

Application of Southern California Gas)
Company (U 904 G) for Authority to Update)
Its Gas and Electric Revenue Requirement)
and Base Rates Effective January 1, 2019.)
_____)

Application of San Diego Gas & Electric)
Company (U 902 M) for Authority to Update)
Its Gas and Electric Revenue Requirement)
and Base Rates Effective January 1, 2019.)
_____)

Application No. 17-10-007/008
Exhibit No.: (SCG-34-WP-R/SDG&E-32-WP-R)

**REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF JAMES VANDERHYE
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY
AND SAN DIEGO GAS & ELECTRIC COMPANY**

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

DECEMBER 2017



**SAN DIEGO GAS & ELECTRIC
2016 Overhead Rates Applied to Shared Service Billings
Test Year 2019 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2016\$) [Note (c)]	Total Pool Funding After Gross up (2016\$) (D) = (A+B+C)	Total Loading Base (2016\$) [Note (d)] (E)	Year 2016 GRC OH Rates (F) = (D)/(E)
		2016 Actual Labor (2016\$) [Note (b)] (A)	2016 Actual Non-Labor (2016\$) [Note (b)] (B)				
		1	STANDARD LABOR OVERHEADS:				
2	Payroll Taxes [Note (a)]						6.68%
3							
4	Pension & Benefits	315,126	82,234,397	21,050	82,570,574	477,630,165	17.29%
5							
6	Workers' Comp	228,197	3,587,597	15,244	3,831,037	477,630,165	0.80%
7							
8	PLPD	521,256	23,204,319	34,820	23,760,395	477,630,165	4.97%
9							
10	Variable Pay [Note (e)]	67,310,189	-	4,496,321	71,806,510	315,072,696	22.79%
11							
12	Total Labor Overheads:						52.53%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.63%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,722,175	1,187,449	1,955,435	6,865,060	1,511,478,568	0.45%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,044,927	11,227,489	2,124,992	17,397,408	61,286,280	28.39%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2016 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes, Line 2.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Total Labor Overheads, Line 12.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable Pay is commonly referred to as the Incentive Compensation Plan ("ICP").

**SAN DIEGO GAS & ELECTRIC
2017 Overhead Rates Applied to Shared Service Billings
Test Year 2019 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2016\$) [Note (c)]	Total Pool Funding After Gross up (2016\$) (D) = (A+B+C)	Total Loading Base (2016\$) [Note (d)] (E)	Year 2017 GRC OH Rates (F) = (D)/(E)
		2016 Actual Labor (2016\$) [Note (b)] (A)	2016 Actual Non-Labor (2016\$) [Note (b)] (B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.77%
3							
4	Pension & Benefits	315,126	82,234,397	21,334	82,570,857	477,630,165	17.29%
5							
6	Workers' Comp	228,197	3,587,597	15,449	3,831,243	477,630,165	0.80%
7							
8	PLPD	521,256	23,204,319	35,289	23,760,864	477,630,165	4.97%
9							
10	Variable Pay [Note (e)]	67,310,189	-	4,556,900	71,867,089	315,072,696	22.81%
11							
12	Total Labor Overheads:						52.64%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.63%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,722,175	1,187,449	1,959,508	6,869,133	1,511,478,568	0.45%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,044,927	11,227,489	2,129,418	17,401,835	61,286,280	28.39%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2016 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes, Line 2.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Total Labor Overheads, Line 12.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable Pay is commonly referred to as the Incentive Compensation Plan ("ICP").

SAN DIEGO GAS & ELECTRIC
2018 Overhead Rates Applied to Shared Service Billings
Test Year 2019 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2016\$)	Total Pool Funding After Gross up (2016\$)	Total Loading Base (2016\$)	Year 2018 GRC OH Rates
		2016 Actual Labor (2016\$)	2016 Actual Non-Labor (2016\$)				
		[Note (b)] (A)	[Note (b)] (B)				
				[Note (c)] (C) = (A) x Rate	(D) = (A+B+C)	[Note (d)] (E)	(F) = (D)/(E)
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.65%
3							
4	Pension & Benefits	315,126	82,234,397	20,956	82,570,479	477,630,165	17.29%
5							
6	Workers' Comp	228,197	3,587,597	15,175	3,830,969	477,630,165	0.80%
7							
8	PLPD	521,256	23,204,319	34,664	23,760,238	477,630,165	4.97%
9							
10	Variable Pay [Note (e)]	67,310,189	-	4,476,128	71,786,317	315,072,696	22.78%
11							
12	Total Labor Overheads:						52.49%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.62%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,722,175	1,187,449	1,954,078	6,863,702	1,511,478,568	0.45%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,044,927	11,227,489	2,123,517	17,395,933	61,286,280	28.38%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2016 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes, Line 2.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Total Labor Overheads, Line 12.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable Pay is commonly referred to as the Incentive Compensation Plan ("ICP").

**SAN DIEGO GAS & ELECTRIC
2019 Overhead Rates Applied to Shared Service Billings
Test Year 2019 General Rate Case**

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2016\$) [Note (c)]	Total Pool Funding After Gross up (2016\$) (D) = (A+B+C)	Total Loading Base (2016\$) [Note (d)] (E)	Year 2019 GRC OH Rates (F) = (D)/(E)
		2016 Actual Labor (2016\$) [Note (b)] (A)	2016 Actual Non-Labor (2016\$) [Note (b)] (B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.66%
3							
4	Pension & Benefits	315,126	82,234,397	20,987	82,570,511	477,630,165	17.29%
5							
6	Workers' Comp	228,197	3,587,597	15,198	3,830,992	477,630,165	0.80%
7							
8	PLPD	521,256	23,204,319	34,716	23,760,290	477,630,165	4.97%
9							
10	Variable Pay [Note (e)]	67,310,189	-	4,482,859	71,793,048	315,072,696	22.79%
11							
12	Total Labor Overheads:						52.51%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.63%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,722,175	1,187,449	1,954,530	6,864,155	1,511,478,568	0.45%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,044,927	11,227,489	2,124,009	17,396,425	61,286,280	28.39%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2016 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes, Line 2.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Total Labor Overheads, Line 12.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable Pay is commonly referred to as the Incentive Compensation Plan ("ICP").

SAN DIEGO GAS & ELECTRIC
Derivation of 2016 Adjusted Recorded Pool Funding for Labor
Test Year 2019 General Rate Case

Line #	Category	2016 Adjusted Actual Labor (2016\$)	2016 Adjusted Actual Non-Labor (2016\$)	Worksheet Tab Reference
1	Pension & Benefits	315,126	82,234,397	<i>WP-8</i>
2				
3	Workers' Comp	228,197	3,587,597	<i>WP-9</i>
4				
5	PLPD	521,256	23,204,319	<i>WP-10</i>
6				
7	Variable Pay	67,310,189		<i>WP-11</i>
8				
9	Purchasing	3,722,175	1,187,449	<i>WP-12</i>
10				
11	Affiliate Billing A&G	4,044,927	11,227,489	<i>WP-13</i>

**SAN DIEGO GAS & ELECTRIC
 Loading Base Derivation for Shared Services Overheads
 Test Year 2019 General Rate Case**

Line #	Description	Amount (2016\$)
1	TOTAL COMPANY LABOR:	
2	Account (Cost Element) Range 6110000 to 6119999	533,213,177
3	Exclude ICP payout:	<u>(55,583,012)</u>
4	Total GRC Labor Overhead Loading Base:	<u>477,630,165</u>
5		
6	TOTAL COMPANY NON-UNION LABOR:	
7	Account (Cost Element) Range 6110000 to 6119999	533,213,177
8	Exclude ICP payout:	(55,583,012)
9	Exclude Union labor:	<u>(162,557,470)</u>
10	Total GRC ICP Overhead Loading Base:	<u>315,072,696</u>
11		
12	TOTAL COMPANY PURCHASING NON-LABOR:	
13	Account (Cost Element) Range 6210000 to 6232999	1,511,478,568
14	Total GRC Non-Labor Overhead Loading Base:	<u>1,511,478,568</u>
15		
16		
17		
18	TOTAL AFFILIATE BILLING LABOR & NON-LABOR:	
19	Account (Cost Element) Group 'AG_BASE' 6110010 to 6119999	23,045,038
20	Gross up with V&S factor (16.01%)	3,689,225
21	Account (Cost Element) Group 'AG_BASE' 6130000 TO 6400410, exc. Fleet	<u>34,552,016</u>
22	Total Grossed up Loading Base for Affiliate Billing A&G:	<u>61,286,280</u>

Notes:

Line 20 - Vacation and Sick (V&S) Factors for 2016 - 2019 applicable to forecast O&M and capital labor costs and hours are based on a 3-yr avg rate through 2016 recorded V&S data.

**SAN DIEGO GAS & ELECTRIC
Payroll Tax Rates
Test Year 2019 General Rate Case**

Line #	Year	Rate
1	2016	6.68%
2	2017	6.77%
3	2018	6.65%
4	2019	6.66%

Notes:

The Payroll Tax rates were provided by the Tax Department.

SAN DIEGO GAS & ELECTRIC
2016 Pension and Benefits (P&B) Overhead Pool Funding Breakdown
Test Year 2019 General Rate Case

Line #	A	Internal Orders 200314770, 200321921 - Pool Pension & Benefits:	(2016\$)
1		Labor Costs	315,126
2		Non-Labor Costs:	
3		Emp Ben-Health Insurance	43,860,012.32
4		Emp Ben-Dental Insurance	2,440,585.72
5		Emp Ben-Vision Insurance	317,789.03
6		Emp Ben-Life Insurance	674,755.36
7		Emp Ben-Fees & Srv \$	669,022.26
8		Emp Ben-Emp Asst Pgr	333,167.52
9		Emp Ben-Emp Well Pgr	725,359.57
10		Emp Ben-Long Term Disability	(947,335.65)
11		Emp Ben-Educ Assist	439,382.59
12		Emp Ben-Transp Allow	83,663.96
13		Emp Ben-Ymca-Imputable	141,681.61
14		Emp Ben-Emp Relocation	192,609.96
15		Emp Ben-Life Ins Retired	155,913.55
16		Emp Ben-Health Ins Retired	2,200,605.32
17		Emp Ben-Ad&D Insuran	73,894.15
18		Emp Ben-Serp Exp Actives	3,188,828.00
19		Emp Ben-Rsp Company Match	13,205,199.22
20		Emp Benefits-Incentive Match	1,442,887.00
21		Emp Ben-Ret Towrkexm	57,609.04
22		Emp Ben-Retireact	133,052.19
23		Emp Ben-Mental Health	1,404,397.73
24		Emp Ben-Misc	180,934.56
25		P&B Group Non Labor Expenses	2,300,424.89
26		Intercompany Charges	9,413,280.25
27			82,687,720
28		Total:	83,002,847
29			
30	B	G/L Acct 1334042 & 1334043 - Clear A/C-P&B:	
31		Labor Costs	-
32		Non-Labor Costs	-
33		Total:	-
34			
35	C=A+B	2016 P&B Overhead Pool Funding Before Adjustment:	
36		Labor Costs	315,126
37		Non-Labor Costs	82,687,720
38		Total:	83,002,847
39			
40	D	Adjustment to P&B Overhead Pool Funding:	
41		Labor Costs	-
42		Non-Labor Costs, Accruals	(453,323)
43		Total:	(453,323)
44			
45	E=C+D	Adjusted Recorded P&B Overhead Pool Funding:	
46		Labor Costs	315,126
47		Non-Labor Costs	82,234,397
48		Total:	82,549,523

SAN DIEGO GAS & ELECTRIC
2016 Worker's Compensation Overhead Pool Funding Breakdown
Test Year 2019 General Rate Case

		<u>(2016\$)</u>
Line #	A Internal Orders 200314769 - Pool Worker's Compensation:	
1	Labor Costs	228,197
2	Non-Labor Costs:	
3	Emp Ben-Wkrcompmed	1,953,802.09
4	Emp Ben-Wkrcompoth	555,053.08
5	Emp Ben-Workers' Comp Adjustment	(723,548.79)
6	Emp Ben-Wcompidem	2,779,492.69
7	Emp Ben-Wcompadmin	291,513.77
8	Emp Ben-Workers Comp-Refunds	(976,863.53)
9	A&G-Injuries & Damages	857,968.18
10	Claims Group non labor expenses	26,174.46
11	Intercompany Charges	<u>529,009.76</u>
12		5,292,602
13	Total:	<u>5,520,799</u>
14		
15	B G/L Acct 1334001 - Clear A/C-WC:	
16	Labor Costs	-
17	Non-Labor Costs	-
18	Total:	<u>-</u>
19		
20	C=A+B 2016 WC Overhead Pool Funding Before Adjustment:	
21	Labor Costs	228,197
22	Non-Labor Costs	5,292,602
23	Total:	<u>5,520,799</u>
24		
25	D Adjustment to WC Overhead Pool Funding:	
26	Labor Costs	-
27	Non-Labor Costs, Accruals	(1,705,005)
28	Total:	<u>(1,705,005)</u>
29		
30	E=C+D Adjusted Recorded WC Overhead Pool Funding:	
31	Labor Costs	228,197
32	Non-Labor Costs	3,587,597
33	Total:	<u><u>3,815,794</u></u>

**SAN DIEGO GAS & ELECTRIC
 2016 PLPD Overhead Pool Funding Breakdown
 Test Year 2019 General Rate Case**

		<u>(2016\$)</u>
Line #	A Internal Orders 200314768 - Pool PLPD:	
1	Labor Costs	521,256
2	Non-Labor Costs:	
3	A&G-Injuries & Damages	21,030,751.36
4	Disability Management Group non labor expenses	28,049.86
5	Intercompany Charges	<u>68,282.57</u>
6		21,127,084
7	Total:	<u>21,648,340</u>
8		
9	B G/L Acct 1334002 - Clear A/C-PLPD:	
10	Labor Costs	-
11	Non-Labor Costs	-
12	Total:	<u>-</u>
13		
14	C=A+B 2016 PLPD Overhead Pool Funding Before Adjustment:	
15	Labor Costs	521,256
16	Non-Labor Costs	21,127,084
17	Total:	<u>21,648,340</u>
18		
19	D Adjustment to PLPD Overhead Pool Funding:	
20	Labor Costs	-
21	Non-Labor Costs, Accruals	2,077,235
22	Total:	<u>2,077,235</u>
23		
24	E=C+D Adjusted Recorded PLPD Overhead Pool Funding:	
25	Labor Costs	521,256
26	Non-Labor Costs	23,204,319
27	Total:	<u><u>23,725,575</u></u>

**SAN DIEGO GAS & ELECTRIC
 2016 Variable Pay Overhead Pool Funding Breakdown
 Test Year 2019 General Rate Case**

			<u>(2016\$)</u>
Line #	A	Internal Orders 200314765 - Pool Variable Pay:	
1		Labor Costs	55,557,297
2		Non-Labor Costs:	-
3		Total:	<u>55,557,297</u>
4			
5	B	G/L Acct 1334047 - Clear A/C-Variable Pay:	
6		Labor Costs	-
7		Non-Labor Costs	-
8		Total:	<u>-</u>
9			
10	C=A+B	2016 Variable Pay Overhead Pool Funding Before Adjustment:	
11		Labor Costs	55,557,297
12		Non-Labor Costs	-
13		Total:	<u>55,557,297</u>
14			
15	D	Adjustment to Variable Pay Overhead Pool Funding:	
16		Labor Costs	
17		2017 VARIABLE PAY TRUE-UP ACCRUAL TO PAYMENT	11,752,892.00
18			11,752,892
19		Non-Labor Costs	-
20		Total:	<u>11,752,892</u>
21			
22	E=C+D		
23		Adjusted Recorded Variable Pay Overhead Pool Funding:	
24		Labor Costs	67,310,189
25		Non-Labor Costs	-
26		Total:	<u><u>67,310,189</u></u>

**SAN DIEGO GAS & ELECTRIC
 2016 Purchasing Overhead Pool Funding Breakdown
 Test Year 2019 General Rate Case**

			<u>(2016\$)</u>
Line #	A	Internal Orders 200314773 - Pool Purchasing:	
1		Labor Costs	3,722,175
2		Non-Labor Costs:	
3		Purchasing Group Non Labor Expenses	<u>1,187,449.16</u>
4			1,187,449
5		Total:	<u>4,909,624</u>
6			
7	B	G/L Acct 1334055 - Clear A/C-Purchasing:	
8		Labor Costs	-
9		Non-Labor Costs	-
10		Total:	<u>-</u>
11			
12	C=A+B	2016 Purchasing Overhead Pool Funding Before Adjustment:	
13		Labor Costs	3,722,175
14		Non-Labor Costs	1,187,449
15		Total:	<u>4,909,624</u>
16			
17	D	Adjustment to Purchasing Overhead Pool Funding:	
18		Labor Costs	-
19		Non-Labor Costs	-
20		Total:	<u>-</u>
21			
22	E=C+D	Adjusted Recorded Purchasing Overhead Pool Funding:	
23		Labor Costs	3,722,175
24		Non-Labor Costs	1,187,449
25		Total:	<u><u>4,909,624</u></u>

**SAN DIEGO GAS & ELECTRIC
 2016 Affiliate A&G Overhead Pool Funding Breakdown
 Test Year 2019 General Rate Case**

		<u>(2016\$)</u>
Line #	A Internal Orders 200314782 - Pool Affiliate A&G:	
1	Labor Costs	4,044,927
2	Non-Labor Costs:	
3	Affiliate Billing Administrative & General (A&G) Group non labor expenses	5,639,693.60
4	Intercompany charges	<u>5,587,795.71</u>
5		11,227,489
6	Total:	<u>15,272,416</u>
7		
8	B G/L Acct 1334097 - Clear A/C-Affiliate A&G:	
9	Labor Costs	-
10	Non-Labor Costs	-
11	Total:	<u>-</u>
12		
13	C=A+B 2016 Affiliate A&G Overhead Pool Funding Before Adjustment:	
14	Labor Costs	4,044,927
15	Non-Labor Costs	11,227,489
16	Total:	<u>15,272,416</u>
17		
18	D Adjustment to Affiliate A&G Overhead Pool Funding:	
19	Labor Costs	-
20	Non-Labor Costs	-
21	Total:	<u>-</u>
22		
23	E=C+D Adjusted Recorded Purchasing Overhead Pool Funding:	
24	Labor Costs	4,044,927
25	Non-Labor Costs	11,227,489
26	Total:	<u><u>15,272,416</u></u>

**SAN DIEGO GAS & ELECTRIC
Vacation & Sick (V&S) Rates
Test Year 2019 General Rate Case**

<u>Line</u>	<u>Year</u>	<u>1-Yr Rate</u>	<u>3-Yr Avg Rate</u>
1	2013	15.86%	
2	2014	15.97%	
3	2015	15.44%	
4	2016	16.59%	16.01%
5	2017		16.01%
6	2018		16.01%
7	2019		16.01%

Notes:

Use 3-Yr Avg Rate to Gross-Up Affiliate Billing OH labor base.

