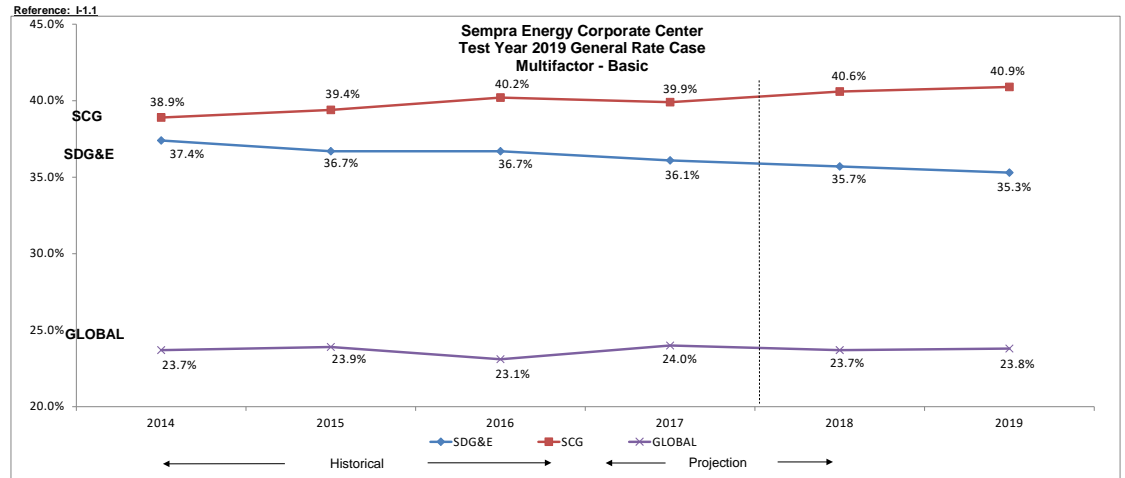
Labor			
2016	2017	2018	2019
1.0000	1.0276	1.0562	1.0866
1.0000	1.0222	1.0524	1.0832
Sempra Corporate Center Average		1.0249	1.0543

O&M Non-Labor Cost Index:

A simple average of the following two cost indexes:

JEADGOMMS_X926 Administrative and General (Electric) except 926
JGADGOMMS_X926 Administrative and General (Gas) except 926

Non-Labor			
2016	2017	2018	2019
1.0000	1.0147	1.0334	1.0531
1.0000	1.0150	1.0341	1.0537
Sempra Corporate Center Average		1.0148	1.0338



	Historical				Projection	
	2014	2015	2016	2017	2018	2019
SDG&E	37.4%	36.7%	36.7%	36.1%	35.7%	35.3%
SCG	38.9%	39.4%	40.2%	39.9%	40.6%	40.9%
UTILITIES	76.3%	76.1%	76.9%	76.0%	76.3%	76.2%
GLOBAL	23.7%	23.9%	23.1%	24.0%	23.7%	23.8%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Data from Audited Financials: 2013 2014 2015 2016

Multifactor Basic - Historical Data

Dollars in millions

Based on 2016, 2015, and 2012 "Statistical Report - Unaudited Supplement to the Financial Report"

	25.00%		25.00%				25.00%			25.00%		100.00% Multi-Factor Overall Percent		
	Op Revenues	%	Ops & Maint	Franch Fees & Other Taxes	Total Ops Expense	%	Prop. Plant & Equip	Inv & Other Assets	Goodwill	Gross LT Assets	%		FTE	%
2016 Year Data														
SDG&E	4,253	41.8%	1,048	255	1,303	38.4%	17,844	3,397	-	21,241	40.1%	4,122	25.0%	0.0%
So Cal Gas	3,471	34.1%	1,385	140	1,525	44.9%	15,344	2,336	-	17,680	33.4%	7,936	48.2%	0.0%
Unregulated	2,459	24.1%	537	31	568	16.7%	10,436	6,012	(2,364)	14,084	26.6%	4,413	26.8%	0.0%
Total for 2017 MF	10,183	100.0%	2,970	426	3,396	100.0%	43,624	11,745	(2,364)	53,005	100.0%	16,471	100.0%	0.0%
2015 Year Data														
SDG&E	4,219	41.2%	1,017	262	1,279	38.7%	16,458	3,255	-	19,713	41.4%	4,301	25.4%	0.0%
So Cal Gas	3,489	34.1%	1,361	129	1,490	45.0%	14,171	1,867	-	16,038	33.7%	8,093	47.9%	0.0%
Unregulated	2,523	24.7%	508	32	540	16.3%	7,571	5,098	(819)	11,850	24.9%	4,513	26.7%	0.0%
Total for 2016 MF	10,231	100.0%	2,886	423	3,309	100.0%	38,200	10,220	(819)	47,601	100.0%	16,907	100.0%	0.0%
2014 Year Data														
SDG&E	4,329	39.2%	1,076	241	1,317	39.4%	15,478	3,298	-	18,776	42.6%	4,283	25.6%	0.0%
So Cal Gas	3,855	34.9%	1,321	133	1,454	43.5%	12,886	1,214	-	14,100	32.0%	7,877	47.2%	0.0%
Unregulated	2,851	25.8%	538	34	572	17.1%	7,043	5,053	(931)	11,165	25.4%	4,544	27.2%	0.0%
Total for 2015 MF	11,035	100.0%	2,935	408	3,343	100.0%	35,407	9,565	(931)	44,041	100.0%	16,704	100.0%	0.0%
2013 Year Data														
SDG&E	4,066	38.5%	1,157	210	1,367	40.6%	14,346	3,221	-	17,567	42.8%	4,570	27.6%	0.0%
So Cal Gas	3,736	35.4%	1,324	128	1,452	43.1%	11,831	798	-	12,629	30.7%	7,660	46.3%	0.0%
Unregulated	2,755	26.1%	514	36	550	16.3%	8,230	3,689	(1,024)	10,895	26.5%	4,316	26.1%	0.0%
Total for 2014 MF	10,557	100.0%	2,995	374	3,369	100.0%	34,407	7,708	(1,024)	41,091	100.0%	16,546	100.0%	0.0%

SEMPRA ENERGY - CORPORATE CENTER
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Multi-Factor Split

NARRATIVE DESCRIPTION OF METHOD:

This method divides costs 50% to Utilities, 50% to Global. The MultiFactor-Basic percentages are the basis for the allocation between SDG&E and SoCal Gas, and between Global Business Units.

Calculation for 2016 Actuals			
	2016 MFBASIC Alloc Rate	Split Basis	MFSPLIT Business Unit Allocations
SDGE	37%	48%	24%
SoCal Gas	40%	52%	26%
Utility Total	<u>76%</u>	<u>100%</u>	<u>50%</u>
Global Total	<u>24%</u>	<u>100%</u>	<u>50%</u>
TOTAL	<u>100%</u>		<u>100%</u>

Calculation for 2017 Forecast			
	2017 MFBASIC Alloc Rate	Split Basis	MFSPLIT Business Unit Allocations
SDGE	36%	47%	24%
SoCal Gas	40%	53%	26%
Utility Total	<u>76%</u>	<u>100%</u>	<u>50%</u>
Global Total	<u>24%</u>	<u>100%</u>	<u>50%</u>
TOTAL	<u>100%</u>		<u>100%</u>

Calculation for 2018 Forecast			
	2018 MFBASIC Alloc Rate	Split Basis	MFSPLIT Business Unit Allocations
SDGE	36%	47%	23%
SoCal Gas	41%	53%	27%
Utility Total	<u>76%</u>	<u>100%</u>	<u>50%</u>
Global Total	<u>24%</u>	<u>100%</u>	<u>50%</u>
TOTAL	<u>100%</u>		<u>100%</u>

Calculation for 2019 Forecast			
	2019 MFBASIC Alloc Rate	Split Basis	MFSPLIT Business Unit Allocations
SDGE	35%	46%	23%
SoCal Gas	41%	54%	27%
Utility Total	<u>76%</u>	<u>100%</u>	<u>50%</u>
Global Total	<u>24%</u>	<u>100%</u>	<u>50%</u>
TOTAL	<u>100%</u>		<u>100%</u>

COST CENTERS WHICH USE THIS METHOD:
 1100-0051-CORPORATE & GLOBAL ACCOUNTING
 1100-0053-STRATEGIC PLANNING
 1100-0163-FERC RELATIONS
 1100-0169-CORPORATE COMMUNICATIONS
 1100-0298-VP - CORPORATE PLANNING
 1100-0299-CORPORATE PLANNING
 1100-0342-FINL SYSTEMS
 1100-0427-LIAB INS - D&O

SEMPRA ENERGY - CORPORATE CENTER
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Multi-Factor Utility

NARRATIVE DESCRIPTION OF METHOD:

This method uses the Multi Factor Basic as the starting point, but factors only the SDG&E and SCG results to arrive at a proportion between the two utilities only.

