

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

Application No. 17-10-007

Exhibit No.: (SDG&E-36-WP-2R)

REDACTED VERSION
SECOND REVISED
WORKPAPERS TO PREPARED
DIRECT TESTIMONY
OF STEVEN P. DAIS
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

APRIL 2017



SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

SECOND REVISED WORKPAPERS

SDG&E-36-WP-2R

Line
 No.

TABLE OF CONTENTS

1	Escalation Factor	
2	Schedule A-1	CASH WORKING CAPITAL SUMMARY -- ELECTRIC
3	Schedule A-2	CASH WORKING CAPITAL SUMMARY -- GAS
4	Schedule A-3	CASH WORKING CAPITAL SUMMARY -- GENERATION
5	Schedule A-4	CASH WORKING CAPITAL SUMMARY -- TOTAL COMPANY
6	Schedule B-1	(LEAD) / LAG FORECAST -- ELECTRIC
7	Schedule B-2	(LEAD) / LAG FORECAST -- GAS
8	Schedule B-3	(LEAD) / LAG FORECAST -- GENERATION
9	Schedule B-4	(LEAD) / LAG SUMMARY
10	Schedule C	REVENUE LAG
11	Schedule D-1	PURCHASED COMMODITIES--ELECTRIC
12	Schedule D-2	PURCHASED COMMODITIES--GAS
13	Schedule D-3	PURCHASED COMMODITIES--GENERATION
14	Schedule E	PAYROLL EXPENSE
15	Schedule F	F. I. C. A. & MEDICARE EXPENSE
16	Schedule F	FEDERAL & STATE UNEMPLOYMENT INSURANCE
17	Schedule G	INCENTIVE COMPENSATION PLAN
18	Schedule H	EMPLOYEE BENEFITS
19	Schedule I	GOODS & SERVICES
20	Schedule J	PAYMENTS BY CORPORATE CENTER
21	Schedule K	REAL ESTATE RENTAL
22	Schedule L	MATERIALS ISSUED FROM STORES
23	Schedule Ma	PROPERTY/AD VALOREM, FRANCHISE TAXES, & PASS-THROUGH TAXES
24	Schedule Mb	TEST YEAR PASS-THROUGH TAXES FORECAST
25	Schedule Mc	TEST YEAR FRANCHISE TAXES ON COMMODITY
26	Schedule N-1	FEDERAL INCOME TAXES--CURRENT
27	Schedule N-2	CALIFORNIA STATE FRANCHISE TAXES
28	Schedule O-1	FEDERAL INCOME TAXES--DEFERRED
29	Schedule O-2	DEPRECIATION & AMORTIZATION PROVISION
30	Schedule O-3	AMORTIZATION OF INSURANCE PREMIUMS
31	Schedule P-1	CASH BALANCES
32	Schedule P-2	OTHER RECEIVABLES
33	Schedule P-3a	PREPAYMENTS AND CURRENT ASSETS
34	Schedule P-3b	FIRE INSURANCE PREPAYMENT
35	Schedule P-4	EMPLOYEES WITHHOLDING
36	Schedule P-5	CURRENT AND ACCRUED LIABILITIES
37	Schedule P-6	DEFERRED DEBITS
38	Schedule Q	TEST YEAR FORECASTED REFUNDABLE PROGRAM COSTS

**2016 Dollar Escalators, for use in San Diego Gas & Electric GRC calculations
Labor and Non-Labor O&M Expenses (Electric Distribution, Gas, and Generation)**

Escalation Factors to Convert 2016 dollars to 2019 dollars

	<u>2019</u>
Shared Service & Working Cash: Labor/Non-Labor O&M Expenses SDG&E	1.0706

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

CASH WORKING CAPITAL SUMMARY -- ELECTRIC

Schedule A-1

(\$ in Thousands)		[1]	[2]	[3]	[4]	[5]
Line No.	DESCRIPTION	SCHEDULE REFERENCE	2016 CALCULATED		2019 PROPOSED	
			AMOUNT	SUB-TOTAL	AMOUNT	SUB-TOTAL
<u>OPERATIONAL CASH REQUIREMENT</u>						
1	CASH BALANCES	P-1	\$ 2,762		\$ 2,957	
2	OTHER RECEIVABLES	P-2	7,335		7,853	
3	PREPAYMENTS AND CURRENT ASSETS	P-3a & P-3b	50,001		53,531	
4	DEFERRED DEBITS	P-6	5,324		5,700	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 65,422		\$ 70,041
<u>LEAD / LAG WORKING CASH REQUIREMENT</u>						
6	LEAD/LAG CASH WORKING CAPITAL	B-1		86,572		89,455
7	TOTAL WORKING CASH REQUIREMENT			151,994		159,496
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>						
8	EMPLOYEES WITHHOLDING	P-4	(1,017)		(1,089)	
9	CURRENT AND ACCRUED LIABILITIES	P-5	(33,911)		(36,305)	
10	TOTAL OFFSETS			(34,928)		(37,394)
	NET WORKING CASH REQUIREMENT			\$ 117,066		\$ 122,102

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

CASH WORKING CAPITAL SUMMARY -- GAS

Schedule A-2

(\$ in Thousands)		[1]	[2]	[3]	[4]	[5]
Line No.	DESCRIPTION	SCHEDULE REFERENCE	2016 CALCULATED		2019 PROPOSED	
			AMOUNT	SUB-TOTAL	AMOUNT	SUB-TOTAL
<u>OPERATIONAL CASH REQUIREMENT</u>						
1	CASH BALANCES	P-1	\$ 1,182		\$ 1,265	
2	OTHER RECEIVABLES	P-2	3,140		3,362	
3	PREPAYMENTS AND CURRENT ASSETS	P-3a & P-3b	13,528		14,483	
4	DEFERRED DEBITS	P-6	2,279		2,440	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 20,129		\$ 21,550
<u>LEAD / LAG WORKING CASH REQUIREMENT</u>						
6	LEAD/LAG CASH WORKING CAPITAL	B-2		28,297		24,359
7	TOTAL WORKING CASH REQUIREMENT			48,426		45,909
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>						
8	EMPLOYEES WITHHOLDING	P-4	(435)		(466)	
9	CURRENT AND ACCRUED LIABILITIES	P-5	(14,516)		(15,541)	
10	TOTAL OFFSETS			(14,951)		(16,007)
11	NET WORKING CASH REQUIREMENT			\$ 33,475		\$ 29,902

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

CASH WORKING CAPITAL SUMMARY -- GENERATION

Schedule A-3

(\$ in Thousands)		[1]	[2]	[3]	[4]	[5]
Line No.	DESCRIPTION	SCHEDULE REFERENCE	2016 CALCULATED		2019 PROPOSED	
			AMOUNT	SUB-TOTAL	AMOUNT	SUB-TOTAL
OPERATIONAL CASH REQUIREMENT						
1	CASH BALANCES	P-1	\$ 215		\$ 230	
2	OTHER RECEIVABLES	P-2	572		612	
3	PREPAYMENTS AND CURRENT ASSETS	P-3a & P-3b	3,874		4,147	
4	DEFERRED DEBITS	P-6	415		444	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 5,076		\$ 5,433
LEAD / LAG WORKING CASH REQUIREMENT						
6	LEAD/LAG CASH WORKING CAPITAL	B-3		10,904		16,206
7	TOTAL WORKING CASH REQUIREMENT			15,980		21,639
WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS						
8	EMPLOYEES WITHHOLDING	P-4	(79)		(85)	
9	CURRENT AND ACCRUED LIABILITIES	P-5	(2,645)		(2,832)	
10	TOTAL OFFSETS			(2,724)		(2,917)
11	NET WORKING CASH REQUIREMENT			\$ 13,256		\$ 18,722

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

CASH WORKING CAPITAL SUMMARY -- TOTAL COMPANY
INCLUDES TRANSMISSION

Schedule A-4

(\$ in Thousands)		[1]	[2]	[3]
Line No.	DESCRIPTION	SCHEDULE REFERENCE	2016 CALCULATED	
			AMOUNT	SUB-TOTAL
<u>OPERATIONAL CASH REQUIREMENT</u>				
1	CASH BALANCES	P-1	\$ 4,786	
2	OTHER RECEIVABLES	P-2	12,711	
3	PREPAYMENTS AND CURRENT ASSETS	P-3a & P-3b	78,642	
4	DEFERRED DEBITS	P-6	9,227	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 105,366
<u>LEAD / LAG WORKING CASH REQUIREMENT</u>				
6	LEAD/LAG CASH WORKING CAPITAL	B-4		158,914
7	TOTAL WORKING CASH REQUIREMENT			264,280
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>				
8	EMPLOYEES WITHHOLDING	P-4	(1,763)	
9	CURRENT AND ACCRUED LIABILITIES	P-5	(58,769)	
10	TOTAL OFFSETS			(60,532)
11	NET WORKING CASH REQUIREMENT			\$ 203,748

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

(LEAD) / LAG FORECAST -- ELECTRIC

Schedule B-1

(\$ in Thousands)

Line No.	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Schedule Reference Or Factor	Days Expense (Lead) Lag	2016 CALCULATED		2019 PROPOSED	
				Expense	Dollar-Days (Lead)/Lag [2] * [3]	Expense	Dollar-Days (Lead)/Lag [2] * [5]
1	PURCHASED COMMODITIES--ELECTRIC		42.08	\$ 1,126,484	\$ 47,398,772	\$ 1,136,809	\$ 47,833,235
2	EXPENSES EXCLUDING COMMODITY		20.37	1,371,433	27,934,509	1,417,985 [a]	28,882,703
3	TOTAL EXPENSES			<u>2,497,917</u>	<u>75,333,282</u>	<u>2,554,794</u>	<u>76,715,938</u>

LEAD/LAG WORKING CAPITAL REQUIREMENT

4	Average Revenue Lag Days	C			42.81		42.81
5	Average Expense Payment Lag Days	L 3: Dollar Days Lag/Expense			30.16		30.03
6	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 4 - L 5			12.65		12.78
7	TOTAL EXPENSES	L3: Expense			\$ 2,497,917		\$ 2,554,794
8	CWC Requirement from Lead/Lag Study	<u>365</u>	L 6 * L 7/365		\$ 86,572		\$ 89,455
9	(Lead) Lag Requirement To Schedule "A-1"	L 8			\$ 86,572		\$ 89,455

[a] Expenditures for Commodity Costs, Franchise Fees on Commodity Costs, Pass-Through Taxes and Refundable/Balancing account program costs have been included in the Working Cash computation while they are not included as expenses in the determination of net operating income or revenue requirement for the test year.

Operating Expenses from	
Summary of Earnings:	1,148,649
Deferred Taxes:	(17,079)
Franchise Fees on Commodity:	39,184
Pass-Through Taxes	25,284
Balancing Account costs:	<u>221,947</u>
	\$ 1,417,985

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

(LEAD) / LAG FORECAST -- GAS

Schedule B-2

(\$ in Thousands)		[1]	[2]	[3]	[4]	[5]	[6]
Line No.	Description	Schedule Reference Or Factor	Days Expense (Lead) Lag	2016 CALCULATED		2019 PROPOSED	
				Expense	Dollar-Days (Lead)/Lag [2] * [3]	Expense	Dollar-Days (Lead)/Lag [2] * [5]
1	PURCHASED COMMODITIES--GAS		36.87	\$ 114,482	\$ 4,220,839	\$ 161,329 [a]	\$ 5,948,008
2	EXPENSES EXCLUDING COMMODITY		23.69	504,718	11,957,686	414,971 [a]	9,831,413
3	TOTAL EXPENSES			<u>619,200</u>	<u>16,178,525</u>	<u>576,299</u>	<u>15,779,421</u>

LEAD/LAG WORKING CAPITAL REQUIREMENT

4	Average Revenue Lag Days	C			42.81		42.81
5	Average Expense Payment Lag Days	L 3: Dollar Days Lag/Expense			26.13		27.36
6	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 4 - L 5			16.68		15.43
7	TOTAL EXPENSES	L3: Expense			\$ 619,200		\$ 576,299
8	CWC Requirement from Lead/Lag Study	<u>365</u>	L 6 * L 7 / 365		<u>\$ 28,297</u>		<u>\$ 24,359</u>
9	(Lead) Lag Requirement To Schedule "A-2"	L 8			<u>\$ 28,297</u>		<u>\$ 24,359</u>

[a] For working cash computation, expenses that are not part of this proceeding have been included (Commodity costs, Franchise Fees on Commodity, Pass-through Taxes, & Refundable/Balancing account program costs).

Operating Expenses from Summary of Earnings:	356,444
Deferred Taxes:	(690)
Franchise Fees on Commodity:	3,355
Pass-Through Taxes	3,508
Balancing Account costs:	<u>52,553</u>
	\$ 414,971

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

(LEAD) / LAG FORECAST -- GENERATION

Schedule B-3

(\$ in Thousands)

Line No.	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Schedule Reference Or Factor	Days Expense (Lead) Lag	2016 CALCULATED		2019 PROPOSED	
				Expense	Dollar-Days (Lead)/Lag [2] * [3]	Expense	Dollar-Days (Lead)/Lag [2] * [5]
1	PURCHASED COMMODITIES--GENERATION		36.98	\$ 154,426	\$ 5,710,181	\$ 111,584 [a]	\$ 4,126,014
2	EXPENSES EXCLUDING COMMODITY		17.74	122,825	2,178,526	209,976 [a]	3,724,302
3	TOTAL EXPENSES			<u>277,252</u>	<u>7,888,707</u>	<u>321,560</u>	<u>7,850,316</u>

LEAD/LAG WORKING CAPITAL REQUIREMENT

4	Average Revenue Lag Days	C			42.81		42.81
5	Average Expense Payment Lag Days	L 3: Dollar Days Lag/Expense			28.45		24.41
6	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 4 - L 5			14.36		18.40
7	TOTAL EXPENSES	L3: Expense			\$ 277,252		\$ 321,560
8	CWC Requirement from Lead/Lag Study	<u>365</u>	L 6 * L 7 / 365		<u>\$ 10,904</u>		<u>\$ 16,206</u>
9	(Lead) Lag Requirement To Schedule "A-2"	L 8			<u>\$ 10,904</u>		<u>\$ 16,206</u>

[a] For working cash computation, expenses that are not part of this proceeding have been included (Commodity costs, Franchise Fees on Commodity, Pass-through Taxes, & Refundable/Balancing account program costs).