**SAN DIEGO GAS & ELECTRIC
Vacation & Sick (V&S) Detail for GRC
Test Year 2019 General Rate Case**

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less</u>	<u>Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	9,195,990.18	233,729.9	30,253,513.4	691,113.1		(240,384.15)	9,436,374.33		31.19%
February	3,958,545.05	107,521.2	31,399,507.5	707,160.5		(245,939.99)	4,204,485.04		13.39%
March	4,082,619.77	110,019.3	33,606,959.0	744,529.2		(245,322.40)	4,327,942.17		12.88%
April	4,038,523.22	108,172.1	35,194,588.9	787,146.0		(245,184.05)	4,283,707.27		12.17%
2 May	3,282,427.61	91,407.8	36,343,817.8	824,240.2		(245,120.80)	3,527,548.41		9.71%
0 June	4,815,682.52	125,097.4	29,429,246.1	669,274.5		(243,671.28)	5,059,353.80		17.19%
1 July	6,028,956.20	155,180.5	33,087,167.4	749,569.6		(242,100.79)	6,271,056.99		18.95%
3 August	3,680,959.74	96,605.8	33,706,329.4	769,151.8		(226,195.78)	3,907,155.52		11.59%
September	6,522,702.26	163,442.7	31,042,992.3	675,514.1		(259,915.98)	6,782,618.24		21.85%
October	1,580,546.51	49,174.9	37,726,505.3	839,568.2		(354,244.97)	1,934,791.48		5.13%
November	3,532,402.09	88,743.4	33,167,065.8	735,338.5		(121,150.79)	3,653,552.88		11.02%
December	8,935,263.08	217,242.4	29,356,353.1	633,242.0		(230,505.82)	9,165,768.90		31.22%
	59,654,618.23	1,546,337.3	394,314,045.93	8,825,847.7	15.13%	(2,899,736.80)	62,554,355.03		15.86%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less</u>	<u>Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	9,592,729.43	240,949.3	27,733,089.48	626,201.0		(245,228.46)	9,837,957.89		35.47%
February	3,736,621.96	99,419.7	30,361,345.51	662,826.0		(245,374.98)	3,981,996.94		13.12%
March	4,064,145.51	106,161.7	32,675,867.27	699,534.8		(245,015.84)	4,309,161.35		13.19%
April	4,003,480.34	108,049.9	33,156,069.14	723,788.5		(365,789.82)	4,369,270.16		13.18%
2 May	3,341,872.41	85,634.5	36,296,118.61	767,528.6		(120,779.22)	3,462,651.63		9.54%
0 June	4,808,558.64	123,899.3	31,621,157.48	673,744.3		(242,942.10)	5,051,500.74		15.98%
1 July	5,985,269.88	149,498.7	32,843,345.76	711,747.8		(238,289.88)	6,223,559.76		18.95%
4 August	4,137,006.26	100,254.5	32,351,279.12	693,720.5		(237,475.10)	4,374,481.36		13.52%
September	6,010,955.89	148,850.9	30,933,932.85	658,973.6		(237,034.88)	6,247,990.77		20.20%
October	1,763,274.98	46,371.4	38,277,933.21	807,933.1		(235,472.08)	1,998,747.06		5.22%
November	3,119,563.64	78,703.6	31,932,098.84	668,792.5		(231,715.12)	3,351,278.76		10.50%
December	8,753,694.74	206,732.5	31,251,567.67	636,964.8		(230,045.82)	8,983,740.56		28.75%
	59,317,173.68	1,494,525.81	389,433,804.94	8,331,755.51	15.23%	(2,875,163.30)	62,192,336.98		15.97%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less</u>	<u>Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	9,585,389.21	229,212.1	26,990,652.58	567,545.7		(215,399.21)	9,800,788.42		36.31%
February	3,727,576.69	97,058.8	30,503,710.60	640,716.1		(219,300.01)	3,946,876.70		12.94%
March	4,261,082.01	107,382.9	34,098,760.11	695,687.1		(220,288.30)	4,481,370.31		13.14%
April	3,753,160.57	97,716.6	34,846,627.89	708,784.1		(331,770.11)	4,084,930.68		11.72%
2 May	3,412,422.34	84,432.0	32,791,853.43	680,731.2		(109,303.30)	3,521,725.64		10.74%
0 June	4,945,702.91	121,895.1	33,315,854.45	684,018.1		(219,333.32)	5,165,036.23		15.50%
1 July	6,036,094.73	144,458.4	33,689,935.81	695,375.5		(213,341.06)	6,249,435.79		18.55%
5 August	3,660,155.63	87,165.4	33,578,954.01	680,982.2		(215,444.77)	3,875,600.40		11.54%
September	4,787,239.73	121,041.2	32,980,671.72	676,483.9		(314,167.47)	5,101,407.20		15.47%
October	2,846,819.19	66,202.2	35,497,926.50	742,445.1		(103,791.31)	2,950,610.50		8.31%
November	2,920,480.66	71,383.7	35,385,615.05	712,549.7		(208,184.63)	3,128,665.29		8.84%
December	8,352,969.34	185,560.7	30,621,796.67	594,911.4		(209,677.87)	8,562,647.21		27.96%
	58,289,093.01	1,413,508.96	394,302,358.82	8,080,230.08	14.78%	(2,580,001.36)	60,869,094.37		15.44%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less</u>	<u>Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	10,990,666.10	249,066.7	30,108,541.18	607,408.5		(139,665.32)	11,130,331.42		36.97%
February	3,680,638.13	87,721.8	33,285,732.04	663,802.9		(138,938.39)	3,819,576.52		11.48%
March	5,142,937.48	120,536.9	37,925,247.94	759,733.7		(210,333.53)	5,353,271.01		14.12%
April	3,711,903.69	85,846.1	33,836,321.12	686,512.8		(155,888.87)	3,867,792.56		11.43%
2 May	3,469,856.06	81,747.1	35,920,149.68	725,395.7		(140,154.27)	3,610,010.33		10.05%
0 June	5,394,308.14	122,173.6	34,161,209.86	687,951.8		(136,640.94)	5,530,949.08		16.19%
1 July	7,761,337.04	172,401.8	30,271,470.27	604,574.5		(138,632.81)	7,899,969.85		26.10%
6 August	2,511,331.05	58,825.7	39,847,432.89	802,584.5		(205,577.87)	2,716,908.92		6.82%
September	5,151,993.92	115,744.0	35,035,919.52	697,163.8		(153,007.19)	5,305,001.11		15.14%
October	3,498,004.48	79,149.3	34,923,804.94	694,016.9		(138,875.62)	3,636,880.10		10.41%
November	3,594,943.76	82,626.0	36,082,526.73	722,492.7		(138,014.54)	3,732,958.30		10.35%
December	11,668,563.95	240,366.3	29,852,496.43	587,014.1		31,009.20	11,699,573.15		38.98%
	66,576,483.80	1,496,205.12	411,250,852.60	8,238,651.97	16.19%	(1,664,720.15)	68,241,203.95		16.59%

*2016 based on BW report

3 Years Average 2014-2016

16.01%

SOUTHERN CALIFORNIA GAS COMPANY
2016 Overhead Rates Applied to Shared Service Billings
Test Year 2019 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2016\$) [Note (c)] (C) = (A) x Rate	Total Pool Funding After Gross up (2016\$) (D) = (A+B+C)	Total Loading Base (2016\$) [Note (d)] (E)	Year 2016 GRC OH Rates (F) = (D)/(E)
		2016 Actual Labor (2016\$) [Note (b)] (A)	2016 Actual Non-Labor (2016\$) [Note (b)] (B)				
		1	STANDARD LABOR OVERHEADS:				
2	Payroll Taxes [Note (a)]						7.51%
3							
4	Pension & Benefits	1,343,102	199,990,925	100,867	201,434,894	750,332,940	26.85%
5							
6	Workers' Comp	860,127	8,618,102	64,596	9,542,825	750,332,940	1.27%
7							
8	PLPD	494,616	28,403,418	37,146	28,935,180	750,332,940	3.86%
9							
10	Variable Pay [Note (e)]	72,416,526	-	5,438,481	77,855,007	341,114,203	22.82%
11							
12	Total Labor Overheads:						62.31%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.12%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,683,003	2,834,924	2,294,803	8,812,730	1,694,157,961	0.52%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	1,498,718	5,927,712	933,820	8,360,250	25,028,014	33.40%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2016 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes, Line 2.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Total Labor Overheads, Line 12.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable Pay is commonly referred to as the Incentive Compensation Plan ("ICP").

SOUTHERN CALIFORNIA GAS COMPANY
2017 Overhead Rates Applied to Shared Service Billings
Test Year 2019 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2016\$) [Note (c)] (C) = (A) x Rate	Total Pool Funding After Gross up (2016\$) (D) = (A+B+C)	Total Loading Base (2016\$) [Note (d)] (E)	Year 2017 GRC OH Rates (F) = (D)/(E)
		2016 Actual Labor (2016\$) [Note (b)] (A)	2016 Actual Non-Labor (2016\$) [Note (b)] (B)				
		1	STANDARD LABOR OVERHEADS:				
2	Payroll Taxes [Note (a)]						7.58%
3							
4	Pension & Benefits	1,343,102	199,990,925	101,807	201,435,834	750,332,940	26.85%
5							
6	Workers' Comp	860,127	8,618,102	65,198	9,543,427	750,332,940	1.27%
7							
8	PLPD	494,616	28,403,418	37,492	28,935,526	750,332,940	3.86%
9							
10	Variable Pay [Note (e)]	72,416,526	-	5,489,173	77,905,699	341,114,203	22.84%
11							
12	Total Labor Overheads:						62.40%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.12%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,683,003	2,834,924	2,297,938	8,815,865	1,694,157,961	0.52%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	1,498,718	5,927,712	935,096	8,361,526	25,028,014	33.41%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2016 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes, Line 2.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Total Labor Overheads, Line 12.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable Pay is commonly referred to as the Incentive Compensation Plan ("ICP").

SOUTHERN CALIFORNIA GAS COMPANY
2018 Overhead Rates Applied to Shared Service Billings
Test Year 2019 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2016\$) [Note (c)] (C) = (A) x Rate	Total Pool Funding After Gross up (2016\$) (D) = (A+B+C)	Total Loading Base (2016\$) [Note (d)] (E)	Year 2018 GRC OH Rates (F) = (D)/(E)
		2016 Actual Labor (2016\$) [Note (b)] (A)	2016 Actual Non-Labor (2016\$) [Note (b)] (B)				
		1	STANDARD LABOR OVERHEADS:				
2	Payroll Taxes [Note (a)]						7.43%
3							
4	Pension & Benefits	1,343,102	199,990,925	99,792	201,433,819	750,332,940	26.85%
5							
6	Workers' Comp	860,127	8,618,102	63,907	9,542,137	750,332,940	1.27%
7							
8	PLPD	494,616	28,403,418	36,750	28,934,784	750,332,940	3.86%
9							
10	Variable Pay [Note (e)]	72,416,526	-	5,380,548	77,797,074	341,114,203	22.81%
11							
12	Total Labor Overheads:						62.22%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.11%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,683,003	2,834,924	2,291,220	8,809,148	1,694,157,961	0.52%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	1,498,718	5,927,712	932,362	8,358,792	25,028,014	33.40%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2016 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes, Line 2.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Total Labor Overheads, Line 12.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable Pay is commonly referred to as the Incentive Compensation Plan ("ICP").

SOUTHERN CALIFORNIA GAS COMPANY
2019 Overhead Rates Applied to Shared Service Billings
Test Year 2019 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2016\$) [Note (c)]	Total Pool Funding After Gross up (2016\$) (D) = (A+B+C)	Total Loading Base (2016\$) [Note (d)] (E)	Year 2019 GRC OH Rates (F) = (D)/(E)
		2016 Actual Labor (2016\$) [Note (b)] (A)	2016 Actual Non-Labor (2016\$) [Note (b)] (B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						7.44%
3							
4	Pension & Benefits	1,343,102	199,990,925	99,927	201,433,954	750,332,940	26.85%
5							
6	Workers' Comp	860,127	8,618,102	63,993	9,542,223	750,332,940	1.27%
7							
8	PLPD	494,616	28,403,418	36,799	28,934,834	750,332,940	3.86%
9							
10	Variable Pay [Note (e)]	72,416,526	-	5,387,790	77,804,316	341,114,203	22.81%
11							
12	Total Labor Overheads:						62.23%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						8.11%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,683,003	2,834,924	2,291,668	8,809,596	1,694,157,961	0.52%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	1,498,718	5,927,712	932,544	8,358,975	25,028,014	33.40%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2016 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes, Line 2.
Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Total Labor Overheads, Line 12.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable Pay is commonly referred to as the Incentive Compensation Plan ("ICP").

SOUTHERN CALIFORNIA GAS COMPANY
Derivation of 2016 Adjusted Recorded Pool Funding for Labor
Test Year 2019 General Rate Case

Line #	Category	2016 Adjusted Actual Labor (2016\$)	2016 Adjusted Actual Non-Labor (2016\$)	Worksheet Tab Reference
1	Pension & Benefits	1,343,102	199,990,925	<i>WP-23</i>
2				
3	Workers' Comp	860,127	8,618,102	<i>WP-24</i>
4				
5	PLPD	494,616	28,403,418	<i>WP-25</i>
6				
7	Variable Pay	72,416,526		<i>WP-26</i>
8				
9	Purchasing	3,683,003	2,834,924	<i>WP-27</i>
10				
11	Affiliate Billing A&G	1,498,718	5,927,712	<i>WP-28</i>

**SOUTHERN CALIFORNIA GAS COMPANY
 Loading Base Derivation for Shared Services Overheads
 Test Year 2019 General Rate Case**

Line #	Description	Amount (2016\$)
1	TOTAL COMPANY LABOR:	
2	Account (Cost Element) Range 6110000 to 6119999	810,778,533
3	Exclude ICP payout:	<u>(60,445,593)</u>
4	Total GRC Labor Overhead Loading Base:	<u>750,332,940</u>
5		
6	TOTAL COMPANY NON-UNION LABOR:	
7	Account (Cost Element) Range 6110000 to 6119999	810,778,533
8	Exclude ICP payout:	(60,445,593)
9	Exclude Union labor:	<u>(409,218,737)</u>
10	Total GRC ICP Overhead Loading Base:	<u>341,114,203</u>
11		
12	TOTAL COMPANY PURCHASING NON-LABOR:	
13	Account (Cost Element) Range 6210000 to 6232999	1,694,157,961
14	Total GRC Non-Labor Overhead Loading Base:	<u>1,694,157,961</u>
15		
16		
17		
18	TOTAL AFFILIATE BILLING LABOR & NON-LABOR:	
19	Account (Cost Element) Group 'AG_BASE' 6110010 to 6119999	13,307,431
20	Gross up with V&S factor (16.32%)	2,172,085
21	Account (Cost Element) Group 'AG_BASE' 6130000 TO 6400410, exc. Fleet	<u>9,548,498</u>
22	Total Grossed up Loading Base for Affiliate Billing A&G:	<u>25,028,014</u>

Notes:

Line 20 - Vacation and Sick (V&S) Factors for 2016 - 2019 applicable to forecast O&M and capital labor costs and hours are based on a 3-yr avg rate through 2016 recorded V&S data.

SOUTHERN CALIFORNIA GAS COMPANY
Payroll Tax Rates
Test Year 2019 General Rate Case

Line		
#	Year	Rate
1	2016	7.51%
2	2017	7.58%
3	2018	7.43%
4	2019	7.44%

Notes:

The Payroll Tax rates were provided by the Tax Department.

SOUTHERN CALIFORNIA GAS COMPANY
2016 Pension and Benefits (P&B) Overhead Pool Funding Breakdown
Test Year 2019 General Rate Case

			<u>(2016\$)</u>
Line #	A	Internal Orders 300346848, 300364319 - Pool Pension & Benefits:	
1		Labor Costs	1,343,102
2		Non-Labor Costs:	
3		Emp Ben-Health Insurance	78,822,551.52
4		Emp Ben-Dental Insurance	2,587,103.35
5		Emp Ben-Vision Insurance	575,226.21
6		Emp Ben-Life Insurance	1,715,197.08
7		Emp Ben-Fees & Srv \$	1,115,166.34
8		Emp Ben-Emp Asst Pgr	727,991.20
9		Emp Ben-Emp Well Pgr	361,856.86
10		Emp Ben-Long Term Disability	(1,794,397.69)
11		Emp Ben-Annual Benefit	320,577.50
12		Emp Ben-Educ Assist	957,108.10
13		Emp Ben-Transp Allow	812,020.19
14		Emp Ben-Ymca-Imputable	251,649.95
15		Emp Ben-Emp Relocation	18,279.58
16		Emp Ben-Ad&D Insuran	58,609.95
17		Emp Ben-Serp Exp Actives	2,286,894.00
18		Emp Ben-Rsp Company Match	20,663,491.11
19		Emp Benefits-Incentive Match	1,907,481.00
20		Emp Ben-Ret Towlkexm	40,117.00
21		Emp Ben-Pbop Med-Rep	226,962.10
22		Emp Ben-Pbop Non-Rep Life I	44,049.69
23		Emp Ben-Retireact	159,027.65
24		Emp Ben-Pension Funding	70,350,433.00
25		Emp Ben-Mental Health	1,389,218.60
26		Emp Ben-Misc	(446,151.60)
27		P&B Group Non Labor Expenses	8,749,884.45
28		Intercompany Charges	<u>9,627,148.66</u>
29			201,527,496
30		Total:	<u>202,870,598</u>
31			
32	B	G/L Acct 1334042 & 1334043 - Clear A/C-P&B:	
33		Labor Costs	-
34		Non-Labor Costs	-
35		Total:	<u>-</u>
36			
37	C=A+B	2016 P&B Overhead Pool Funding Before Adjustment:	
38		Labor Costs	1,343,102
39		Non-Labor Costs	201,527,496
40		Total:	<u>202,870,598</u>
41			
42	D	Adjustment to P&B Overhead Pool Funding:	
43		Labor Costs	-
44		Non-Labor Costs, Accruals	(1,536,571)
45		Total:	<u>(1,536,571)</u>
46			
47	E=C+D	Adjusted Recorded P&B Overhead Pool Funding:	
48		Labor Costs	1,343,102
49		Non-Labor Costs	199,990,925
50		Total:	<u><u>201,334,027</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY
2016 Worker's Compensation Overhead Pool Funding Breakdown
Test Year 2019 General Rate Case**

Line #	A	Internal Orders 300346847 - Pool Worker's Compensation:	(2016\$)
1		Labor Costs	860,127
2		Non-Labor Costs:	
3		Emp Ben-Wkrcompmed	4,788,732.14
4		Emp Ben-Wkrcompoth	3,565,621.95
5		Emp Ben-Workers' Comp Adjustment	(4,401,824.55)
6		Emp Ben-Wcompidem	8,807,150.37
7		Emp Ben-Wcompadmin	1,221,798.45
8		Emp Ben-Workers Comp-Refunds	(2,001,780.91)
9		A&G-Injuries & Damages	1,355,076.30
10		Claims Group non labor expenses	125,080.28
11		Intercompany Charges	66,823.50
12			13,526,678
13		Total:	<u>14,386,805</u>
14			
15	B	G/L Acct 1334001 - Clear A/C-WC:	
16		Labor Costs	-
17		Non-Labor Costs	-
18		Total:	<u>-</u>
19			
20	C=A+B	2016 WC Overhead Pool Funding Before Adjustment:	
21		Labor Costs	860,127
22		Non-Labor Costs	13,526,678
23		Total:	<u>14,386,805</u>
24			
25	D	Adjustment to WC Overhead Pool Funding:	
26		Labor Costs	-
27		Non-Labor Costs, Accruals	(4,908,576)
28		Total:	<u>(4,908,576)</u>
29			
30	E=C+D	Adjusted Recorded WC Overhead Pool Funding:	
31		Labor Costs	860,127
32		Non-Labor Costs	8,618,102
33		Total:	<u><u>9,478,229</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY
 2016 PLPD Overhead Pool Funding Breakdown
 Test Year 2019 General Rate Case**

			<u>(2016\$)</u>
Line #	A	Internal Orders 300346826 - Pool PLPD:	
1		Labor Costs	494,616
2		Non-Labor Costs:	
3		A&G-Injuries & Damages	26,126,078.01
4		Disability Management Group non labor expenses	105,807.53
5		Intercompany Charges	<u>480,220.36</u>
6			26,712,106
7		Total:	<u>27,206,722</u>
8			
9	B	G/L Acct 1334002 - Clear A/C-PLPD:	
10		Labor Costs	-
11		Non-Labor Costs	-
12		Total:	<u>-</u>
13			
14	C=A+B	2016 PLPD Overhead Pool Funding Before Adjustment:	
15		Labor Costs	494,616
16		Non-Labor Costs	26,712,106
17		Total:	<u>27,206,722</u>
18			
19	D	Adjustment to PLPD Overhead Pool Funding:	
20		Labor Costs	-
21		Non-Labor Costs, Accruals	1,691,312
22		Total:	<u>1,691,312</u>
23			
24	E=C+D	Adjusted Recorded PLPD Overhead Pool Funding:	
25		Labor Costs	494,616
26		Non-Labor Costs	28,403,418
27		Total:	<u><u>28,898,034</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY
 2016 Variable Pay Overhead Pool Funding Breakdown
 Test Year 2019 General Rate Case**

		<u>(2016\$)</u>
Line #	A Internal Orders 200314765 - Pool Variable Pay:	
1	Labor Costs	62,085,580
2	Non-Labor Costs:	-
3	Total:	<u>62,085,580</u>
4		
5	B G/L Acct 1334047 - Clear A/C-Variable Pay:	
6	Labor Costs	-
7	Non-Labor Costs	-
8	Total:	<u>-</u>
9		
10	C=A+B 2016 Variable Pay Overhead Pool Funding Before Adjustment:	
11	Labor Costs	62,085,580
12	Non-Labor Costs	-
13	Total:	<u>62,085,580</u>
14		
15	D Adjustment to Variable Pay Overhead Pool Funding:	
16	Labor Costs	
17	2017 VARIABLE PAY TRUE-UP ACCRUAL TO PAYMENT	8,398,374.00
18	2016 VARIABLE PAY TRUE-UP ACCRUAL TO PAYMENT (for 2015)	1,932,571.66
19		10,330,946
20	Non-Labor Costs	-
21	Total:	<u>10,330,946</u>
22		
23	E=C+D	
24	Adjusted Recorded Variable Pay Overhead Pool Funding:	
25	Labor Costs	72,416,526
26	Non-Labor Costs	-
27	Total:	<u><u>72,416,526</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY
 2016 Purchasing Overhead Pool Funding Breakdown
 Test Year 2019 General Rate Case**

			<u>(2016\$)</u>
Line #	A	Internal Orders 200314773 - Pool Purchasing:	
1		Labor Costs	3,683,003
2		Non-Labor Costs:	1,495,203.71
3		Purchasing Group Non Labor Expenses	<u>1,339,720.68</u>
4			2,834,924
5		Total:	<u>6,517,927</u>
6			
7	B	G/L Acct 1334055 - Clear A/C-Purchasing:	
8		Labor Costs	-
9		Non-Labor Costs	-
10		Total:	<u>-</u>
11			
12	C=A+B	2016 Purchasing Overhead Pool Funding Before Adjustment:	
13		Labor Costs	3,683,003
14		Non-Labor Costs	2,834,924
15		Total:	<u>6,517,927</u>
16			
17	D	Adjustment to Purchasing Overhead Pool Funding:	
18		Labor Costs	-
19		Non-Labor Costs	-
20		Total:	<u>-</u>
21			
22	E=C+D	Adjusted Recorded Purchasing Overhead Pool Funding:	
23		Labor Costs	3,683,003
24		Non-Labor Costs	2,834,924
25		Total:	<u><u>6,517,927</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY
 2016 Affiliate A&G Overhead Pool Funding Breakdown
 Test Year 2019 General Rate Case**

		<u>(2016\$)</u>	
Line #	A	Internal Orders 300346861 - Pool Affiliate A&G:	
1		Labor Costs	1,498,718
2		Non-Labor Costs:	
3		Affiliate Billing Administrative & General (A&G) Group non labor expenses	1,794,367.57
4		Intercompany charges	<u>4,133,344.92</u>
5			5,927,712
6		Total:	<u>7,426,430</u>
7			
8	B	G/L Acct 1334097 - Clear A/C-Affiliate A&G:	
9		Labor Costs	-
10		Non-Labor Costs	-
11		Total:	<u>-</u>
12			
13	C=A+B	2016 Affiliate A&G Overhead Pool Funding Before Adjustment:	
14		Labor Costs	1,498,718
15		Non-Labor Costs	5,927,712
16		Total:	<u>7,426,430</u>
17			
18	D	Adjustment to Affiliate A&G Overhead Pool Funding:	
19		Labor Costs	-
20		Non-Labor Costs	-
21		Total:	<u>-</u>
22			
23	E=C+D	Adjusted Recorded Purchasing Overhead Pool Funding:	
24		Labor Costs	1,498,718
25		Non-Labor Costs	5,927,712
26		Total:	<u><u>7,426,430</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY
Vacation & Sick (V&S) Rates
Test Year 2019 General Rate Case**

Line	Year	1-Yr Rate	3-Yr Avg Rate
1	2013	16.62%	
2	2014	16.32%	
3	2015	16.18%	
4	2016	16.47%	16.32%
5	2017		16.32%
6	2018		16.32%
7	2019		16.32%

Notes:

Use 3-Yr Avg Rate to Gross-Up Affiliate Billing OH labor base.