Calculation for 2016 Actuals			
Business Unit	2016 MFBASIC Alloc Rate		MFUTILITY Business Unit Allocations
SDGE	37%	A	48% (A/C)
SoCal Gas	40%	B	52% (B/C)
Utility Subtotal	<u>76%</u>	C	<u>100%</u>
Global / Retained	<u>24%</u>	D	
TOTAL	<u>100%</u>		

Calculation for 2017 Forecast			
Business Unit	2017 MFBASIC Alloc Rate		MFUTILITY Business Unit Allocations
SDGE	36%	A	47% (A/C)
SoCal Gas	40%	B	53% (B/C)
Utility Subtotal	<u>76%</u>	C	<u>100%</u>
Global / Retained	<u>24%</u>	D	
TOTAL	<u>100%</u>		

Calculation for 2018 Forecast			
Business Unit	2018 MFBASIC Alloc Rate		MFUTILITY Business Unit Allocations
SDGE	36%	A	47% (A/C)
SoCal Gas	41%	B	53% (B/C)
Utility Subtotal	<u>76%</u>	C	<u>100%</u>
Global / Retained	<u>24%</u>	D	
TOTAL	<u>100%</u>		

Calculation for 2019 Forecast			
Business Unit	2019 MFBASIC Alloc Rate		MFUTILITY Business Unit Allocations
SDGE	35%	A	46% (A/C)
SoCal Gas	41%	B	54% (B/C)
Utility Subtotal	<u>76%</u>	C	<u>100%</u>
Global / Retained	<u>24%</u>	D	
TOTAL	<u>100%</u>		

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Causal - Tax

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the workload of each employee within the Tax department based on an annual time study. Corporate hours are reallocated using Multi-Factor Basic, resulting in a blended percentage.

Calculation for 2016 Actual					
Business Unit	A Workload Study	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTOMETAX Business Unit Allocations <i>(by column D)</i>
SDGE	18	37%	8	26	26%
SoCal Gas	17	40%	9	26	26%
Global	42	24%	5	47	47%
Parent Retained	23	0%	(23)	-	-
Total	100	100%	-	100	100%

Calculation for 2017 Forecast					
Business Unit	A Workload Study	B 2017 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTOMETAX Business Unit Allocations <i>(by column D)</i>
SDGE	17	36%	12	29	29%
SoCal Gas	15	40%	13	28	28%
Global	35	24%	8	43	43%
Parent Retained	33	0%	(33)	-	-
Total	100	100%	-	100	100%

Calculation for 2018 Forecast					
Business Unit	A Workload Study	B 2018 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTOMETAX Business Unit Allocations <i>(by column D)</i>
SDGE	17	36%	12	29	29%
SoCal Gas	15	41%	13	28	28%
Global	35	24%	8	43	43%
Parent Retained	33	0%	(33)	-	-
Total	100	100%	-	100	100%

Calculation for 2019 Forecast					
Business Unit	A Workload Study	B 2019 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTOMETAX Business Unit Allocations <i>(by column D)</i>
SDGE	17	35%	12	29	29%
SoCal Gas	15	41%	14	29	29%
Global	35	24%	8	43	43%
Parent Retained	33	0%	(33)	-	-
Total	100	100%	-	100	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0046-VP OF CORPORATE TAX
1100-0373-CORPORATE TAX SERVICES
1100-0014-TAX ACCOUNTS
CC_CBTOMETAX

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Causal - Treasury

NARRATIVE DESCRIPTION OF METHOD:

The Assistant Treasurer estimates percentages of effort for the BU's based on significant projects to be financed in the the upcoming period.

Estimate for 2016 Actual	
Business Unit	CBTREAS Business Unit Allocations
SDGE	20%
SoCal Gas	20%
Global	60%
Parent Retained	0%
Total	100%

Estimate for 2017 Forecast	
Business Unit	CBTREAS Business Unit Allocations
SDGE	25%
SoCal Gas	25%
Global	50%
Parent Retained	0%
Total	100%

Estimate for 2018 Forecast	
Business Unit	CBTREAS Business Unit Allocations
SDGE	25%
SoCal Gas	25%
Global	50%
Parent Retained	0%
Total	100%

Estimate for 2019 Forecast	
Business Unit	CBTREAS Business Unit Allocations
SDGE	25%
SoCal Gas	25%
Global	50%
Parent Retained	0%
Total	100%

COST CENTERS WHICH USE THIS METHOD:
 1100-0119-FINANCE

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Causal - Pension

NARRATIVE DESCRIPTION OF METHOD:

Allocates based on the summary value of Sempra's major pension and savings funds, and SDG&E's Nuclear Decommissioning Trust (NDT).
The Parent Retained value is re-allocated by the US-based FTE's, with Corporate Center FTE's further re-allocated using Multi-Factor Basic.

Calculation for 2016 Actual							
Business Unit	A Value of Managed Plans (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2016 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	3,245			37%	48	3,293	43%
SoCal Gas	4,051			40%	52	4,103	53%
Global	-	770	258	24%	31	289	4%
Parent Retained	388	388	130	0%	(130)		
Total	7,684	1,158	388	100%	-	7,684	100%

Calculation for 2017 Forecast							
Business Unit	A Value of Managed Plans (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2017 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	3,367			36%	74	3,441	42%
SoCal Gas	4,307			40%	82	4,389	54%
Global		541	280	24%	49	329	4%
Parent Retained	485	397	205	0%	(205)		
Total	8,159	938	485	100%	-	8,159	100%

Calculation for 2018 Forecast							
Business Unit	A Value of Managed Plans (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2018 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	3,367			36%	73	3,440	42%
SoCal Gas	4,307			41%	83	4,390	54%
Global		541	280	24%	49	328	4%
Parent Retained	485	397	205	0%	(205)		
Total	8,159	938	485	100%	-	8,159	100%

Calculation for 2019 Forecast							
Business Unit	A Value of Managed Plans (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2019 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	3,367			35%	72	3,439	42%
SoCal Gas	4,307			41%	84	4,391	54%
Global		541	280	24%	49	328	4%
Parent Retained	485	397	205	0%	(205)		
Total	8,159	938	485	100%	-	8,159	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0120-PENSIONS & TRUSTS
CC_CBPENSION

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Causal - Major Projects & Controls

NARRATIVE DESCRIPTION OF METHOD:

The Major Projects & Controls group allocates its overall costs based on percentage of direct labor charges to each business segment for each month; an overall average is estimated for the Plan years.

Estimate for 2016 Actual	
Business Unit	CBPROJECTS Business Unit Allocations
SDGE	57%
SoCal Gas	26%
Global	17%
Parent Retained	0%
Total	100%

Estimate for 2017 Forecast	
Business Unit	CBPROJECTS Business Unit Allocations
SDGE	60%
SoCal Gas	29%
Global	8%
Parent Retained	4%
Total	100%

Estimate for 2018 Forecast	
Business Unit	CBPROJECTS Business Unit Allocations
SDGE	60%
SoCal Gas	29%
Global	8%
Parent Retained	4%
Total	100%

Estimate for 2019 Forecast	
Business Unit	CBPROJECTS Business Unit Allocations
SDGE	60%
SoCal Gas	29%
Global	8%
Parent Retained	4%
Total	100%

COST CENTERS WHICH USE THIS METHOD:
 1100-0017-BUSINESS PLANNING AND CONTROLS

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Causal - Audit US

NARRATIVE DESCRIPTION OF METHOD:

This method is based on Audit Plan hours for each business unit in the coming year, for US-based operations. The portion of services attributable to Corporate Center is re-allocated using Multi-Factor Basic to result in a blended percentage for each business unit.

