

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

Application No. 22-05-___

Exhibit No.: (SDG&E-23-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF RICHARD D. TATTERSALL
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

May 2022



**2024 General Rate Case - APP
INDEX OF WORKPAPERS**

Exhibit SDG&E-23-WP - REAL ESTATE, LAND SERVICES & FACILITIES

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Overall Summary For Exhibit No. SDG&E-23-WP

Area:	REAL ESTATE, LAND SERVICES & FACILITIES
Witness:	Richard D. Tattersall

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
<i>Non-Shared Services</i>	12,514	15,045	15,040	15,156
<i>Shared Services</i>	21,930	23,350	29,508	23,052
Total	34,444	38,395	44,548	38,208

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall

Summary of Non-Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. RENTS & OPERATING EXPENSES	4,856	5,352	5,341	5,451
B. TRIBAL RELATIONS & LAND SERVICES	883	906	906	906
C. FACILITY OPERATIONS	4,092	5,191	5,197	5,203
D. SECURITY	2,683	3,596	3,596	3,596
Total	12,514	15,045	15,040	15,156

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. RENTS & OPERATING EXPENSES
 Workpaper: 1RE003.000

Summary for Category: A. RENTS & OPERATING EXPENSES

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	4,856	0	0	0
NSE	0	5,352	5,341	5,451
Total	4,856	5,352	5,341	5,451
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1RE003.000 SDG&E RENTS

Labor	0	0	0	0
Non-Labor	4,856	0	0	0
NSE	0	5,352	5,341	5,451
Total	4,856	5,352	5,341	5,451
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1RE003.000 - SDG&E RENTS

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. RENTS & OPERATING EXPENSES
 Category-Sub: 1. RENTS & OPERATING EXPENSES
 Workpaper: 1RE003.000 - SDG&E RENTS

Activity Description:

This workpaper represents the non-shared rents for administrative offices, telecommunication sites, branch offices, and right of way easements at SDG&E.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as rents and the forecasted increases are driven by lease agreements.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2017	2018	2019	2020	2021	2022	2023	2024	
Years										
Labor		0	0	0	0	0	0	0	0	
Non-Labor		4,517	3,704	4,507	4,493	4,856	0	0	0	
NSE		0	0	0	0	0	5,352	5,341	5,451	
Total		4,517	3,704	4,507	4,493	4,856	5,352	5,341	5,451	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. RENTS & OPERATING EXPENSES
 Category-Sub: 1. RENTS & OPERATING EXPENSES
 Workpaper: 1RE003.000 - SDG&E RENTS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	5,352	5,341	5,451	5,352	5,341	5,451
Total		0	0	0	5,352	5,341	5,451	5,352	5,341	5,451
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	5,352	5,352	0.0	1-Sided Adj
Explanation: Rent and OPEX forecasts for Land Leases and Office Leases.						
2022 Total		0	0	5,352	5,352	0.0
2023	0	0	5,341	5,341	0.0	1-Sided Adj
Explanation: Rent and OPEX forecasts for Land Leases and Office Leases.						
2023 Total		0	0	5,341	5,341	0.0
2024	0	0	5,451	5,451	0.0	1-Sided Adj
Explanation: Rent and OPEX forecasts for Land Leases and Office Leases.						
2024 Total		0	0	5,451	5,451	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall
Category: A. RENTS & OPERATING EXPENSES
Category-Sub: 1. RENTS & OPERATING EXPENSES
Workpaper: 1RE003.000 - SDG&E RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	3,973	3,364	4,402	4,505	4,901
NSE	0	0	0	0	0
Total	3,973	3,364	4,402	4,505	4,901
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	-210	-336	-45
NSE	0	0	0	0	0
Total	0	0	-210	-336	-45
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,973	3,364	4,192	4,169	4,856
NSE	0	0	0	0	0
Total	3,973	3,364	4,192	4,169	4,856
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	543	339	315	324	0
NSE	0	0	0	0	0
Total	543	339	315	324	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	4,517	3,704	4,507	4,493	4,856
NSE	0	0	0	0	0
Total	4,517	3,704	4,507	4,493	4,856
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. RENTS & OPERATING EXPENSES
 Category-Sub: 1. RENTS & OPERATING EXPENSES
 Workpaper: 1RE003.000 - SDG&E RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	-210	-336	-45
NSE	0	0	0	0	0
Total	0	0	-210	-336	-45
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019	0	-210	0	0.0	1-Sided Adj
2019 Total	0	-210	0	0.0	
2020	0	0	0	0.0	1-Sided Adj
Explanation:	To remove Miramar Rents due to the lease being terminated in 2020.				
2019 Total	0	-210	0	0.0	
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-60	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-275	0	0.0	1-Sided Adj
Explanation:	To remove Miramar Rents due to the lease being terminated in 2020.				
2020 Total	0	-336	0	0.0	
2021	0	-45	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-45	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1RE003.000