SOUTHERN CALIFORNIA GAS COMPANY
Vacation & Sick (V&S) Detail for GRC
Test Year 2019 General Rate Case

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	12,054,828.67	326,776.54	43,162,536.58	1,124,997.80		(159,105.63)	12,213,934.30	28.30%
February	6,072,806.73	175,948.09	42,321,521.23	1,119,439.34		(155,031.21)	6,227,837.94	14.72%
March	6,115,417.73	172,290.39	46,689,601.95	1,209,007.26		(154,480.75)	6,269,898.48	13.43%
April	6,452,727.55	180,020.50	46,440,132.11	1,238,584.33		(151,944.56)	6,604,672.11	14.22%
2 May	5,302,334.61	151,437.90	49,917,656.21	1,326,888.84		(148,027.92)	5,450,362.53	10.92%
0 June	7,335,394.38	199,713.21	40,658,964.39	1,078,116.20		(145,822.45)	7,481,216.83	18.40%
1 July	9,589,869.06	264,624.59	45,964,592.95	1,201,910.43		(148,236.96)	9,738,106.02	21.19%
3 August	6,444,798.67	177,785.05	46,465,866.65	1,228,625.59		(121,181.67)	6,565,980.34	14.13%
September	9,162,573.44	251,770.08	42,531,502.38	1,104,969.54		(188,890.41)	9,351,463.85	21.99%
October	2,295,869.19	59,984.32	53,834,852.44	1,421,204.31		(210,635.78)	2,506,504.97	4.66%
November	7,108,249.59	171,497.43	46,225,316.50	1,206,673.33		(64,907.55)	7,173,157.14	15.52%
December	11,582,085.86	303,364.87	45,298,690.38	1,151,245.80		(139,704.97)	11,721,790.83	25.88%
	89,516,955.48	2,435,212.97	549,511,233.77	14,411,662.77	16.29%	(1,787,969.86)	91,304,925.34	16.62%

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	13,915,320.42	364,167.05	43,446,682.30	1,122,462.51		(50,457.01)	13,965,777.43	32.14%
February	6,130,991.42	172,467.00	43,329,866.82	1,120,847.29		(180,822.48)	6,311,813.90	14.57%
March	6,362,678.02	174,025.14	48,767,630.01	1,219,315.16		(178,820.73)	6,541,498.75	13.41%
April	6,403,723.40	177,762.48	49,755,402.05	1,272,068.88		(386,742.61)	6,790,466.01	13.65%
2 May	5,488,114.72	150,656.34	49,519,795.52	1,272,647.48		(86,180.39)	5,574,295.11	11.26%
0 June	7,802,309.00	209,226.19	45,111,795.26	1,158,932.26		(170,324.66)	7,972,633.66	17.67%
1 July	9,733,678.35	255,026.17	48,790,510.29	1,257,058.75		(167,808.33)	9,901,486.68	20.29%
4 August	5,838,974.05	156,353.68	48,052,493.93	1,225,900.83		(167,900.66)	6,006,874.71	12.50%
September	9,751,034.58	259,473.25	46,554,728.42	1,185,352.97		(167,801.31)	9,918,835.89	21.31%
October	2,672,961.07	75,452.72	57,418,499.97	1,460,437.30		(163,280.04)	2,836,241.11	4.94%
November	6,618,866.54	179,344.37	47,785,750.65	1,189,814.33		(165,847.23)	6,784,713.77	14.20%
December	11,875,852.37	302,055.71	51,495,074.65	1,271,999.77		(164,102.71)	12,039,955.08	23.38%
	92,594,503.94	2,476,010.10	580,028,229.87	14,756,837.54	15.96%	(2,050,088.16)	94,644,592.10	16.32%

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	15,367,095.52	392,822.35	43,992,964.14	1,093,700.98		(179,760.79)	15,546,856.31	35.34%
February	6,367,733.46	174,445.58	46,907,045.77	1,166,928.40		(180,507.02)	6,548,240.48	13.96%
March	6,668,772.47	181,343.30	53,504,238.19	1,305,007.24		(178,869.05)	6,847,641.52	12.80%
April	7,047,161.19	189,062.15	52,871,296.01	1,293,527.13		(266,124.15)	7,313,285.34	13.83%
2 May	5,617,202.88	148,581.87	51,472,855.13	1,263,415.44		(85,884.17)	5,703,087.05	11.08%
0 June	8,698,903.87	225,677.40	51,148,008.21	1,254,004.87		(166,378.97)	8,865,282.84	17.33%
1 July	9,108,171.06	234,225.78	52,881,112.79	1,313,706.61		(169,112.88)	9,277,283.94	17.54%
5 August	6,333,790.67	165,254.59	50,681,095.34	1,251,885.35		(166,378.57)	6,500,169.24	12.83%
September	8,379,920.74	222,893.81	51,006,482.96	1,257,279.44		(245,425.28)	8,625,346.02	16.91%
October	4,594,474.68	112,255.29	56,010,469.10	1,367,874.10		(73,943.47)	4,668,418.15	8.33%
November	7,248,483.15	189,220.08	52,604,117.04	1,267,005.86		(164,425.73)	7,412,908.88	14.09%
December	12,508,312.66	306,520.19	54,869,102.48	1,300,828.05		(165,546.50)	12,673,859.16	23.10%
	97,940,022.35	2,542,302.39	617,948,787.16	15,135,163.47	15.85%	(2,042,356.58)	99,982,378.93	16.18%

	Recorded Expense	V&S Hours	V&S Base	V&S Base Hours	V&S Percent Before Adj	Vacation Bought/Sold	Expense Less Adjustments	V&S Percent After Adj
January	16,022,842.16	394,810.40	45,694,487.38	1,090,445.67		(201,949.05)	16,224,791.21	35.51%
February	6,743,182.54	174,829.38	50,997,253.03	1,221,767.72		(201,767.27)	6,944,949.81	13.62%
March	8,539,896.28	218,349.08	59,878,718.03	1,418,071.66		(298,458.75)	8,838,355.03	14.76%
April	5,738,174.70	146,224.07	54,242,152.02	1,295,623.39		(221,796.00)	5,959,970.70	10.99%
2 May	5,714,386.20	143,844.71	56,624,351.66	1,350,351.57		(194,578.14)	5,908,964.34	10.44%
0 June	9,118,046.86	226,050.52	53,537,938.17	1,266,033.59		(191,129.72)	9,309,176.58	17.39%
1 July	12,524,179.10	304,359.10	46,827,145.71	1,109,288.18		(188,571.46)	12,712,750.56	27.15%
6 August	4,222,897.72	106,600.06	61,708,299.18	1,455,910.87		(277,733.89)	4,500,631.61	7.29%
September	8,149,659.62	202,398.12	54,263,321.18	1,270,644.54		(207,626.78)	8,357,286.40	15.40%
October	5,243,038.69	129,357.35	54,224,781.71	1,270,519.99		(187,506.45)	5,430,545.14	10.01%
November	7,867,086.13	198,631.80	54,258,610.32	1,262,741.51		(184,315.40)	8,051,401.53	14.84%
December	14,316,296.63	324,822.95	54,466,790.66	1,183,232.95		39,236.18	14,277,060.45	26.21%
	104,199,686.63	2,570,277.54	646,723,849.05	15,194,631.65	16.11%	(2,316,196.73)	106,515,883.36	16.47%

*2016 based on BW report

3 Years Average 2014-2016 **16.32%**

SAN DIEGO GAS & ELECTRIC
Shared Services Directs
Test Year 2019 General Rate Case

Functional Area		2016				2017				2018				2019				
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	
Incurred (100% Level Forecast)																		
	ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	11,112	2,275	-	13,387	11,717	2,204	-	13,921	11,717	2,111	-	13,828	11,717	2,139	-	13,856	
	CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	CS - INFORMATION & TECHNOLOGIES	94	249	-	343	94	249	-	344	94	249	-	344	94	249	-	344	
	CYBER SECURITY	3,511	470	2,587	6,568	3,840	581	2,700	7,121	3,956	581	2,850	7,387	3,956	581	3,370	7,907	
	ELECTRIC GENERATION & SONGS	505	241	-	746	833	261	-	1,095	833	261	-	1,095	833	261	-	1,095	
	ENVIRONMENTAL	1,951	561	-	2,512	1,368	551	-	1,918	1,458	560	-	2,017	1,548	560	-	2,107	
	FLEET SERVICES	904	452	-	1,356	1,243	296	-	1,539	1,321	296	-	1,617	1,321	296	-	1,617	
	GAS SYSTEM INTEGRITY	-	-	-	-	-	600	-	600	-	600	-	600	-	600	-	600	
	HR, DISABILITY, WORKERS COMP & SAFETY	3,314	806	-	4,120	3,313	1,158	-	4,471	3,403	1,173	-	4,576	3,403	1,203	-	4,606	
	INFORMATION TECHNOLOGY	21,356	34,268	-	55,624	21,707	34,791	-	56,499	21,707	35,739	-	57,447	21,707	37,001	-	58,709	
	REAL ESTATE & FACILITIES	1,725	4,774	-	6,499	1,671	4,617	-	6,288	1,671	4,617	-	6,288	1,671	4,617	-	6,288	
	RISK MANAGEMENT	1,797	2,484	-	4,281	2,043	2,899	-	4,942	2,281	3,562	-	5,843	2,520	4,224	-	6,744	
	SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	2,642	1,616	-	4,258	2,843	1,155	-	3,998	3,166	1,155	-	4,321	3,166	1,522	-	4,688	
Totals		48,911	48,196	2,587	99,694	50,673	49,362	2,700	102,735	51,608	50,904	2,850	105,362	51,936	53,253	3,370	108,559	
		sdge/ro																
		48,911	48,196	2,587		50,673	49,362	2,700		51,608	50,904	2,850		51,936	53,253	3,370		

Functional Area		2016				2017				2018				2019			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Allocations Out																	
	ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	2,869	442	-	3,312	3,203	514	-	3,717	3,203	469	-	3,672	3,203	467	-	3,670
	CS - FIELD	-	(1)	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-
	CS - INFORMATION & TECHNOLOGIES	85	8	-	93	85	8	-	93	85	8	-	93	85	8	-	93
	CYBER SECURITY	2,237	285	1,694	4,217	2,385	322	1,717	4,424	2,458	322	1,812	4,593	2,458	322	2,143	4,923
	ELECTRIC GENERATION & SONGS	41	20	-	61	69	22	-	90	69	22	-	90	69	22	-	90
	ENVIRONMENTAL	365	75	-	440	196	56	-	251	196	56	-	251	196	56	-	251
	FLEET SERVICES	255	143	-	399	415	112	-	527	454	114	-	568	454	114	-	568
	GAS SYSTEM INTEGRITY	-	-	-	-	-	520	-	520	-	520	-	520	-	520	-	520
	HR, DISABILITY, WORKERS COMP & SAFETY	253	44	-	297	253	80	-	333	262	88	-	349	262	91	-	353
	INFORMATION TECHNOLOGY	11,510	18,160	-	29,669	11,688	18,152	-	29,840	11,688	18,816	-	30,505	11,688	19,518	-	31,206
	REAL ESTATE & FACILITIES	388	851	-	1,239	345	845	-	1,190	345	845	-	1,190	345	845	-	1,190
	RISK MANAGEMENT	803	1,044	-	1,848	922	1,237	-	2,159	1,033	1,520	-	2,553	1,144	1,803	-	2,947
	SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	1,056	131	-	1,187	1,197	625	-	1,822	1,359	625	-	1,984	1,359	809	-	2,167
Totals		19,862	21,203	1,694	42,760	20,757	22,494	1,717	44,967	21,151	23,406	1,812	46,369	21,262	24,575	2,143	47,979
		sdge/ro															
		19,862	21,203	1,694		20,757	22,494	1,717		21,151	23,406	1,812		21,262	24,575	2,143	

SAN DIEGO GAS & ELECTRIC
Shared Services Directs
Test Year 2019 General Rate Case

Functional Area		2016				2017				2018				2019			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Retained																	
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS		8,243	1,833	-	10,075	8,514	1,690	-	10,204	8,514	1,642	-	10,156	8,514	1,672	-	10,186
CS - FIELD		-	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES		9	241	-	250	9	241	-	250	9	241	-	250	9	241	-	250
CYBER SECURITY		1,274	185	893	2,351	1,455	259	983	2,697	1,497	259	1,038	2,794	1,497	259	1,227	2,984
ELECTRIC GENERATION & SONGS		464	221	-	685	765	240	-	1,004	765	240	-	1,004	765	240	-	1,004
ENVIRONMENTAL		1,586	486	-	2,072	1,172	495	-	1,667	1,262	504	-	1,766	1,352	504	-	1,856
FLEET SERVICES		649	309	-	957	829	183	-	1,012	867	182	-	1,049	867	182	-	1,049
GAS SYSTEM INTEGRITY		-	-	-	-	-	80	-	80	-	80	-	80	-	80	-	80
HR, DISABILITY, WORKERS COMP & SAFETY		3,061	762	-	3,823	3,060	1,077	-	4,138	3,142	1,085	-	4,226	3,142	1,112	-	4,253
INFORMATION TECHNOLOGY		9,846	16,108	-	25,955	10,019	16,639	-	26,658	10,019	16,923	-	26,942	10,019	17,484	-	27,503
REAL ESTATE & FACILITIES		1,337	3,923	-	5,260	1,326	3,772	-	5,098	1,326	3,772	-	5,098	1,326	3,772	-	5,098
RISK MANAGEMENT		994	1,440	-	2,433	1,122	1,662	-	2,784	1,249	2,041	-	3,290	1,376	2,421	-	3,797
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY		1,586	1,485	-	3,071	1,645	530	-	2,175	1,807	530	-	2,337	1,807	714	-	2,520
Totals		29,049	26,993	893	56,934	29,916	26,869	983	57,768	30,456	27,498	1,038	58,993	30,674	28,679	1,227	60,580
	sdcg/ro	29,049	26,993	893		29,916	26,869	983		30,456	27,498	1,038		30,674	28,679	1,227	
Allocations In																	
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS		1,235	(9)	-	1,226	1,666	185	-	1,851	1,774	223	-	1,997	1,773	223	-	1,996
CS - FIELD		1,966	653	3	2,622	1,868	621	3	2,492	1,868	613	3	2,484	1,868	613	3	2,484
CS - INFORMATION & TECHNOLOGIES		210	129	-	339	281	148	-	429	350	172	-	522	379	206	-	585
CYBER SECURITY		35	47	-	82	114	130	-	244	114	130	-	244	114	130	-	244
ELECTRIC GENERATION & SONGS		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL		20	22	-	42	27	5	-	32	28	5	-	33	29	5	-	34
FLEET SERVICES		698	458	-	1,156	684	512	-	1,196	743	512	-	1,255	743	512	-	1,255
GAS SYSTEM INTEGRITY		2,610	491	-	3,101	5,471	657	-	6,128	5,905	693	-	6,597	7,364	887	-	8,252
HR, DISABILITY, WORKERS COMP & SAFETY		135	5	-	140	135	5	-	140	135	5	-	140	135	5	-	140
INFORMATION TECHNOLOGY		2,948	532	-	3,480	3,200	644	-	3,845	3,314	653	-	3,967	3,314	653	-	3,967
REAL ESTATE & FACILITIES		-	(9)	682	674	-	-	738	738	-	-	780	780	-	-	784	784
RISK MANAGEMENT		138	8	-	146	138	8	-	146	138	8	-	146	138	8	-	146
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY		117	(658)	-	(540)	120	(658)	-	(538)	120	(658)	-	(538)	120	(658)	-	(538)
Totals		10,113	1,671	685	12,468	13,705	2,257	741	16,703	14,489	2,356	783	17,628	15,978	2,584	786	19,348
	sdcg/ro	10,113	1,671	685		13,705	2,257	741		14,489	2,356	783		15,978	2,584	786	

SAN DIEGO GAS & ELECTRIC
Shared Services Directs
Test Year 2019 General Rate Case

Functional Area		2016				2017				2018				2019			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Total Net Shared Services (Directs)																	
	ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	9,478	1,824	-	11,301	10,180	1,875	-	12,055	10,288	1,865	-	12,153	10,287	1,895	-	12,182
	CS - FIELD	1,966	654	3	2,623	1,868	621	3	2,492	1,868	613	3	2,484	1,868	613	3	2,484
	CS - INFORMATION & TECHNOLOGIES	219	370	-	589	290	389	-	679	359	413	-	772	389	446	-	835
	CYBER SECURITY	1,309	232	893	2,433	1,570	389	983	2,942	1,612	389	1,038	3,039	1,612	389	1,227	3,228
	ELECTRIC GENERATION & SONGS	464	221	-	685	765	240	-	1,004	765	240	-	1,004	765	240	-	1,004
	ENVIRONMENTAL	1,606	508	-	2,114	1,199	500	-	1,699	1,290	509	-	1,799	1,381	509	-	1,890
	FLEET SERVICES	1,347	767	-	2,114	1,513	695	-	2,208	1,610	693	-	2,304	1,610	693	-	2,304
	GAS SYSTEM INTEGRITY	2,610	491	-	3,101	5,471	737	-	6,208	5,905	773	-	6,678	7,364	967	-	8,332
	HR, DISABILITY, WORKERS COMP & SAFETY	3,197	767	-	3,964	3,196	1,082	-	4,278	3,277	1,090	-	4,367	3,277	1,117	-	4,394
	INFORMATION TECHNOLOGY	12,794	16,640	-	29,435	13,219	17,284	-	30,503	13,333	17,576	-	30,909	13,333	18,137	-	31,470
	REAL ESTATE & FACILITIES	1,337	3,914	682	5,934	1,326	3,772	738	5,836	1,326	3,772	780	5,878	1,326	3,772	784	5,881
	RISK MANAGEMENT	1,132	1,447	-	2,579	1,260	1,669	-	2,929	1,387	2,049	-	3,436	1,514	2,428	-	3,942
	SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	1,703	827	-	2,531	1,765	(127)	-	1,638	1,927	(127)	-	1,799	1,927	56	-	1,983
Totals		39,161	28,664	1,577	69,402	43,621	29,126	1,724	74,470	44,946	29,854	1,820	76,621	46,651	31,263	2,014	79,928

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

YEAR 2016	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2016				2016				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	29,049	26,993	893	56,934	-	-	-	-	29,049	26,993	893	56,934
Allocations Out												
SCG												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	2,512	349	-	2,861	2,032	101	-	2,133	4,544	450	-	4,994
CS - FIELD	-	(1)	-	(1)	-	(0)	-	(0)	-	(1)	-	(1)
CS - INFORMATION & TECHNOLOGIES	85	8	-	93	69	2	-	71	153	10	-	164
CYBER SECURITY	2,111	269	1,602	3,982	1,708	78	462	2,248	3,820	347	2,064	6,230
ELECTRIC GENERATION & SONGS	41	20	-	61	34	6	-	39	75	25	-	101
ENVIRONMENTAL	352	73	-	425	285	21	-	306	638	94	-	732
FLEET SERVICES	255	143	-	399	207	41	-	248	462	185	-	647
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	117	5	-	123	95	2	-	97	212	7	-	219
INFORMATION TECHNOLOGY	10,742	17,123	-	27,865	8,693	4,938	-	13,631	19,435	22,061	-	41,496
REAL ESTATE & FACILITIES	79	565	-	643	64	163	-	226	142	727	-	870
RISK MANAGEMENT	803	1,044	-	1,848	650	301	-	951	1,453	1,345	-	2,799
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	857	99	-	956	694	28	-	722	1,551	127	-	1,678
Totals	17,956	19,697	1,602	39,255	14,530	5,681	462	20,673	32,486	25,378	2,064	59,927
Corporate Center												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	343	84	-	427	304	24	-	328	647	108	-	755
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	126	16	93	235	111	5	27	143	237	21	120	378
ELECTRIC GENERATION & SONGS	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	9	1	-	10	8	0	-	8	17	2	-	19
FLEET SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	82	24	-	106	72	7	-	79	154	31	-	185
INFORMATION TECHNOLOGY	744	771	-	1,515	659	222	-	881	1,403	993	-	2,396
REAL ESTATE & FACILITIES	194	185	-	380	172	53	-	226	367	239	-	605
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	190	25	-	215	169	7	-	176	359	32	-	391
Totals	1,688	1,106	93	2,887	1,495	319	27	1,841	3,183	1,424	120	4,728

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2016				2016				2016			
Unregulated Affiliates												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	15	9	-	24	13	3	-	16	28	12	-	40
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	-	-	-	-	-	-	-	-	-	-	-	-
ELECTRIC GENERATION & SONGS	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	3	1	-	4	3	0	-	3	6	1	-	7
FLEET SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	54	15	-	68	47	4	-	52	101	19	-	120
INFORMATION TECHNOLOGY	23	266	-	290	21	77	-	97	44	343	-	387
REAL ESTATE & FACILITIES	115	101	-	216	102	29	-	131	216	131	-	347
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	9	7	-	16	8	2	-	10	16	10	-	26
Totals	218	400	-	618	193	115	-	309	411	516	-	927
TOTAL ALLOCATIONS OUT												
	19,862	21,203	1,694	42,760	16,218	6,115	489	22,822	36,081	27,318	2,183	65,582
sdge/ro	19,862	21,203	1,694		16,218	6,115	489					
TOTAL SDG&E Shared Services Forecast	48,911	48,196	2,587	99,694	16,218	6,115	489	22,822	65,129	54,311	3,076	122,516

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2016	80.92%	28.84%	28.84%
Bill to CorpCtr/Unregulated Affiliates	2016	88.55%	28.84%	28.84%