Operating Expenses from Summary of Earnings:	203,662
Deferred Taxes:	2,468
Franchise Fees on Commodity:	3,846
Pass-Through Taxes	
Balancing Account costs:	
	<u>\$ 209,976</u>

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY—TEST YEAR 2019
(LEAD) LAG SUMMARY

Schedule B-4

		(\$ in Thousands)													
Line No.	Description	[11] Schedule Reference Or Factor	[12] Days Expense (Lead) Lag	[13] TOTAL COMPANY (incl. Transmission)		[16] ELECTRIC DISTRIBUTION				[19] GAS				[111] GENERATION	
				Expense	Dollar-Days (Lead) Lag [12]*[13]	Allocation %	Expense [16]*[16]	Dollar-Days (Lead) Lag [12]*[16]	Allocation %	Expense [19]*[19]	Dollar-Days (Lead) Lag [12]*[19]	Allocation %	Expense [111]*[111]	Dollar-Days (Lead) Lag [12]*[111]	
				2016 CALCULATED		2016 CALCULATED				2016 CALCULATED				2016 CALCULATED	
1	PURCHASED COMMODITIES—ELECTRIC	D-1	42.08	\$ 1,126,484	\$ 47,398,772	100.0%	\$ 1,126,484	\$ 47,398,772	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -	
2	PURCHASED COMMODITIES—GAS	D-2	36.87	114,492	4,220,839	0.0%	-	-	100.0%	114,492	4,220,839	0.0%	-	-	
3	PURCHASED COMMODITIES—GENERATION	D-3	36.98	154,426	5,710,181	0.0%	-	-	0.0%	-	-	100.0%	154,426	5,710,181	
4	PAYROLL EXPENSE	E	13.02	329,196	4,266,844	97.7%	163,553	2,473,555	24.7%	81,311	1,068,851	4.5%	14,814	192,503	
5	F. I. C. A. & MEDICARE EXPENSE	F	12.33	22,477	278,358	97.7%	12,970	160,823	24.7%	5,552	68,756	4.5%	1,011	12,528	
6	FEDERAL & STATE UNEMPLOYMENT INSURANCE	F	76.05	600	60,835	97.7%	462	35,103	24.7%	189	15,026	4.5%	36	2,738	
7	INCENTIVE COMPENSATION PLAN	G	267.50	33,639	8,661,995	97.7%	19,410	4,993,145	24.7%	8,309	2,139,513	4.5%	1,514	389,790	
8	EMPLOYEE BENEFITS	H	4.50	88,780	399,248	97.7%	51,223	230,374	24.7%	21,929	99,614	4.5%	3,955	17,865	
9	GOODS & SERVICES	I	33.10	647,909	21,446,065	97.7%	373,856	12,374,808	24.7%	180,033	5,297,178	4.5%	29,156	665,073	
10	PAYMENTS BY CORPORATE CENTER	J	11.75	174,934	2,056,312	97.7%	100,940	1,168,533	24.7%	43,209	507,509	4.5%	7,872	92,534	
11	REAL ESTATE RENTAL	K	(11.74)	30,217	(354,848)	97.7%	17,436	(204,754)	24.7%	7,464	(87,647)	4.5%	1,360	(15,668)	
12	MATERIALS ISSUED FROM STORES	L	0.00	10,006	-	33.1%	3,316	-	9.0%	901	-	1.2%	120	-	
13	PROPERTY/AD VALOREM, FRANCHISE TAXES, & PASS-THROUGH TAXES	M	66.24	289,421	24,959,741	97.7%	167,002	14,402,270	24.7%	71,487	6,165,056	4.5%	13,024	1,123,168	
14	FEDERAL INCOME TAXES—CURRENT	N-1	(66.38)	82,600	(7,134,600)	97.7%	47,662	(4,116,690)	24.7%	20,402	(1,762,320)	4.5%	3,717	(321,071)	
15	CALIFORNIA STATE FRANCHISE TAXES	N-2	(116.04)	54,313	(6,247,875)	97.7%	31,339	(3,605,205)	24.7%	13,415	(1,543,250)	4.5%	2,444	(281,150)	
16	FEDERAL INCOME TAXES—DEFERRED	O-1	0.00	(33,975)	-		(21,677)	-		(13,202)	-		(5,095)	-	
17	DEPRECIATION & AMORTIZATION PROVISION	O-2	0.00	600,257	-	98.1%	321,511	-	98.1%	59,728	-	4.5%	44,469	-	
18	AMORTIZATION OF INSURANCE PREMIUMS	O-3	0.00	97,066	-	97.7%	56,026	-	24.7%	23,983	-	4.5%	4,369	-	
19	EXPENSES EXCLUDING COMMODITY			\$ 2,429,669	\$ 48,411,633		\$ 1,371,433	\$ 27,934,609		\$ 504,718	\$ 11,957,666		\$ 122,825	\$ 2,178,626	
20	TOTAL EXPENSES INCLUDING COMMODITY			3,825,061	105,741,476		2,437,917	75,333,282		619,200	18,178,525		277,252	7,858,707	
LEAD/LAG WORKING CAPITAL REQUIREMENT															
21	Average Revenue Lag Days	C			42.81			42.81			42.81			42.81	
22	Average Expense Payment Lag Days	L 20 Dollar Days Lag/Expense			27.64			26.16			26.13			28.45	
23	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 21 - L 22			15.16			12.65			16.68			14.36	
24	TOTAL EXPENSES	L20: Expense			\$ 3,825,061			\$ 2,437,917			\$ 619,200			\$ 277,252	
25	CWC Requirement from Lead/Lag Study	365 L 23 * L 24/365			\$ 158,914			\$ 66,572			\$ 28,297			\$ 10,904	
26	(Lead) Lag Requirement To Schedule "A"	L 25			\$ 158,914			\$ 66,572			\$ 28,297			\$ 10,904	

(a) Tax expenses used for distribution & gas are PBR Rate-making taxes and apportioned based on electric and gas allocation percentages.
(b) Depreciation expense is the actual distribution & gas expense.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

REVENUE LAG
(\$ in Thousands)

		Schedule C					
Line No.	Description	[1] Reference Or Count	[2] Accounts Receivable Balance End of Month	[3] Average A/R Balance	[4] Total Sales	[5] A/R Turnover [4]/[3]	[6] Days Lag 365/[5]
	Annual Number of Days						<u>365</u>
1	December-2015		\$ 269,671				
2	January-2016		302,915		\$ 350,470		
3	February-2016		253,133		256,672		
4	March-2016		244,893		300,659		
5	April-2016		208,815		246,760		
6	May-2016		227,509		264,717		
7	June-2016		244,035		304,936		
8	July-2016		252,285		313,956		
9	August-2016		276,749		421,520		
10	September-2016		283,678		376,057		
11	October-2016		269,409		347,841		
12	November-2016		231,207		306,286		
13	December-2016		\$ 284,462		\$ 317,634		
14	Total		<u>3,348,759</u>				
15	Less 1/2 of end periods		<u>(277,066)</u>				
16	Total, Less 1/2 of end periods		<u>3,071,693</u>				
17	Average	<u>12</u>		<u>\$ 255,974</u>	<u>\$ 3,807,507</u>	<u>14.87</u>	<u>24.55</u>
18	Meter Reading Lag (Average Period) 365 days / 12 month / 2 half month (See [a] below)						15.21
19	Billing Lag						2.19
20	Collection Days Lag (Line 17)						24.55
21	Bank Lag						0.86
22	Total Revenue Lag Days						<u>42.81</u>

[a] The meter is read 12 times a year, assuming service is rendered evenly throughout these meter reading periods, the average service period to meter reading is a 15.21 days lag.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

PURCHASED COMMODITIES--ELECTRIC
SUMMARY

LINE No.	DESCRIPTION	[2]	[3]	D-1
		INVOICE AMOUNT	(LEAD) LAG DOLLAR-DAYS AMOUNT	[4] WEIGHTED AVERAGE (LEAD) LAG DAYS [3]/[2]

ELECTRIC PURCHASES: NON-ISO

1	January-2016	\$ 66,643,527	\$ 3,178,048,460	47.69
2	February-2016	55,601,375	2,448,638,631	44.04
3	March-2016	58,777,739	2,591,298,524	44.09
4	April-2016	68,925,519	3,189,107,812	46.27
5	May-2016	72,913,496	3,313,556,092	45.45
6	June-2016	96,188,284	4,548,629,691	47.29
7	July-2016	107,916,840	4,898,479,937	45.39
8	August-2016	114,853,414	5,362,312,912	46.69
9	September-2016	113,811,397	5,125,710,443	45.04
10	October-2016	110,309,264	4,948,010,577	44.86
11	November-2016	74,175,262	3,441,220,066	46.39
12	December-2016	52,934,377	2,337,428,845	44.16
13	NON ISO SUB-TOTAL	\$ 993,050,494	\$ 45,382,441,991	45.70

ELECTRIC PURCHASES: ISO

14	January-2016	\$ 8,714,669	\$ 103,549,603	11.88
15	February-2016	12,336,414	146,774,853	11.90
16	March-2016	14,121,844	155,340,285	11.00
17	April-2016	14,778,196	162,560,160	11.00
18	May-2016	6,909,813	78,662,653	11.38
19	June-2016	13,170,899	550,554,091	41.80
20	July-2016	4,806,920	56,631,768	11.78
21	August-2016	10,044,675	543,446,733	54.10
22	September-2016	5,576,968	79,738,711	14.30
23	October-2016	10,521,526	112,135,981	10.66
24	November-2016	10,550,088	97,622,052	9.25
25	December-2016	16,077,088	786,472,177	48.92
26	ISO SUB-TOTAL	\$ 127,609,101	\$ 2,873,489,067	22.52

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

PURCHASED COMMODITIES--ELECTRIC
SUMMARY

		Schedule (continued)	D-1	
26	Non-ISO SUB-TOTAL	993,050,494	45,382,441,991	45.70
27	ISO SUBTOTAL	127,609,101	2,873,489,067	22.52
28	Option Premiums	5,823,993	(857,158,771)	(147.18)
29	TOTAL ELECTRIC INVOICES TESTED	1,126,483,587	\$ 47,398,772,286	42.08

Check clearing lag was calculated based on the dollar weighted average check clearing lag days for each individual payment category that has check payments.

Cogeneration payments are included in total electric non-iso purchases.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

PURCHASED COMMODITIES--GAS
SUMMARY

Schedule D-2

	[1]	[2]	[3]	[4]
LINE No.	DESCRIPTION	INVOICE AMOUNT	(LEAD) LAG DOLLAR-DAYS AMOUNT	WEIGHTED AVERAGE (LEAD) LAG DAYS [3] / [2]
<u>GAS PURCHASES</u>				
1	January-2016	\$ 12,069,124	\$ 446,557,599	37.00
2	February-2016	13,656,485	491,633,463	36.00
3	March-2016	9,992,253	369,713,361	37.00
4	April-2016	7,785,937	284,186,715	36.50
5	May-2016	7,489,129	277,097,773	37.00
6	June-2016	7,661,441	279,642,602	36.50
7	July-2016	6,157,421	227,824,559	37.00
8	August-2016	7,312,848	270,575,392	37.00
9	September-2016	8,117,781	296,298,993	36.50
10	October-2016	8,858,977	327,782,149	37.00
11	November-2016	9,967,780	363,823,970	36.50
12	December-2016	15,413,227	585,702,626	38.00
13	TOTAL GAS INVOICES TESTED	<u>\$ 114,482,404</u>	<u>\$ 4,220,839,202</u>	<u>36.87</u>
14	TOTAL	<u>\$ 114,482,404</u>		

Note: Amounts are netted between payables and receivables in each month.
The forecasted demand covers demand for core customers, company used fuel, and loss and unidentified gas (LUAF).