Calculation for 2016 Actuals							
Business Unit	A Audit US Hours	B 2016 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2016 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	12,480	51%	5,903	37%	1,567	19,950	42%
SoCal Gas	10,160	49%	5,670	40%	1,699	17,529	39%
Combined Utility	11,690		(11,690)				
Global	7,440	0%	-	24%	1,004	8,444	19%
Corporate Center	4,270	0%	-	0%	(4,270)	-	
Total	46,040	99%	(117)	100%	-	45,923	100%

Calculation for 2017 Forecast							
Business Unit	A Audit US Hours	B 2017 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2017 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	13,050	47%	4,474	36%	1,449	18,974	41%
SoCal Gas	12,730	53%	4,951	40%	1,604	19,285	41%
Combined Utility	9,425		(9,425)				
Global	7,575	0%	-	24%	966	8,541	18%
Corporate Center	4,020	0%	-	0%	(4,020)	-	0%
Total	46,800	100%	-	100%	-	46,800	100%

Calculation for 2018 Forecast							
Business Unit	A Audit US Hours	B 2018 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2018 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	13,050	47%	4,415	36%	1,436	18,901	40%
SoCal Gas	12,730	53%	5,010	41%	1,630	19,370	41%
Combined Utility	9,425		(9,425)				
Global	7,575	0%	-	24%	954	8,529	18%
Corporate Center	4,020	0%	-	0%	(4,020)	-	0%
Total	46,800	100%	-	100%	-	46,800	100%

Calculation for 2019 Forecast							
Business Unit	A Audit US Hours	B 2019 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2019 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	13,050	46%	4,367	35%	1,420	18,836	40%
SoCal Gas	12,730	54%	5,058	41%	1,646	19,434	42%
Combined Utility	9,425		(9,425)				
Global	7,575	0%	-	24%	955	8,530	18%
Corporate Center	4,020	0%	-	0%	(4,020)	-	0%
Total	46,800	100%	-	100%	-	46,800	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0041-AUDIT SERVICES

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Causal - Risk

NARRATIVE DESCRIPTION OF METHOD:

Energy Risk Mgmt estimates the percentage of hours worked on both market risk (energy risk and Dodd-Frank) and credit risk, by business unit.

Estimate for 2016 Actual	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	5%
Global	90%
Parent Retained	0%
Total	100%

Estimate for 2017 Forecast	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	5%
Global	80%
Parent Retained	10%
Total	100%

Estimate for 2018 Forecast	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	5%
Global	80%
Parent Retained	10%
Total	100%

Estimate for 2019 Forecast	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	5%
Global	80%
Parent Retained	10%
Total	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0121-RISK MANAGEMENT

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
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Causal - SOX

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the workload of each employee within the SOX Compliance based on an annual time study. Parent workload hours are reallocated using Multi-Factor Basic, resulting in a blended percentage.

Calculation for 2016 Actual					
Business Unit	A Workload Study	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBSOX Business Unit Allocations <i>(by column D)</i>
SDGE	4	37%	10	14	14%
SoCal Gas	4	40%	11	15	15%
Global	65	24%	6	72	72%
Parent Retained	28	0%	(28)	-	-
Total	<u>100</u>	<u>100%</u>	<u>0</u>	<u>100</u>	<u>100%</u>

Calculation for 2017 Forecast					
Business Unit	A Workload Study	B 2017 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBSOX Business Unit Allocations <i>(by column D)</i>
SDGE	10	36%	6	16	16%
SoCal Gas	9	40%	6	16	16%
Global	65	24%	4	68	68%
Parent Retained	16	0%	(16)	-	-
Total	<u>100</u>	<u>100%</u>	<u>-</u>	<u>100</u>	<u>100%</u>

Calculation for 2018 Forecast					
Business Unit	A Workload Study	B 2018 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBSOX Business Unit Allocations <i>(by column D)</i>
SDGE	10	36%	6	16	16%
SoCal Gas	9	41%	7	16	16%
Global	65	24%	4	68	68%
Parent Retained	16	0%	(16)	-	-
Total	<u>100</u>	<u>100%</u>	<u>-</u>	<u>100</u>	<u>100%</u>

Calculation for 2019 Forecast					
Business Unit	A Workload Study	B 2019 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBSOX Business Unit Allocations <i>(by column D)</i>
SDGE	10	35%	6	16	16%
SoCal Gas	9	41%	7	16	16%
Global	65	24%	4	68	68%
Parent Retained	16	0%	(16)	-	-
Total	<u>100</u>	<u>100%</u>	<u>-</u>	<u>100</u>	<u>100%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0380-SOX COMPLIANCE
CC_CBSOX

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Causal - FLP

NARRATIVE DESCRIPTION OF METHOD:

This allocation is a weighted average of the employees in the Financial Leadership Program (FLP) based on the business units they are assigned to. Corporate Center FLP's are reallocated using Multi-factor Basic, resulting in a blended percentage.

Calculation for 2016 Actuals					
Business Unit	A FLP Headcount	B 2016 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	4	37%	3	7	41%
SoCal Gas	-	40%	3	3	17%
Global	5	24%	2	7	42%
Parent Retained	7	0%	(7)	-	
Total	<u>16</u>	<u>100%</u>	<u>0</u>	<u>16</u>	<u>100%</u>

Calculation for 2017 Forecast					
Business Unit	A FLP Headcount	B 2017 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	3	36%	3	6	37%
SoCal Gas	-	40%	3	3	20%
Global	5	24%	2	7	43%
Parent Retained	8	0%	(8)	-	
Total	<u>16</u>	<u>100%</u>	<u>-</u>	<u>16</u>	<u>100%</u>

Calculation for 2018 Forecast					
Business Unit	A FLP Headcount	B 2018 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	3	36%	3	6	37%
SoCal Gas	-	41%	3	3	20%
Global	5	24%	2	7	43%
Parent Retained	8	0%	(8)	-	
Total	<u>16</u>	<u>100%</u>	<u>-</u>	<u>16</u>	<u>100%</u>

Calculation for 2019 Forecast					
Business Unit	A FLP Headcount	B 2019 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	3	35%	3	6	36%
SoCal Gas	-	41%	3	3	20%
Global	5	24%	2	7	43%
Parent Retained	8	0%	(8)	-	
Total	<u>16</u>	<u>100%</u>	<u>-</u>	<u>16</u>	<u>100%</u>

COST CENTERS WHICH USE THIS METHOD:
1109-0340-ACCOUNTING & FINANCE ROTATION
CC_CBFLP

SEMPRA ENERGY - CORPORATE CENTER
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Causal - Law

NARRATIVE DESCRIPTION OF METHOD:

This allocation method is based on direct time charged by attorneys, paralegal and law clerks in the legal timekeeping system. Hours for Corporate Center are re-allocated by Multi-Factor Basic, resulting in a blended percentage.

Calculation for 2016 Actuals					
Business Unit	A Chargeable Hours	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	10,461	37%	3,326	13,787	35%
SoCal Gas	11,530	40%	3,240	14,770	37%
Global	9,453	24%	2,096	11,549	29%
Parent Retainec	8,427	0%	(8,662)	(235)	
Total	39,871	100%	-	39,871	101%

Calculation for 2017 Forecast					
Business Unit	A Chargeable Hours	B 2017 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	7,330	36%	2,509	9,839	34%
SoCal Gas	8,590	40%	2,777	11,367	39%
Global	6,435	24%	1,673	8,108	28%
Parent Retainec	6,958	0%	(6,958)	-	
Total	29,313	100%	-	29,313	100%

Calculation for 2018 Forecast					
Business Unit	A Chargeable Hours	B 2018 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	7,330	36%	2,485	9,815	33%
SoCal Gas	8,590	41%	2,822	11,412	39%
Global	6,435	24%	1,651	8,086	28%
Parent Retainec	6,958	0%	(6,958)	-	
Total	29,313	100%	-	29,313	100%

Calculation for 2019 Forecast					
Business Unit	A Chargeable Hours	B 2019 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	7,330	35%	2,457	9,787	33%
SoCal Gas	8,590	41%	2,848	11,438	39%
Global	6,435	24%	1,653	8,088	29%
Parent Retainec	6,958	0%	(6,958)	-	0%
Total	29,313	100%	-	29,313	101%

COST CENTERS WHICH USE THIS METHOD:
1109-0144-LEGAL
CC_CBLAWDEPT

SEMPRA ENERGY - CORPORATE CENTER
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Causal - FTE's

NARRATIVE DESCRIPTION OF METHOD:

Total FTE's (Full Time Equivalents) are used as the basis for allocation of most HR Services provided to business units. Corporate Center FTE's are re-allocated using Multi-Factor Basic, resulting in a blended rate.