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

YEAR 2017	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2017				2017				2017			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	29,916	26,869	983	57,768	-	-	-	-	29,916	26,869	983	57,768
Allocations Out												
SCG												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	2,900	414	-	3,314	2,350	119	-	2,469	5,250	534	-	5,784
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	85	8	-	93	69	2	-	71	154	11	-	165
CYBER SECURITY	2,248	304	1,618	4,170	1,822	88	467	2,376	4,070	392	2,085	6,546
ELECTRIC GENERATION & SONGS	69	22	-	90	56	6	-	62	125	28	-	152
ENVIRONMENTAL	189	54	-	243	153	16	-	169	342	70	-	412
FLEET SERVICES	415	112	-	527	336	32	-	369	751	145	-	896
GAS SYSTEM INTEGRITY	-	520	-	520	-	150	-	150	-	670	-	670
HR, DISABILITY, WORKERS COMP & SAFETY	118	32	-	150	95	9	-	105	213	42	-	255
INFORMATION TECHNOLOGY	11,044	17,225	-	28,270	8,949	4,968	-	13,917	19,993	22,193	-	42,186
REAL ESTATE & FACILITIES	94	578	-	671	76	167	-	242	170	744	-	914
RISK MANAGEMENT	922	1,237	-	2,159	747	357	-	1,104	1,669	1,594	-	3,263
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	1,053	84	-	1,137	853	24	-	877	1,906	108	-	2,014
Totals	19,136	20,591	1,618	41,345	15,506	5,938	467	21,911	34,642	26,530	2,085	63,256
Corporate Center												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	288	89	-	377	255	26	-	281	543	115	-	658
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	137	18	98	253	121	5	28	155	258	24	127	408
ELECTRIC GENERATION & SONGS	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	3	1	-	4	3	0	-	3	6	1	-	7
FLEET SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	82	33	-	115	72	10	-	82	154	43	-	197
INFORMATION TECHNOLOGY	620	756	-	1,375	550	218	-	767	1,169	973	-	2,143
REAL ESTATE & FACILITIES	158	172	-	330	140	50	-	190	298	222	-	520
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	131	459	-	590	116	132	-	249	247	591	-	838
Totals	1,418	1,529	98	3,045	1,258	441	28	1,727	2,676	1,969	127	4,772

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2017				2017				2017			
Unregulated Affiliates												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	15	10	-	25	13	3	-	16	29	13	-	42
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	-	-	-	-	-	-	-	-	-	-	-	-
ELECTRIC GENERATION & SONGS	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	3	1	-	4	3	0	-	3	6	1	-	7
FLEET SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	54	15	-	68	47	4	-	52	101	19	-	120
INFORMATION TECHNOLOGY	24	171	-	195	21	49	-	71	46	220	-	266
REAL ESTATE & FACILITIES	93	95	-	188	83	27	-	110	176	122	-	298
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	13	82	-	95	12	24	-	35	25	106	-	131
Totals	203	374	-	577	180	108	-	288	382	482	-	864
TOTAL ALLOCATIONS OUT												
	20,757	22,494	1,717	44,967	16,943	6,487	495	23,925	37,700	28,981	2,212	68,893
sdge/ro	20,757	22,494	1,717		16,943	6,487	495					
TOTAL SDG&E Shared Services Forecast	50,673	49,362	2,700	102,735	16,943	6,487	495	23,925	67,616	55,850	3,195	126,660

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2017	81.03%	28.84%	28.84%
Bill to CorpCtr/Unregulated Affiliates	2017	88.66%	28.84%	28.84%

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

YEAR 2018	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2018				2018				2018			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	30,456	27,498	1,038	58,993	-	-	-	-	30,456	27,498	1,038	58,993
Allocations Out												
SCG												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	2,900	389	-	3,290	2,345	112	-	2,458	5,245	502	-	5,747
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	85	8	-	93	69	2	-	71	154	11	-	165
CYBER SECURITY	2,318	304	1,708	4,330	1,874	88	493	2,454	4,192	392	2,201	6,784
ELECTRIC GENERATION & SONGS	69	22	-	90	56	6	-	62	125	28	-	152
ENVIRONMENTAL	189	54	-	243	153	16	-	168	342	70	-	411
FLEET SERVICES	454	114	-	568	367	33	-	400	821	147	-	968
GAS SYSTEM INTEGRITY	-	520	-	520	-	150	-	150	-	670	-	670
HR, DISABILITY, WORKERS COMP & SAFETY	118	34	-	152	95	10	-	105	213	44	-	257
INFORMATION TECHNOLOGY	11,044	17,852	-	28,896	8,931	5,147	-	14,078	19,976	22,999	-	42,974
REAL ESTATE & FACILITIES	94	578	-	671	76	167	-	242	169	744	-	913
RISK MANAGEMENT	1,033	1,520	-	2,553	835	438	-	1,273	1,868	1,958	-	3,826
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	1,214	84	-	1,299	982	24	-	1,006	2,196	108	-	2,305
Totals	19,517	21,480	1,708	42,705	15,783	6,193	493	22,468	35,300	27,672	2,201	65,173
Corporate Center												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	288	72	-	360	255	21	-	276	543	92	-	635
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	141	18	104	263	125	5	30	160	265	24	134	423
ELECTRIC GENERATION & SONGS	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	3	1	-	4	3	0	-	3	6	1	-	7
FLEET SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	87	36	-	124	77	11	-	88	165	47	-	212
INFORMATION TECHNOLOGY	620	783	-	1,403	548	226	-	774	1,168	1,009	-	2,178
REAL ESTATE & FACILITIES	158	172	-	330	140	50	-	189	298	222	-	520
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	131	459	-	590	116	132	-	248	247	591	-	838
Totals	1,428	1,542	104	3,074	1,264	445	30	1,738	2,692	1,987	134	4,812

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2018				2018				2018			
Unregulated Affiliates												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	15	8	-	23	13	2	-	16	29	10	-	39
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	-	-	-	-	-	-	-	-	-	-	-	-
ELECTRIC GENERATION & SONGS	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	3	1	-	4	3	0	-	3	6	1	-	7
FLEET SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	57	17	-	74	50	5	-	55	107	22	-	129
INFORMATION TECHNOLOGY	24	181	-	205	21	52	-	74	46	233	-	279
REAL ESTATE & FACILITIES	93	95	-	188	83	27	-	110	176	122	-	298
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	13	82	-	95	12	24	-	35	25	106	-	131
Totals	206	384	-	590	182	111	-	293	388	495	-	883
TOTAL ALLOCATIONS OUT	21,151	23,406	1,812	46,369	17,229	6,748	522	24,500	38,381	30,154	2,334	70,869
sdge/ro	21,151	23,406	1,812		17,229	6,748	522					
TOTAL SDG&E Shared Services Forecast	51,608	50,904	2,850	105,362	17,229	6,748	522	24,500	68,837	57,652	3,372	129,861

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2018	80.87%	28.83%	28.83%
Bill to CorpCtr/Unregulated Affiliates	2018	88.49%	28.83%	28.83%

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

YEAR 2019	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2019				2019				2019			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	30,674	28,679	1,227	60,580	-	-	-	-	30,674	28,679	1,227	60,580
Allocations Out												
SCG												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	2,900	387	-	3,287	2,346	112	-	2,458	5,246	499	-	5,745
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	85	8	-	93	69	2	-	71	154	11	-	165
CYBER SECURITY	2,318	304	2,020	4,641	1,875	88	583	2,545	4,192	392	2,603	7,187
ELECTRIC GENERATION & SONGS	69	22	-	90	56	6	-	62	125	28	-	152
ENVIRONMENTAL	189	54	-	243	153	16	-	168	342	70	-	411
FLEET SERVICES	454	114	-	568	367	33	-	400	822	147	-	968
GAS SYSTEM INTEGRITY	-	520	-	520	-	150	-	150	-	670	-	670
HR, DISABILITY, WORKERS COMP & SAFETY	118	37	-	154	95	11	-	106	213	47	-	260
INFORMATION TECHNOLOGY	11,044	18,509	-	29,553	8,935	5,338	-	14,273	19,979	23,847	-	43,826
REAL ESTATE & FACILITIES	94	578	-	671	76	167	-	242	169	744	-	914
RISK MANAGEMENT	1,144	1,803	-	2,947	925	520	-	1,445	2,069	2,323	-	4,392
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	1,214	268	-	1,482	982	77	-	1,060	2,197	345	-	2,542
Totals	19,628	22,604	2,020	44,251	15,879	6,519	583	22,980	35,507	29,122	2,603	67,232
Corporate Center												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	288	72	-	360	255	21	-	276	543	92	-	635
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	141	18	123	282	125	5	35	165	265	24	158	447
ELECTRIC GENERATION & SONGS	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	3	1	-	4	3	0	-	3	6	1	-	7
FLEET SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	87	37	-	125	77	11	-	88	165	48	-	213
INFORMATION TECHNOLOGY	620	817	-	1,437	549	236	-	784	1,169	1,053	-	2,221
REAL ESTATE & FACILITIES	158	172	-	330	140	50	-	190	298	222	-	520
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	131	459	-	590	116	132	-	248	247	591	-	838
Totals	1,428	1,576	123	3,127	1,264	455	35	1,755	2,693	2,031	158	4,882

SAN DIEGO GAS & ELECTRIC
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2019				2019				2019			
Unregulated Affiliates												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	15	8	-	23	13	2	-	16	29	10	-	39
CS - FIELD	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION & TECHNOLOGIES	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	-	-	-	-	-	-	-	-	-	-	-	-
ELECTRIC GENERATION & SONGS	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	3	1	-	4	3	0	-	3	6	1	-	7
FLEET SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	57	17	-	74	50	5	-	55	107	22	-	129
INFORMATION TECHNOLOGY	24	192	-	216	21	55	-	77	46	247	-	292
REAL ESTATE & FACILITIES	93	95	-	188	83	27	-	110	176	122	-	298
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	13	82	-	95	12	24	-	35	25	106	-	131
Totals	206	395	-	600	182	114	-	296	388	508	-	897
TOTAL ALLOCATIONS OUT	21,262	24,575	2,143	47,979	17,326	7,087	618	25,031	38,588	31,662	2,761	73,010
sdge/ro	21,262	24,575	2,143		17,326	7,087	618					
TOTAL SDG&E Shared Services Forecast	51,936	53,253	3,370	108,559	17,326	7,087	618	25,031	69,261	60,341	3,988	133,590

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SCG	2019	80.90%	28.84%	28.84%
Bill to CorpCtr/Unregulated Affiliates	2019	88.53%	28.84%	28.84%

**SAN DIEGO GAS & ELECTRIC
Corporate Center, Business Unit Charge-Up (BUCU)
Test Year 2019 General Rate Case**

Corporate Center Reallocation	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs to CorpCtr	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
From SDG&E	2,887	3,045	3,074	3,127	1,841	1,727	1,738	1,755	4,728	4,772	4,812	4,882
From SCG	606	732	784	818	428	479	505	517	1,034	1,211	1,289	1,335
Total Costs supporting CorpCtr	3,493	3,777	3,858	3,945	2,269	2,206	2,244	2,271	5,762	5,983	6,102	6,217

Reallocation Factors	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
SDG&E	31.16%	31.92%	32.35%	32.21%	31.16%	31.92%	32.35%	32.21%				
SCG	33.19%	37.57%	38.30%	38.30%	33.19%	37.57%	38.30%	38.30%				
Unreg Affiliates	35.65%	30.51%	29.35%	29.49%	35.65%	30.51%	29.35%	29.49%				
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs allocated back from CorpCtr	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
To SDG&E	1,088	1,206	1,248	1,271	707	704	726	732	1,795	1,910	1,974	2,002
To SCG	1,159	1,419	1,478	1,511	753	829	859	870	1,912	2,248	2,337	2,381
To Unreg Affiliates	1,245	1,152	1,132	1,163	809	673	658	670	2,054	1,825	1,791	1,833
Total Costs returned from CorpCtr	3,493	3,777	3,858	3,945	2,269	2,206	2,244	2,271	5,762	5,983	6,102	6,217
sdge/ro	1,088	1,206	1,248	1,271	707	704	726	732				
scg/ro	1,159	1,419	1,478	1,511	753	829	859	870				

SAN DIEGO GAS & ELECTRIC
Total Net Forecast (with Summary by Functional Area)
Test Year 2019 General Rate Case

	(A)				(B)				(C) = A + B			
	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
TOTAL COMPANY SUMMARY												
RETAINED	56,934	57,768	58,993	60,580	-	-	-	-	56,934	57,768	58,993	60,580
ALLOCATIONS IN												
SCG	12,468	16,703	17,628	19,348	10,478	14,148	14,919	16,423	22,946	30,851	32,547	35,771
BUCU	1,088	1,206	1,248	1,271	707	704	726	732	1,795	1,910	1,974	2,002
TOTAL ALLOCATIONS IN	13,557	17,908	18,876	20,619	11,185	14,852	15,645	17,154	24,742	32,760	34,521	37,773
OVERHEAD CREDIT												
Gross Amount	-	-	-	-	(22,822)	(23,925)	(24,500)	(25,031)	(22,822)	(23,925)	(24,500)	(25,031)
[Less] Payroll Tax & Supplemental Labor	-	-	-	-	1,472	1,529	1,531	1,541	1,472	1,529	1,531	1,541
ADJUSTED OVERHEAD CREDIT	-	-	-	-	(21,350)	(22,396)	(22,969)	(23,490)	(21,350)	(22,396)	(22,969)	(23,490)
					sdge/ro	(21,350)	(22,396)	(22,969)	(23,490)			
TOTAL SDG&E SHARED SERVICES FORECAST	70,491	75,676	77,869	81,199	(10,165)	(7,544)	(7,323)	(6,336)	60,326	68,132	70,545	74,863

Retained		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS		10,075	10,204	10,156	10,186	-	-	-	-	10,075	10,204	10,156	10,186
CS - FIELD		1	-	-	-	-	-	-	-	1	-	-	-
CS - INFORMATION & TECHNOLOGIES		250	250	250	250	-	-	-	-	250	250	250	250
CYBER SECURITY		2,351	2,697	2,794	2,984	-	-	-	-	2,351	2,697	2,794	2,984
ELECTRIC GENERATION & SONGS		685	1,004	1,004	1,004	-	-	-	-	685	1,004	1,004	1,004
ENVIRONMENTAL		2,072	1,667	1,766	1,856	-	-	-	-	2,072	1,667	1,766	1,856
FLEET SERVICES		957	1,012	1,049	1,049	-	-	-	-	957	1,012	1,049	1,049
GAS SYSTEM INTEGRITY		-	80	80	80	-	-	-	-	-	80	80	80
HR, DISABILITY, WORKERS COMP & SAFETY		3,823	4,138	4,226	4,253	-	-	-	-	3,823	4,138	4,226	4,253
INFORMATION TECHNOLOGY		25,955	26,658	26,942	27,503	-	-	-	-	25,955	26,658	26,942	27,503
REAL ESTATE & FACILITIES		5,260	5,098	5,098	5,098	-	-	-	-	5,260	5,098	5,098	5,098
RISK MANAGEMENT		2,433	2,784	3,290	3,797	-	-	-	-	2,433	2,784	3,290	3,797
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY		3,071	2,175	2,337	2,520	-	-	-	-	3,071	2,175	2,337	2,520
Totals		56,934	57,768	58,993	60,580	-	-	-	-	56,934	57,768	58,993	60,580

SAN DIEGO GAS & ELECTRIC
Total Net Forecast (with Summary by Functional Area)
Test Year 2019 General Rate Case

Functional Area		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
		2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
Allocations In (SCG)													
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS		1,226	1,851	1,997	1,996	1,179	1,659	1,772	1,771	2,405	3,510	3,770	3,767
CS - FIELD		2,622	2,492	2,484	2,484	2,104	2,001	1,995	1,995	4,726	4,493	4,479	4,479
CS - INFORMATION & TECHNOLOGIES		339	429	522	585	244	319	393	433	583	748	915	1,018
CYBER SECURITY		82	244	244	244	50	154	154	154	132	398	398	398
ELECTRIC GENERATION & SONGS		-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL		42	32	33	34	27	28	28	29	69	60	61	63
FLEET SERVICES		1,156	1,196	1,255	1,255	824	829	884	884	1,980	2,026	2,139	2,139
GAS SYSTEM INTEGRITY		3,101	6,128	6,597	8,252	2,665	5,464	5,881	7,343	5,766	11,592	12,479	15,595
HR, DISABILITY, WORKERS COMP & SAFETY		140	140	140	140	131	131	131	131	271	272	272	272
INFORMATION TECHNOLOGY		3,480	3,845	3,967	3,967	3,002	3,285	3,390	3,390	6,482	7,129	7,357	7,357
REAL ESTATE & FACILITIES		674	738	780	784	229	250	265	266	902	988	1,044	1,049
RISK MANAGEMENT		146	146	146	146	135	135	135	135	280	280	280	280
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY		(540)	(538)	(538)	(538)	(111)	(108)	(108)	(108)	(651)	(646)	(646)	(646)
Totals		12,468	16,703	17,628	19,348	10,478	14,148	14,919	16,423	22,946	30,851	32,547	35,771

Functional Area		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
		2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
Net Shared Services													
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS		11,301	12,055	12,153	12,182	1,179	1,659	1,772	1,771	12,480	13,714	13,925	13,953
CS - FIELD		2,623	2,492	2,484	2,484	2,104	2,001	1,995	1,995	4,727	4,493	4,479	4,479
CS - INFORMATION & TECHNOLOGIES		589	679	772	835	244	319	393	433	833	998	1,165	1,268
CYBER SECURITY		2,433	2,942	3,039	3,228	50	154	154	154	2,483	3,096	3,192	3,382
ELECTRIC GENERATION & SONGS		685	1,004	1,004	1,004	-	-	-	-	685	1,004	1,004	1,004
ENVIRONMENTAL		2,114	1,699	1,799	1,890	27	28	28	29	2,141	1,727	1,827	1,919
FLEET SERVICES		2,114	2,208	2,304	2,304	824	829	884	884	2,938	3,038	3,188	3,188
GAS SYSTEM INTEGRITY		3,101	6,208	6,678	8,332	2,665	5,464	5,881	7,343	5,766	11,672	12,559	15,675
HR, DISABILITY, WORKERS COMP & SAFETY		3,964	4,278	4,367	4,394	131	131	131	131	4,095	4,409	4,498	4,525
INFORMATION TECHNOLOGY		29,435	30,503	30,909	31,470	3,002	3,285	3,390	3,390	32,437	33,788	34,299	34,860
REAL ESTATE & FACILITIES		5,934	5,836	5,878	5,881	229	250	265	266	6,163	6,086	6,142	6,147
RISK MANAGEMENT		2,579	2,929	3,436	3,942	135	135	135	135	2,714	3,064	3,570	4,077
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY		2,531	1,638	1,799	1,983	(111)	(108)	(108)	(108)	2,420	1,530	1,691	1,875
Totals		69,402	74,470	76,621	79,928	10,478	14,148	14,919	16,423	79,880	88,618	91,540	96,351

Functional Area		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
		2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
BUCU In (CorpCtr Reallocation) to SDGE		1,088	1,206	1,248	1,271	707	704	726	732	1,795	1,910	1,974	2,002

Functional Area		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
		2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
Overhead Credit		-	-	-	-	(21,350)	(22,396)	(22,969)	(23,490)	(21,350)	(22,396)	(22,969)	(23,490)

TOTAL SDG&E Shared Services Forecast		2016	2017	2018	2019
		60,326	68,132	70,545	74,863

SOUTHERN CALIFORNIA GAS COMPANY
Shared Services Directs
Test Year 2019 General Rate Case

Functional Area		2016				2017				2018				2019				
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	
Incurred (100% Level Forecast)																		
	ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	4,380	770	-	5,150	5,658	661	-	6,319	5,978	753	-	6,731	5,970	753	-	6,723	
	CS - FIELD & METER READING	1,050	144	-	1,194	1,384	130	-	1,514	1,384	130	-	1,514	1,384	130	-	1,514	
	CS - INFORMATION	1,494	809	-	2,303	1,705	1,734	-	3,439	2,236	1,791	-	4,027	2,646	1,844	-	4,490	
	CS - OFFICE OPERATIONS	4,088	1,308	5	5,401	4,203	1,302	5	5,511	4,203	1,283	5	5,492	4,203	1,283	5	5,492	
	CS - TECHNOLOGIES, POLICIES & SOLUTIONS	1,866	1,349	-	3,215	1,824	1,491	-	3,315	2,143	1,651	-	3,794	2,143	1,865	-	4,008	
	CYBER SECURITY	102	137	-	239	332	377	-	708	332	377	-	708	332	377	-	708	
	ENVIRONMENTAL	309	415	-	724	371	192	-	563	408	192	-	600	444	192	-	636	
	FLEET & FACILITIES	3,251	2,486	-	5,737	3,196	2,994	-	6,190	3,401	2,944	-	6,345	3,401	2,944	-	6,345	
	GAS CONTROL & SYSTEM OPERATIONS/PLANNING	4,669	569	-	5,238	4,694	626	-	5,320	5,289	622	-	5,911	5,364	622	-	5,986	
	GAS DISTRIBUTION	614	75	-	689	230	45	-	275	230	45	-	275	230	45	-	275	
	GAS ENGINEERING	7,660	1,770	-	9,430	9,213	2,171	-	11,383	9,566	2,187	-	11,753	11,265	3,139	-	14,404	
	GAS SYSTEM INTEGRITY	6,692	1,503	-	8,195	9,071	2,668	-	11,740	11,065	3,148	-	14,214	13,452	3,854	-	17,307	
	GAS TRANSMISSION	852	98	-	950	940	75	-	1,015	940	75	-	1,015	940	75	-	1,015	
	HR, DISABILITY, WORKERS COMP & SAFETY	1,500	160	-	1,660	1,542	162	-	1,704	1,610	169	-	1,779	1,531	169	-	1,700	
	INFORMATION TECHNOLOGY	8,620	2,006	-	10,626	8,829	2,322	-	11,151	9,479	2,372	-	11,851	9,479	2,372	-	11,851	
	REAL ESTATE	-	(951)	12,611	11,660	-	-	16,799	16,799	-	-	19,016	19,016	-	-	21,050	21,050	
	RISK MANAGEMENT	276	16	-	292	276	16	-	292	276	16	-	292	276	16	-	292	
	SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	433	60	-	493	460	61	-	521	460	61	-	521	460	61	-	521	
	TIMP & DIMP	1,265	-	-	1,265	2,416	-	-	2,416	2,416	-	-	2,416	3,290	-	-	3,290	
	UNDERGROUND STORAGE	228	227	-	455	245	188	-	434	245	188	-	434	245	188	-	434	
Totals		49,349	12,951	12,616	74,916	56,588	17,216	16,804	90,609	61,660	18,006	19,021	98,688	67,054	19,930	21,055	108,040	
		scg/ro	49,349	12,951	12,616	56,588	17,216	16,804	90,609	61,660	18,006	19,021	98,688	67,054	19,930	21,055	108,040	