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

PURCHASED COMMODITIES--GENERATION
 SUMMARY

Schedule D-3

	[1]	[2]	[3]	[4]
LINE No.	DESCRIPTION	INVOICE AMOUNT	(LEAD) LAG DOLLAR-DAYS AMOUNT	WEIGHTED AVERAGE (LEAD) LAG DAYS [3] / [2]
GENERATION FUEL PURCHASES				
1	January-2016	\$ 17,657,976	\$ 676,305,086	38.30
2	February-2016	16,582,985	656,074,254	39.56
3	March-2016	8,891,853	278,839,498	31.36
4	April-2016	4,572,280	177,274,022	38.77
5	May-2016	4,138,513	73,472,994	17.75
6	June-2016	6,415,495	267,107,145	41.63
7	July-2016	10,330,937	384,876,061	37.25
8	August-2016	19,131,927	779,836,535	40.76
9	September-2016	19,946,182	769,003,328	38.55
10	October-2016	17,171,851	660,260,790	38.45
11	November-2016	15,306,213	477,258,764	31.18
12	December-2016	14,280,223	509,872,871	35.70
13	TOTAL GAS INVOICES TESTED	<u>\$ 154,426,435</u>	<u>\$ 5,710,181,347</u>	<u>36.98</u>
14	TOTAL	<u>\$ 154,426,435</u>		

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

PAYROLL EXPENSE

Line No.	[1] Description	[2] Amount	[3] Lag Days	[4] Weighted Dollar Lag Days
COMPANY PAYROLL EXPENDITURES				
1	Clearing	\$ 83,836,129		
2	O&M	198,647,522		
3	Refundable	46,712,411		
4	Total Company Payroll Expenditures	\$ 329,196,061		
5	The Company pays all of its employees on Friday, every other week.			
6	Service Period For Payroll is therefore 13.4 days			
7	6.5 days from the midpoint to the end of the payroll period	6.5		
8	The Company pays its employees on a One-Week Lag.			
9	6.9 days to payday Friday	6.9		
10	Net Payroll Lag Days		<u>13.4</u>	
11	Total Payroll Withholding Taxes (Federal & State, incl. capital)	\$ 188,362,605		
12	Non-Capital Portion of Total Payroll Expenses	63.35%		
13	Total Payroll Withholding Taxes (Federal & State, excl. capital) (L11*L12)	\$ 119,318,390		
14	Withholding Tax Lag Days			
15	Payroll lag days		13.4	
16	Additional Lag Days (In 2009 SDG&E Payroll entered a contract with a outsourcing company (ADP), under which ADP takes care of all payroll tax payments on behalf of SDG&E, but requires SDG&E to fund the taxes one day before the check date)		-1.0	
17	Total Withholding Tax Lag Days		<u>12.4</u>	
18	Total Withholding Tax Dollar Lag Days (L13*L17)			\$ 1,477,712,370
19	Total Net Tax Amount (excl. withholding taxes) (L4 - L13)	\$ 209,877,671		
20	Total Net Tax Lag Days (excl. withholding taxes) (L10)		13.4	
21	Net Payroll Tax Weighted Dollar Days (excl. withholding taxes) (L19*L20)			\$ 2,809,131,908
22	Total Payroll Expenses & Expense Lag Days	<u>\$ 329,196,061</u>		<u>\$ 4,286,844,278</u>
23	Weighted Average Lag Days		<u>13.02</u>	

NOTE: There has been no adjustment made to account for the number of employees who receive paper checks in lieu of direct deposits because majority of the funds are direct deposited. Most of the remaining checks are deposited on the same day. The total for those that may not clear the payroll account on payday are not significant for purposes of the lead/lag calculation.

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

F. I. C. A. & MEDICARE EXPENSE

Schedule F

Line No.	[1] Description	[2] Lag days	[3] Amount / Days Lag to Payment	[4] Total Lag Days [3] + [4]
1	2016 Actual F.I.C.A. & Medicare Expense		\$ 22,476,727	
2	TOTAL F.I.C.A. & MEDICARE EXPENSES		<u>\$ 22,476,727</u>	
3	Social Security - Taxes are deposited by wire one-day before the payroll payment day.			
4	Therefore, the lag days are Sch. E, Line 10	<u>13.38</u>	+ <u>(1.00)</u>	= <u>12.38</u>

UNEMPLOYMENT INSURANCE

1	2016 Actual FUTA Expense:		\$ 126,702	
2	2016 Actual SUI Expense:		673,227	
3	Total Unemployment Insurance Payments Amount (L 1 + L 2)		<u>\$ 799,929</u>	
4	Federal & State Unemployment Insurance payments are made electronically by ADP one month after the end of each quarter.			
5	Annual Lag Days	365		
6	Number of Quarters	4		
7	Days in Quarter Service Period (L5 / L6)		91.25	
8	One-Half of Quarter		2	
9	Quarterly Service Period Lag Days (L7 / L8)		<u>45.63</u>	
10	Number of Months	12		
11	Days in Month service Period (L5 / L10)		<u>30.42</u>	
12	Therefore the lag days for the SUI and FUTA are	45.63	+ 30.42	= <u>76.05</u>
13	Dollar-Days Lag (L3 * L12)			<u>\$ 60,834,590</u>

Note: FUTA and SUI are paid electronically by ADP, so no additional check clearing lag is added.
 SDG&E's outsourcing company will continue to make quarterly deposits, even though it will file annually.

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

INCENTIVE COMPENSATION PLAN

Schedule G

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE	(LEAD) LAG DAYS	(LEAD) LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END				
INCENTIVE COMPENSATION PLAN (O&M Only) *								
	Total ICP Payments	\$ 66,036,153						
1	O&M Portion of ICP (less taxes)	\$ 19,200,328	1/1/2016	12/31/2016	07/01/16	3/15/2017	256.50	\$ 4,924,884,164
2	O&M ICP Withholding Taxes	\$ 14,438,488	1/1/2016	12/31/2016	07/01/16	3/15/2017	256.50	\$ 3,703,472,272
3	TOTAL	<u>\$ 33,638,817</u>						<u>\$ 8,628,356,436</u>
4	Number of Lag Days						<u>256.50</u>	
5	Add Additional Check Clear Date						1.0 **	
6	Total Number of Lag Days						<u>257.50</u>	
7	O&M portion is 50.94% of Total ICP is:	50.94%	<u>33,638,817</u>					

* ICP amount includes O&M, Clearing and Refundable amounts. O&M portion is 50.94% of Total ICP.

**Most checks are direct deposits, and for the rest, employees usually deposit the check on the same day. To be conservative, 1 days check clear lag is assumed.

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS

Schedule H

LINE No.	DESCRIPTION	[1] REFERENCE	[2] AMOUNT	[3] (LEAD) LAG DOLLAR-DAYS AMOUNT	[4] WEIGHTED AVERAGE (LEAD) LAG DAYS [3] / [2]	
1	DISABILITY PLAN	H-1	\$ 952,497	\$ 12,748,801	13.38	
2	RETIREMENT SAVINGS PLAN	H-2	14,648,086	196,059,000	13.38	
3	LIFE INSURANCE	H-3	604,966	-	0.00	(A)
4	DENTAL & VISION (2 Pages)	H-4.1 & H-4.2	5,133,524	-	0.00	(A)
5	HEALTH INSURANCE (2 Pages)	H-5.1 & H-5.2	59,271,255	34,970,040	0.59	
6	WORKERS' COMPENSATION	H-6	5,111,407	46,002,667	9.00	
7	BENEFIT FEES & SERVICES (2 Pages)	H-7.1 & H-7.2	720,975	19,837,092	27.51	
8	PBOPs	H-8	2,337,128	89,630,213	38.35	
9	PENSION	H-9	-	-	0.00	(B)
10	TOTAL PAYMENTS TESTED		<u>\$ 88,779,838</u>	<u>\$ 399,247,813</u>	<u>4.50</u>	
11	RECORDED 2016 EXPENSE		<u> </u>			

(A) For GRC purposes, the lag day is 0; the invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month
 Pension expense is equal to the IRS Minimum Required Contribution and per the 2016 actuarial valuation prepared by the company's actuary (Willis Towers Watson), there is no IRS Minimum Required Contribution in 2016 for SDG&E.

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
 DISABILITY PLAN

Schedule H-1

	[1]	[2]	[3]	[4]	[5]	[6]
LINE No.	DESCRIPTION	AMOUNT	REFERENCE OR FACTOR	LAG DAY COMPONENT	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2]*[5]
<u>COMPANY DISABILITY EXPENDITURES</u>						
The Company's procedures for payment of these expenses is the same as its procedures for Payroll. Therefore the same Lag-Days apply.						
1	The Company pays all of its employees on Friday, bi-weekly. (See Schedule "E")					
2	a.	Service Period For Payroll is therefore 13.4 days				
3	b.	The Midpoint of the Service Period is therefore 6.5 days	Sch. E, L 7	6.50		
4	The Company pays its employees on a One-Week Lag.					
5	a.	The Payment Lag is therefore 6.9 days	Sch. E, L 9	<u>6.88</u>		
6	RETIREMENT SAVINGS LAG-DAYS				<u>13.38</u>	
7	TOTALS	<u>\$ 952,497</u>				<u>\$ 12,748,801</u>

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
 RETIREMENT SAVINGS PLAN

Schedule H-2

	[1]	[2]	[3]	[4]	[5]	[6]
LINE No.	DESCRIPTION	AMOUNT	REFERENCE OR FACTOR	LAG DAY COMPONENT	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2]*[5]
<u>COMPANY RETIREMENT SAVINGS PLAN EXPENDITURES</u>						
The Company's procedures for payment of these expenses is the same as its procedures for Payroll. Therefore the same Lag-Days apply.						
1	The Company pays all of its employees on Friday, bi-weekly. (See Schedule "E")					
2	a.	Service Period For Payroll is therefore 13.4 days				
3	b.	The Midpoint of the Service Period is therefore 6.5 days		Sch. E, L 7	6.50	
4	The Company pays its employees on a One-Week Lag.					
5	a.	The Payment Lag is therefore 6.9 days		Sch. E, L 9	<u>6.88</u>	
6	RETIREMENT SAVINGS LAG-DAYS				<u>13.38</u>	
7	TOTALS	<u>\$ 14,648,086</u>				<u>\$ 196,059,000</u>

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
LIFE INSURANCE

Schedule H-3

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
LINE No.	DESCRIPTION	AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT ([3] + [4]) / 2	CHECK CLEAR DATE	(LEAD) LAG DAYS [6] - [5]	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [7]
Metropolitan Life Insurance Co. (Life Insurance) - Paid by Wire								
1	January	\$ 43,193	01/01/16	01/31/16	01/16/16	01/16/16	-	-
2	February	43,260	02/01/16	02/29/16	02/15/16	02/15/16	-	-
3	March	43,391	03/01/16	03/31/16	03/16/16	03/16/16	-	-
4	April	45,120	04/01/16	04/30/16	04/15/16	04/15/16	-	-
5	May	45,503	05/01/16	05/31/16	05/16/16	05/16/16	-	-
6	June	44,836	06/01/16	06/30/16	06/15/16	06/15/16	-	-
7	July	44,699	07/01/16	07/31/16	07/16/16	07/16/16	-	-
8	August	44,846	08/01/16	08/31/16	08/16/16	08/16/16	-	-
9	September	44,798	09/01/16	09/30/16	09/15/16	09/15/16	-	-
10	October	45,095	10/01/16	10/31/16	10/16/16	10/16/16	-	-
11	November	45,558	11/01/16	11/30/16	11/15/16	11/15/16	-	-
12	December	45,285	12/01/16	12/31/16	12/16/16	12/16/16	-	-
Metropolitan Life Insurance Co. (AD&D) - Paid by Wire								
13	January	\$ 5,607	01/01/16	01/31/16	01/16/16	01/16/16	-	-
14	February	5,626	02/01/16	02/29/16	02/15/16	02/15/16	-	-
15	March	5,641	03/01/16	03/31/16	03/16/16	03/16/16	-	-
16	April	5,845	04/01/16	04/30/16	04/15/16	04/15/16	-	-
17	May	5,936	05/01/16	05/31/16	05/16/16	05/16/16	-	-
18	June	5,786	06/01/16	06/30/16	06/15/16	06/15/16	-	-
19	July	5,783	07/01/16	07/31/16	07/16/16	07/16/16	-	-
20	August	5,772	08/01/16	08/31/16	08/16/16	08/16/16	-	-
21	September	5,793	09/01/16	09/30/16	09/15/16	09/15/16	-	-
22	October	5,876	10/01/16	10/31/16	10/16/16	10/16/16	-	-
23	November	5,864	11/01/16	11/30/16	11/15/16	11/15/16	-	-
24	December	5,853	12/01/16	12/31/16	12/16/16	12/16/16	-	-
22	LIFE INSURANCE LAG-DAYS						0.00	0.00
(The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)								
23	TOTAL	\$ 604,966					\$ -	

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
DENTAL & VISION

Schedule H-4.1

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
		SERVICE PERIOD		INVOICE DATE OR			WEIGHTED (LEAD) LAG	
LINE No.	DESCRIPTION	AMOUNT	BEGINNING	END	SERVICE MIDPOINT ([3]+[4])/2	CHECK CLEAR DATE	(LEAD) LAG DAYS [6]-[5]	DOLLAR-DAYS AMOUNT [2]*[7]
Blue Cross Dental - Paid by Wire								
1	January	\$ 4,226	01/01/16	01/31/16	01/16/16	01/16/16	-	-
2	February	4,117	02/01/16	02/29/16	02/15/16	02/15/16	-	-
3	March	4,170	03/01/16	03/31/16	03/16/16	03/16/16	-	-
4	April	4,132	04/01/16	04/30/16	04/15/16	04/15/16	-	-
5	May	4,430	05/01/16	05/31/16	05/16/16	05/16/16	-	-
6	June	4,207	06/01/16	06/30/16	06/15/16	06/15/16	-	-
7	July	4,207	07/01/16	07/31/16	07/16/16	07/16/16	-	-
8	August	4,412	08/01/16	08/31/16	08/16/16	08/16/16	-	-
9	September	4,299	09/01/16	09/30/16	09/15/16	09/15/16	-	-
10	October	4,169	10/01/16	10/31/16	10/16/16	10/16/16	-	-
11	November	4,261	11/01/16	11/30/16	11/15/16	11/15/16	-	-
12	December	4,280	12/01/16	12/31/16	12/16/16	12/16/16	-	-
Delta Dental - Paid by Wire								
13	January	\$ 369,120	01/01/16	01/31/16	01/16/16	01/16/16	-	-
14	February	368,235	02/01/16	02/29/16	02/15/16	02/15/16	-	-
15	March	368,655	03/01/16	03/31/16	03/16/16	03/16/16	-	-
16	April	370,774	04/01/16	04/30/16	04/15/16	04/15/16	-	-
17	May	369,125	05/01/16	05/31/16	05/16/16	05/16/16	-	-
18	June	369,335	06/01/16	06/30/16	06/15/16	06/15/16	-	-
19	July	367,430	07/01/16	07/31/16	07/16/16	07/16/16	-	-
20	August	370,498	08/01/16	08/31/16	08/16/16	08/16/16	-	-
21	September	367,593	09/01/16	09/30/16	09/15/16	09/15/16	-	-
22	October	371,561	10/01/16	10/31/16	10/16/16	10/16/16	-	-
23	November	369,793	11/01/16	11/30/16	11/15/16	11/15/16	-	-
24	December	369,652	12/01/16	12/31/16	12/16/16	12/16/16	-	-
25	SUB-TOTAL	\$ 4,482,682					-	-