Calculation for 2016 Actuals					
Business Unit	A Actual FTE's	B 2016 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,281	37%	142	4,423	32%
SoCal Gas	8,502	40%	154	8,656	62%
Global	770	24%	91	861	6%
Parent Retained	388	0%	(388)	-	
Total	13,941	100%	0	13,941	100%

Calculation for 2017 Forecast					
Business Unit	A Actual FTE's	B 2017 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,313	36%	143	4,456	34%
SoCal Gas	7,957	40%	158	8,115	61%
Global	541	24%	95	636	5%
Parent Retained	397	0%	(397)	-	
Total	13,208	100%	-	13,208	100%

Calculation for 2018 Forecast					
Business Unit	A Actual FTE's	B 2018 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,313	36%	142	4,455	34%
SoCal Gas	7,957	41%	161	8,118	61%
Global	541	24%	94	635	5%
Parent Retained	397	0%	(397)	-	
Total	13,208	100%	-	13,208	100%

Calculation for 2019 Forecast					
Business Unit	A Actual FTE's	B 2019 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,313	35%	140	4,453	34%
SoCal Gas	7,957	41%	163	8,120	61%
Global	541	24%	94	635	5%
Parent Retained	397	0%	(397)	-	
Total	13,208	100%	-	13,208	100%

COST CENTERS WHICH USE THIS METHOD:

- 1100-0132-VP HR
- 1100-0276-CHIEF INFORMATION OFFICER
- 1100-0075-SEMPRA ENERGY CYBERSECURITY
- 1100-0372-IS GOVERNANCE, AWARENESS & OVERSIGHT
- 1100-0269-IS STRATEGY, GOVERNANCE & ARCHITECTURE
- 1100-0170-INFO SECURITY OPS CENTER
- 1100-0138-EMERGENCY MANAGEMENT & BUSINESS RESUMPTION
- 1100-0139-CYBERSECURITY PROGRAM MANAGEMENT
- 1100-0134-COMPENSATION & BENEFITS
- 1100-0135-COMPENSATION SERVICES
- 1100-0137-HR ACCOUNTING, BUDGETS, & COMPLIANCE
- 1100-0131-CORP DIVERSITY AFFAIRS
- 1100-0155-EMPLOYEE PROGRAMS
- CC_CBFTE

SEMPRA ENERGY - CORPORATE CENTER
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Causal - FTE Executive

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the support and administration cost for executive related services using a weighted average of participating officers. Executives are heavily (75%) compared to Directors and Vice Presidents (25%). Corporate shared service executives are re-allocated using Multi Factor Basic, resulting in a blended percentage.

Calculation for 2016 Actuals							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <small>(Ax .75 + Bx .25)</small>	D 2016 MFBASIC Alloc Rate	E Allocate Corporate FTE's <small>(C x D)</small>	F Total Allocable Exec FTE's <small>(C+E)</small>	CBFTE EXEC Business Unit Allocations <small>(by column F)</small>
SDGE	4	84	24	37%	9	33	35%
SoCal Gas	3	73	21	40%	9	30	32%
Global	4	87	25	24%	6	30	33%
Parent Retained	8	70	24	0%	(24)		
Total	19	314	93	100%	-	93	100%

Calculation for 2017 Forecast							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <small>(Ax .75 + Bx .25)</small>	D 2017 MFBASIC Alloc Rate	E Allocate Corporate FTE's <small>(C x D)</small>	F Total Allocable Exec FTE's <small>(C+E)</small>	CBFTE EXEC Business Unit Allocations <small>(by column F)</small>
SDGE	3	85	24	36%	9	33	36%
SoCal Gas	3	75	21	40%	10	31	34%
Global	2	82	22	24%	6	28	31%
Parent Retained	10	70	25	0%	(25)		
Total	18	312	92	100%	-	92	100%

Calculation for 2018 Forecast							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <small>(Ax .75 + Bx .25)</small>	D 2018 MFBASIC Alloc Rate	E Allocate Corporate FTE's <small>(C x D)</small>	F Total Allocable Exec FTE's <small>(C+E)</small>	CBFTE EXEC Business Unit Allocations <small>(by column F)</small>
SDGE	3	85	24	36%	9	32	35%
SoCal Gas	3	75	21	41%	10	31	34%
Global	2	82	22	24%	6	28	31%
Parent Retained	10	70	25	0%	(25)		
Total	18	312	92	100%	-	92	100%

Calculation for 2019 Forecast							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <small>(Ax .75 + Bx .25)</small>	D 2019 MFBASIC Alloc Rate	E Allocate Corporate FTE's <small>(C x D)</small>	F Total Allocable Exec FTE's <small>(C+E)</small>	CBFTE EXEC Business Unit Allocations <small>(by column F)</small>
SDGE	3	85	24	35%	9	32	35%
SoCal Gas	3	75	21	41%	10	31	34%
Global	2	82	22	24%	6	28	31%
Parent Retained	10	70	25	0%	(25)		
Total	18	312	92	100%	-	92	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0136-EXECUTIVE COMPENSATION
CC_CBFTEEXEC

SEMPRA ENERGY - CORPORATE CENTER
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Causal - My Info

NARRATIVE DESCRIPTION OF METHOD:

MyInfo services cost is allocated by the number of people maintained in the MyInfo system. The portion of services attributable to the Corporate Center is re-allocated using Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2016 Actuals					
Business Unit	A MyInfo Headcount	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	4,281	37%	142	4,423	31%
SoCal Gas	8,502	40%	154	8,656	60%
Global	1,158	24%	91	1,249	9%
Parent Retained	388	0%	(388)	-	
Total	14,329	100%	0	14,329	100%

Calculation for 2017 Forecast					
Business Unit	A MyInfo Headcount	B 2017 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	4,313	36%	143	4,456	34%
SoCal Gas	7,957	40%	158	8,115	61%
Global	541	24%	95	636	5%
Parent Retained	397	0%	(397)	-	
Total	13,208	100%	-	13,208	100%

Calculation for 2018 Forecast					
Business Unit	A MyInfo Headcount	B 2018 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	4,313	36%	142	4,455	34%
SoCal Gas	7,957	41%	161	8,118	61%
Global	541	24%	94	635	5%
Parent Retained	397	0%	(397)	-	
Total	13,208	100%	-	13,208	100%

Calculation for 2019 Forecast					
Business Unit	A MyInfo Headcount	B 2019 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	4,313	35%	140	4,453	34%
SoCal Gas	7,957	41%	163	8,120	62%
Global	541	24%	94	635	4%
Parent Retained	397	0%	(397)	-	
Total	13,208	100%	-	13,208	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0383-MY INFO SERVICES
1100-0057-PAYROLL SERVICES
CC_CBFTEMYINFO

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
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Causal - Security

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the costs of Corporate Security, excluding the HQ guard service contract, by the Causal-FTE method, and allocates the HQ guard contract by the ratio of employees occupying the HQ building.