Functional Area		2016				2017				2018				2019			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Allocations Out																	
	ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	1,247	(7)	-	1,240	1,681	186	-	1,867	1,788	225	-	2,013	1,787	225	-	2,012
	CS - FIELD & METER READING	47	7	-	54	-	-	-	-	-	-	-	-	-	-	-	-
	CS - INFORMATION	100	55	-	156	118	123	-	242	154	127	-	281	184	130	-	314
	CS - OFFICE OPERATIONS	1,919	646	3	2,568	1,868	621	3	2,492	1,868	613	3	2,484	1,868	613	3	2,484
	CS - TECHNOLOGIES, POLICIES & SOLUTIONS	109	74	-	183	162	25	-	187	195	46	-	241	195	76	-	271
	CYBER SECURITY	39	52	-	91	126	144	-	270	126	144	-	270	126	144	-	270
	ENVIRONMENTAL	20	22	-	42	27	5	-	32	28	5	-	33	29	5	-	34
	FLEET & FACILITIES	715	491	-	1,206	698	552	-	1,249	756	551	-	1,307	756	551	-	1,307
	GAS CONTROL & SYSTEM OPERATIONS/PLANNING	689	69	-	758	687	77	-	765	787	77	-	864	795	77	-	872
	GAS DISTRIBUTION	69	4	-	73	33	6	-	40	33	6	-	40	33	6	-	40
	GAS ENGINEERING	762	165	-	927	932	188	-	1,121	969	190	-	1,159	1,155	249	-	1,404
	GAS SYSTEM INTEGRITY	851	136	-	987	1,165	292	-	1,458	1,464	327	-	1,790	1,854	462	-	2,316
	GAS TRANSMISSION	134	17	-	151	123	13	-	136	123	13	-	136	123	13	-	136
	HR, DISABILITY, WORKERS COMP & SAFETY	201	23	-	224	201	24	-	224	201	24	-	224	201	24	-	224
	INFORMATION TECHNOLOGY	3,204	587	-	3,791	3,469	712	-	4,181	3,611	723	-	4,334	3,611	723	-	4,334
	REAL ESTATE	-	(25)	920	895	-	-	1,047	1,047	-	-	1,128	1,128	-	-	1,166	1,166
	RISK MANAGEMENT	138	8	-	146	138	8	-	146	138	8	-	146	138	8	-	146
	SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	118	(702)	-	(584)	121	(702)	-	(582)	121	(702)	-	(582)	121	(702)	-	(582)
	TIMP & DIMP	-	-	-	-	2,416	-	-	2,416	2,416	-	-	2,416	3,290	-	-	3,290
	UNDERGROUND STORAGE	106	99	-	205	114	80	-	194	114	80	-	194	114	80	-	194
Totals		10,466	1,723	922	13,112	14,079	2,354	1,050	17,484	14,892	2,455	1,131	18,477	16,380	2,683	1,168	20,231
		scg/ro	10,466	1,723	922	14,079	2,354	1,050	17,484	14,892	2,455	1,131	18,477	16,380	2,683	1,168	20,231

SOUTHERN CALIFORNIA GAS COMPANY
Shared Services Directs
Test Year 2019 General Rate Case

Functional Area		2016				2017				2018				2019				
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	
Retained																		
	ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	3,133	777	-	3,910	3,977	475	-	4,452	4,189	528	-	4,718	4,183	528	-	4,711	
	CS - FIELD & METER READING	1,003	137	-	1,140	1,384	130	-	1,514	1,384	130	-	1,514	1,384	130	-	1,514	
	CS - INFORMATION	1,394	754	-	2,147	1,586	1,611	-	3,197	2,081	1,665	-	3,746	2,462	1,714	-	4,176	
	CS - OFFICE OPERATIONS	2,169	662	3	2,833	2,335	681	3	3,019	2,335	670	3	3,008	2,335	670	3	3,008	
	CS - TECHNOLOGIES, POLICIES & SOLUTIONS	1,757	1,275	-	3,032	1,662	1,466	-	3,128	1,947	1,605	-	3,553	1,947	1,789	-	3,736	
	CYBER SECURITY	63	85	-	148	205	233	-	438	205	233	-	438	205	233	-	438	
	ENVIRONMENTAL	289	393	-	682	344	187	-	531	380	187	-	567	415	187	-	602	
	FLEET & FACILITIES	2,536	1,995	-	4,531	2,498	2,442	-	4,940	2,644	2,393	-	5,037	2,644	2,393	-	5,037	
	GAS CONTROL & SYSTEM OPERATIONS/PLANNING	3,980	500	-	4,480	4,007	549	-	4,556	4,502	545	-	5,048	4,569	545	-	5,114	
	GAS DISTRIBUTION	545	71	-	616	197	39	-	235	197	39	-	235	197	39	-	235	
	GAS ENGINEERING	6,898	1,605	-	8,503	8,280	1,982	-	10,263	8,597	1,997	-	10,594	10,110	2,890	-	12,999	
	GAS SYSTEM INTEGRITY	5,841	1,367	-	7,208	7,906	2,376	-	10,282	9,602	2,822	-	12,423	11,598	3,392	-	14,990	
	GAS TRANSMISSION	718	81	-	799	818	62	-	879	818	62	-	879	818	62	-	879	
	HR, DISABILITY, WORKERS COMP & SAFETY	1,299	137	-	1,436	1,341	139	-	1,480	1,409	146	-	1,555	1,330	146	-	1,476	
	INFORMATION TECHNOLOGY	5,416	1,419	-	6,835	5,360	1,609	-	6,969	5,868	1,648	-	7,516	5,868	1,648	-	7,516	
	REAL ESTATE	-	(926)	11,691	10,765	-	-	15,752	15,752	-	-	17,888	17,888	-	-	19,884	19,884	
	RISK MANAGEMENT	138	9	-	147	138	9	-	147	138	9	-	147	138	9	-	147	
	SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	315	762	-	1,077	339	763	-	1,102	339	763	-	1,102	339	763	-	1,102	
	TIMP & DIMP	1,265	-	-	1,265	-	-	-	-	-	-	-	-	-	-	-	-	
	UNDERGROUND STORAGE	123	128	-	251	131	109	-	240	131	109	-	240	131	109	-	240	
Totals		38,883	11,228	11,694	61,804	42,509	14,862	15,754	73,125	46,769	15,551	17,891	80,210	50,674	17,247	19,887	87,809	
		scg/ro	38,883	11,228	11,694	42,509	14,862	15,754	73,125	46,769	15,551	17,891	80,210	50,674	17,247	19,887	87,809	

Functional Area		2016				2017				2018				2019			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Allocations In																	
	ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	2,512	349	-	2,861	2,900	414	-	3,314	2,900	389	-	3,290	2,900	387	-	3,287
	CS - FIELD & METER READING	-	(1)	-	(1)	-	-	-	-	-	-	-	-	-	-	-	-
	CS - INFORMATION	126	28	-	154	154	30	-	184	154	30	-	184	154	30	-	184
	CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CS - TECHNOLOGIES, POLICIES & SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CYBER SECURITY	2,111	269	1,602	3,982	2,248	304	1,618	4,170	2,318	304	1,708	4,330	2,318	304	2,020	4,641
	ENVIRONMENTAL	352	73	-	425	189	54	-	243	189	54	-	243	189	54	-	243
	FLEET & FACILITIES	255	143	-	399	415	112	-	527	454	114	-	568	454	114	-	568
	GAS CONTROL & SYSTEM OPERATIONS/PLANNING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GAS SYSTEM INTEGRITY	-	-	-	-	-	520	-	520	-	520	-	520	-	520	-	520
	GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	HR, DISABILITY, WORKERS COMP & SAFETY	117	5	-	123	118	32	-	150	118	34	-	152	118	37	-	154
	INFORMATION TECHNOLOGY	10,742	17,123	-	27,865	11,044	17,225	-	28,270	11,044	17,852	-	28,896	11,044	18,509	-	29,553
	REAL ESTATE	79	565	-	643	94	578	-	671	94	578	-	671	94	578	-	671
	RISK MANAGEMENT	803	1,044	-	1,848	922	1,237	-	2,159	1,033	1,520	-	2,553	1,144	1,803	-	2,947
	SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	857	99	-	956	1,053	84	-	1,137	1,214	84	-	1,299	1,214	268	-	1,482
	TIMP & DIMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	UNDERGROUND STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals		17,956	19,697	1,602	39,255	19,136	20,591	1,618	41,345	19,517	21,480	1,708	42,705	19,628	22,604	2,020	44,251
		scg/ro	17,956	19,697	1,602	19,136	20,591	1,618	41,345	19,517	21,480	1,708	42,705	19,628	22,604	2,020	44,251

SOUTHERN CALIFORNIA GAS COMPANY
Shared Services Directs
Test Year 2019 General Rate Case

Total Net Shared Services (Directs)		2016				2017				2018				2019			
		L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS		5,645	1,126	-	6,771	6,877	889	-	7,766	7,089	918	-	8,007	7,083	916	-	7,998
CS - FIELD & METER READING		1,003	136	-	1,139	1,384	130	-	1,514	1,384	130	-	1,514	1,384	130	-	1,514
CS - INFORMATION		1,520	782	-	2,302	1,740	1,641	-	3,381	2,235	1,695	-	3,930	2,615	1,744	-	4,360
CS - OFFICE OPERATIONS		2,169	662	3	2,833	2,335	681	3	3,019	2,335	670	3	3,008	2,335	670	3	3,008
CS - TECHNOLOGIES, POLICIES & SOLUTIONS		1,757	1,275	-	3,032	1,662	1,466	-	3,128	1,947	1,605	-	3,553	1,947	1,789	-	3,736
CYBER SECURITY		2,174	354	1,602	4,130	2,453	537	1,618	4,609	2,523	537	1,708	4,768	2,523	537	2,020	5,080
ENVIRONMENTAL		642	466	-	1,107	533	241	-	774	569	241	-	810	604	241	-	845
FLEET & FACILITIES		2,791	2,138	-	4,930	2,913	2,555	-	5,468	3,099	2,507	-	5,605	3,099	2,507	-	5,605
GAS CONTROL & SYSTEM OPERATIONS/PLANNING		3,980	500	-	4,480	4,007	549	-	4,556	4,502	545	-	5,048	4,569	545	-	5,114
GAS DISTRIBUTION		545	71	-	616	197	39	-	235	197	39	-	235	197	39	-	235
GAS ENGINEERING		6,898	1,605	-	8,503	8,280	1,982	-	10,263	8,597	1,997	-	10,594	10,110	2,890	-	12,999
GAS SYSTEM INTEGRITY		5,841	1,367	-	7,208	7,906	2,896	-	10,802	9,602	3,342	-	12,943	11,598	3,912	-	15,510
GAS TRANSMISSION		718	81	-	799	818	62	-	879	818	62	-	879	818	62	-	879
HR, DISABILITY, WORKERS COMP & SAFETY		1,417	142	-	1,559	1,459	171	-	1,630	1,527	180	-	1,707	1,448	183	-	1,630
INFORMATION TECHNOLOGY		16,158	18,542	-	34,700	16,404	18,835	-	35,239	16,912	19,500	-	36,413	16,912	20,157	-	37,070
REAL ESTATE		79	(362)	11,691	11,408	94	578	15,752	16,423	94	578	17,888	18,559	94	578	19,884	20,556
RISK MANAGEMENT		941	1,053	-	1,994	1,060	1,246	-	2,306	1,171	1,529	-	2,700	1,282	1,812	-	3,094
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY		1,172	861	-	2,033	1,392	848	-	2,239	1,553	848	-	2,401	1,553	1,031	-	2,584
TIMP & DIMP		1,265	-	-	1,265	-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE		123	128	-	251	131	109	-	240	131	109	-	240	131	109	-	240
Totals		56,839	30,925	13,295	101,059	61,645	35,453	17,373	114,470	66,286	37,030	19,599	122,915	70,302	39,851	21,907	132,060

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

YEAR 2016	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2016				2016				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	38,883	11,228	11,694	61,804	-	-	-	-	38,883	11,228	11,694	61,804
Allocations Out												
SDG&E												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	1,235	(9)	-	1,226	1,182	(3)	-	1,179	2,417	(12)	-	2,405
CS - FIELD & METER READING	47	7	-	54	45	2	-	47	91	9	-	101
CS - INFORMATION	100	55	-	156	96	19	-	115	196	74	-	270
CS - OFFICE OPERATIONS	1,919	646	3	2,568	1,837	219	1	2,057	3,756	865	3	4,625
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	109	74	-	183	105	25	-	130	214	99	-	313
CYBER SECURITY	35	47	-	82	34	16	-	50	69	63	-	132
ENVIRONMENTAL	20	22	-	42	19	8	-	27	39	30	-	69
FLEET & FACILITIES	698	458	-	1,156	668	155	-	824	1,367	614	-	1,980
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	689	69	-	758	660	23	-	683	1,349	93	-	1,442
GAS DISTRIBUTION	69	4	-	73	66	1	-	67	135	6	-	141
GAS ENGINEERING	762	165	-	927	729	56	-	785	1,491	222	-	1,712
GAS SYSTEM INTEGRITY	851	136	-	987	814	46	-	860	1,665	183	-	1,848
GAS TRANSMISSION	134	17	-	151	128	6	-	134	262	23	-	285
HR, DISABILITY, WORKERS COMP & SAFETY	135	5	-	140	129	2	-	131	265	7	-	271
INFORMATION TECHNOLOGY	2,948	532	-	3,480	2,822	180	-	3,002	5,770	712	-	6,482
REAL ESTATE	-	(9)	682	674	-	(3)	231	229	-	(11)	914	902
RISK MANAGEMENT	138	8	-	146	132	3	-	135	270	10	-	280
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	117	(658)	-	(540)	112	(223)	-	(111)	230	(881)	-	(651)
TIMP & DIMP	-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE	106	99	-	205	101	34	-	135	206	133	-	339
Totals	10,113	1,671	685	12,468	9,679	567	232	10,478	19,792	2,237	917	22,946
Corporate Center												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	4	1	-	4	4	0	-	4	8	1	-	9
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	4	5	-	9	4	2	-	5	7	7	-	14
ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
FLEET & FACILITIES	16	33	-	50	17	11	-	28	34	44	-	78
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	60	18	-	78	62	6	-	69	123	25	-	147
INFORMATION TECHNOLOGY	233	55	-	288	242	19	-	261	476	73	-	549
REAL ESTATE	-	(16)	238	221	-	(5)	81	75	-	(22)	318	296
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	0	(45)	-	(44)	1	(15)	-	(15)	1	(60)	-	(59)
TIMP & DIMP	-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
Totals	318	51	238	606	330	17	81	428	648	68	318	1,034

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2016				2016				2016			
Unregulated Affiliates												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	8	1	-	9	8	0	-	8	16	2	-	18
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
FLEET & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	5	0	-	5	5	0	-	5	11	0	-	11
INFORMATION TECHNOLOGY	23	0	-	23	23	0	-	24	46	0	-	46
REAL ESTATE	-	-	-	-	-	-	-	-	-	-	-	-
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-
TIMP & DIMP	-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
Totals	35	2	-	37	37	1	-	37	72	2	-	75
TOTAL ALLOCATIONS OUT	10,466	1,723	922	13,112	10,046	585	313	10,943	20,512	2,308	1,235	24,055
scg/ro	10,466	1,723	922		10,046	585	313					
TOTAL SDG&E Shared Services Forecast	49,349	12,951	12,616	74,916	10,046	585	313	10,943	59,395	13,536	12,929	85,859

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2016	95.71%	33.92%	33.92%
Bill to CorpCtr/Unregulated Affiliates	2016	103.83%	33.92%	33.92%

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

YEAR 2017	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2017				2017				2017			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	42,509	14,862	15,754	73,125	-	-	-	-	42,509	14,862	15,754	73,125
Allocations Out												
SDG&E												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	1,666	185	-	1,851	1,596	63	-	1,659	3,262	248	-	3,510
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	118	123	-	242	113	42	-	155	232	165	-	397
CS - OFFICE OPERATIONS	1,868	621	3	2,492	1,790	211	1	2,001	3,658	832	4	4,493
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	162	25	-	187	155	8	-	164	317	33	-	351
CYBER SECURITY	114	130	-	244	110	44	-	154	224	174	-	398
ENVIRONMENTAL	27	5	-	32	26	2	-	28	53	7	-	60
FLEET & FACILITIES	684	512	-	1,196	656	174	-	829	1,340	686	-	2,026
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	687	77	-	765	658	26	-	685	1,345	104	-	1,449
GAS DISTRIBUTION	33	6	-	40	32	2	-	34	65	9	-	74
GAS ENGINEERING	933	188	-	1,120	893	64	-	957	1,826	252	-	2,078
GAS SYSTEM INTEGRITY	1,165	292	-	1,458	1,116	99	-	1,216	2,282	391	-	2,673
GAS TRANSMISSION	123	13	-	136	117	4	-	122	240	18	-	258
HR, DISABILITY, WORKERS COMP & SAFETY	135	5	-	140	130	2	-	131	265	7	-	272
INFORMATION TECHNOLOGY	3,200	644	-	3,845	3,066	219	-	3,285	6,266	863	-	7,129
REAL ESTATE	-	-	738	738	-	-	250	250	-	-	988	988
RISK MANAGEMENT	138	8	-	146	132	3	-	135	270	10	-	280
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	120	(658)	-	(538)	115	(223)	-	(108)	235	(881)	-	(646)
TIMP & DIMP	2,416	-	-	2,416	2,315	-	-	2,315	4,731	-	-	4,731
UNDERGROUND STORAGE	114	80	-	194	109	27	-	136	223	107	-	330
Totals	13,705	2,257	741	16,703	13,131	766	251	14,148	26,836	3,023	992	30,851
Corporate Center												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	4	0	-	5	5	0	-	5	9	1	-	10
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	12	14	-	25	12	5	-	17	24	18	-	42
ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
FLEET & FACILITIES	13	40	-	53	14	14	-	27	27	54	-	80
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	1	-	1	-	0	-	0	-	1	-	1
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	60	18	-	79	63	6	-	69	123	25	-	147
INFORMATION TECHNOLOGY	240	64	-	304	249	22	-	271	489	86	-	575
REAL ESTATE	-	-	309	309	-	-	105	105	-	-	414	414
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	1	(45)	-	(44)	1	(15)	-	(15)	1	(60)	-	(59)
TIMP & DIMP	-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
Totals	330	92	309	732	343	31	105	479	673	124	414	1,211

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2017				2017				2017			
Unregulated Affiliates												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	10	1	-	11	11	0	-	11	21	1	-	22
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
FLEET & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	(0)	-	-	(0)	(0)	-	-	(0)	(0)	-	-	(0)
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	5	0	-	5	5	0	-	5	11	0	-	11
INFORMATION TECHNOLOGY	29	4	-	33	30	1	-	31	59	5	-	64
REAL ESTATE	-	-	-	-	-	-	-	-	-	-	-	-
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-
TIMP & DIMP	-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
Totals	44	5	-	49	46	2	-	48	90	6	-	97
TOTAL ALLOCATIONS OUT	14,079	2,354	1,050	17,484	13,520	799	356	14,675	27,599	3,153	1,406	32,158
scg/ro	14,079	2,354	1,050		13,520	799	356					
TOTAL SDG&E Shared Services Forecast	56,588	17,216	16,804	90,609	13,520	799	356	14,675	70,108	18,015	17,161	105,283

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2017	95.81%	33.93%	33.93%
Bill to CorpCtr/Unregulated Affiliates	2017	103.93%	33.93%	33.93%

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

YEAR 2018	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2018				2018				2018			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	46,769	15,551	17,891	80,210	-	-	-	-	46,769	15,551	17,891	80,210
Allocations Out												
SDG&E												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	1,774	223	-	1,997	1,696	76	-	1,772	3,470	299	-	3,770
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	154	127	-	281	148	43	-	191	302	169	-	472
CS - OFFICE OPERATIONS	1,868	613	3	2,484	1,786	208	1	1,995	3,654	821	4	4,479
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	195	46	-	241	187	16	-	202	382	61	-	444
CYBER SECURITY	114	130	-	244	109	44	-	154	224	174	-	398
ENVIRONMENTAL	28	5	-	33	27	2	-	28	55	7	-	61
FLEET & FACILITIES	743	512	-	1,255	710	174	-	884	1,453	685	-	2,139
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	787	77	-	864	752	26	-	778	1,539	103	-	1,642
GAS DISTRIBUTION	33	6	-	40	32	2	-	34	65	9	-	73
GAS ENGINEERING	969	190	-	1,159	927	64	-	991	1,896	254	-	2,150
GAS SYSTEM INTEGRITY	1,464	327	-	1,790	1,399	111	-	1,510	2,863	437	-	3,300
GAS TRANSMISSION	123	13	-	136	117	4	-	122	240	18	-	258
HR, DISABILITY, WORKERS COMP & SAFETY	135	5	-	140	129	2	-	131	265	7	-	272
INFORMATION TECHNOLOGY	3,314	653	-	3,967	3,169	222	-	3,390	6,482	875	-	7,357
REAL ESTATE	-	-	780	780	-	-	265	265	-	-	1,044	1,044
RISK MANAGEMENT	138	8	-	146	132	3	-	135	270	10	-	280
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	120	(658)	-	(538)	115	(223)	-	(108)	235	(881)	-	(646)
TIMP & DIMP	2,416	-	-	2,416	2,310	-	-	2,310	4,726	-	-	4,726
UNDERGROUND STORAGE	114	80	-	194	109	27	-	136	223	107	-	330
Totals	14,489	2,356	783	17,628	13,855	799	265	14,919	28,344	3,155	1,048	32,547
Corporate Center												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	4	0	-	5	4	0	-	5	9	1	-	9
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	12	14	-	25	12	5	-	17	24	18	-	42
ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
FLEET & FACILITIES	13	40	-	53	14	13	-	27	27	53	-	80
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	1	-	1	-	0	-	0	-	1	-	1
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	60	18	-	79	62	6	-	69	123	25	-	147
INFORMATION TECHNOLOGY	253	65	-	318	262	22	-	284	515	88	-	602
REAL ESTATE	-	-	348	348	-	-	118	118	-	-	466	466
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	1	(45)	-	(44)	1	(15)	-	(15)	1	(60)	-	(59)
TIMP & DIMP	-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
Totals	343	93	348	784	356	32	118	505	698	125	466	1,289