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
DENTAL & VISION

Schedule H-4.2

LINE No.	DESCRIPTION	[1] [2] AMOUNT	[3] [4] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT <small>(([3] + [4]) / 2)</small>	[6] CHECK CLEAR DATE	[7] (LEAD) LAG DAYS <small>[6] - [5]</small>	[8] WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT <small>[2] * [7]</small>
			BEGINNING	END				
Safeguard - Paid by Wire			Dental					
26	January	\$ 4,548	01/01/16	01/31/16	01/16/16	01/16/16	-	-
27	February	4,492	02/01/16	02/29/16	02/15/16	02/15/16	-	-
28	March	4,576	03/01/16	03/31/16	03/16/16	03/16/16	-	-
29	April	4,551	04/01/16	04/30/16	04/15/16	04/15/16	-	-
30	May	4,596	05/01/16	05/31/16	05/16/16	05/16/16	-	-
31	June	4,567	06/01/16	06/30/16	06/15/16	06/15/16	-	-
32	July	4,501	07/01/16	07/31/16	07/16/16	07/16/16	-	-
33	August	4,385	08/01/16	08/31/16	08/16/16	08/16/16	-	-
34	September	4,449	09/01/16	09/30/16	09/15/16	09/15/16	-	-
35	October	4,464	10/01/16	10/31/16	10/16/16	10/16/16	-	-
36	November	4,497	11/01/16	11/30/16	11/15/16	11/15/16	-	-
37	December	4,338	12/01/16	12/31/16	12/16/16	12/16/16	-	-
VSP - Paid by Wire								
38	January	\$ 49,594	01/01/16	01/31/16	01/16/16	01/16/16	-	-
39	February	49,568	02/01/16	02/29/16	02/15/16	02/15/16	-	-
40	March	49,672	03/01/16	03/31/16	03/16/16	03/16/16	-	-
41	April	49,911	04/01/16	04/30/16	04/15/16	04/15/16	-	-
42	May	49,768	05/01/16	05/31/16	05/16/16	05/16/16	-	-
43	June	49,710	06/01/16	06/30/16	06/15/16	06/15/16	-	-
44	July	49,452	07/01/16	07/31/16	07/16/16	07/16/16	-	-
45	August	49,911	08/01/16	08/31/16	08/16/16	08/16/16	-	-
46	September	49,510	09/01/16	09/30/16	09/15/16	09/15/16	-	-
47	October	50,092	10/01/16	10/31/16	10/16/16	10/16/16	-	-
48	November	49,976	11/01/16	11/30/16	11/15/16	11/15/16	-	-
49	December	49,717	12/01/16	12/31/16	12/16/16	12/16/16	-	-
50	SUB-TOTAL--Sch H-4.2	650,842					-	-
51	SUB-TOTAL-- Sch H-4.1	4,482,682					-	-
						<u>0.00</u>		
52	DENTAL & VISION LAG-DAYS (The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)							
53	TOTAL	<u>\$ 5,133,524</u>				<u>\$ -</u>	<u>0.00</u>	

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
 HEALTH INSURANCE

Schedule H-5.1

LINE No.	DESCRIPTION	[2] AMOUNT	[3] [4] SERVICE PERIOD		[5] INVOICE DATE OR MIDPOINT ([3] + [4]) / 2	[6] WIRE DATE	[7] (LEAD) LAG DAYS [6] - [5]	[8] WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2] * [7]
			BEGINNING	END				
<u>MHN (Claims)</u>								
1	January	\$ 92,397	12/01/15	12/15/15	12/08/15	01/26/16	49.00	4,527,472
1	January	68,938	12/16/15	12/31/15	12/23/15	01/26/16	33.50	2,309,432
2	February	48,012	01/01/16	01/16/16	01/08/16	02/02/16	24.50	1,176,286
3	February	80,056	01/16/16	01/31/16	01/23/16	02/16/16	23.50	1,881,326
4	February	25,154	02/01/16	02/15/16	02/08/16	02/22/16	14.00	352,161
5	March	28,003	02/16/16	02/29/16	02/22/16	03/08/16	14.50	406,044
6	March	57,462	03/01/16	03/15/16	03/08/16	03/28/16	20.00	1,149,245
7	April	121,557	03/16/16	03/31/16	03/23/16	04/14/16	21.50	2,613,467
8	April	45,457	04/01/16	04/15/16	04/08/16	04/22/16	14.00	636,397
9	May	64,752	04/16/16	04/30/16	04/23/16	05/24/16	31.00	2,007,304
10	May	49,467	05/01/16	05/15/16	05/08/16	05/26/16	18.00	890,409
11	June	102,712	05/16/16	05/31/16	05/23/16	06/16/16	23.50	2,413,720
12	June	76,868	06/01/16	06/15/16	06/08/16	06/30/16	22.00	1,691,103
13	July	50,613	06/16/16	06/30/16	06/23/16	07/14/16	21.00	1,062,863
14	July	47,535	07/01/16	07/15/16	07/08/16	07/21/16	13.00	617,960
15	August	35,402	07/16/16	07/31/16	07/23/16	08/16/16	23.50	831,957
16	August	76,253	08/01/16	08/15/16	08/08/16	08/23/16	15.00	1,143,789
17	September	52,092	08/16/16	08/31/16	08/23/16	09/16/16	23.50	1,224,151
18	September	45,813	09/01/16	09/15/16	09/08/16	09/28/16	20.00	916,262
19	October	59,291	09/16/16	09/30/16	09/23/16	10/30/16	37.00	2,193,752
20	October	40,469	10/01/16	10/15/16	10/08/16	10/30/16	22.00	890,311
21	November	33,250	10/16/16	10/31/16	10/23/16	11/30/16	37.50	1,246,865
22	November	32,497	11/01/16	11/15/16	11/08/16	11/30/16	22.00	714,942
23	December	32,248	11/16/16	11/30/16	11/23/16	12/29/16	36.00	1,160,925
24	December	30,190	12/01/16	12/15/16	12/08/16	12/29/16	21.00	633,995

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.1 Continued

LINE No.	DESCRIPTION	[2] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR	[6] WIRE DATE	[7] (LEAD) LAG DAYS	[8] WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END	SERVICE MIDPOINT ([3] + [4]) / 2			
MHN (Admin fees) - Paid by Wire								
24	January	\$ 10,246	01/01/16	01/31/16	01/16/16	01/16/16	-	-
25	February	10,266	02/01/16	02/29/16	02/15/16	02/15/16	-	-
26	March	10,381	03/01/16	03/31/16	03/16/16	03/16/16	-	-
27	April	10,394	04/01/16	04/30/16	04/15/16	04/15/16	-	-
28	May	10,368	05/01/16	05/31/16	05/16/16	05/16/16	-	-
29	June	10,392	06/01/16	06/30/16	06/15/16	06/15/16	-	-
30	July	10,053	07/01/16	07/31/16	07/16/16	07/16/16	-	-
31	August	9,844	08/01/16	08/31/16	08/16/16	08/16/16	-	-
32	September	10,207	09/01/16	09/30/16	09/15/16	09/15/16	-	-
33	October	10,242	10/01/16	10/31/16	10/16/16	10/16/16	-	-
34	November	10,199	11/01/16	11/30/16	11/15/16	11/15/16	-	-
35	December	10,207	12/01/16	12/31/16	12/16/16	12/16/16	-	-
Blue Cross-LTD								
36	January	\$ 28,392	01/01/16	01/31/16	01/16/16	01/16/16	-	-
37	February	27,700	02/01/16	02/29/16	02/15/16	02/15/16	-	-
38	March	27,764	03/01/16	03/31/16	03/16/16	03/16/16	-	-
39	April	25,329	04/01/16	04/30/16	04/15/16	04/15/16	-	-
40	May	25,329	05/01/16	05/31/16	05/16/16	05/16/16	-	-
41	June	24,710	06/01/16	06/30/16	06/15/16	06/15/16	-	-
42	July	24,710	07/01/16	07/31/16	07/16/16	07/16/16	-	-
43	August	25,310	08/01/16	08/31/16	08/16/16	08/16/16	-	-
44	September	24,710	09/01/16	09/30/16	09/15/16	09/15/16	-	-
45	October	24,111	10/01/16	10/31/16	10/16/16	10/16/16	-	-
46	November	24,111	11/01/16	11/30/16	11/15/16	11/15/16	-	-
47	December	19,618	12/01/16	12/31/16	12/16/16	12/16/16	-	-
Blue Cross - Active Employees paid by wire								
48	January	\$ 3,212,461	01/01/16	01/31/16	01/16/16	01/16/16	-	-
49	February	3,217,201	02/01/16	02/29/16	02/15/16	02/15/16	-	-
50	March	3,212,601	03/01/16	03/31/16	03/16/16	03/16/16	-	-
51	April	3,232,569	04/01/16	04/30/16	04/15/16	04/15/16	-	-
52	May	3,213,818	05/01/16	05/31/16	05/16/16	05/16/16	-	-
53	June	3,207,686	06/01/16	06/30/16	06/15/16	06/15/16	-	-
54	July	3,206,534	07/01/16	07/31/16	07/16/16	07/16/16	-	-
55	August	3,219,009	08/01/16	08/31/16	08/16/16	08/16/16	-	-
56	September	3,198,100	09/01/16	09/30/16	09/15/16	09/15/16	-	-
57	October	3,217,518	10/01/16	10/31/16	10/16/16	10/16/16	-	-
58	November	3,211,975	11/01/16	11/30/16	11/15/16	11/15/16	-	-
59	December	3,189,949	12/01/16	12/31/16	12/16/16	12/16/16	-	-

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--ESTIMATED BASE YEAR 2019

EMPLOYEE BENEFITS
 HEALTH INSURANCE

Schedule H-5.1 Continued

LINE No.	[1] DESCRIPTION	[2] AMOUNT	[3] SERVICE PERIOD		[5] INVOICE DATE OR	[6] WIRE DATE	[7] (LEAD) LAG DAYS	[8] WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END	SERVICE MIDPOINT			
Kaiser (LTD)								
60	January	\$ 9,329	01/01/16	01/31/16	01/16/16	01/16/16	-	-
61	February	9,329	02/01/16	02/29/16	02/15/16	02/15/16	-	-
62	March	8,833	03/01/16	03/31/16	03/16/16	03/16/16	-	-
63	April	8,336	04/01/16	04/30/16	04/15/16	04/15/16	-	-
64	April	375	04/01/16	04/30/16	04/15/16	04/15/16	-	-
65	May	8,336	05/01/16	05/31/16	05/16/16	05/16/16	-	-
66	June	9,329	06/01/16	06/30/16	06/15/16	06/15/16	-	-
67	July	8,336	07/01/16	07/31/16	07/16/16	07/16/16	-	-
68	August	8,336	08/01/16	08/31/16	08/16/16	08/16/16	-	-
69	September	9,329	09/01/16	09/30/16	09/15/16	09/15/16	-	-
70	October	8,336	10/01/16	10/31/16	10/16/16	10/16/16	-	-
71	November	8,336	11/01/16	11/30/16	11/15/16	11/15/16	-	-
72	December	6,255	12/01/16	12/31/16	12/16/16	12/16/16	-	-
Kaiser - Active Employees paid by wire								
73	January	\$ 1,538,214	01/01/16	01/31/16	01/16/16	01/16/16	-	-
74	February	1,543,495	02/01/16	02/29/16	02/15/16	02/15/16	-	-
75	March	1,549,951	03/01/16	03/31/16	03/16/16	03/16/16	-	-
76	April	1,556,407	04/01/16	04/30/16	04/15/16	04/15/16	-	-
77	May	1,555,414	05/01/16	05/31/16	05/16/16	05/16/16	-	-
78	June	1,557,400	06/01/16	06/30/16	06/15/16	06/15/16	-	-
79	July	1,533,563	07/01/16	07/31/16	07/16/16	07/16/16	-	-
80	August	1,557,400	08/01/16	08/31/16	08/16/16	08/16/16	-	-
81	September	1,555,414	09/01/16	09/30/16	09/15/16	09/15/16	-	-
82	October	1,573,292	10/01/16	10/31/16	10/16/16	10/16/16	-	-
83	November	1,567,333	11/01/16	11/30/16	11/15/16	11/15/16	-	-
84	December	1,564,819	12/01/16	12/31/16	12/16/16	12/16/16	-	-
85	SUB-TOTAL	59,116,002						34,692,138

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.2

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
		SERVICE PERIOD		INVOICE DATE OR			WEIGHTED (LEAD) LAG	
LINE No.	DESCRIPTION	AMOUNT	BEGINNING	END	SERVICE MIDPOINT ([3] + [4]) / 2	WIRE DATE	(LEAD) LAG DAYS [6] - [5]	DOLLAR-DAYS AMOUNT [2] * [7]
Horizon Health (Integrated Insights) - Paid by Wire								
86	January	\$ 12,897	01/01/16	01/31/16	01/16/16	01/16/16	-	-
87	February	12,833	02/01/16	02/29/16	02/15/16	02/15/16	-	-
88	March	12,945	03/01/16	03/31/16	03/16/16	03/16/16	-	-
89	April	12,965	04/01/16	04/30/16	04/15/16	04/15/16	-	-
90	May	12,936	05/01/16	05/31/16	05/16/16	05/16/16	-	-
91	June	12,965	06/01/16	06/30/16	06/15/16	06/15/16	-	-
92	July	12,892	07/01/16	07/31/16	07/16/16	07/16/16	-	-
93	August	12,968	08/01/16	08/31/16	08/16/16	08/16/16	-	-
94	September	12,927	09/01/16	09/30/16	09/15/16	09/15/16	-	-
95	October	12,995	10/01/16	10/31/16	10/16/16	10/16/16	-	-
96	November	12,965	11/01/16	11/30/16	11/15/16	11/15/16	-	-
97	December	12,965	12/01/16	12/31/16	12/16/16	12/16/16	-	-
98	SUB-TOTAL--Sch H-5.2	\$ 155,253						-
99	SUB-TOTAL--Sch H-5.1	59,116,002						34,692,138
100	HEALTH INSURANCE LAG-DAYS (The invoice date represents the midpoint of the month, which is the 15th and the payment is also made on the 15th of the month)					<u>0.59</u>		
101	TOTAL	<u>\$ 59,271,255</u>				<u>\$ 34,970,040</u>		<u>\$ 34,692,138</u>