Calculation for 2016 Actuals								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2016 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2016 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,020,445	33%	41	21,335	37%	68,937	1,110,717	31%
SoCal Gas	1,911,981	61%	-	-	40%	74,760	1,986,741	56%
Global	198,727	6%	359	186,812	24%	44,156	429,695	12%
Parent Retained	-	0%	361	187,853	0%	(187,853)	-	-
Total	3,131,152	100%	761	396,000	100%	-	3,527,152	100%

Calculation for 2017 Forecast								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2017 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2017 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,056,391	34%	42	37,995	36%	121,979	1,216,365	32%
SoCal Gas	1,923,883	61%	-	-	40%	135,018	2,058,900	54%
Global	150,878	5%	360	325,670	24%	81,339	557,887	15%
Parent Retained	-	0%	374	338,335	0%	(338,335)	-	-
Total	3,131,152	100%	776	702,000	100%	-	3,833,152	100%

Calculation for 2018 Forecast								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2018 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2018 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,056,071	34%	42	37,995	36%	120,826	1,214,891	32%
SoCal Gas	1,924,491	61%	-	-	41%	137,206	2,061,697	54%
Global	150,590	5%	360	325,670	24%	80,303	556,564	15%
Parent Retained	-	0%	374	338,335	0%	(338,335)	-	-
Total	3,131,152	100%	776	702,000	100%	-	3,833,152	100%

Calculation for 2019 Forecast								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2019 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2019 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,055,696	34%	42	37,995	35%	119,479	1,213,170	32%
SoCal Gas	1,924,851	61%	-	-	41%	138,499	2,063,350	54%
Global	150,605	5%	360	325,670	24%	80,357	556,632	15%
Parent Retained	-	0%	374	338,335	0%	(338,335)	-	-
Total	3,131,152	100%	776	702,000	100%	-	3,833,152	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0133-CORPORATE SECURITY

SEMPRA ENERGY - CORPORATE CENTER
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Causal - Security Exec.

NARRATIVE DESCRIPTION OF METHOD:

This method allocates the base costs of transportation services available to Corporate officers and considers their overall allocation. The CEO (retained) has one dedicated driver, while the other 3 drivers are available to other executives and assumes an even allocation of Utility, Global and additional Retained. The result is 25% Utility, 25% Global and 50% Retained for 4 drivers. The Utility share is split to SDG&E and SCG.

Calculation for FY2016 Actuals

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
Total Utilities	25%	
Corporate	50%	50%
Global	25%	25%
Total	<u>100%</u>	<u>100%</u>

Calculation for FY2017 Forecast

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
Total Utilities	25%	
Corporate	50%	50%
Global	25%	25%
Total	<u>100%</u>	<u>100%</u>

Calculation for FY2018 Forecast

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
Total Utilities	25%	
Corporate	50%	50%
Global	25%	25%
Total	<u>100%</u>	<u>100%</u>

Calculation for FY2019 Forecast

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
Total Utilities	25%	
Corporate	50%	50%
Global	25%	25%
Total	<u>100%</u>	<u>100%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0275-EXECUTIVE SECURITY

SEMPRA ENERGY - CORPORATE CENTER
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Causal - Corp Responsibility

NARRATIVE DESCRIPTION OF METHOD:

This method uses the Multi-Factor Basic allocation as a starting point, then reduces the percentages to exclude a portion attributed to managing costs which are Retained (e.g. Political functions). The Retained amount is based on an average of the 7 staff members estimated time spent on such functions.

Est'd % of Time to be Retained			
Director	5%		
Corporate Responsibility Manager	0%		
Communications Manager	0%		
Corporate Responsibility Analyst	0%		
Financial Compliance Reporting Manager	35%		
Political Programs/SEEPAC Advisor	80%		
Financial Compliance Analyst	30%	A	
Corporate Resp Coordinator	35%		
Gross Total	185%	÷ 8 =	23% Average Time Retained

Calculation for 2016 Actuals			
	B	C	CBCORPRES
	FY2016	Retained %	Business Unit
	MFBASIC	Allocation	Allocations
	Alloc Rate	(A x B)	(B + C)
SDGE	37%	-8%	28%
SoCal Gas	40%	-9%	31%
Global	24%	-5%	18%
Parent Retained	0%	23%	23%
Total	100%	0%	100%

Calculation for 2017 Forecast			
	B	C	CBCORPRES
	2017	Retained %	Business Unit
	MFBASIC	Allocation	Allocations
	Alloc Rate	(A x B)	(B + C)
SDGE	36%	-8%	28%
SoCal Gas	40%	-9%	31%
Global	24%	-6%	18%
Parent Retained	0%	23%	23%
Total	100%	0%	100%

Calculation for 2018 Forecast			
	B	C	CBCORPRES
	2018	Retained %	Business Unit
	MFBASIC	Allocation	Allocations
	Alloc Rate	(A x B)	(B + C)
SDGE	36%	-8%	27%
SoCal Gas	41%	-9%	31%
Global	24%	-5%	18%
Parent Retained	0%	23%	23%
Total	100%	0%	100%

Calculation for 2019 Forecast			
	B	C	CBCORPRES
	2019	Retained %	Business Unit
	MFBASIC	Allocation	Allocations
	Alloc Rate	(A x B)	(B + C)
SDGE	35%	-8%	27%
SoCal Gas	41%	-9%	31%
Global	24%	-5%	18%
Parent Retained	0%	23%	23%
Total	100%	0%	100%

COST CENTERS WHICH USE THIS METHOD:
 1100-0157-CORPORATE RESPONSIBILITY

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
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Causal - HQ Occupancy

NARRATIVE DESCRIPTION OF METHOD:

Rent, Depreciation & ROR related to new HQ, that is allocated based on the square footage directly occupied by the business units. Corporate Center's direct occupation, except for an executive portion which is retained, is re-allocated based on the Multi-Factor. Amenity Floors in the HQ are excluded, as they benefit all occupants ratably. Square footage associated with USGP shared services are already distributed based on their allocation summaries.

Calculation for 2016 Actuals					
Business Unit	A HQ Square Footage by Business Unit	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBHQNEW Business Unit Allocations <i>(by column D)</i>
SDGE	8,090	37%	50,475	58,565	23%
SoCal Gas	2,851	40%	54,738	57,589	23%
Global	99,825	24%	32,331	132,156	52%
Parent Retained	6,708	0%		6,708	3%
Corporate	137,544	0%	(137,544)	-	
Total	255,018	100%	-	255,018	100%

Calculation for 2017 Forecast					
Business Unit	A HQ Square Footage by Business Unit	B 2017 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBHQNEW Business Unit Allocations <i>(by column D)</i>
SDGE	8,090	36%	49,249	57,339	22%
SoCal Gas	2,851	40%	54,513	57,364	22%
Global	99,425	24%	32,840	132,265	52%
Parent Retained	8,050	0%		8,050	3%
Corporate	136,602	0%	(136,602)	-	
Total	255,018	100%	-	255,018	100%

Calculation for 2018 Forecast					
Business Unit	A HQ Square Footage by Business Unit	B 2018 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBHQNEW Business Unit Allocations <i>(by column D)</i>
SDGE	8,090	36%	48,783	56,873	22%
SoCal Gas	2,851	41%	55,397	58,248	23%
Global	99,425	24%	32,422	131,847	52%
Parent Retained	8,050	0%		8,050	3%
Corporate	136,602	0%	(136,602)	-	
Total	255,018	100%	-	255,018	100%

Calculation for 2019 Forecast					
Business Unit	A HQ Square Footage by Business Unit	B 2019 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBHQNEW Business Unit Allocations <i>(by column D)</i>
SDGE	8,090	35%	48,239	56,329	22%
SoCal Gas	2,851	41%	55,919	58,770	23%
Global	99,425	24%	32,444	131,869	52%
Parent Retained	8,050	0%		8,050	3%
Corporate	136,602	0%	(136,602)	-	
Total	255,018	100%	-	255,018	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0032-HQ RENT EXPENSE & OTHER EXPENSE
1100-0311-PROPERTY TAXES
1100-0391-HQ PROJECTS
CC_CBHQNEW

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EVP - CFO

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra CFO, Cost Center 1100-0039