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2018				2018				2018			
Unregulated Affiliates												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	10	1	-	11	10	0	-	11	21	1	-	22
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
FLEET & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	(0)	-	-	(0)	(0)	-	-	(0)	(0)	-	-	(0)
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	5	0	-	5	5	0	-	5	11	0	-	11
INFORMATION TECHNOLOGY	44	5	-	49	46	2	-	48	90	6	-	97
REAL ESTATE	-	-	-	-	-	-	-	-	-	-	-	-
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-
TIMP & DIMP	-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
Totals	60	6	-	65	62	2	-	64	121	8	-	129
TOTAL ALLOCATIONS OUT	14,892	2,455	1,131	18,477	14,272	833	383	15,488	29,164	3,288	1,514	33,966
scg/ro	14,892	2,455	1,131		14,272	833	383					
TOTAL SDG&E Shared Services Forecast	61,660	18,006	19,021	98,688	14,272	833	383	15,488	75,933	18,839	19,405	114,176

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2018	95.62%	33.92%	33.92%
Bill to CorpCtr/Unregulated Affiliates	2018	103.73%	33.92%	33.92%

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

YEAR 2019	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2019				2019				2019			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
TOTAL RETAINED AMOUNT	50,674	17,247	19,887	87,809	-	-	-	-	50,674	17,247	19,887	87,809
Allocations Out												
SDG&E												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	1,773	223	-	1,996	1,695	76	-	1,771	3,468	299	-	3,767
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	184	130	-	314	176	44	-	220	360	174	-	534
CS - OFFICE OPERATIONS	1,868	613	3	2,484	1,786	208	1	1,995	3,654	821	4	4,479
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	195	76	-	271	187	26	-	213	382	102	-	484
CYBER SECURITY	114	130	-	244	109	44	-	154	224	174	-	398
ENVIRONMENTAL	29	5	-	34	27	2	-	29	56	7	-	63
FLEET & FACILITIES	743	512	-	1,255	711	174	-	884	1,454	685	-	2,139
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	795	77	-	872	760	26	-	786	1,555	103	-	1,658
GAS DISTRIBUTION	33	6	-	40	32	2	-	34	65	9	-	73
GAS ENGINEERING	1,155	249	-	1,404	1,105	84	-	1,189	2,260	333	-	2,593
GAS SYSTEM INTEGRITY	1,854	462	-	2,316	1,773	157	-	1,930	3,627	619	-	4,246
GAS TRANSMISSION	123	13	-	136	117	4	-	122	240	18	-	258
HR, DISABILITY, WORKERS COMP & SAFETY	135	5	-	140	129	2	-	131	265	7	-	272
INFORMATION TECHNOLOGY	3,314	653	-	3,967	3,169	222	-	3,390	6,483	875	-	7,357
REAL ESTATE	-	-	784	784	-	-	266	266	-	-	1,049	1,049
RISK MANAGEMENT	138	8	-	146	132	3	-	135	270	10	-	280
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	120	(658)	-	(538)	115	(223)	-	(108)	235	(881)	-	(646)
TIMP & DIMP	3,290	-	-	3,290	3,146	-	-	3,146	6,436	-	-	6,436
UNDERGROUND STORAGE	114	80	-	194	109	27	-	136	223	107	-	330
Totals	15,978	2,584	786	19,348	15,280	877	267	16,423	31,257	3,461	1,053	35,771
Corporate Center												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	4	0	-	5	4	0	-	5	9	1	-	9
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	12	14	-	25	12	5	-	17	24	18	-	42
ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
FLEET & FACILITIES	13	40	-	53	14	13	-	27	27	53	-	80
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	-	1	-	1	-	0	-	0	-	1	-	1
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	60	18	-	79	62	6	-	69	123	25	-	147
INFORMATION TECHNOLOGY	253	65	-	318	262	22	-	284	515	88	-	602
REAL ESTATE	-	-	382	382	-	-	130	130	-	-	512	512
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	1	(45)	-	(44)	1	(15)	-	(15)	1	(60)	-	(59)
TIMP & DIMP	-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
Totals	343	93	382	818	356	32	130	517	698	125	512	1,335

SOUTHERN CALIFORNIA GAS COMPANY
Billed Out, Plus Overheads
Test Year 2019 General Rate Case

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2019				2019				2019			
Unregulated Affiliates												
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	10	1	-	11	10	0	-	11	20	1	-	22
CS - FIELD & METER READING	-	-	-	-	-	-	-	-	-	-	-	-
CS - INFORMATION	-	-	-	-	-	-	-	-	-	-	-	-
CS - OFFICE OPERATIONS	-	-	-	-	-	-	-	-	-	-	-	-
CS - TECHNOLOGIES, POLICIES & SOLUTIONS	-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY	-	-	-	-	-	-	-	-	-	-	-	-
ENVIRONMENTAL	-	-	-	-	-	-	-	-	-	-	-	-
FLEET & FACILITIES	-	-	-	-	-	-	-	-	-	-	-	-
GAS CONTROL & SYSTEM OPERATIONS/PLANNING	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING	(0)	-	-	(0)	(0)	-	-	(0)	(1)	-	-	(1)
GAS SYSTEM INTEGRITY	-	-	-	-	-	-	-	-	-	-	-	-
GAS TRANSMISSION	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	5	0	-	5	5	0	-	5	11	0	-	11
INFORMATION TECHNOLOGY	44	5	-	49	46	2	-	48	90	6	-	97
REAL ESTATE	-	-	-	-	-	-	-	-	-	-	-	-
RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	-	-	-	-	-	-	-	-	-	-	-	-
TIMP & DIMP	-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE	-	-	-	-	-	-	-	-	-	-	-	-
Totals	59	6	-	65	62	2	-	64	121	8	-	129
TOTAL ALLOCATIONS OUT	16,380	2,683	1,168	20,231	15,697	910	396	17,003	32,077	3,593	1,565	37,234
scg/ro	16,380	2,683	1,168		15,697	910	396					
TOTAL SDG&E Shared Services Forecast	67,054	19,930	21,055	108,040	15,697	910	396	17,003	82,751	20,840	21,452	125,043

<u>Overhead Rates</u>	<u>Year</u>	<u>Lab %</u>	<u>Nlab %</u>	<u>NSE %</u>
Bill to SDG&E	2019	95.63%	33.92%	33.92%
Bill to CorpCtr/Unregulated Affiliates	2019	103.74%	33.92%	33.92%

**SOUTHERN CALIFORNIA GAS COMPANY
Corporate Center, Business Unit Charge-Up (BUCU)
Test Year 2019 General Rate Case**

Corporate Center Reallocation	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs to CorpCtr	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
From SCG	606	732	784	818	428	479	505	517	1,034	1,211	1,289	1,335
From SDG&E	2,887	3,045	3,074	3,127	1,841	1,727	1,738	1,755	4,728	4,772	4,812	4,882
Total Costs supporting CorpCtr	3,493	3,777	3,858	3,945	2,269	2,206	2,244	2,271	5,762	5,983	6,102	6,217

Reallocation Factors	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
SCG	33.19%	37.57%	38.30%	38.30%	33.19%	37.57%	38.30%	38.30%				
SDG&E	31.16%	31.92%	32.35%	32.21%	31.16%	31.92%	32.35%	32.21%				
Unreg Affiliates	35.65%	30.51%	29.35%	29.49%	35.65%	30.51%	29.35%	29.49%				
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%				

	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Costs allocated back from CorpCtr	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
To SCG	1,159	1,419	1,478	1,511	753	829	859	870	1,912	2,248	2,337	2,381
To SDG&E	1,088	1,206	1,248	1,271	707	704	726	732	1,795	1,910	1,974	2,002
To Unreg Affiliates	1,245	1,152	1,132	1,163	809	673	658	670	2,054	1,825	1,791	1,833
Total Costs returned from CorpCtr	3,493	3,777	3,858	3,945	2,269	2,206	2,244	2,271	5,762	5,983	6,102	6,217
scg/ro	1,159	1,419	1,478	1,511	753	829	859	870				
sdge/ro	1,088	1,206	1,248	1,271	707	704	726	732				

San Diego Gas and Electric Company/SoCalGas
 TY2019 GRC - App
SOUTHERN CALIFORNIA GAS COMPANY
Total Net Forecast (with Summary by Functional Area)
Test Year 2019 General Rate Case

WP-38

	(A)				(B)				(C) = A + B			
	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
TOTAL COMPANY SUMMARY												
RETAINED	61,804	73,125	80,210	87,809	-	-	-	-	61,804	73,125	80,210	87,809
ALLOCATIONS IN												
SDG&E	39,255	41,345	42,705	44,251	20,673	21,911	22,468	22,980	59,927	63,256	65,173	67,232
BUCU	1,159	1,419	1,478	1,511	753	829	859	870	1,912	2,248	2,337	2,381
TOTAL ALLOCATIONS IN	40,414	42,764	44,183	45,763	21,426	22,740	23,328	23,850	61,840	65,504	67,510	69,613
OVERHEAD CREDIT												
Gross Amount	-	-	-	-	(10,943)	(14,675)	(15,488)	(17,003)	(10,943)	(14,675)	(15,488)	(17,003)
[Less] Payroll Tax & Supplemental Labor	-	-	-	-	815	1,098	1,139	1,251	815	1,098	1,139	1,251
ADJUSTED OVERHEAD CREDIT	-	-	-	-	(10,129)	(13,577)	(14,349)	(15,752)	(10,129)	(13,577)	(14,349)	(15,752)
					scg/ro	(10,129)	(13,577)	(14,349)	(15,752)			
TOTAL SCG SHARED SERVICES FORECAST	102,218	115,889	124,393	133,571	11,297	9,163	8,979	8,098	113,515	125,052	133,371	141,670

Retained		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
	ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS	3,910	4,452	4,718	4,711	-	-	-	-	3,910	4,452	4,718	4,711
	CS - FIELD & METER READING	1,140	1,514	1,514	1,514	-	-	-	-	1,140	1,514	1,514	1,514
	CS - INFORMATION	2,147	3,197	3,746	4,176	-	-	-	-	2,147	3,197	3,746	4,176
	CS - OFFICE OPERATIONS	2,833	3,019	3,008	3,008	-	-	-	-	2,833	3,019	3,008	3,008
	CS - TECHNOLOGIES, POLICIES & SOLUTIONS	3,032	3,128	3,553	3,736	-	-	-	-	3,032	3,128	3,553	3,736
	CYBER SECURITY	148	438	438	438	-	-	-	-	148	438	438	438
	ENVIRONMENTAL	682	531	567	602	-	-	-	-	682	531	567	602
	FLEET & FACILITIES	4,531	4,940	5,037	5,037	-	-	-	-	4,531	4,940	5,037	5,037
	GAS CONTROL & SYSTEM OPERATIONS/PLANNING	4,480	4,556	5,048	5,114	-	-	-	-	4,480	4,556	5,048	5,114
	GAS DISTRIBUTION	616	235	235	235	-	-	-	-	616	235	235	235
	GAS ENGINEERING	8,503	10,263	10,594	12,999	-	-	-	-	8,503	10,263	10,594	12,999
	GAS SYSTEM INTEGRITY	7,208	10,282	12,423	14,990	-	-	-	-	7,208	10,282	12,423	14,990
	GAS TRANSMISSION	799	879	879	879	-	-	-	-	799	879	879	879
	HR, DISABILITY, WORKERS COMP & SAFETY	1,436	1,480	1,555	1,476	-	-	-	-	1,436	1,480	1,555	1,476
	INFORMATION TECHNOLOGY	6,835	6,969	7,516	7,516	-	-	-	-	6,835	6,969	7,516	7,516
	REAL ESTATE	10,765	15,752	17,888	19,884	-	-	-	-	10,765	15,752	17,888	19,884
	RISK MANAGEMENT	147	147	147	147	-	-	-	-	147	147	147	147
	SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	1,077	1,102	1,102	1,102	-	-	-	-	1,077	1,102	1,102	1,102
	TIMP & DIMP	1,265	-	-	-	-	-	-	-	1,265	-	-	-
	UNDERGROUND STORAGE	251	240	240	240	-	-	-	-	251	240	240	240
Totals		61,804	73,125	80,210	87,809	-	-	-	-	61,804	73,125	80,210	87,809

SOUTHERN CALIFORNIA GAS COMPANY
Total Net Forecast (with Summary by Functional Area)
Test Year 2019 General Rate Case

Allocations In (SDG&E)		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS		2,861	3,314	3,290	3,287	2,133	2,469	2,458	2,458	4,994	5,784	5,747	5,745
CS - FIELD & METER READING		(1)	-	-	-	(0)	-	-	-	(1)	-	-	-
CS - INFORMATION		154	184	184	184	110	133	133	133	264	317	317	317
CS - OFFICE OPERATIONS		-	-	-	-	-	-	-	-	-	-	-	-
CS - TECHNOLOGIES, POLICIES & SOLUTIONS		-	-	-	-	-	-	-	-	-	-	-	-
CYBER SECURITY		3,982	4,170	4,330	4,641	2,248	2,376	2,454	2,545	6,230	6,546	6,784	7,187
ENVIRONMENTAL		425	243	243	243	306	169	168	168	732	412	411	411
FLEET & FACILITIES		399	527	568	568	248	369	400	400	647	896	968	968
GAS CONTROL & SYSTEM OPERATIONS/PLANNING		-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	-
GAS ENGINEERING		-	-	-	-	-	-	-	-	-	-	-	-
GAS SYSTEM INTEGRITY		-	520	520	520	-	150	150	150	-	670	670	670
GAS TRANSMISSION		-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY		123	150	152	154	97	105	105	106	219	255	257	260
INFORMATION TECHNOLOGY		27,865	28,270	28,896	29,553	13,631	13,917	14,078	14,273	41,496	42,186	42,974	43,826
REAL ESTATE		643	671	671	671	226	242	242	242	870	914	913	914
RISK MANAGEMENT		1,848	2,159	2,553	2,947	951	1,104	1,273	1,445	2,799	3,263	3,826	4,392
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY		956	1,137	1,299	1,482	722	877	1,006	1,060	1,678	2,014	2,305	2,542
TIMP & DIMP		-	-	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE		-	-	-	-	-	-	-	-	-	-	-	-
Totals		39,255	41,345	42,705	44,251	20,673	21,911	22,468	22,980	59,927	63,256	65,173	67,232

Net Shared Services		Direct Costs				Overheads				(SUM) Fully Loaded Costs			
Functional Area		2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
ACCOUNTING AND FINANCE, LEGAL, REG AFFAIRS AND EXTERNAL AFFAIRS		6,771	7,766	8,007	7,998	2,133	2,469	2,458	2,458	8,904	10,236	10,465	10,456
CS - FIELD & METER READING		1,139	1,514	1,514	1,514	(0)	-	-	-	1,139	1,514	1,514	1,514
CS - INFORMATION		2,302	3,381	3,930	4,360	110	133	133	133	2,412	3,514	4,063	4,493
CS - OFFICE OPERATIONS		2,833	3,019	3,008	3,008	-	-	-	-	2,833	3,019	3,008	3,008
CS - TECHNOLOGIES, POLICIES & SOLUTIONS		3,032	3,128	3,553	3,736	-	-	-	-	3,032	3,128	3,553	3,736
CYBER SECURITY		4,130	4,609	4,768	5,080	2,248	2,376	2,454	2,545	6,378	6,985	7,223	7,625
ENVIRONMENTAL		1,107	774	810	845	306	169	168	168	1,414	943	979	1,014
FLEET & FACILITIES		4,930	5,468	5,605	5,605	248	369	400	400	5,178	5,836	6,006	6,006
GAS CONTROL & SYSTEM OPERATIONS/PLANNING		4,480	4,556	5,048	5,114	-	-	-	-	4,480	4,556	5,048	5,114
GAS DISTRIBUTION		616	235	235	235	-	-	-	-	616	235	235	235
GAS ENGINEERING		8,503	10,263	10,594	12,999	-	-	-	-	8,503	10,263	10,594	12,999
GAS SYSTEM INTEGRITY		7,208	10,802	12,943	15,510	-	150	150	150	7,208	10,952	13,093	15,660
GAS TRANSMISSION		799	879	879	879	-	-	-	-	799	879	879	879
HR, DISABILITY, WORKERS COMP & SAFETY		1,559	1,630	1,707	1,630	97	105	105	106	1,655	1,734	1,812	1,736
INFORMATION TECHNOLOGY		34,700	35,239	36,413	37,070	13,631	13,917	14,078	14,273	48,331	49,156	50,491	51,342
REAL ESTATE		11,408	16,423	18,559	20,556	226	242	242	242	11,634	16,665	18,802	20,798
RISK MANAGEMENT		1,994	2,306	2,700	3,094	951	1,104	1,273	1,445	2,945	3,409	3,973	4,539
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY		2,033	2,239	2,401	2,584	722	877	1,006	1,060	2,756	3,117	3,407	3,644
TIMP & DIMP		1,265	-	-	-	-	-	-	-	1,265	-	-	-
UNDERGROUND STORAGE		251	240	240	240	-	-	-	-	251	240	240	240
Totals		101,059	114,470	122,915	132,060	20,673	21,911	22,468	22,980	121,731	136,381	145,384	155,040

Functional Area	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
BUCU In (CorpCtr Reallocation) to SCG	1,159	1,419	1,478	1,511	753	829	859	870	1,912	2,248	2,337	2,381

Functional Area	Direct Costs				Overheads				(SUM) Fully Loaded Costs			
	2016	2017	2018	2019	2016	2017	2018	2019	2016	2017	2018	2019
Overhead Credit	-	-	-	-	(10,129)	(13,577)	(14,349)	(15,752)	(10,129)	(13,577)	(14,349)	(15,752)

TOTAL SCG Shared Services Forecast	2016	2017	2018	2019
	113,515	125,052	133,371	141,670

**SAN DIEGO GAS & ELECTRIC
Forecasted Shared Asset Projects
Test Year 2019 General Rate Case**

Asset Class	Project Description	Witness	In-Service-Date	Retained	SCG%	SECC%	UNREGS%
Shared Common IT Hardware	T19019 2017 SDGE Mainframe Capacity Hardware Upgrade	Olmsted, C.	12/31/2018	70%	30%	0%	0%
Shared Common IT Hardware	T19019 2017 SDGE Mainframe Capacity Hardware Upgrade	Olmsted, C.	10/31/2019	70%	30%	0%	0%
Shared Common IT Hardware	T16051 SDGE MAINFRAME CAPACITY UPGRADE AND HW TECH REFRESH	Olmsted, C.	3/31/2017	60%	40%	0%	0%
Shared Common Structures & Improvements	CP Pedestrian Site	Tattersall, R.	1/31/2017	95%	4%	1%	0%
Shared Common Structures & Improvements	CP Food Service Vehicles	Tattersall, R.	1/31/2017	95%	4%	1%	0%
Shared Common Structures & Improvements	CP Campus Fortification	Tattersall, R.	1/31/2017	95%	4%	1%	0%
Shared Common Structures & Improvements	CP Annex Plus Tenant Improvements	Tattersall, R.	12/31/2017	95%	4%	1%	0%
Shared Common Structures & Improvements	CP4 Refresh	Tattersall, R.	9/30/2019	95%	4%	1%	0%
Shared Common Structures & Improvements	CP6 EOC Tenant Improvements	Tattersall, R.	9/30/2019	95%	4%	1%	0%
Shared Common Structures & Improvements	CP5 Refresh	Tattersall, R.	12/31/2018	95%	4%	1%	0%
Shared Common Structures & Improvements	CP6-2 Customer Call Center Tenant Improvements	Tattersall, R.	4/30/2017	95%	4%	1%	0%
Shared Common Structures & Improvements	RBDC Server Room #1 CRAC Replacement	Tattersall, R.	6/30/2017	51%	45%	4%	0%
Shared Common Structures & Improvements	CP East Tenant Improvements	Tattersall, R.	3/31/2017	80%	19%	1%	0%
Shared Common Structures & Improvements	CP East Site Improvements	Tattersall, R.	12/31/2018	80%	19%	1%	0%
Shared Common Structures & Improvements	CP East IT Improvements	Tattersall, R.	9/30/2019	80%	19%	1%	0%
Shared Common Structures & Improvements	RBDC Power Reliability Improvements	Tattersall, R.	12/31/2017	51%	45%	4%	0%
Shared Common Structures & Improvements	RBDC Power Reliability Improvements Ph2	Tattersall, R.	6/30/2019	51%	45%	4%	0%
Shared Common Structures & Improvements	RBDC - C&D UPS Expansion	Tattersall, R.	12/31/2019	51%	45%	4%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2019 General Rate Case