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
 WORKERS' COMPENSATION

Schedule H-6

LINE No.	DESCRIPTION	[2] AMOUNT	[3] [4] SERVICE PERIOD		[5] INVOICE DATE OR SERVICE MIDPOINT ([3]+[4])/2	[6] CHECK CLEAR DATE	[7] (LEAD) LAG DAYS [6]-[5]	[8] WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT [2]*[7]
			BEGINNING	END				
1	January	\$ 367,223				[D]	9.00	3,305,005.56
2	February	250,409				[D]	9.00	2,253,682.98
3	March	406,437				[D]	9.00	3,657,933.54
4	April	252,822				[D]	9.00	2,275,396.11
5	May	563,642				[D]	9.00	5,072,780.61
6	June	1,370,926				[D]	9.00	12,338,338.32
7	July	347,441				[D]	9.00	3,126,967.83
8	August	321,504				[D]	9.00	2,893,531.86
9	September	304,174				[D]	9.00	2,737,568.97
10	October	313,557				[D]	9.00	2,822,013.99
11	November	280,880				[D]	9.00	2,527,924.14
12	December	332,391				[D]	9.00	2,991,523.05
13	TOTAL	\$ 5,111,407						\$ 46,002,667
							9.00	\$ 46,002,667
14	(Lead) Lag Days							

[D] : Multiple invoices are paid during the month; a full year average of 9 lag days.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES

Schedule H-7.1

SIMPSON & SIMPSON

1	July	\$	5,852	07/01/16	07/31/16	07/16/16	07/19/16	3.00	17,557
2	July		5,852	07/01/16	07/31/16	07/16/16	07/25/16	9.00	52,672
3	August		5,852	08/01/16	08/31/16	08/16/16	08/17/16	1.00	5,852
4	October		5,852	10/01/16	10/31/16	10/16/16	10/07/16	(9.00)	(52,672)
5	November		5,852	11/01/16	11/30/16	11/15/16	11/14/16	(1.50)	(8,779)

BEST DOCTORS INC

6	January	\$	6,944	01/01/16	01/30/16	01/15/16	01/30/16	14.50	100,688
7	February		6,928	02/01/16	02/29/16	02/15/16	02/29/16	14.00	96,996
8	March		6,937	03/01/16	03/31/16	03/16/16	03/31/16	15.00	104,055
9	April		6,984	04/01/16	04/30/16	04/15/16	04/30/16	14.50	101,272
10	May		6,932	05/01/16	05/31/16	05/16/16	05/31/16	15.00	103,976

AXA EQUITABLE LIFE INSURANCE

11	March	\$	115	03/01/16	03/31/16	03/16/16	04/27/16	42.00	4,830
12	April		340	04/01/16	04/30/16	04/15/16	05/13/16	27.50	9,350
13	August		140	08/01/16	08/31/16	08/16/16	09/15/16	30.00	4,200

14 SUB-TOTAL

\$ 64,582

\$ 539,997

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES

Schedule H-7.2

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
		SERVICE PERIOD		INVOICE DATE OR			WEIGHTED (LEAD) LAG	
LINE No.	DESCRIPTION	AMOUNT	BEGINNING	END	SERVICE MIDPOINT (([3] + [4]) / 2)	CHECK CLEAR DATE	(LEAD) LAG DAYS [6] - [5]	DOLLAR-DAYS AMOUNT [2] * [7]
Towers Watson								
15	January	\$ 36,993	01/01/16	01/30/16	01/15/16	02/22/16	37.50	1,387,221
16	February	30,963	02/01/16	02/29/16	02/15/16	03/22/16	36.00	1,114,658
17	March	79,905	03/01/16	03/30/16	03/15/16	04/22/16	37.50	2,996,442
18	April	21,789	04/01/16	04/30/16	04/15/16	05/23/16	37.50	817,071
19	May	29,238	05/01/16	05/31/16	05/16/16	06/22/16	37.00	1,081,800
20	June	21,463	06/01/16	06/30/16	06/15/16	07/21/16	35.50	761,930
21	July	30,119	07/01/16	07/31/16	07/16/16	08/24/16	39.00	1,174,628
22	August	40,716	08/01/16	08/31/16	08/16/16	09/21/16	36.00	1,465,777
23	September	41,738	09/01/16	09/30/16	09/15/16	10/16/16	30.50	1,272,997
24	October	13,205	10/01/16	10/31/16	10/16/16	11/23/16	38.00	501,807
25	November	37,523	11/01/16	11/30/16	11/15/16	12/23/16	37.50	1,407,124
26	December	40,192	12/01/16	12/31/16	12/16/16	01/15/17	30.00	1,205,757
T Rowe Price								
27	January	\$ 1,000	01/01/16	01/30/16	01/15/16	02/17/16	32.50	32,500
28	February	1,036	02/01/16	02/29/16	02/15/16	03/17/16	31.00	32,116
29	February	1,104	02/01/16	02/29/16	02/15/16	03/30/16	44.00	48,576
30	April	1,164	04/01/16	04/30/16	04/15/16	05/10/16	24.50	28,518
31	May	1,180	05/01/16	05/31/16	05/16/16	06/09/16	24.00	28,320
32	May	1,288	05/01/16	05/31/16	05/16/16	07/05/16	50.00	64,400
33	September	1,440	09/01/16	09/30/16	09/15/16	10/07/16	21.50	30,960
34	September	1,368	09/01/16	09/30/16	09/15/16	10/07/16	21.50	29,412
35	October	1,548	10/01/16	10/31/16	10/16/16	11/02/16	17.00	26,316
36	November	1,708	11/01/16	11/30/16	11/15/16	12/30/16	44.50	76,006

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES

Schedule H-7.2 Continued

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
		SERVICE PERIOD		INVOICE DATE OR			WEIGHTED (LEAD) LAG	
LINE No.	DESCRIPTION	AMOUNT	BEGINNING	END	SERVICE MIDPOINT ([3] + [4]) / 2	CHECK CLEAR DATE	(LEAD) LAG DAYS [6] - [5]	DOLLAR-DAYS AMOUNT [2] * [7]
<u>DIEGO & SON PRINTING</u>								
37	March	\$ 5,119	03/01/16	03/31/16	03/16/16	04/25/16	40.00	204,768
38	October	1,015	10/01/16	10/31/16	10/16/16	11/08/16	23.00	23,350
39	October	2,530	10/01/16	10/31/16	10/16/16	11/29/16	44.00	111,320
40	October	2,638	10/01/16	10/31/16	10/16/16	11/29/16	44.00	116,072
41	December	256	12/01/16	12/31/16	12/16/16	01/04/17	19.00	4,864
42	December	1,420	12/01/16	12/31/16	12/16/16	01/04/17	19.00	26,980
43	December	1,860	12/01/16	12/31/16	12/16/16	01/04/17	19.00	35,340
44	December	1,860	12/01/16	12/31/16	12/16/16	01/04/17	19.00	35,340
45	December	620	12/01/16	12/31/16	12/16/16	01/04/17	19.00	11,780
46	December	2,490	12/01/16	12/31/16	12/16/16	01/04/17	19.00	47,310
47	December	1,860	12/01/16	12/31/16	12/16/16	01/04/17	19.00	35,340
48	December	1,722	12/01/16	12/31/16	12/16/16	01/04/17	19.00	32,718
49	December	414	12/01/16	12/31/16	12/16/16	01/04/17	19.00	7,866
50	December	378	12/01/16	12/31/16	12/16/16	01/12/17	27.00	10,206
51	December	869	12/01/16	12/31/16	12/16/16	01/15/17	30.00	26,082
<u>Deloitte & Touche</u>								
37	June 2016 (interco)	\$ 61,527	06/01/16	06/30/16	06/15/16	06/30/16	14.50	892,142
<u>EVERCORE ESOP</u>								
38	August 2016 (interco)	\$ 35,142	08/01/16	08/31/16	08/16/16	08/31/16	15.00	527,137
39	September 2016 (interco)	26,155	09/01/16	09/30/16	09/15/16	09/30/16	14.50	509,566
40	December (interco)	25,839	12/01/16	12/31/16	12/16/16	12/31/16	15.00	387,578
<u>PASSPORT UNLIMITED</u>								
41	September 2016	\$ 46,000	09/01/16	09/30/16	09/15/16	09/30/16	14.50	667,000
42								19,297,095
43	SUB-TOTAL--Sch H-7.2	656,393						539,997
44	TOTAL	\$ 720,975						\$ 19,837,092
45	Number of Days (Lead) Lag						27.51	\$ 19,837,092

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
 PBOPs

Schedule H-8

LINE No.	[1] Description	[2] AMOUNT	[3] [4] SERVICE PERIOD		[5] INVOICE DATE OR	[6] CHECK CLEAR DATE	[7] (LEAD) LAG DAYS	[8] WEIGHTED (LEAD) LAG
			BEGINNING	END	SERVICE MIDPOINT ([3]+[4])/2	[6]-[5]	DOLLAR-DAYS AMOUNT [2]*[7]	
1	January	\$ 11,100	01/01/16	03/31/16	02/15/16	01/25/16	(21.00)	(233,097)
2	February	75,021	01/01/16	03/31/16	02/15/16	02/18/16	3.00	225,063
3	March	43,093	01/01/16	03/31/16	02/15/16	03/14/16	28.00	1,206,596
4	April	43,110	04/01/16	06/30/16	05/16/16	04/01/16	(45.00)	(1,939,938)
5	May	11,100	04/01/16	06/30/16	05/16/16	05/18/16	2.00	22,200
6	June	13,250	04/01/16	06/30/16	05/16/16	06/22/16	37.00	490,232
7	July	12,175	07/01/16	09/30/16	08/15/16	07/20/16	(26.50)	(322,629)
8	August	12,175	07/01/16	09/30/16	08/15/16	08/12/16	(3.50)	(42,611)
9	September	12,175	07/01/16	09/30/16	08/15/16	09/09/16	24.50	298,280
10	October	12,175	10/01/16	12/31/16	11/15/16	10/11/16	(35.50)	(432,201)
11	November	12,175	10/01/16	12/31/16	11/15/16	11/07/16	(8.50)	(103,485)
12	December	2,079,582	10/01/16	12/31/16	11/15/16	12/29/16	43.50	90,461,804
13	TOTAL	<u>\$ 2,337,128</u>						<u>\$ 89,630,213</u>
14	Number of Days (Lead) Lag					<u>38.35</u>		<u>\$ 89,630,213</u>

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--BASE YEAR 2019

EMPLOYEE BENEFITS
 PENSION

Schedule H-9

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
			SERVICE PERIOD		INVOICE DATE OR			WEIGHTED (LEAD) LAG
			BEGINNING	END	SERVICE MIDPOINT	CHECK CLEAR DATE	(LEAD) LAG DAYS	DOLLAR-DAYS AMOUNT
					$([3] + [4]) / 2$		$[6] - [5]$	$[2] * [7]$
0		0						
0								
1	January	\$ -						-
2	February	-						-
3	March	-						-
4	April	-						-
5	May	-						-
6	June	-						-
7	July	-						-
8	August	-						-
9	September	-						-
10	October	-						-
11	November	-						-
12	December	-						-
13	TOTAL	<u>\$ -</u>						<u>\$ -</u>
14	Number of Days (Lead) Lag						<u>-</u>	<u>\$ -</u>

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

GOODS & SERVICES *
SUMMARY

Schedule I

	[1]	[2]	[3]	[4]	[5]
Line No.	Description	Number of Invoiced Tested	Invoice Amount	(Lead) Lag Dollar-Days Amount	Weighted Average (Lead) Lag Days [4] / [3]
1	January 2016	15,697	\$ 40,868,645	\$ 1,688,089,381	41.31
2	February 2016	18,897	48,010,240	1,721,375,148	35.85
3	March 2016	20,865	50,910,075	1,616,814,016	31.76
4	April 2016	18,300	56,145,850	2,122,956,720	37.81
5	May 2016	18,618	52,122,049	1,603,588,804	30.77
6	June 2016	22,274	55,177,565	1,714,114,496	31.07
7	July 2016	18,459	62,022,977	2,069,880,973	33.37
8	August 2016	20,594	52,822,109	1,794,192,357	33.97
9	September 2016	19,461	53,312,390	1,659,716,192	31.13
10	October 2016	15,641	50,728,170	1,713,591,742	33.78
11	November 2016	21,638	51,927,764	1,868,325,709	35.98
12	December 2016	19,897	73,860,955	1,873,419,413	25.36
13	Total Invoices Tested	<u>230,341</u>	<u>\$ 647,908,789</u>	<u>\$ 21,446,064,951</u>	<u>33.10</u>

* Includes O&M, Clearing, and Refundable; excludes Warehouse Purchases & Capital.
The specific amounts include Inventory, Small Price Difference, Goods Received/Invoice Received (O&M), and Invoice Reduction.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

PAYMENTS BY CORPORATE CENTER

Line No.	Description	[2] AMOUNT	[3] LAG DAYS	Schedule [4] LEAD/LAG DOLLAR DAYS [2]*[3]	J [5] WEIGHTED AVERAGE (LEAD) LAG DAYS L 3 [4]/[2]
1	Corporate Labor Charges	\$ 14,986,068	13.38 [a]	\$ 200,582,760	
2	Payroll Taxes	1,392,422	12.38 [b]	17,244,607	
3	Incentive Compensation Plan	3,213,751	257.50 [c]	827,540,849	
4	Employee Benefits	19,047,154	4.50 [d]	85,656,099	
5	Property Taxes	728,932	39.16 [e]	28,544,961	
6	Depreciation, ROR & Amortization	2,413,862	0.00 [f]	-	
7	Insurance Premiums (Cash Basis)	106,060,154	0.00 [g]	-	
8	Other Goods & Services	27,091,567	33.10 [h]	896,742,735	
9	Total	<u>\$ 174,933,910</u>		<u>\$ 2,056,312,012</u>	
10	Average Lag Days				<u>11.75</u>
11	USED IN LEAD/LAG STUDY		<u>\$ 174,933,910</u>		

Notes:

Since the treasury functions of the Utility and the Corporate Center are consolidated, the same lead lag days have been used for charges and payments made by the Corporate Center.