Plan Labor Costs Allocated:	CC1100-0046 CBTIMETAX	CC1100-0112 VPTREAS	CC1100-0338 VPCONTR	CC1100-0349 VPRISK	CC1100-0375 MFBASIC	Total VP	VPCFO Business Unit Allocations
Calculation for 2016							
SDGE	86,669	83,547	128,395	90,659	147,184	536,455	28%
SoCal Gas	85,728	89,254	138,425	82,730	159,617	555,754	29%
Global/Retained	155,392	237,750	165,487	144,501	98,294	801,424	42%
Total	\$ 327,789	\$ 410,551	\$ 432,307	\$ 317,891	\$ 405,095	\$ 1,893,633	100%
Calculation for 2017							
SDGE	97,469	128,795	141,430	101,145	163,897	632,735	31%
SoCal Gas	95,013	98,872	156,549	94,025	181,417	625,876	31%
Global/Retained	144,812	189,499	188,808	130,511	109,290	762,920	38%
Total	\$ 337,295	\$ 417,165	\$ 486,786	\$ 325,681	\$ 454,604	\$ 2,021,530	100%
Calculation for 2018							
SDGE	99,875	135,801	149,020	103,437	167,004	655,138	31%
SoCal Gas	98,479	101,120	169,223	97,094	189,645	655,561	31%
Global/Retained	148,616	192,211	198,469	134,492	110,995	784,783	37%
Total	\$ 346,970	\$ 429,132	\$ 516,712	\$ 335,023	\$ 467,644	\$ 2,095,482	100%
Calculation for 2019							
SDGE	102,305	139,435	151,651	105,957	169,936	669,284	31%
SoCal Gas	101,788	104,350	175,792	100,382	196,989	679,300	32%
Global/Retained	152,948	197,802	204,267	138,408	114,292	807,717	37%
Total	\$ 357,041	\$ 441,587	\$ 531,709	\$ 344,747	\$ 481,217	\$ 2,156,301	100%

Legend

- 1100-0046-VP OF CORPORATE TAX
- 1100-0112-VP & TREASURER
- 1100-0338- SVP & CONTROLLER
- 1100-0349-VP AUDIT SERVICES & RISK MANAGEMENT
- 1100-0375-VP INVESTOR RELATIONS

SEMPRA ENERGY - CORPORATE CENTER
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SVP - Controller

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra Controller, Cost Center 1100-0338.

Plan Labor Costs Allocated:	CC1100-0047 MFBASIC	CC1100-0051 MFSPLIT	CC1100-0053 MFSPLIT	CC1100-0054 MFBASIC	CC1100-0299 MFSPLIT	CC1100-0347 MFBASIC	Total VP	VPCONTR Business Unit Allocations
Calculation for 2016								
SDGE	571,218	313,560	210,799	157,308	225,592	218,676	1,697,153	30%
SoCal Gas	619,468	339,962	228,548	170,596	244,587	237,147	1,840,308	33%
Global/Retained	365,766	655,994	439,347	(19,611)	470,178	140,991	2,052,666	37%
Total	\$ 1,556,452	\$ 1,309,516	\$ 878,695	\$ 308,294	\$ 940,357	\$ 596,814	\$ 5,590,127	100%
Calculation for 2017								
SDGE	568,058	376,321	361,774	110,761	77,028	253,473	1,747,415	29%
SoCal Gas	628,782	416,549	400,447	122,601	85,262	280,568	1,934,208	32%
Global/Retained	378,796	792,870	762,221	73,858	162,290	169,022	2,339,057	39%
Total	\$ 1,575,635	\$ 1,585,741	\$ 1,524,441	\$ 307,220	\$ 324,580	\$ 703,063	\$ 6,020,680	100%
Calculation for 2018								
SDGE	578,830	364,044	367,155	112,861	69,260	271,822	1,763,972	29%
SoCal Gas	657,301	413,397	416,930	128,162	78,649	308,673	2,003,111	33%
Global/Retained	384,703	777,440	784,086	75,010	147,909	180,659	2,349,807	38%
Total	\$ 1,620,833	\$ 1,554,881	\$ 1,568,171	\$ 316,033	\$ 295,818	\$ 761,154	\$ 6,116,889	100%
Calculation for 2019								
SDGE	588,991	370,511	373,678	114,842	70,490	276,594	1,795,107	29%
SoCal Gas	682,754	429,494	433,165	133,124	81,712	320,626	2,080,874	33%
Global/Retained	396,131	800,005	806,843	77,238	152,202	186,026	2,418,445	38%
Total	\$ 1,667,876	\$ 1,600,009	\$ 1,613,686	\$ 325,205	\$ 304,403	\$ 783,246	\$ 6,294,426	100%

Legend

- 1100-0047-FINANCIAL REPORTING
- 1100-0051-CORPORATE & GLOBAL ACCOUNTING
- 1100-0053-STRATEGIC PLANNING
- 1100-0054-ASSISTANT CONTROLLER
- 1100-0299-CORPORATE PLANNING
- 1100-0347-ACCOUNTING RESEARCH & POLICIES

SEMPRA ENERGY - CORPORATE CENTER
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VP - Treasurer

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra VP of Treasury, Cost Center 1100-0112

Plan Labor Costs Allocated:	CC1100-0017 CBPROJECTS	CC1100-0018 CBPROJECTS	CC1100-0052 CBFINANCE	CC1100-0113 MFBASIC	CC1100-0119 CBTREAS	CC1100-0120 CBPENSION	CC1100-0392 RETAIN	Total VP	VPTREAS Business Unit Allocations
Calculation for 2016									
SDGE	474,209	505,938	-	302,531	148,827	113,057	-	1,544,560	32%
SoCal Gas	217,608	159,599	-	328,085	148,827	196,081	-	1,050,199	22%
Global/Retained	128,339	142,125	525,190	193,719	446,481	14,194	722,172	2,172,218	46%
Total	\$ 820,155	\$ 807,661	\$ 525,190	\$ 824,334	\$ 744,134	\$ 323,331	\$ 722,172	\$ 4,766,977	100%
Calculation for 2017									
SDGE	475,081	276,389	-	284,992	245,728	128,962	-	1,411,151	31%
SoCal Gas	229,955	133,781	-	315,457	245,728	164,487	-	1,089,409	24%
Global/Retained	93,419	54,349	531,424	190,040	491,456	12,333	717,928	2,090,949	46%
Total	\$ 798,455	\$ 464,519	\$ 531,424	\$ 790,489	\$ 982,913	\$ 305,782	\$ 717,928	\$ 4,591,509	100%
Calculation for 2018									
SDGE	613,631	280,175	-	294,083	185,780	132,634	-	1,506,303	32%
SoCal Gas	297,018	135,614	-	333,951	185,780	169,257	-	1,121,620	24%
Global/Retained	120,664	55,093	546,668	195,454	371,560	12,663	829,902	2,132,004	45%
Total	\$ 1,031,312	\$ 470,883	\$ 546,668	\$ 823,488	\$ 743,120	\$ 314,554	\$ 829,902	\$ 4,759,927	100%
Calculation for 2019									
SDGE	631,441	288,307	-	299,246	191,172	136,451	-	1,546,617	32%
SoCal Gas	305,639	139,550	-	346,883	191,172	174,201	-	1,157,445	24%
Global/Retained	124,166	56,692	562,535	201,260	382,344	13,031	853,989	2,194,018	45%
Total	\$ 1,061,245	\$ 484,550	\$ 562,535	\$ 847,389	\$ 764,689	\$ 323,683	\$ 853,989	\$ 4,898,079	100%

Legend

- 1100-0017-BUSINESS PLANNING AND CONTROLS
- 1100-0018-BUSINESS PLANNING AND PROJECT CONTROLS
- 1100-0052-PROJECT FINANCE
- 1100-0113-CASH MANAGEMENT
- 1100-0119-FINANCE
- 1100-0120-PENSIONS & TRUSTS
- 1100-0386-SEMPRA FINANCIAL STAFF
- 1100-0392-CORPORATE DEVELOPMENT/M&A

SEMPRA ENERGY - CORPORATE CENTER
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VP - Risk Mgmt & Audit Services

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra VP of Risk Management, Cost Center 1100-0010.