Asset Class	Project Description	Witness	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Communications	Distribution Operations Control Center and Technology Management	Bermel, M.	12/31/2019	80%	20%	0%	0%
General Plant - Communications	Distribution Operations Control Center and Technology Management	Bermel, M.	12/31/2019	80%	20%	0%	0%
General Plant - Communications 5 Yr	19043 Seu Call Recording Refresh	Olmsted, C.	11/30/2017	50%	40%	5%	5%
General Plant - Communications 5 Yr	RAMP - INCREMENTAL 19078 Emergency Field Communication Services	Olmsted, C.	12/31/2018	62%	34%	4%	0%
General Plant - Communications 5 Yr	84306 SEU SESSION BORDER CONTROLLERS REFRESH	Olmsted, C.	4/30/2017	50%	40%	10%	0%
General Plant - Communications 5 Yr	19079 Local Area Network Refresh (2018)	Olmsted, C.	12/31/2018	62%	34%	4%	0%
General Plant - Communications 5 Yr	19080 Local Area Network Refresh (2019)	Olmsted, C.	11/30/2019	62%	34%	4%	0%
General Plant - Communications 5 Yr	19087 Wide Area Network Refresh (2018)	Olmsted, C.	11/30/2018	62%	34%	4%	0%
General Plant - Communications 5 Yr	19088 Wide Area Network Refresh (2019)	Olmsted, C.	11/30/2019	62%	34%	4%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 19061 Gas GIS 2017-2019	Olmsted, C.	12/31/2018	90%	10%	0%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 19061 Gas GIS 2017-2019	Olmsted, C.	11/30/2019	90%	10%	0%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 19063 M&R (CLICK) Image Document Management	Olmsted, C.	12/31/2018	60%	40%	0%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 19063 M&R (CLICK) Image Document Management	Olmsted, C.	5/31/2019	60%	40%	0%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 19072 GT Leak Survey	Olmsted, C.	2/28/2018	60%	40%	0%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 84312 RECORDS & INFO MGMT CONSOLIDATED SOL	Olmsted, C.	9/30/2017	80%	20%	0%	0%
General Plant - Computer Hardware	RAMP - Incremental Forensics System Rebuild	Worden, G.	3/31/2017	62%	34%	4%	0%
General Plant - Computer Hardware	RAMP - Incremental FOF - Converged Perimeter Security	Worden, G.	6/30/2018	62%	34%	4%	0%
General Plant - Computer Hardware	RAMP - Incremental SSL Decryption	Worden, G.	9/30/2017	62%	34%	4%	0%
General Plant - Computer Hardware	RAMP - Incremental IS Zone Rebuild	Worden, G.	11/30/2017	62%	34%	4%	0%
General Plant - Computer Hardware	RAMP - Incremental Web Applications and Database Firewalls	Worden, G.	9/30/2018	62%	34%	4%	0%
General Plant - Computer Hardware	RAMP - Incremental Perimeter Tap Infrastructure Redesign	Worden, G.	6/30/2018	62%	34%	4%	0%
General Plant - Computer Hardware	RAMP - Incremental Wired Network Preventative Controls	Worden, G.	4/30/2019	62%	34%	4%	0%
General Plant - Computer Hardware	RAMP - Incremental My Account Multi Factor Authentication	Worden, G.	4/30/2019	62%	34%	4%	0%
General Plant - Computer Hardware	84229 GIS MOBILE REPLACEMENT	Olmsted, C.	8/31/2017	71%	29%	0%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 19066 Enhanced M&R KPI and Analytic Reports	Olmsted, C.	12/31/2018	60%	40%	0%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 19067 Field Data Collection with eForm	Olmsted, C.	12/31/2018	94%	6%	0%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 19075 Gas Materials Traceability Wave 3 & Wave 4	Olmsted, C.	12/31/2018	90%	10%	0%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 19075 Gas Materials Traceability Wave 3 & Wave 4	Olmsted, C.	12/31/2018	90%	10%	0%	0%
General Plant - Computer Hardware	19085 Web Portal and Application Modernization	Olmsted, C.	11/30/2018	62%	34%	4%	0%
General Plant - Computer Hardware	19098 Big Data Advanced Analytics Enablement on SAS	Olmsted, C.	5/31/2018	60%	40%	0%	0%
General Plant - Computer Hardware	84308 Network Core Refresh (Qfabric Refresh)	Olmsted, C.	3/31/2017	62%	35%	3%	0%
General Plant - Computer Hardware	19076 Business Continuity Enhancement	Olmsted, C.	12/31/2017	62%	34%	4%	0%
General Plant - Computer Hardware	19076 Business Continuity Enhancement	Olmsted, C.	12/31/2018	62%	34%	4%	0%
General Plant - Computer Hardware	19076 Business Continuity Enhancement	Olmsted, C.	11/30/2019	62%	34%	4%	0%
General Plant - Computer Hardware	19077 Converged Computing Infrastructure 2018-2019	Olmsted, C.	12/31/2018	62%	34%	4%	0%
General Plant - Computer Hardware	19077 Converged Computing Infrastructure 2018-2019	Olmsted, C.	10/31/2019	60%	36%	4%	0%
General Plant - Computer Hardware	84305 CONVERGED COMPUTING INFRASTRUCTURE	Olmsted, C.	6/30/2017	62%	34%	4%	0%
General Plant - Computer Hardware	19132 Pure Storage Upgrade	Olmsted, C.	9/30/2017	62%	34%	4%	0%
General Plant - Computer Hardware	RAMP - INCREMENTAL 19114 FoF - GOPA Phase 4	Olmsted, C.	4/30/2017	60%	40%	0%	0%
General Plant - Computer Hardware	19117 FoF - Employee Care Services iVOS Claims System Ventiv eSolutions (Valley Oaks System)	Olmsted, C.	4/30/2018	74%	25%	1%	0%
General Plant - Software 5-8 Yrs	84207 SEU CCC GENESYS REFRESH	Olmsted, C.	2/28/2017	75%	25%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19060 3DPM-Work Order Sketching 2018 & 2019	Olmsted, C.	12/31/2018	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19060 3DPM-Work Order Sketching 2018 & 2019	Olmsted, C.	12/31/2018	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19060 3DPM-Work Order Sketching 2018 & 2019	Olmsted, C.	11/30/2019	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19060 3DPM-Work Order Sketching 2018 & 2019	Olmsted, C.	11/30/2019	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19061 Gas GIS 2017-2019	Olmsted, C.	12/31/2018	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19061 Gas GIS 2017-2019	Olmsted, C.	11/30/2019	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19063 M&R (CLICK) Image Document Management	Olmsted, C.	12/31/2018	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19063 M&R (CLICK) Image Document Management	Olmsted, C.	5/31/2019	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19072 GT Leak Survey	Olmsted, C.	12/31/2018	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19072 GT Leak Survey	Olmsted, C.	9/30/2019	60%	40%	0%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2019 General Rate Case

Asset Class	Project Description	Witness	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19094 Click Enhancements Project	Olmsted, C.	12/31/2017	70%	30%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19094 Click Enhancements Project	Olmsted, C.	12/31/2018	70%	30%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19094 Click Enhancements Project	Olmsted, C.	3/31/2019	70%	30%	0%	0%
General Plant - Software 5-8 Yrs	19095 GEARS Upgrade - Ent. GIS 10.x	Olmsted, C.	12/31/2017	50%	50%	0%	0%
General Plant - Software 5-8 Yrs	19095 GEARS Upgrade - Ent. GIS 10.x	Olmsted, C.	12/31/2018	50%	50%	0%	0%
General Plant - Software 5-8 Yrs	19095 GEARS Upgrade - Ent. GIS 10.x	Olmsted, C.	3/31/2019	50%	50%	0%	0%
General Plant - Software 5-8 Yrs	19096 Sempra Lease Accounting and Reporting System	Olmsted, C.	12/31/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19096 Sempra Lease Accounting and Reporting System	Olmsted, C.	3/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19097 WebEOC Applications Replacement Project	Olmsted, C.	12/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19097 WebEOC Applications Replacement Project	Olmsted, C.	4/30/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	84290 HIGH OFO_EFO TCAP ENVOY	Olmsted, C.	8/31/2017	94%	6%	0%	0%
General Plant - Software 5-8 Yrs	81480 LOW OFO AND EFO	Olmsted, C.	8/31/2017	94%	6%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 84255 3DPM WORK ORDER SKETCHING 2016 & 2017	Olmsted, C.	12/31/2017	91%	9%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 84255 3DPM WORK ORDER SKETCHING 2016 & 2017	Olmsted, C.	3/31/2018	91%	9%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 84206 GAS GIS 2015 & 2016	Olmsted, C.	3/31/2017	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 84281 OSI PI GAS OPS DATA HISTORIAN & REPORTING	Olmsted, C.	12/31/2017	94%	6%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 84281 OSI PI GAS OPS DATA HISTORIAN & REPORTING	Olmsted, C.	7/31/2018	94%	6%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 84298 RECORD & INFO MGMT SYSTEMS	Olmsted, C.	2/28/2017	94%	6%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 84312 RECORDS & INFO MGMT CONSOLIDATED SOL	Olmsted, C.	12/31/2017	80%	20%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 84312 RECORDS & INFO MGMT CONSOLIDATED SOL	Olmsted, C.	7/31/2018	80%	20%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 84312 RECORDS & INFO MGMT CONSOLIDATED SOL	Olmsted, C.	4/30/2017	80%	20%	0%	0%
General Plant - Software 5-8 Yrs	84299 Supply Mgmt Analytics & Reporting	Olmsted, C.	6/30/2017	55%	40%	5%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19131 HP GAS CONSTRUCT RECORDS & INFO MGMT SOLUTION PH2	Olmsted, C.	12/31/2018	80%	20%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19131 HP GAS CONSTRUCT RECORDS & INFO MGMT SOLUTION PH2	Olmsted, C.	10/31/2019	80%	20%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental PKI Rebuild	Worden, G.	1/31/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Threat Response systems	Worden, G.	11/30/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Threat Response systems	Worden, G.	Routine	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Threat Recovery systems	Worden, G.	11/30/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Threat Recovery systems	Worden, G.	Routine	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Firewall Security	Worden, G.	2/28/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Enterprise Threat Intelligence	Worden, G.	6/30/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Enterprise Threat Intelligence	Worden, G.	6/30/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Insider Threat Detection / Prevention	Worden, G.	10/31/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Insider Threat Detection / Prevention	Worden, G.	10/31/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental FOF - Host Based Protection	Worden, G.	3/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental FOF - Host Based Protection	Worden, G.	3/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Email Spam Protection	Worden, G.	10/31/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Email Spam Protection	Worden, G.	10/31/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Network Security Monitoring	Worden, G.	4/30/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Network Security Monitoring	Worden, G.	4/30/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Security Orchestration	Worden, G.	3/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Security Orchestration	Worden, G.	3/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Critical Gas Infrastructure Protection	Worden, G.	11/30/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Critical Gas Infrastructure Protection	Worden, G.	11/30/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Critical Gas Infrastructure Protection - 2018	Worden, G.	10/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Critical Gas Infrastructure Protection - 2018	Worden, G.	10/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Critical Gas Infrastructure Protection - 2019	Worden, G.	10/31/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Critical Gas Infrastructure Protection - 2019	Worden, G.	10/31/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental CASB (cloud data use)	Worden, G.	8/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental CASB (cloud data use)	Worden, G.	8/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Incident Response Secure Collaboration	Worden, G.	9/30/2018	62%	34%	4%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2019 General Rate Case

Asset Class	Project Description	Witness	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Software 5-8 Yrs	RAMP - Incremental Incident Response Secure Collaboration	Worden, G.	9/30/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Enterprise Source Code Security	Worden, G.	3/31/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Enterprise Source Code Security	Worden, G.	3/31/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Multi Factor Authentication Refresh	Worden, G.	10/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Multi Factor Authentication Refresh	Worden, G.	10/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Threat Identification systems	Worden, G.	11/30/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Threat Identification systems	Worden, G.	11/30/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Threat Detection systems	Worden, G.	11/30/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	RAMP - Incremental Threat Detection systems	Worden, G.	11/30/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	84273 SCG VIRTUAL DESKTOP EXPANSION (VDI)	Olmsted, C.	5/31/2017	62%	35%	3%	0%
General Plant - Software 5-8 Yrs	19045 ACT/CCM Refresh Project	Olmsted, C.	12/31/2018	70%	30%	0%	0%
General Plant - Software 5-8 Yrs	19045 ACT/CCM Refresh Project	Olmsted, C.	3/31/2019	70%	30%	0%	0%
General Plant - Software 5-8 Yrs	19049 ENVOY Generation MA (Microservice Architecture)	Olmsted, C.	12/31/2018	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	19049 ENVOY Generation MA (Microservice Architecture)	Olmsted, C.	10/31/2019	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	19051 Major Markets Systems Enhancements	Olmsted, C.	12/31/2018	97%	3%	0%	0%
General Plant - Software 5-8 Yrs	19051 Major Markets Systems Enhancements	Olmsted, C.	12/31/2019	97%	3%	0%	0%
General Plant - Software 5-8 Yrs	19051 Major Markets Systems Enhancements	Olmsted, C.	12/31/2018	97%	3%	0%	0%
General Plant - Software 5-8 Yrs	84254 SEU CCC WORKFORCE MGMT OPT SOLUTION	Olmsted, C.	5/31/2017	75%	25%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 81452 CLICK UPGRADE (CU)	Olmsted, C.	3/31/2017	64%	36%	0%	0%
General Plant - Software 5-8 Yrs	81495 FINANCIAL PLNG & BUDGETING	Olmsted, C.	3/31/2017	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	84325 SOFTWARE DEFINED DATA CENTER	Olmsted, C.	6/30/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	84295 OFFICE 365 ENABLEMENT & ADOPTION	Olmsted, C.	8/31/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19126 IAM NextGen	Olmsted, C.	12/31/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19126 IAM NextGen	Olmsted, C.	11/30/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19129 FoF - Integrated Supplier Portal	Olmsted, C.	10/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19129 FoF - Integrated Supplier Portal	Olmsted, C.	5/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	84284 TARIFF MANAGER 2 REPLACEMENT	Olmsted, C.	4/30/2017	50%	50%	0%	0%
General Plant - Software 5-8 Yrs	84293 SAP ECC ON HANA	Olmsted, C.	12/31/2017	62%	35%	3%	0%
General Plant - Software 5-8 Yrs	84293 SAP ECC ON HANA	Olmsted, C.	6/30/2017	62%	35%	3%	0%
General Plant - Software 5-8 Yrs	84293 SAP ECC ON HANA	Olmsted, C.	3/31/2018	62%	35%	3%	0%
General Plant - Software 5-8 Yrs	84229 GIS MOBILE REPLACEMENT	Olmsted, C.	12/31/2017	71%	29%	0%	0%
General Plant - Software 5-8 Yrs	84248 2019 RO MODEL & GRID ENHANCEMENT	Olmsted, C.	7/31/2017	50%	50%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19066 Enhanced M&R KPI and Analytic Reports	Olmsted, C.	12/31/2018	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19067 Field Data Collection with eForm	Olmsted, C.	12/31/2018	94%	6%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19067 Field Data Collection with eForm	Olmsted, C.	11/30/2019	94%	6%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19071 Measurement & Reliability Compliance (MRC) CPD Metrics & Analytics	Olmsted, C.	12/31/2017	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19071 Measurement & Reliability Compliance (MRC) CPD Metrics & Analytics	Olmsted, C.	12/31/2017	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19071 Measurement & Reliability Compliance (MRC) CPD Metrics & Analytics	Olmsted, C.	2/28/2018	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19073 Enhanced Operations & Compliance Departmental Reporting System	Olmsted, C.	11/30/2017	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19073 Enhanced Operations & Compliance Departmental Reporting System	Olmsted, C.	11/30/2017	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19075 Gas Materials Traceability Wave 3 & Wave 4	Olmsted, C.	12/31/2017	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19075 Gas Materials Traceability Wave 3 & Wave 4	Olmsted, C.	3/31/2019	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	19084 Sensitive Data Protection	Olmsted, C.	6/30/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19084 Sensitive Data Protection	Olmsted, C.	6/30/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19085 Web Portal and Application Modernization	Olmsted, C.	11/30/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19086 Software Defined Data Center Refresh 2019	Olmsted, C.	11/30/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19098 Big Data Advanced Analytics Enablement on SAS	Olmsted, C.	5/31/2018	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	19099 Enterprise BPM Workflow	Olmsted, C.	5/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19099 Enterprise BPM Workflow	Olmsted, C.	5/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19100 Environmental Tracking System Enhancements	Olmsted, C.	11/30/2018	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	19101 SAP BI & Analytics Platform Upgrade	Olmsted, C.	11/30/2018	62%	34%	4%	0%

SOUTHERN CALIFORNIA GAS COMPANY
Forecasted Shared Asset Projects
Test Year 2019 General Rate Case

Asset Class	Project Description	Witness	In-Service-Date	Retained	SDGE%	SECC%	UNREGS%
General Plant - Software 5-8 Yrs	19106 Source Code Management Modernization	Olmsted, C.	11/30/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	84271 FoF - SUPPLY MANAGEMENT TRANSACTION ENABLEMENT	Olmsted, C.	4/30/2017	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19118 Enterprise Data Layer Ph1	Olmsted, C.	12/31/2018	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	19118 Enterprise Data Layer Ph1	Olmsted, C.	12/31/2018	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	19118 Enterprise Data Layer Ph1	Olmsted, C.	3/31/2019	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	19118 Enterprise Data Layer Ph1	Olmsted, C.	3/31/2019	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 84225 GIS UPGRADE	Olmsted, C.	8/31/2017	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	19111 FoF - PACER OCS - Order Re-Prioritization Project Phase II	Olmsted, C.	12/31/2017	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	19111 FoF - PACER OCS - Order Re-Prioritization Project Phase II	Olmsted, C.	12/31/2018	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	19111 FoF - PACER OCS - Order Re-Prioritization Project Phase II	Olmsted, C.	11/30/2019	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	19111 FoF - PACER OCS - Order Re-Prioritization Project Phase II	Olmsted, C.	12/31/2018	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	19111 FoF - PACER OCS - Order Re-Prioritization Project Phase II	Olmsted, C.	11/30/2019	95%	5%	0%	0%
General Plant - Software 5-8 Yrs	81469 ENVOY NEXT GENERATION	Olmsted, C.	8/31/2017	90%	10%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19114 FoF - GOPA Phase 4	Olmsted, C.	12/31/2017	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19114 FoF - GOPA Phase 4	Olmsted, C.	12/31/2018	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	RAMP - INCREMENTAL 19114 FoF - GOPA Phase 4	Olmsted, C.	5/31/2019	60%	40%	0%	0%
General Plant - Software 5-8 Yrs	19115 FoF - Operational Awareness	Olmsted, C.	12/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19115 FoF - Operational Awareness	Olmsted, C.	12/31/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19116 FoF - Claims Analytics	Olmsted, C.	12/31/2018	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19116 FoF - Claims Analytics	Olmsted, C.	10/31/2019	62%	34%	4%	0%
General Plant - Software 5-8 Yrs	19117 FoF - Employee Care Services iVOS Claims System Ventiv eSolutions (Valley Oaks System)	Olmsted, C.	12/31/2017	74%	25%	1%	0%
General Plant - Software 5-8 Yrs	19117 FoF - Employee Care Services iVOS Claims System Ventiv eSolutions (Valley Oaks System)	Olmsted, C.	12/31/2018	74%	25%	1%	0%
General Plant - Software 5-8 Yrs	19117 FoF - Employee Care Services iVOS Claims System Ventiv eSolutions (Valley Oaks System)	Olmsted, C.	3/31/2019	74%	25%	1%	0%

**Segmentation of Non-Labor Overheads into Business Segments
Costs Incurred January 1, 2016 Through December 31, 2016
Test Year 2019 General Rate Case**

Line	Account	Description	Overhead Allocated To:			Total Overhead (2016 \$)	Electric	Elec Generation	Gas
			Electric (2016 \$)	Elec Generation (2016 \$)	Gas (2016 \$)		Segmentation Rate	Segmentation Rate	Segmentation Rate
			(A)	(B)	(C)	(D) = A + B + C	(E) = A / D	(F) = B / D	(G) = C / D
1									
2	163.1	Warehousing	3,501,765	47,341	349,428	3,898,534	89.8%	1.2%	9.0%
3	163.2	Purchasing	4,260,033	191,330	1,262,871	5,714,234	74.6%	3.3%	22.1%
4	184.2	Fleet	22,023,329	52,747	6,067,386	28,143,463	78.2%	0.2%	21.6%
5	184.3	Shops	404,037	430	137,202	541,669	74.6%	0.1%	25.3%
6	184.6	Exempt Material	7,543,577	65,046	1,375,149	8,983,772	84.0%	0.7%	15.3%
7	184.7	Small Tools	3,420,633	3,627	1,167,820	4,592,081	74.5%	0.1%	25.4%

SAN DIEGO GAS & ELECTRIC
Derivation of 2016 Percentages of Common Accounts allocated to Electric and Gas Segments
Customer Accounts (FERC 901 - 905)
Test Year 2019 General Rate Case

Line	Description	Electric (2015 \$)	%	Gas (2015 \$)	%
1					
2	TOTAL CUSTOMERS	1,426,368	62.04%	872,883	37.96%
3	Less: Comb. Customers	<u>872,883</u>			
4	Electric Only - Reg	<u><u>553,485</u></u>			
5					
6	TOTAL WEIGHTED CUSTOMERS	Customers	Weights	Wtd. Total	
7	Combined Customers	<u>872,883</u>	2	872,883	
8				872,883	
9	Electric Only - Reg.	<u>553,485</u>	1-1/3	<u>737,980</u>	
10	Total	<u><u>1,426,368</u></u>		<u><u>2,483,746</u></u>	
11					
12	ALLOCATION FACTORS	Electric	Gas	Total	
13					
14	Combined Customers, Segmented	872,883	872,883	1,745,766	
15	Wtd Elec Only Customers	<u>737,980</u>		<u>737,980</u>	
16	Total	<u><u>1,610,863</u></u>	<u><u>872,883</u></u>	<u><u>2,483,746</u></u>	
17					
18	GRC Segmentation Rate for Customer Accounts	<u><u>64.9%</u></u>	<u><u>35.1%</u></u>	<u><u>100.0%</u></u>	

SAN DIEGO GAS & ELECTRIC
Derivation of 2016 Percentages of Common Accounts allocated to Electric and Gas Segments
Customer Information & Services (FERC 907 - 910)
Test Year 2019 General Rate Case

Line	Activity	Electric (2015 \$)	Gas (2015 \$)	Total (2015 \$)	Source
1		(A)	(B)	(C)	
2	Customer Information & Services	\$ 173,382,740	\$ 25,067,354	\$ 198,450,094	FERC Form 1, p 323, Line 171 & Form 2, p 325, Line 244
3		(D) = A / C	(E) = B / C		
4		87.4%	12.6%	100.0%	