- [a] See Schedule E for Lag Calculation.
- [b] See Schedule F for Payroll Tax Expense Lag Calculation.
- [c] See Schedule G for Incentive Compensation Lag.
- [d] See Schedule H, Page 1 for Benefit Lag Calculation.
- [e] See Schedule M Line 1 for Property Taxes Lag.
- [f] See Schedule O-2 for Lag on Depreciation
- [g] Insurance premiums are included in prepayments and the lead/lag portion uses a zero lag day.
- [h] See Schedule I for Lag on Other Goods & Services.

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

REAL ESTATE RENTAL

		Schedule K							
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	
LINE	INVOICE	SERVICE PERIOD		INVOICE	PAYMENT	CHECK	(LEAD) LAG	WEIGHTED	
No.	DESCRIPTION	AMOUNT	BEGINNING	END	DATE OR	CLEARING	DAYS	(LEAD) LAG	
					SERVICE	LAG		DOLLAR-DAYS	
					MIDPOINT			AMOUNT	
					$[(3) + (4)] / 2$	DATE *	$[6] - [5] + [7]$	$[2] * [8]$	
						[a]	[b]		
Office Space									
1	January-2016	\$ 660,828	01/01/16	01/31/16	01/16/16	12/30/15	5.84	(11.16)	\$ (7,374,836)
2	February-2016	619,129	02/01/16	02/28/16	02/14/16	01/30/16	5.84	(9.66)	(5,980,785)
3	March-2016	673,008	03/01/16	03/31/16	03/16/16	02/27/16	5.84	(12.16)	(8,183,776)
4	April-2016	545,845	04/01/16	04/30/16	04/15/16	03/31/16	5.84	(9.66)	(5,272,866)
5	May-2016	627,712	05/01/16	05/31/16	05/16/16	04/30/16	5.84	(10.16)	(6,377,555)
6	June-2016	329,087	06/01/16	06/30/16	06/15/16	05/29/16	5.84	(11.66)	(3,837,153)
7	July-2016	378,390	07/01/16	07/31/16	07/16/16	06/30/16	5.84	(10.16)	(3,844,444)
8	August-2016	500,996	08/01/16	08/31/16	08/16/16	07/31/16	5.84	(10.16)	(5,090,120)
9	September-2016	524,071	09/01/16	09/30/16	09/15/16	08/31/16	5.84	(9.66)	(5,062,526)
10	October-2016	418,084	10/01/16	10/31/16	10/16/16	09/30/16	5.84	(10.16)	(4,247,734)
11	November-2016	420,193	11/01/16	11/30/16	11/15/16	10/30/16	5.84	(10.66)	(4,479,258)
12	December-2016	\$ 419,875	12/01/16	12/31/16	12/16/16	11/30/16	5.84	(10.16)	\$ (4,265,932)
Office Space (Wire Transfers)									
13	January-2016	\$ 467,352	01/01/16	01/31/16	01/16/16	01/04/16	0.00	(12.00)	\$ (5,608,229)
14	February-2016	560,170	02/01/16	02/28/16	02/14/16	02/01/16	0.00	(13.50)	(7,562,297)
15	March-2016	532,633	03/01/16	03/31/16	03/16/16	03/01/16	0.00	(15.00)	(7,989,497)
16	April-2016	575,441	04/01/16	04/30/16	04/15/16	04/01/16	0.00	(14.50)	(8,343,889)
17	May-2016	574,430	05/01/16	05/31/16	05/16/16	05/02/16	0.00	(14.00)	(8,042,018)
18	June-2016	940,056	06/01/16	06/30/16	06/15/16	06/01/16	0.00	(14.50)	(13,630,814)
19	July-2016	945,412	07/01/16	07/31/16	07/16/16	07/01/16	0.00	(15.00)	(14,181,177)
20	August-2016	953,896	08/01/16	08/31/16	08/16/16	08/01/16	0.00	(15.00)	(14,308,440)
21	September-2016	953,896	09/01/16	09/30/16	09/15/16	09/01/16	0.00	(14.50)	(13,831,492)
22	October-2016	953,896	10/01/16	10/31/16	10/16/16	10/03/16	0.00	(13.00)	(12,400,648)
23	November-2016	953,896	11/01/16	11/30/16	11/15/16	11/01/16	0.00	(14.50)	(13,831,492)
24	December-2016	\$ 953,896	12/01/16	12/31/16	12/16/16	12/01/16	0.00	(15.00)	\$ (14,308,440)

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

REAL ESTATE RENTAL

Schedule K Continued

Easements

25	January-2016	\$	112,064	01/01/16	01/31/16	01/16/16	12/30/15	5.84	[a]	(11.16)	\$	(1,250,632)
26	February-2016		136,996	02/01/16	02/28/16	02/14/16	01/30/16	5.84	[a]	(9.66)		(1,323,379)
27	March-2016		134,506	03/01/16	03/31/16	03/16/16	02/27/16	5.84	[a]	(12.16)		(1,635,590)
28	April-2016		144,903	04/01/16	04/30/16	04/15/16	03/31/16	5.84	[a]	(9.66)		(1,399,761)
29	May-2016		143,210	05/01/16	05/31/16	05/16/16	04/30/16	5.84	[a]	(10.16)		(1,455,011)
30	June-2016		140,692	06/01/16	06/30/16	06/15/16	05/29/16	5.84	[a]	(11.66)		(1,640,466)
31	July-2016		103,417	07/01/16	07/31/16	07/16/16	06/30/16	5.84	[a]	(10.16)		(1,050,719)
32	August-2016		137,420	08/01/16	08/31/16	08/16/16	07/31/16	5.84	[a]	(10.16)		(1,396,190)
33	September-2016		134,210	09/01/16	09/30/16	09/15/16	08/31/16	5.84	[a]	(9.66)		(1,296,471)
34	October-2016		102,590	10/01/16	10/31/16	10/16/16	09/30/16	5.84	[a]	(10.16)		(1,042,317)
35	November-2016		137,794	11/01/16	11/30/16	11/15/16	10/30/16	5.84	[a]	(10.66)		(1,468,887)
36	December-2016	\$	140,119	12/01/16	12/31/16	12/16/16	11/30/16	5.84	[a]	(10.16)	\$	(1,423,610)

Easements (Wire Transfers)

37	January-2016	\$	57,064	01/01/16	01/31/16	01/16/16	01/04/16	0.00	[a]	(12.00)	\$	(684,771)
38	February-2016		57,064	02/01/16	02/28/16	02/14/16	02/01/16	0.00	[a]	(13.50)		(770,367)
39	March-2016		57,064	03/01/16	03/31/16	03/16/16	03/01/16	0.00	[a]	(15.00)		(855,963)
40	April-2016		57,064	04/01/16	04/30/16	04/15/16	04/01/16	0.00	[a]	(14.50)		(827,431)
41	May-2016		57,064	05/01/16	05/31/16	05/16/16	05/02/16	0.00	[a]	(14.00)		(798,899)
42	June-2016		57,064	06/01/16	06/30/16	06/15/16	06/01/16	0.00	[a]	(14.50)		(827,431)
43	July-2016		60,473	07/01/16	07/31/16	07/16/16	07/01/16	0.00	[a]	(15.00)		(907,091)
44	August-2016		60,473	08/01/16	08/31/16	08/16/16	08/01/16	0.00	[a]	(15.00)		(907,091)
45	September-2016		60,473	09/01/16	09/30/16	09/15/16	09/01/16	0.00	[a]	(14.50)		(876,855)
46	October-2016		60,473	10/01/16	10/31/16	10/16/16	10/03/16	0.00	[a]	(13.00)		(786,146)
47	November-2016		60,473	11/01/16	11/30/16	11/15/16	11/01/16	0.00	[a]	(14.50)		(876,855)
48	December-2016	\$	60,473	12/01/16	12/31/16	12/16/16	12/01/16	0.00	[a]	(15.00)	\$	(907,095)

Communication Sites

49	January-2016	\$	99,076	01/01/16	01/31/16	01/16/16	12/30/15	5.84	[a]	(11.16)	\$	(1,105,688)
50	February-2016		81,130	02/01/16	02/28/16	02/14/16	01/30/16	5.84	[a]	(9.66)		(783,716)
51	March-2016		81,271	03/01/16	03/31/16	03/16/16	02/27/16	5.84	[a]	(12.16)		(988,255)
52	April-2016		82,842	04/01/16	04/30/16	04/15/16	03/31/16	5.84	[a]	(9.66)		(800,254)
53	May-2016		82,493	05/01/16	05/31/16	05/16/16	04/30/16	5.84	[a]	(10.16)		(838,129)
54	June-2016		82,580	06/01/16	06/30/16	06/15/16	05/29/16	5.84	[a]	(11.66)		(962,883)
55	July-2016		115,416	07/01/16	07/31/16	07/16/16	06/30/16	5.84	[a]	(10.16)		(1,172,627)
56	August-2016		82,580	08/01/16	08/31/16	08/16/16	07/31/16	5.84	[a]	(10.16)		(839,013)
57	September-2016		82,831	09/01/16	09/30/16	09/15/16	08/31/16	5.84	[a]	(9.66)		(800,147)
58	October-2016		117,984	10/01/16	10/31/16	10/16/16	09/30/16	5.84	[a]	(10.16)		(1,198,717)
59	November-2016		82,831	11/01/16	11/30/16	11/15/16	10/30/16	5.84	[a]	(10.66)		(882,978)
60	December-2016	\$	66,310	12/01/16	12/31/16	12/16/16	11/30/16	5.84	[a]	(10.16)	\$	(673,710)

61 Sub-Total \$ 18,812,679

\$ (235,510,563)

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

REAL ESTATE RENTAL

Schedule K-1

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]		
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE *	CHECK CLEARING LAG	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT	
			BEGINNING	END	$[(3) + (4)] / 2$			$[(6) - (5) + (7)]$	$[(2) * (8)]$	
Payment Offices										
62	January-2016	\$ 34,520	01/01/16	01/31/16	01/16/16	12/30/15	5.84 [a]	(11.16)	\$ (385,243)	
63	February-2016	27,809	02/01/16	02/28/16	02/14/16	01/30/16	5.84 [a]	(9.66)	(268,635)	
64	March-2016	25,678	03/01/16	03/31/16	03/16/16	02/27/16	5.84 [a]	(12.16)	(312,244)	
65	April-2016	26,483	04/01/16	04/30/16	04/15/16	03/31/16	5.84 [a]	(9.66)	(255,826)	
66	May-2016	25,678	05/01/16	05/31/16	05/16/16	04/30/16	5.84 [a]	(10.16)	(260,888)	
67	June-2016	25,783	06/01/16	06/30/16	06/15/16	05/29/16	5.84 [a]	(11.66)	(300,630)	
68	July-2016	32,022	07/01/16	07/31/16	07/16/16	06/30/16	5.84 [a]	(10.16)	(325,344)	
69	August-2016	25,927	08/01/16	08/31/16	08/16/16	07/31/16	5.84 [a]	(10.16)	(263,418)	
70	September-2016	25,927	09/01/16	09/30/16	09/15/16	08/31/16	5.84 [a]	(9.66)	(250,455)	
71	October-2016	25,927	10/01/16	10/31/16	10/16/16	09/30/16	5.84 [a]	(10.16)	(263,418)	
72	November-2016	25,927	11/01/16	11/30/16	11/15/16	10/30/16	5.84 [a]	(10.66)	(276,382)	
73	December-2016	\$ 26,077	12/01/16	12/31/16	12/16/16	11/30/16	5.84 [a]	(10.16)	\$ (264,942)	
Other Sempra										
74	January-2016	\$ 3,189	01/01/16	01/31/16	01/16/16	12/30/15	5.84 [a]	(11.16)	\$ (35,589)	
75	February-2016	3,189	02/01/16	02/28/16	02/14/16	01/30/16	5.84 [a]	(9.66)	(30,806)	
76	March-2016	3,287	03/01/16	03/31/16	03/16/16	02/27/16	5.84 [a]	(12.16)	(39,970)	
77	April-2016	3,287	04/01/16	04/30/16	04/15/16	03/31/16	5.84 [a]	(9.66)	(31,752)	
78	May-2016	3,287	05/01/16	05/31/16	05/16/16	04/30/16	5.84 [a]	(10.16)	(33,396)	
79	June-2016	3,287	06/01/16	06/30/16	06/15/16	05/29/16	5.84 [a]	(11.66)	(38,326)	
80	July-2016	3,287	07/01/16	07/31/16	07/16/16	06/30/16	5.84 [a]	(10.16)	(33,396)	
81	August-2016	3,300	08/01/16	08/31/16	08/16/16	07/31/16	5.84 [a]	(10.16)	(33,528)	
82	September-2016	3,300	09/01/16	09/30/16	09/15/16	08/31/16	5.84 [a]	(9.66)	(31,878)	
83	October-2016	3,300	10/01/16	10/31/16	10/16/16	09/30/16	5.84 [a]	(10.16)	(33,528)	
84	November-2016	3,300	11/01/16	11/30/16	11/15/16	10/30/16	5.84 [a]	(10.66)	(35,178)	
85	December-2016	\$ 4,032	12/01/16	12/31/16	12/16/16	11/30/16	5.84 [a]	(10.16)	\$ (40,964)	
Total Allocated SRE Office Space										
86	January-2016	\$ 837,534	01/01/16	01/31/16	01/16/16	12/30/15	5.84 [a]	(11.16)	\$ (9,346,879)	
87	February-2016	838,441	02/01/16	02/28/16	02/14/16	01/30/16	5.84 [a]	(9.66)	(8,099,340)	
88	March-2016	836,011	03/01/16	03/31/16	03/16/16	02/27/16	5.84 [a]	(12.16)	(10,165,894)	
89	April-2016	835,740	04/01/16	04/30/16	04/15/16	03/31/16	5.84 [a]	(9.66)	(8,073,248)	
90	May-2016	831,776	05/01/16	05/31/16	05/16/16	04/30/16	5.84 [a]	(10.16)	(8,450,844)	
91	June-2016	836,403	06/01/16	06/30/16	06/15/16	05/29/16	5.84 [a]	(11.66)	(9,752,459)	
92	July-2016	836,403	07/01/16	07/31/16	07/16/16	06/30/16	5.84 [a]	(10.16)	(8,497,854)	
93	August-2016	852,599	08/01/16	08/31/16	08/16/16	07/31/16	5.84 [a]	(10.16)	(8,662,406)	
94	September-2016	852,599	09/01/16	09/30/16	09/15/16	08/31/16	5.84 [a]	(9.66)	(8,236,106)	
95	October-2016	852,599	10/01/16	10/31/16	10/16/16	09/30/16	5.84 [a]	(10.16)	(8,662,406)	
96	November-2016	852,599	11/01/16	11/30/16	11/15/16	10/30/16	5.84 [a]	(10.66)	(9,088,705)	
97	December-2016	\$ 852,599	12/01/16	12/31/16	12/16/16	11/30/16	5.84 [a]	(10.16)	\$ (8,662,406)	