Plan Labor Costs Allocated:	CC1100-0041 CBAUDITUS	CC1100-0114 MFBASIC	CC1100-0121 CBGLOBRISK	CC1100-0340 CBFLP	CC1100-0390 CBSOX	CC1100-0453 CBAUDITLATIN	Total VP	VPRISK Business Unit Allocations
Calculation for 2016								
SDGE	1,431,474	246,539	33,057	472,752	79,230	378	2,263,430	31%
SoCal Gas	1,304,813	267,743	33,057	200,502	85,084	345	1,891,543	26%
Global/Retained	614,542	182,249	595,022	478,395	247,496	969,459	3,087,163	43%
Total	\$ 3,350,829	\$ 696,531	\$ 661,135	\$ 1,151,650	\$ 411,810	\$ 970,181	\$ 7,242,137	100%
Calculation for 2017								
SDGE	1,404,230	291,301	26,023	498,374	88,032	-	2,307,959	31%
SoCal Gas	1,427,251	322,440	26,023	270,397	88,032	-	2,134,142	29%
Global/Retained	632,144	194,247	468,409	586,378	380,746	703,131	2,965,055	40%
Total	\$ 3,463,625	\$ 807,988	\$ 520,454	\$ 1,355,148	\$ 556,810	\$ 703,131	\$ 7,407,156	100%
Calculation for 2018								
SDGE	1,438,949	259,132	26,769	510,295	90,557	-	2,325,702	31%
SoCal Gas	1,474,691	294,262	26,769	282,661	90,557	-	2,168,939	29%
Global/Retained	649,341	172,225	481,846	601,067	391,668	723,300	3,019,447	40%
Total	\$ 3,562,982	\$ 725,618	\$ 535,384	\$ 1,394,022	\$ 572,782	\$ 723,300	\$ 7,514,088	100%
Calculation for 2019								
SDGE	1,475,661	263,681	27,546	522,251	93,185	-	2,382,324	31%
SoCal Gas	1,522,495	305,657	27,546	293,606	93,185	-	2,242,489	29%
Global/Retained	668,237	177,341	495,831	618,625	403,036	744,293	3,107,364	40%
Total	\$ 3,666,394	\$ 746,678	\$ 550,923	\$ 1,434,482	\$ 589,407	\$ 744,293	\$ 7,732,177	100%

Legend

- 1100-0041-AUDIT SERVICES
- 1100-0114-INSURANCE & RISK ADVISORY
- 1100-0121-RISK MANAGEMENT
- 1100-0340-ACCOUNTING & FINANCE ROTATION
- 1100-0390-SOX COMPLIANCE
- 1100-0453-AUDIT - LATIN AMERICA

SEMPRA ENERGY - CORPORATE CENTER
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EVP - LEGAL

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Exec VP & General Counsel, Cost Center 1100-0141.

Plan Labor Costs Allocated:	CC1100-0143 MFBASIC	CC1100-0144 CBLAWDEPT	CC1100-0146 DIRSCG	CC1100-0150 MFBASIC	CC1100-0348 MFBASIC	Total VP	VPLEGAL Business Unit Allocations
Calculation for 2016							
SDGE	265,589	2,114,026	-	101,809	252,048	2,733,471	34%
SoCal Gas	288,023	2,304,800	-	110,408	273,338	2,976,569	37%
Global/Retained	173,132	1,978,385	64,855	65,191	161,393	2,442,956	30%
Total	\$ 726,745	\$ 6,397,211	\$ 64,855	\$ 277,407	\$ 686,778	\$ 8,152,997	100%
Calculation for 2017							
SDGE	282,460	2,047,298	-	113,130	303,928	2,746,816	34%
SoCal Gas	312,654	2,365,291	108,785	125,223	336,417	3,248,370	40%
Global/Retained	188,351	1,687,140	-	75,438	202,667	2,153,596	26%
Total	\$ 783,465	\$ 6,099,729	\$ 108,785	\$ 313,791	\$ 843,013	\$ 8,148,783	100%
Calculation for 2018							
SDGE	251,888	2,074,475	-	115,275	264,091	2,705,729	35%
SoCal Gas	286,036	2,411,990	(242,088)	130,903	299,894	2,886,734	37%
Global/Retained	167,410	1,709,167	-	76,614	175,521	2,128,713	28%
Total	\$ 705,334	\$ 6,195,632	\$ (242,088)	\$ 322,792	\$ 739,506	\$ 7,721,176	100%
Calculation for 2019							
SDGE	256,310	2,128,661	-	117,299	268,728	2,770,997	35%
SoCal Gas	297,112	2,487,781	(248,873)	135,972	311,507	2,983,498	38%
Global/Retained	172,383	1,759,012	-	78,890	180,735	2,191,021	28%
Total	\$ 725,806	\$ 6,375,454	\$ (248,873)	\$ 332,161	\$ 760,969	\$ 7,945,517	100%

Legend

1100-0143-CORPORATE GOVERNANCE
1100-0144-LEGAL
1100-0146-GAS INFRASTRUCTURE SPECIAL COUNSEL
1100-0150-VP COMPLIANCE & GOVERNANCE
1100-0348-CORPORATE COMPLIANCE

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SVP - HR

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the SVP of Human Resources, Cost Center 1100-0122

Plan Labor Costs Allocated:	CC1100-0075 CBFTE	CC1100-0130 MFBASIC	CC1100-0133 CBHQSEC	CC1100-0134 CBFTE	CC1100-0138 CBFTE	CC1100-0170 CBFTE	CC1100-0275 CBEXECSEC	CC1100-0276 CBFTE	CC1100-0372 CBFTE	CC1100-0383 CBFTEMYINFO	Total VP	VPHR Business Unit Allocations
Calculation for 2016												
SDGE	-	343,750	621,625	310,879	-	-	77,648	-	-	625,343	1,979,245	32%
SoCal Gas	-	372,786	859,213	582,940	-	-	59,486	-	-	1,223,686	3,098,112	50%
Global/Retained	-	221,614	249,454	65,461	-	-	498,223	-	-	131,797	1,166,550	19%
Total	\$ -	\$ 938,150	\$ 1,730,292	\$ 959,280	\$ -	\$ -	\$ 635,357	\$ -	\$ -	\$ 1,980,827	\$ 6,243,906	100%

Calculation for 2017												
SDGE	58,990	338,486	606,040	333,789	24,793	70,278	67,764	131,235	48,677	660,026	2,340,075	31%
SoCal Gas	107,431	374,669	1,025,823	607,891	45,152	127,989	68,445	239,002	88,649	1,250,732	3,935,783	53%
Global/Retained	8,425	225,711	277,960	47,673	3,541	10,037	491,628	18,743	6,952	92,424	1,183,096	16%
Total	\$ 174,846	\$ 938,866	\$ 1,909,823	\$ 989,353	\$ 73,485	\$ 208,304	\$ 627,836	\$ 388,980	\$ 144,279	\$ 2,003,182	\$ 7,458,955	100%

Calculation for 2018												
SDGE	77,574	344,904	683,564	343,260	42,671	195,942	69,697	160,017	92,698	633,882	2,644,210	31%
SoCal Gas	141,364	391,662	1,160,023	625,527	77,760	357,068	70,493	291,601	168,925	1,201,941	4,486,365	53%
Global/Retained	11,062	229,231	313,153	48,947	6,085	27,940	505,656	22,818	13,218	88,614	1,266,724	15%
Total	\$ 230,000	\$ 965,798	\$ 2,156,740	\$ 1,017,734	\$ 126,516	\$ 580,951	\$ 645,846	\$ 474,435	\$ 274,841	\$ 1,924,438	\$ 8,397,299	100%

Calculation for 2019												
SDGE	77,547	350,959	702,407	353,097	43,894	201,558	71,674	164,603	95,355	528,110	2,589,204	31%
SoCal Gas	141,391	406,829	1,194,649	643,802	80,032	367,500	72,583	300,120	173,860	1,001,930	4,382,697	53%
Global/Retained	11,063	236,041	322,281	50,373	6,262	28,754	520,334	23,482	13,603	73,862	1,286,055	16%
Total	\$ 230,000	\$ 993,829	\$ 2,219,338	\$ 1,047,272	\$ 130,188	\$ 597,812	\$ 664,591	\$ 488,205	\$ 282,818	\$ 1,603,902	\$ 8,257,956	100%