SAN DIEGO GAS & ELECTRIC
Derivation of 2016 Percentages for Business Segment Allocation of A&G
FERC 920 - 935, with Exclusions
Test Year 2019 General Rate Case

Line	Description	Amount (2015 \$)	Worksheet Tab Reference
1			
2	DIRECT SALARY AND WAGES FOR ELECTRIC OPERATION AND MAINTENANCE		
3	Total Salary and Wages for Electric Segment, Electric Distribution/Transmission O&M	107,883,548	FERC Form 1, pg 354 - 355, Lines 2, 3, 4, 5, 9, 10
4	**Add: Salary and Wages for Procurement recovered under Electric Distribution rates	<u>5,637,976</u>	FERC 556/557 Expenses
5	Total Salary and Wages for Electric Generation Segment	113,521,525	
6			
7	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
8	Total Company Salary and Wages for Operation and Maintenance	213,507,065	FERC Form 1, pg 354 - 355, Line 26
9	Less: Salary and Wages for Administrative and General	<u>(53,246,606)</u>	FERC Form 1, pg 354 - 355, Lines 7, 11, 20, 24
10			
11	Total Company Salary and Wages for Operation and Maintenance Excluding A&G	<u><u>160,260,459</u></u>	
12			
13	GRC Electric A&G O&M, excluding Electric Generation	70.8%	[Calculated - Line 5/Line 11]
14			
15	DIRECT SALARY AND WAGES FOR ELECTRIC GENERATION OPERATION AND MAINTENANCE		
16	Total Salary and Wages for Electric Production O&M	12,801,765	FERC Form 1, pg 354 - 355, Lines 1, 8
17	**Less: Salary and Wages for Procurement recovered under Electric Distribution rates	<u>(5,637,976)</u>	FERC 556/557 Expenses
18	Total Salary and Wages for Electric Generation Segment	7,163,789	
19			
20	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
21	Total Company Salary and Wages for Operation and Maintenance	213,507,065	FERC Form 1, pg 354 - 355, Line 26
22	Less: Salary and Wages for Administrative and General	<u>(53,246,606)</u>	FERC Form 1, pg 354 - 355, Lines 7, 11, 20, 24
23			
24	Total Company Salary and Wages for Operation and Maintenance Excluding A&G	<u><u>160,260,459</u></u>	
25			
26	GRC Electric Generation A&G O&M	4.5%	[Calculated - Line 18/Line 24]
27			
28	DIRECT SALARY AND WAGES FOR GAS OPERATION AND MAINTENANCE		
29	Total Salary and Wages for Gas Segment, O&M	39,575,146	FERC Form 1, pg 354 - 355, Line 14, 15, 16, 17, 18, 22, 23
30			
31	DIRECT SALARY AND WAGES FOR COMPANY OPERATIONS AND MAINTENANCE		
32	Total Company Salary and Wages for Operation and Maintenance	213,507,065	FERC Form 1, pg 354 - 355, Line 26
33	Less: Salary and Wages for Administrative and General	<u>(53,246,606)</u>	FERC Form 1, pg 354 - 355, Lines 7, 11, 20, 24
34			
35	Total Company Salary and Wages for Operation and Maintenance Excluding A&G	<u><u>160,260,459</u></u>	
36			
37	GRC Gas A&G O&M	24.7%	[Calculated - Line 29/Line 35]

**SAN DIEGO GAS & ELECTRIC
Allocation of Cleaing Accounts & Labor Overheads to Capital
Costs Incurred January 1, 2016 Through December 31, 2016
Test Year 2019 General Rate Case**

Line Pool	% Capital	Total OH Loaded (2016 \$)	Total Capital (2016 \$)	PCAT	PCAT	PCAT
				Capital (2016 \$)	Special Billables ¹ (2016 \$)	O&M and Other ² (2016 \$)
1	(F) = D / E	(E) = C + D	(D) = A + B	(A)	(B)	(C)
2 Warehousing	86.0%	3,898,534	3,354,079	3,216,610	137,469	544,455
3 Purchasing	70.2%	5,714,234	4,009,609	3,881,968	127,640	1,704,625
4 Shops	45.8%	541,669	248,147	224,903	23,244	293,521
5 <i>Exempt Material - Elec</i>		<i>7,555,267</i>	<i>7,111,592</i>	<i>6,907,631</i>	<i>203,962</i>	<i>443,674</i>
6 <i>Exempt Material - Gas</i>		<i>1,428,505</i>	<i>1,194,066</i>	<i>1,153,180</i>	<i>40,886</i>	<i>234,439</i>
7 Exempt Material, Summary	92.5%	<u>8,983,772</u>	<u>8,305,659</u>			<u>678,113</u>
8 Small Tools	45.9%	4,592,081	2,107,464	1,909,276	198,188	2,484,616
9 Variable Pay (ICP)	42.4%	77,548,047	32,879,412	31,295,160	1,584,252	44,668,634
10 PLPD	41.1%	18,729,717	7,688,640	7,216,564	472,076	11,041,077
11 Workers' Compensation	42.2%	4,848,744	2,045,244	1,925,483	119,761	2,803,500
12 Employee Benefits	42.2%	70,352,931	29,671,326	27,933,323	1,738,003	40,681,605
13 Pension & PBOP	38.7%	9,259,546	3,584,137	3,363,647	220,490	5,675,409

Footnotes

¹ SDG&E considers Special Billable costs to be included in Capital work, as a predominant amount of costs are included in the fixed asset ledger accounts or other balance sheet (capital) accounts.

² Other includes Refundable and Affiliate Billing costs.

**SAN DIEGO GAS & ELECTRIC
Fleet Reassignments to Capital
Costs Incurred January 1, 2016 Through December 31, 2016
Test Year 2019 General Rate Case**

Line	Business Segment	% Capital	Total Fleet (2016 \$)	Total Capital (2016 \$)	<u>PCAT</u>	<u>PCAT</u>	<u>PCAT</u>
					Capital (2016 \$)	Special Billables ¹ (2016 \$)	O&M and Other ² (2016 \$)
1		(F) = D / E	(E) = C + D	(D) = A + B	(A)	(B)	(C)
2	Summary Total	54.8%	28,143,463	15,420,146	14,556,531	863,615	12,723,317
3	Electric		22,023,329		12,603,770	650,388	8,769,171
4	Gas		6,120,133		1,952,761	213,227	3,954,146

Footnotes

¹ SDG&E considers Special Billable costs to be included in Capital work, as a predominant amount of costs are included in the fixed asset ledger accounts or other balance sheet (capital) accounts.

² Other includes Refundable and Affiliate Billing costs.

**SAN DIEGO GAS & ELECTRIC
 Reassignment of A&G Expenses to Capital
 Costs Incurred January 1, 2016 Through December 31, 2016
 Test Year 2019 General Rate Case**

Line	Company	A&G Costs Allocated to Capital Jobs (2016 \$)	Total A&G Costs Subject to Capitalization (2016 \$)	GRC A&G Reassignment to Capital Rate
1		(A)	(B)	(C) = A / B
2	SDG&E	9,958,610	116,238,619	
3	Sempra Energy	8,000,028	85,252,532	
4	SCG	767,077	71,848,524	
5				
6	Summary Total	18,725,715	273,339,676	6.9%

Notes:

(B) Costs subject to capitalization include FERC 920,921,923

SAN DIEGO GAS & ELECTRIC
Carve-Out Allocation of Clearing Accounts from Electric, excl. Generation, to Electric Transmission O&M
Costs Incurred January 1, 2016 Through December 31, 2016
Test Year 2019 General Rate Case

Line	Account	Description	Overhead Allocated To:		Total Electric, excl. Generation (2016 \$)	Electric Transmission O&M Rate Rate
			Electric Distribution (2016 \$)	Electric Transmission (2016 \$)		
1			(A)	(B)	(C) = A + B	(D) = B / C
2	163.1	Warehousing	171,702	293,189	464,891	63.1%
3	163.2	Purchasing	1,055,339	269,019	1,324,357	20.3%
4	184.2	Fleet	6,285,083	2,484,088	8,769,171	28.3%
5	184.3	Shops	149,330	42,236	191,566	22.0%
6	184.6	Exempt Material	242,858	162,024	404,882	40.0%
7	184.7	Small Tools	1,258,796	356,863	1,615,659	22.1%

SAN DIEGO GAS & ELECTRIC
Carve-Out Allocation of Clearing Accounts from Electric, excl. Generation, to Electric Transmission Capital
Costs Incurred January 1, 2016 Through December 31, 2016
Test Year 2019 General Rate Case

Line	Account	Description	<u>Overhead Allocated To:</u>		Total Electric, excl. Generation (2016 \$)	Electric Transmission O&M Rate Rate
			Electric Distribution (2016 \$)	Electric Transmission (2016 \$)		
			(A)	(B)	(C) = A + B	(D) = B / C
1						
2	163.1	Warehousing	2,958,213	78,661	3,036,874	2.6%
3	163.2	Purchasing	1,328,155	1,607,521	2,935,676	54.8%
4	184.2	Fleet	10,273,499	2,980,659	13,254,158	22.5%
5	184.3	Shops	162,808	49,663	212,471	23.4%
6	184.6	Exempt Material	3,144,918	3,993,777	7,138,694	55.9%
7	184.7	Small Tools	1,381,873	423,101	1,804,974	23.4%

SDG&E
COMMON ACCOUNT ALLOCATIONS
2016
(using 2015 actuals)

COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS		ET	ED	Generation	
Customer Accounts	901-905	64.9%	35.1%	100.0%				
Customer Service & Sales	907-916	87.4%	12.6%	100.0%				
Administrative & General	920-923	75.3%	24.7%	100.0%	17.0%	77.1%	5.9%	100.0%
Property Insurance	924	87.7%	12.3%	100.0%				
Injuries & Damages	925	75.3%	24.7%	100.0%	17.0%	77.1%	5.9%	100.0%
Pensions & Benefits	926	75.3%	24.7%	100.0%	17.0%	77.1%	5.9%	100.0%
Misc. Admin & General	928-935	75.3%	24.7%	100.0%	17.0%	77.1%	5.9%	100.0%
Depreciation and Amortization	403-404	75.3%	24.7%	100.0%				
Taxes other than Income Tax	408100C	75.3%	24.7%	100.0%				

Notes

**Document provided by Regulatory Accounting

SAN DIEGO GAS & ELECTRIC
Derivation of Grossed-Up 2016 Electric Transmission O&M Allocation Rate
Administrative & General Account (FERC 920.0 - FERC 935.6, with Exclusions)
Test Year 2019 General Rate Case

Line	Description of Action	Rate (from Common Alloc)	
1	Derived Electric Rate for A&G	75.3%	(A)
2			
3	Electric Generation Rate, subject to Electric ratio	5.9%	(B)
4			
5	Calculation to show Electric Generation as its own Business Segment	4.5%	(C) = A * B
6	(shows same result as SDG&E-32-SEG-WP-4, Line 26)		
7			
8	Derived Electric Distribution Rate, when proportioned thru Electric	77.1%	(D)
9			
10	Derived Electric Rate for A&G	75.3%	(A)
11			
12	Less Electric Generation as its own Business Segment	4.5%	(C)
13			
14	Remaining Electric Rate (combined as Elec Distribution and Elec Transmission)	70.8%	(E) = A - C
15			
16	FACTOR of Derived Elec Rate / Remaining Electric Rate, excl. Elec Generation	1.09	(F) = D / E
17			
18	Derived Electric Transmission Rate, when proportioned thru Electric	17.0%	(G)
19			
20	Grossed-Up Electric Transmission Rate, as a proportion of Electric, excl. Elec Generation	<u>18.5%</u>	(H) = F * G

SAN DIEGO GAS & ELECTRIC
Derivation of 2016 Percentages of Electric Transmission Capital Allocation
FERC Accounts: 920.0 - 923.2, 925.0 - 925.1, 926.0 - 926.5
Costs Incurred January 1, 2016 Through December 31, 2016
Test Year 2019 General Rate Case

<u>Line Description</u>	<u>Amounts (2016 \$)</u>
1	
2 Salary and Wages for Electric Transmission Capital Jobs	<u>20,047,001 (A)</u>
3	
4 DIRECT SALARY AND WAGES FOR ELECTRIC CAPITAL JOBS	
5 Total Salary and Wages, Electric, including Capital Removal	71,607,286
6 **Less: Total Salary and Wages, Electric Generation (FERC 310-317 & 340-347)	<u>145,142</u>
7 Net Direct Salary and Wages for Electric Capital Jobs	<u>71,462,144 (B)</u>
8	
9 GRC Electric Transmisison Capital Allocation Rate (excluding Electric Generation)	28.1% (C) = A / B

Notes:

Costs were identified by detailed FERC review and budget parameters alongside the Segmentation process.

SAN DIEGO GAS & ELECTRIC
Derivation of 2016 Electric Transmission O&M Allocation Rate
Property Insurance (FERC Account 924)
Test Year 2019 General Rate Case
(\$ in thousands)

Line	Description		Electric (2015 \$)	Electric Generation* (2015 \$)	Total Electric (2015 \$)	Gas (2015 \$)	Total (2015 \$)	Reference
1								
2	Total Distribution Plant ¹	(A)	5,608,558		5,608,558	1,534,436	7,142,994	Statement AD
3	Total Transmission Plant ²	(B)	4,574,358		4,574,358		4,574,358	Statement AD
4	Total Steam Production Plant (Electric Generation)			548,493	548,493		548,493	Statement AD
5	Total Other Production Plant (Electric Generation)			485,944	485,944		485,944	Statement AD
6	General Plant		293,307	18,523	311,830		311,830	*Allocation of Common Plant
7	Common Plant		426,677	26,945	453,622	143,563	597,185	*Allocation of Common Plant
8	Total Plant in Service Excluding SONGS & Miscellaneous Intangible Plant		<u>10,902,900</u>	<u>1,079,905</u>	<u>11,982,805</u>	<u>1,677,999</u>	<u>13,660,804</u>	
9			(E)	(F)		(G)	(H)	
10								
11	Business Segment Allocation Factor		<u>79.8%</u>	<u>7.9%</u>		<u>12.3%</u>		
12			(I) = E / H	(J) = F / H		(K) = G / H		
13								
14	Total Electric Plant (not including Generation, General, Common)	(C) = A + B	10,182,916					
15								
16	Transmission Plant Property Insurance Allocation Factor	(D) = B / C	<u>44.9%</u>					

Notes:

*Electric Common and General Plant allocated to Electric Generation based on 5.94% labor ratio

Footnote:

¹ The balance for Electric Distribution plant is derived base on a simple average balance using beginning and ending year balances

² The balance for Electric Transmission plant is derived based on a 13-month average balance

**SAN DIEGO GAS & ELECTRIC
 Derivation of 2016 Electric Transmission O&M Allocation Rate
 Wildfire Insurance (FERC 925.5)
 Test Year 2019 General Rate Case
 (\$ in thousands)**

Line	Description	Amount (2015 \$)	Reference
1			
2	DIRECT SALARY AND WAGES FOR ELECTRIC TRANSMISSION OPERATION AND MAINTENANCE		
3	Total Salary and Wages for Electric Transmission	<u>20,459,885</u>	FERC Form 1, pp 354 & 355 - Lines 2, 9
4			
5	DIRECT SALARY AND WAGES FOR OPERATION AND MAINTENANCE		
6	Total Electric Salary and Wages for Operation and Maintenance	161,190,386	FERC Form 1, pp 354 & 355 - Line 12
7	Less: Salary and Wages for Electric Generation, net of costs recovered in Electric Distribution	(7,163,789)	SDG&E-32-SEG-WP-4, Line 18
8	Less: Salary and Wages for Administrative and General	<u>(40,505,073)</u>	FERC Form 1, pp 354 & 355 - Line 7, 11
9	Net Company Salary and Wages for Operation and Maintenance	<u>113,521,524</u>	
10			
11	GRC Electric Transmission O&M Allocation Rate for Wildfire Insurance	18.0%	[Calculated - Line 3/Line 9]

2015 SDG&E FERC Form 1 Page 354 - 355
For Use to Identify 2016 SDG&E Activity Reassignments & Allocations

Line	Classification	Direct Payroll	Clearing Allocation	Total
1	El Prod	10,952,626		
2	El Trans	12,049,458		
3	El Dist	35,536,663		
4	El Cust Accts	17,215,796		
5	El Cust Svc and Info	21,388,365		
6	El Sales	-		
7	El A&G	39,144,291		
8	Maint Prod	1,849,139		
9	Maint Trans	8,410,427		
10	Maint Dist	13,282,839		
11	Maint A&G	1,360,782		
12	Electric Total	161,190,386	46,185,194	207,375,580
13	Gas Ops, Prod, Other Supply	-		
14	Gas Ops, Storage	57,078		
15	Gas Ops, Trans	1,812,506		
16	Gas Ops, Dist	17,751,986		
17	Gas Ops, Cust Accts	8,404,006		
18	Gas Ops, Cust Svc and Info	2,880,633		
19	Gas Ops, Sales	-		
20	Gas Ops, A&G	12,312,264		
21	Gas Maint, Storage	-		
22	Gas Maint, Trans	3,460,490		
23	Gas Maint, Dist	5,208,447		
24	Gas Maint, A&G	429,269		
25	Gas Total	52,316,679	13,740,286	66,056,966
26	Total Operational & Maintenance	213,507,065	59,925,480	273,432,546
27	Cap Const, Elec Plant	58,126,178	105,650,392	163,776,569
28	Cap Const, Gas Plant	10,853,711	15,707,506	26,561,217
29	Plant Total	68,979,889	121,357,898	190,337,787
30	Cap Removal, Elect Plant	7,457,421	11,948,439	19,405,860
31	Cap Removal, Gas Plant	332,612	288,614	621,226
32	Capital Removal Total	7,790,033	12,237,052	20,027,086
33	3rd Party Billings, Gas	6,899	1,131,695	1,138,594
34	3rd Party Billings, Electric	772,822	4,049,836	4,822,658
35	3rd party Billing Total	779,720	5,181,531	5,961,252
36	Affiliate Billings, Gas	-	8,272,804	8,272,804
37	Affiliate Billings, Electric	-	26,139,860	26,139,860
38	Affiliate Billings Total	-	34,412,664	34,412,664
39	Total Labor Stats	291,056,708	233,114,626	524,171,334

**SOUTHERN CALIFORNIA GAS COMPANY
Allocation of Clearing Accounts & Labor Overheads to Capital
Costs Incurred January 1, 2016 Through December 31, 2016
Test Year 2019 General Rate Case**

Line	Pool	% Capital	Total OH Loaded (2016 \$)	PCAT Capital (2016 \$)	PCAT O&M and Other ¹ (2016 \$)
1		(D) = A / C	(C) = A + B	(A)	(B)
2	Warehousing	96.2%	5,489,420	5,282,128	207,292
3	Purchasing	59.4%	7,067,441	4,194,891	2,872,551
4	Shops	14.7%	2,324,237	342,129	1,982,109
5	Exempt Material - MPM ²	91.3%	1,011,308	923,819	87,489
6	Small Tools	14.7%	10,550,737	1,549,707	9,001,029
7	Variable Pay (ICP)	39.4%	75,810,316	29,860,782	45,949,534
8	PLPD	26.1%	20,855,512	5,435,244	15,420,268
9	Workers' Compensation	27.5%	10,297,994	2,829,257	7,468,737
10	Employee Benefits	27.5%	123,590,224	33,940,618	89,649,606
11	Pension & PBOP	27.9%	50,580,186	14,087,979	36,492,206

Footnotes

¹ Other includes Refundable, Special Billable and Affiliate Billing costs.

² Only Exempt Material - MPM is included for reassignment; Pipe Fittings derivation is handled separately.

SOUTHERN CALIFORNIA GAS COMPANY
Fleet Reassignments to Capital
Costs Incurred January 1, 2016 Through December 31, 2016
Test Year 2019 General Rate Case

Line	Activity	% Capital	Total Fleet (2016 \$)	PCAT Capital (2016 \$)	PCAT Clearing (2016 \$)	PCAT O&M and Other ¹ (2016 \$)
1		(E) = A / D	(D) = A + B + C	(A)	(B)	(C)
2	Directly Assigned		38,373,524	6,749,663	453,564	31,170,297
3	Reassigned Fleet ²		-	480,600	(453,564)	(27,035)
4						
5	Summary Total	18.8%	38,373,524	7,230,263	-	31,143,261

Footnotes

¹ Other includes Refundable, Special Billable and Affiliate Billing costs.

² Clearing costs were reassigned from investigating allocations from overhead pools.

**SOUTHERN CALIFORNIA GAS COMPANY
 Derivation of 2016 Percentages of Reassignment to Capital
 FERC Account: 892.4
 Test Year 2019 General Rate Case**

<u>Line</u>	<u>Descriptions</u>	<u>(2013 - 2016 \$)¹</u>
1	Field Work Costs	
2		
3	Costs applicable to Construction Jobs	136,537,489 (A)
4		
5	Costs applicable to O&M	79,260,922 (B)
6		
7	Total Field Work Costs	<u>215,798,411</u> (C) = A + B
8		
9	Pipe Fitting Reassignment to Capital Rate	63.3% (D) = A / C

Notes:

Data provided by Business Planning & Budgets/Gas Operations Department.

Footnotes

¹ Field work costs represent a 4-year historical cost for applicable work. The length of historical cost to include matches the length of the GRC cycle.

**SOUTHERN CALIFORNIA GAS COMPANY
 Reassignment of A&G Expenses to Capital
 Costs Incurred January 1, 2016 Through December 31, 2016
 Test Year 2019 General Rate Case**

Line	Company	A&G Costs Allocated to Capital Jobs (2016 \$)	Total A&G Costs Subject to Capitalization (2016 \$)	GRC A&G Reassignment to Capital Rate
1		(A)	(B)	(C) = A / B
2	SCG	6,575,138	114,670,840	
3	Sempra Energy	6,031,467	52,764,708	
4	SDG&E	1,829,471	67,091,235	
5				
6	Summary Total	14,436,076	234,526,783	6.2%

Notes:

(B) Costs subject to capitalization include FERC 920,921,923