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

REAL ESTATE RENTAL

							Schedule	K-2	
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	
LINE No.	DESCRIPTION	INVOICE AMOUNT	SERVICE PERIOD		INVOICE DATE OR SERVICE MIDPOINT	PAYMENT DATE *	CHECK CLEARING LAG	(LEAD) LAG DAYS	WEIGHTED (LEAD) LAG DOLLAR-DAYS AMOUNT
			BEGINNING	END	([3] + [4]) / 2			[6] - [5] + [7]	[2] * [8]
Annual Leases									
98	January-2016	\$ 381,791	01/01/16	01/31/16	01/16/16	12/30/15	5.84 [a]	(11.16)	\$ (4,260,788)
99	February-2016	895	02/01/16	02/28/16	02/14/16	01/30/16	5.84 [a]	(9.66)	(8,646)
100	March-2016	15,986	03/01/16	03/31/16	03/16/16	02/27/16	5.84 [a]	(12.16)	(194,390)
101	April-2016	14,872	04/01/16	04/30/16	04/15/16	03/31/16	5.84 [a]	(9.66)	(143,664)
102	May-2016	172,113	05/01/16	05/31/16	05/16/16	04/30/16	5.84 [a]	(10.16)	(1,748,668)
103	June-2016	5,002	06/01/16	06/30/16	06/15/16	05/29/16	5.84 [a]	(11.66)	(58,323)
104	July-2016	48,176	07/01/16	07/31/16	07/16/16	06/30/16	5.84 [a]	(10.16)	(489,468)
105	August-2016	104,465	08/01/16	08/31/16	08/16/16	07/31/16	5.84 [a]	(10.16)	(1,061,364)
106	September-2016	-	09/01/16	09/30/16	09/15/16	08/31/16	5.84 [a]	(9.66)	-
107	October-2016	127,984	10/01/16	10/31/16	10/16/16	09/30/16	5.84 [a]	(10.16)	(1,300,317)
108	November-2016	37,722	11/01/16	11/30/16	11/15/16	10/30/16	5.84 [a]	(10.66)	(402,117)
109	December-2016	\$ 12,341	12/01/16	12/31/16	12/16/16	11/30/16	5.84 [a]	(10.16)	\$ (125,381)
110	Sub-Total (Ln 62 - Ln 109)	11,404,452							(119,337,409)
111	Sub-Total From Ln 61	18,812,679							(235,510,563)
112	TOTAL	\$ 30,217,132						(11.74)	\$ (354,847,972)
113	USED IN LEAD/LAG STUDY	\$ 30,217,132							

[a] Additional days added for Check Clearing Lag. Number of Days added 5.84
 (Check clearing lag was calculated based on the dollar weighted average of check checking lag days in the Real Estate Payment category.)

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

MATERIALS ISSUED FROM STORES

Schedule L

	[1]	[2]	[3]
Line No.	DESCRIPTION	AMOUNT	(LEAD) LAG DAYS
1	Materials issued and charged to O&M	\$ 10,005,874	
2	LAG DAYS IS ZERO		<u>0.00</u>

Note: The lag for materials issued from stores to maintenance expenses has been set to zero because this is already considered as part of Other Goods and Services (Schedule I).

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

PROPERTY/AD VALOREM, FRANCHISE TAXES, & PASS-THROUGH TAXES

Schedule Ma

SUMMARY

LINE #	DESCRIPTION	Reference	[1] INVOICE AMOUNT	[2] LEAD/LAG DOLLAR DAYS	[3] [4] (LEAD) LAG DAYS [2]/[1]
1	Property/Ad Valorem Taxes		\$ 122,851,377	\$ 4,810,477,744	39.16
2	Franchise Taxes		139,676,263	17,200,203,239	123.14
3	Pass-through Taxes				
3.1a	2016 Municipal Surcharge Payments - Electric	M-3	16,777,396	2,045,961,991	121.95
3.1b	2016 Municipal Surcharge Payments - Gas	M-3	2,045,000	362,789,042	177.40
3.2	Utility User Tax	M-4	2,252,677	105,370,902	46.78
3.3a	Natural Surcharge- Electric	M-5	4,586,667	343,177,873	74.82
3.3b	Natural Surcharge- Gas	M-5	1,231,756	91,760,288	74.50
	Total Pass-Through Taxes		26,893,496	2,949,060,095	109.66
4	TOTAL		\$ 289,421,137	\$ 24,959,741,078	86.24

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

Schedule Mb

Test Year Pass-through Tax Forecast

Pass-Through Taxes	* 2016 Actual Payments	Escalation Factor	Forecasted 2019 Payments Electric	Forecasted 2019 Payments Gas	Forecasted 2019 Payments Total
M-3 2016 Municipal Surcharge Payments - Electric	\$ 16,777,396	1.0706	\$ 17,961,880	\$ -	\$ 17,961,880
M-3 2016 Municipal Surcharge Payments - Gas	2,045,000	1.0706		2,189,377	2,189,377
M-4 2016 Utility User Taxes	2,252,677	1.0706	2,411,716	-	2,411,716
M-5 2016 Natural Surcharge - Electric	4,586,667	1.0706	4,910,486		4,910,486
M-5 2016 Natural Surcharge - Gas	1,231,756	1.0706		1,318,718	1,318,718
Total 2016 Payment	\$26,893,496	1.0706	\$ 25,284,082	\$ 3,508,095	\$ 28,792,177
In Thousands:	\$ 26,893		\$ 25,284	\$ 3,508	\$ 28,792
2019 Pass-through Tax Payment (in Thousands)			\$ 25,284	\$ 3,508	\$ 28,792

* Payment amount excludes franchise taxes on commodities. Pass-through taxes only.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

Test Year Franchise Taxes on Commodity

Schedule Mc

2019 Forecasted Franchise Taxes on Commodities from RO Model *:

2019 Forecast in The RO Model (in Thousands)	Electric	Gas	Generation	Total
Gas Commodity Costs	\$1,136,809	\$161,329	\$111,584	\$1,409,722
Franchise Fees	3.4468%	2.0799%	3.4468%	
Franchise Taxes on Commodity (in Thousands)	\$39,184	\$3,355	\$3,846	\$46,385

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

FEDERAL INCOME TAXES--CURRENT

Schedule N-1

LINE No.	[1] SERVICE PERIOD		[3] SERVICE MIDPOINT ((1] + [2]) / 2	[4] PAYMENT DATE	[5] (LEAD) LAG DAYS [4] - [3]	[6] TAX AMOUNT	[7] LEAD/LAG DOLLAR DAYS [5] * [6]
	BEGINNING	END					
1	1/1/2014	12/31/2014	07/02/14	3/15/2016	622.0	\$ - *	\$ -
2	1/1/2015	12/31/2015	07/02/15	3/15/2016	257.0	- **	-
3	1/1/2016	12/31/2016	07/01/16	4/15/2016	(77.5)	43,200,000	(3,348,000,000)
4	1/1/2016	12/31/2016	07/01/16	6/15/2016	(16.5)	36,700,000	(605,550,000)
5	1/1/2016	12/31/2016	07/01/16	9/15/2016	75.5	39,900,000	3,012,450,000
6	1/1/2016	12/31/2016	07/01/16	12/15/2016	166.5	(37,200,000)	(6,193,800,000)
7	TOTAL					\$ 82,600,000	\$ (7,134,900,000)
8	Lag Days				(86.38)		
9	USED IN LEAD LAG STUDY					\$ 82,600,000	

* 2014 True-Up Payment (Refund)
** 2015 Extension

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

CALIFORNIA STATE FRANCHISE TAXES

Schedule N-2

LINE No.	[1] SERVICE PERIOD		[3] SERVICE MIDPOINT ((1] + [2]) / 2	[4] PAYMENT DATE	[5] (LEAD) LAG DAYS [4] - [3]	[6] TAX AMOUNT	[7] LEAD/LAG DOLLAR DAYS [5] * [6]
	BEGINNING	END					
1	1/1/2014	12/31/2014	07/02/14	3/15/2016	622.0	\$ (9,387,419) *	\$ (5,838,974,618)
2	1/1/2015	12/31/2015	07/02/15	3/15/2016	257.0	1,500,000 **	385,500,000
3	1/1/2016	12/31/2016	07/01/16	4/15/2016	(77.5)	23,500,000	(1,821,250,000)
4	1/1/2016	12/31/2016	07/01/16	6/15/2016	(16.5)	29,600,000	(488,400,000)
5	1/1/2016	12/31/2016	07/01/16	9/15/2016	75.5	-	-
6	1/1/2016	12/31/2016	07/01/16	12/15/2016	166.5	9,100,000	1,515,150,000
7	TOTAL					\$ 54,312,581	\$ (6,247,974,618)
8	Lag Days				(115.04)		
9	USED IN LEAD LAG STUDY					\$ 54,312,581	

* 2014 True-Up Payment (Refund)
** 2015 Extension

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

FEDERAL & STATE INCOME TAXES--DEFERRED Schedule O-1

LINE No.	DESCRIPTION	TOTAL
1	ANNUAL AMOUNT	\$ (39,975,006)
2	TOTAL	<u>\$ (39,975,006)</u>
3	TOTAL TO LEAD LAG STUDY	<u>\$ (39,975,000)</u>
4	Deferred Income Taxes for Electric Distribution	\$ (21,677,034)
5	Deferred Income Taxes for Gas	\$ (13,202,289)
6	Deferred Income Taxes for Generation	\$ (5,095,683)

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019**

DEPRECIATION & AMORTIZATION PROVISION **Schedule** **O-2**

LINE No.	DESCRIPTION	TOTAL
1	2016 ANNUAL AMOUNT	\$ 608,256,695
3	TOTAL	<u>\$ 608,256,695</u>
4	TOTAL TO LEAD LAG STUDY	<u>\$ 608,257,000</u>
5	Depreciation & Amortization for Electric Distribution	\$ 321,511,020
6	Depreciation & Amortization for Gas	\$ 59,728,302
7	Depreciation & Amortization for Generation	\$ 44,488,690

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

AMORTIZATION OF INSURANCE PREMIUMS

Schedule O-3

LINE No.	DESCRIPTION	TOTAL
1	ANNUAL AMOUNT	\$ 97,096,000
2	TOTAL	<u>\$ 97,096,000</u>
3	TOTAL TO LEAD LAG STUDY	<u>\$ 97,096,000</u>

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

CASH BALANCES

Schedule P-1

LINE #	Description	[1] Average of Average Collected Balances	[2]	[3]	[4]
1	Union Bank	\$ 2,909,587			
2	Mellon Bank	1,875,919			
1	Total	<u>\$ 4,785,506</u>			

Cost of Service Positions

2 Included in CWC \$ 4,785,506

3 2016 Calculated amount to Schedule "A-4"--\$ in Thousands 4,786

	% Split	Escalation Factor	Base Year 2016	Test Year 2019
4 Electric Distribution -- to Sch. A-1	57.7%	1.0706	<u>2,762</u>	<u>\$ 2,957</u>
5 Gas -- to Sch. A-2	24.7%	1.0706	<u>1,182</u>	<u>\$ 1,265</u>
6 Generation -- to Sch. A-3	4.5%	1.0706	<u>215</u>	<u>\$ 230</u>

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

OTHER RECEIVABLES

LINE #	DESCRIPTION	[1] 2016	[2] Base Year 2016 Allocation	Schedule [3] Escalation Factor	P-2 [4] Test Year 2019
1	December-2015	\$ 13,113,211			
2	January-2016	\$ 13,300,959			
3	February-2016	\$ 13,424,446			
4	March-2016	\$ 13,725,059			
5	April-2016	\$ 13,325,169			
6	May-2016	\$ 13,957,346			
7	June-2016	\$ 11,275,767			
8	July-2016	\$ 12,157,582			
9	August-2016	\$ 10,491,773			
10	September-2016	\$ 11,727,081			
11	October-2016	\$ 14,465,492			
12	November-2016	\$ 11,883,415			
13	December-2016	\$ 12,476,372			
14	Total for 13 months	165,323,675			
15	1/2 of Decembers	(12,794,792)			
16	12 Month Total	<u>\$ 152,528,883</u>			
17	Average 12 Month Balance	<u>\$ 12,710,740</u>			
18	Base Year 2016 Amount	<u>\$ 12,710,740</u>			
19	To Sch "A-4"---\$ in Thousands	<u>\$ 12,711</u>			
	ALLOCATION (\$ in Thousands)	% Split			
20	Electric Distribution -- to Sch. A-1	57.7%	<u>\$7,335</u>	1.0706	<u>\$7,853</u>
21	Gas -- to Sch. A-2	24.7%	<u>\$3,140</u>	1.0706	<u>\$3,362</u>
22	Generation -- to Sch. A-3	4.5%	<u>\$572</u>	1.0706	<u>\$612</u>