Legend

- 1100-0055-BUSINESS CONDUCT DIRECTOR
- 1100-0075-SEMPRA ENERGY CYBERSECURITY
- 1100-0130-CORPORATE HR STAFFING & DEVELOPMENT
- 1100-0132-VP HR
- 1100-0133-CORPORATE SECURITY
- 1100-0134-COMPENSATION & BENEFITS
- 1100-0138-EMERGENCY MANAGEMENT & BUSINESS RESUMPTION
- 1100-0139-CYBERSECURITY PROGRAM MANAGEMENT
- 1100-0170-INFO SECURITY OPS CENTER
- 1100-0275-EXECUTIVE SECURITY
- 1100-0276-CHIEF INFORMATION OFFICER
- 1100-0372-IS GOVERNANCE, AWARENESS & OVERSIGHT
- 1100-0383-MY INFO SERVICES

SEMPRA ENERGY - CORPORATE CENTER
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VP - Ext Affairs

NARRATIVE DESCRIPTION OF METHOD:

This method is a weighted average of annual labor budget for departments that report to the Sempra EVP of External Affairs, Cost Center 1100-0164

Plan Labor Costs Allocated:	CC1100-0152 RETAIN	CC1100-0155 CBFTE	CC1100-0157 CBCORPRES	CC1100-0163 MFSPLIT	CC1100-0168 MFBASIC	CC1100-0169 MFSPLIT	CC1100-0334 RETAIN	CC1100-0379 RETAIN	CC1100-0381 MFBASIC	CC1100-0393 MFBASIC	CC1100-0396 RETAIN	Total VP	VPEXTAFF Business Unit Allocations
Calculation for 2016													
SDGE	-	21,907	221,711	55,202	121,156	115,520	-	-	232,043	41,451	-	808,989	22%
SoCal Gas	-	41,133	240,416	59,850	131,390	125,247	-	-	251,643	44,951	-	894,630	25%
Global/Retained	444,571	143,979	323,803	115,051	77,580	240,767	-	301,137	153,444	138,021	-	1,938,354	53%
Total	\$ 444,571	\$ 207,019	\$ 785,929	\$ 230,102	\$ 330,126	\$ 481,535	\$ -	\$ 301,137	\$ 637,130	\$ 224,423	\$ -	\$ 3,641,974	100%
Calculation for 2017													
SDGE	-	80,040	222,289	57,323	105,166	116,420	-	-	252,370	132,567	-	966,175	20%
SoCal Gas	-	145,768	246,051	63,451	116,408	128,865	-	-	279,347	146,738	-	1,126,628	24%
Global/Retained	728,039	11,432	333,700	120,774	70,127	245,284	392,537	307,470	168,287	88,399	232,512	2,698,560	56%
Total	\$ 728,039	\$ 237,240	\$ 802,040	\$ 241,548	\$ 291,701	\$ 490,568	\$ 392,537	\$ 307,470	\$ 700,004	\$ 367,704	\$ 232,512	\$ 4,791,363	100%
Calculation for 2018													
SDGE	-	82,311	226,504	58,176	107,160	118,151	-	-	257,155	135,081	-	984,539	20%
SoCal Gas	-	149,997	257,211	66,063	121,688	134,169	-	-	292,017	153,394	-	1,174,538	24%
Global/Retained	748,923	11,737	341,332	124,239	71,221	252,320	403,797	263,575	170,911	89,778	239,182	2,717,014	56%
Total	\$ 748,923	\$ 244,045	\$ 825,047	\$ 248,477	\$ 300,069	\$ 504,641	\$ 403,797	\$ 263,575	\$ 720,084	\$ 378,252	\$ 239,182	\$ 4,876,091	100%
Calculation for 2019													
SDGE	-	84,670	230,480	59,209	109,041	120,250	-	-	261,670	137,452	-	1,002,774	20%
SoCal Gas	-	154,379	267,171	68,635	126,400	139,393	-	-	303,325	159,334	-	1,218,638	24%
Global/Retained	770,660	12,079	351,341	127,845	73,337	259,644	415,517	271,225	175,988	92,445	246,124	2,796,204	56%
Total	\$ 770,660	\$ 251,128	\$ 848,993	\$ 255,689	\$ 308,778	\$ 519,287	\$ 415,517	\$ 271,225	\$ 740,984	\$ 389,231	\$ 246,124	\$ 5,017,615	100%

Legend

- 1100-0152-FEDERAL GOVERNMENT AFFAIRS
- 1100-0155-EMPLOYEE PROGRAMS
- 1100-0157-CORPORATE RESPONSIBILITY
- 1100-0163-FERC RELATIONS
- 1100-0168-DIGITAL/PRINT COMMUNICATIONS
- 1100-0169-CORPORATE COMMUNICATIONS
- 1100-0334-SEMPRA CORPORATION
- 1100-0379-VP FEDERAL GOVERNMENTAL AFFAIRS
- 1100-0381-ISSUES MANAGEMENT
- 1100-0393-CORPORATE STRATEGY
- 1100-0396-REGIONAL VP & DIRECTOR - ISSUES MANAGEMENT

Sempra Energy Corporate Center
Test Year 2019 General Rate Case
ALLOCATION METHOD: Corporate Re-Allocation

NARRATIVE DESCRIPTION OF METHOD:

Weighted average of Corporate Center labor billings per business unit, to represent typical corporate employee overhead provided by SEU.

Calculation for 2017 Forecast

Business Unit	2017 Budget (Labor) - \$ '000							Total	BU Allocations		
	Finance	Legal and Governance	Human Resources	External Affairs	Facilities/ Assets	Pension & Benefits					
SDGE	\$ 7,940	\$ 2,880	\$ 3,263	\$ 1,069	\$ -	\$ 10,177	\$ 25,330	A	31.81%	A/Z	
SoCal Gas	7,605	3,434	5,528	1,247	-	12,591	30,406	B	38.18%	B/Z	
Global Business Units	9,952	2,414	1,147	943	-	9,440	23,896	C	30.01%	C/Z	
Parent Retained	885	2,949	328	2,047	-	6,088	12,296				
Total	\$ 26,381	\$ 11,677	\$ 10,267	\$ 5,307	\$ -	\$ 38,296	\$ 91,928		100.00%		
Total less Parent Retained							\$ 79,632	Z			

Calculation for 2018 Forecast

Business Unit	2018 Budget (Labor) - \$ '000							Total	BU Allocations		
	Finance	Legal and Governance	Human Resources	External Affairs	Facilities/ Assets	Pension & Benefits					
SDGE	\$ 7,368	\$ 2,774	\$ 3,650	\$ 1,063	\$ -	\$ 10,472	\$ 25,327	A	32.25%	A/Z	
SoCal Gas	7,080	2,975	6,244	1,268	-	12,950	30,517	B	38.85%	B/Z	
Global Business Units	9,133	2,182	1,215	940	-	9,228	22,699	C	28.90%	C/Z	
Parent Retained	896	2,938	326	1,998	-	6,108	12,266				
Total	\$ 24,477	\$ 10,868	\$ 11,435	\$ 5,270	\$ -	\$ 38,759	\$ 90,809		100.00%		
Total less Parent Retained							\$ 78,543	Z			

Calculation for 2019 Forecast

Business Unit	2019 Budget (Labor) - \$ '000							Total	BU Allocations		
	Finance	Legal and Governance	Human Resources	External Affairs	Facilities/ Assets	Pension & Benefits					
SDGE	\$ 7,326	\$ 2,760	\$ 3,530	\$ 1,052	\$ -	\$ 10,348	\$ 25,017	A	32.09%	A/Z	
SoCal Gas	7,121	2,972	6,031	1,279	-	12,862	30,265	B	38.82%	B/Z	
Global Business Units	9,134	2,183	1,201	941	-	9,221	22,680	C	29.09%	C/Z	
Parent Retained	896	2,938	327	1,998	-	6,109	12,267				
Total	\$ 24,477	\$ 10,853	\$ 11,088	\$ 5,270	\$ -	\$ 38,540	\$ 90,228		100.00%		
Total less Parent Retained							\$ 77,961	Z			