SEE SCHEDULE P-2.1 FOR DETAIL

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

PREPAYMENTS

Schedule P-3a

LINE #	DESCRIPTION	[1] 2016	[2] Base Year 2016 Allocation	[3] Escalation Factor	[4] Test Year 2019
1	December-2015	\$ 40,804,383			
2	January-2016	\$ 53,772,463			
3	February-2016	\$ 52,832,169			
4	March-2016	\$ 55,978,917			
5	April-2016	\$ 71,384,285			
6	May-2016	\$ 57,589,945			
7	June-2016	\$ 45,158,014			
8	July-2016	\$ 64,164,272			
9	August-2016	\$ 60,960,621			
10	September-2016	\$ 52,938,611			
11	October-2016	\$ 50,452,957			
12	November-2016	\$ 48,747,034			
13	December-2016	\$ 45,699,089			
14	Total for 13 months	700,482,760			
15	1/2 of Decembers	<u>(43,251,736)</u>			
16	12 Month Total	<u>\$ 657,231,024</u>			
17	Average 12 Month Balance	<u>\$ 54,769,252</u>			
18	Base Year 2016 Amount	<u>\$ 54,769,252</u>			
19	To Sch "A-4"---\$ in Thousands	<u>\$ 54,769</u>			
	ALLOCATION (\$ in Thousands)	<u>% Split</u>			
20	Electric Distribution -- to Sch. A-1	57.7%	<u>\$31,603</u>	1.0706	<u>\$33,834</u>
21	Gas -- to Sch. A-2	24.7%	<u>\$13,528</u>	1.0706	<u>\$14,483</u>
22	Generation -- to Sch. A-3	4.5%	<u>\$2,465</u>	1.0706	<u>\$2,639</u>

SEE SCHEDULE P-3.1 FOR DETAIL

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

FIRE INSURANCE PREPAYMENT

		[1]	[2]	Schedule [3]	P-3b [4]
LINE #	DESCRIPTION	2016	Base Year 2016 Allocation	Escalation Factor	Test Year 2019
1	December-2015	\$ 26,952,679			
2	January-2016	\$ 21,209,412			
3	February-2016	\$ 15,466,145			
4	March-2016	\$ 17,229,800			
5	April-2016	\$ 11,400,952			
6	May-2016	\$ 5,657,685			
7	June-2016	\$ (2)			
8	July-2016	\$ 44,925,471			
9	August-2016	\$ 39,170,288			
10	September-2016	\$ 40,475,696			
11	October-2016	\$ 34,313,758			
12	November-2016	\$ 28,333,218			
13	December-2016	\$ 29,647,701			
14	Total for 13 months	314,782,803			
15	1/2 of Decembers	<u>(28,300,190)</u>			
16	12 Month Total	<u>\$ 286,482,613</u>			
17	Average 12 Month Balance	<u>\$ 23,873,551</u>			
18	Base Year 2016 Amount	<u>\$ 23,873,551</u>			
19	To Sch "A-4"---\$ in Thousands	<u>\$ 23,873</u>			
ALLOCATION (\$ in Thousands)		<u>% Split</u>			
19	Electric Distribution -- to Sch. A-1	77.1%	<u>\$18,398</u>	1.0706	<u>\$19,697</u>
20	Gas -- to Sch. A-2	0.0%	<u>\$0</u>	1.0706	<u>\$0</u>
21	Generation -- to Sch. A-3	5.9%	<u>\$1,409</u>	1.0706	<u>\$1,508</u>

SEE SCHEDULE P-3.1 FOR DETAIL

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

EMPLOYEES WITHHOLDING

Schedule P-4

LINE #	DESCRIPTION	[1] 2016	[2] Base Year 2016 Allocation	[3] Escalation Factor	[4] Test Year 2019
1	December-2015	\$ (748,756)			
2	January-2016	\$ (1,234,709)			
3	February-2016	\$ (1,480,089)			
4	March-2016	\$ (6,028,633)			
5	April-2016	\$ (688,401)			
6	May-2016	\$ (916,820)			
7	June-2016	\$ (1,119,156)			
8	July-2016	\$ (1,187,068)			
9	August-2016	\$ (5,670,288)			
10	September-2016	\$ (555,954)			
11	October-2016	\$ (564,465)			
12	November-2016	\$ (685,356)			
13	December-2016	\$ (1,293,190)			
14	Total for 13 months	(22,172,885)			
15	1/2 of Decembers	1,020,973			
16	12 Month Total	<u>\$ (21,151,912)</u>			
17	Average 12 Month Balance	<u>\$ (1,762,659)</u>			
18	Base Year 2016 Amount	<u>\$ (1,762,659)</u>			
19	To Sch "A-4"--\$ in Thousands	<u>\$ (1,763)</u>			
	ALLOCATION (\$ in Thousands)	% Split			
20	Electric Distribution -- to Sch. A-1	57.7%	<u>(\$1,017)</u>	1.0706	<u>(\$1,089)</u>
21	Gas -- to Sch. A-2	24.7%	<u>(\$435)</u>	1.0706	<u>(\$466)</u>
22	Generation -- to Sch. A-3	4.5%	<u>(\$79)</u>	1.0706	<u>(\$85)</u>

SEE SCHEDULE P-4.1 FOR DETAIL

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

CURRENT AND ACCRUED LIABILITIES

Schedule P-5

LINE #	DESCRIPTION	[1] 2016	[2] Base Year 2016 Allocation	[3] Escalation Factor	[4] Test Year 2019
1	December-2015	\$ (66,649,361)			
2	January-2016	\$ (48,442,731)			
3	February-2016	\$ (49,063,556)			
4	March-2016	\$ (67,710,734)			
5	April-2016	\$ (49,575,400)			
6	May-2016	\$ (51,395,890)			
7	June-2016	\$ (66,416,443)			
8	July-2016	\$ (48,505,180)			
9	August-2016	\$ (53,323,443)			
10	September-2016	\$ (80,558,470)			
11	October-2016	\$ (54,442,576)			
12	November-2016	\$ (57,008,754)			
13	December-2016	\$ (90,911,898)			
14	Total for 13 months	(784,004,435)			
15	1/2 of Decembers	<u>78,780,629</u>			
16	12 Month Total	<u>\$ (705,223,806)</u>			
17	Average 12 Month Balance	<u>\$ (58,768,651)</u>			
18	Base Year 2013 Amount	<u>\$ (58,768,651)</u>			
19	To Sch "A-4"---\$ in Thousands	<u>\$ (58,769)</u>			
	ALLOCATION (\$ in Thousands)	<u>% Split</u>			
20	Electric Distribution -- to Sch. A-1	57.7%	<u>(\$33,911)</u>	1.0706	<u>(\$36,305)</u>
21	Gas -- to Sch. A-2	24.7%	<u>(\$14,516)</u>	1.0706	<u>(\$15,541)</u>
22	Generation -- to Sch. A-3	4.5%	<u>(\$2,645)</u>	1.0706	<u>(\$2,832)</u>

SEE SCHEDULE P-5.1 FOR DETAIL

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2019

DEFERRED DEBITS

Schedule P-6

LINE #	DESCRIPTION	[1] 2016	[2] Base Year 2016 Allocation	[3] Escalation Factor	[4] Test Year 2019
1	December-2015	\$ 14,035,282			
2	January-2016	\$ 13,753,816			
3	February-2016	\$ 13,277,833			
4	March-2016	\$ 11,605,223			
5	April-2016	\$ 11,291,442			
6	May-2016	\$ 9,809,828			
7	June-2016	\$ 6,325,200			
8	July-2016	\$ 6,208,452			
9	August-2016	\$ 6,087,508			
10	September-2016	\$ 7,233,018			
11	October-2016	\$ 7,116,941			
12	November-2016	\$ 6,910,479			
13	December-2016	\$ 8,181,857			
14	Total for 13 months	\$ 121,836,882			
15	1/2 of Decembers	(11,108,570)			
16	12 Month Total	<u>110,728,312</u>			
17	Average 12 Month Balance	<u>\$ 9,227,359</u>			
18	Base Year 2016 Amount	<u>\$ 9,227,359</u>			
19	To Sch "A-4"---\$ in Thousands	<u>\$ 9,227</u>			
	ALLOCATION (\$ in Thousands)	% Split			
19	Electric Distribution -- to Sch. A-1	57.7%	<u>\$5,324</u>	1.0706	<u>\$5,700</u>
20	Gas -- to Sch. A-2	24.7%	<u>\$2,279</u>	1.0706	<u>\$2,440</u>
21	Generation -- to Sch. A-3	4.5%	<u>\$415</u>	1.0706	<u>\$444</u>

SEE SCHEDULE P-6.1 FOR DETAIL

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY - TEST YEAR 2019
 BALANCE SHEET ACCOUNT DETAIL

			f11	f21	f31	f41	f51	f61	f71	f81	f91	f101	f111	f121	f131
			Schedule P-2.1												
OTHER RECEIVABLES			Dec-16	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
Line No.	Account #	Account Description													
1	1106000														
2	1106009														
3	1106027														
4	1106028														
5	1110032														
6	1107118														
7		TOTAL - TO SCHEDULE P-2													
PREPAYMENTS			Schedule P-3.1												
Line No.	Account #	Account Description	Dec-16	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	1110029														
2	1110033														
3	1110039														
4	1110500														
5	1110072														
6	1110073														
7	1110076														
8															
9															
10		TOTAL - TO SCHEDULE P-3													
EMPLOYEES WITHHOLDING			Schedule P-4.1												
Line No.	Account #	Account Description	Dec-16	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	2120214														
2	2126000														
3	2165039														
4	2165040														
5	2165046														
6		TOTAL - TO SCHEDULE P-4													

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019
 BALANCE SHEET ACCOUNT DETAIL

CURRENT AND ACCRUED LIABILITIES

Schedule P-5.1

Line No.	Account #	Account Description	Dec-16	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	2163010														
2	2126101														
3	2160030														
4	2500071														
6	2160056														
7	2126089														
8	2126070														
9	2157224														
10	2540031														
11	2165033														
12	2165045														
	1a)	Liability represents the payable balance for capitalized goods,													
13		TOTAL -- TO SCHEDULE P-5													

DEFERRED DEBITS

Schedule P-6.1

Line No.	Account #	Account Description	Dec-16	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	1333500														
2	1300001														
3	1360080														
4	1360090														
5	1338018														
6	1360074														
7		TOTAL -- TO SCHEDULE P-6													

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2019

Schedule Q

TEST YEAR FORECASTED REFUNDABLE PROGRAM COSTS

(\$ in Thousands)

	<u>Forecasted Test Year Costs</u>
<u>Electric Programs:</u>	
1 Post-1997 Electric Energy Efficiency Balancing Account (PEEEBA)	\$ 123,174
2 Litigation Cost Memo Account (LCMA), Renewables Portfolio Standard Cost Memo Account (RPSCMA), & Independent Evaluator Memo Account (IEMA)	593
3 Electric Program Investment Charge (EPICBA)	21,777
4 California Alternative Rates for Energy (CARE)	4,351
5 Low Income Energy Efficiency Account (LIEE)	8,521
6 Advanced Metering & Demand Response Account (AMDRMA)	17,083
7 California Solar Initiative Account (CSIBA)	16,659
8 Self-Generation Program Memo Account (SGPMA)	13,260
9 Streamlining Residual Account (SRA)	2,112
10 Hazardous Substance Cleanup Cost Account (HSCCA)	229
11 Z-Factor Memorandum Account - Wildfire Claims Payments (ZFMA)	901
12 21st Century Energy Systems Balancing Account (CES-21BA)	1,292
13 Dynamic Pricing Balancing Account (DPBA)	5,821
14 Enhanced Community Renewable ME&O Memo Account (ECRME&OMA)	2
15 Energy Data Request Memo Account (EDRMA)	71
16 Greenhouse Gas Administrative Costs Memo Account (GHGACMA)	56
17 Green Tariff Marketing Education & Outreach Memo Account (GTME&OMA)	88
18 Green Tariff Share Renewables Administrative Cost Memo Account (GTSRCMA)	1,260
19 Rate Reform Memo Account (RRMA)	3,740
20 Low Carbon Fuel Standard Balancing Account (LCFSBA)	763
21 Smart Meter Opt-Out Balancing Account (SMOBA)	142
22 Vehicle Grid Integration Balancing Account (VGIBA)	53
Total 2016 Costs for Electric Distribution	<u>\$ 221,947</u>
<u>Gas Programs:</u>	
23 Post-2005 Gas Energy Efficiency Balancing Account (PGEEBA)	\$ 12,075
24 California Alternative Rates for Energy (CARE)	505
25 Post-2005 Gas Low Income Energy Efficiency Account (PGLIEEBA)	8,865
26 Self-Generation Program Memo Account (SGPMA)	998
27 Hazardous Substance Cleanup Cost Account (HSCCA)	533
28 California Solar Initiative Thermal Program Memo Account (CSITPMA)	1,088
29 Energy Data Request Memo Account (EDRMA)	10
30 Greenhouse Gas Administrative Costs Memo Account (GHGACMA)	70
31 [REDACTED]	
32 Low Carbon Fuel Standard Balancing Account (LCFSBA)	5
33 Safety Enhancement Balancing Account (SEEBA)	1,051
34 Smart Meter Opt-Out Balancing Account (SMOBA)	80
Total 2016 Costs for Gas	<u>\$ 52,553</u>
35 Total SDG&E Refundable O&M	<u>\$ 274,501</u>