San Diego Gas & Electric Company

2024 GRC - APP

Non-Shared Service Workpapers

**Real Estate, Land Services & Facility Operations
Supplemental Workpaper
1RE003 - SDG&E Rents
Rent/Lease Forecast
In 2021\$(000)**

Lease Code	Site Name	2022	2023	2024
6575A0242	3365 "F" St Trailer	\$ 11	\$ 11	\$ 12
6524A0220	Alpine Comm Site	\$ 32	\$ 34	\$ 35
6005A0119	Anza Borrego State Park	\$ 0	\$ 0	\$ 0
6675A0297	BLM - 0168279	\$ 1	\$ 1	\$ 1
6473A0039	BLM - 167530 Deluz	\$ 6	\$ 6	\$ 7
6495A0180	BLM - 399	\$ 2	\$ -	\$ -
6481A0196	BLM - CACA 12383	\$ 3	\$ 3	\$ 3
6820A0427	BLM - CACA51645	\$ 9	\$ 9	\$ 9
6477A0181	BLM - CALA-160743	\$ 2	\$ 2	\$ 2
6442A0127	BN&SF - 68105	\$ 1	\$ 1	\$ 1
6448A0104	BNSF - 67141882	\$ 0	\$ 0	\$ 0
6034A0094	BNSF-Columbia & 9th 550532	\$ 7	\$ 8	\$ 8
6017A0098	BNSF-Natl City	\$ 23	\$ 23	\$ 24
6886L1	Borrego Springs Communication	\$ 48	\$ 50	\$ 52
6480A0188	CACA - 12454	\$ 3	\$ 3	\$ 3
6574A0241	Carlsbad Trailer	\$ 12	\$ 13	\$ 13
6478A0183	CARI - 2392	\$ 4	\$ -	\$ -
6518A0205	Catalina Blvd.	\$ 16	\$ 17	\$ 18
6523A0217	Chihuahua Valley	\$ 12	\$ 12	\$ 13
New	Cuyamaca	\$ 10	\$ 10	\$ 11
6720A0352	Desert Star Energy Center 061858	\$ 1,292	\$ 1,344	\$ 1,398
5820A0230	ENCINA GENERAL OVERHEAD	\$ 8	\$ 8	\$ 9
6402A0192	FRIARS-FR - Sub	\$ 3	\$ 3	\$ 3
6609A0444	Fuel Farm-10th Ave Marine Termin	\$ 4	\$ 5	\$ 5
6747A0473	Gillespie Airport	\$ 10	\$ 10	\$ 11
5316A0249	Greencraig A	\$ 233	\$ 238	\$ 242
6840A0445	Greencraig B	\$ 932	\$ 960	\$ 989
6601A0250	Guatay	\$ 14	\$ 15	\$ 16
6514A0048(EXT)	Hill 1127	\$ 43	\$ 44	\$ 45
6800A0415	Jacumba Peak	\$ 68	\$ 70	\$ 72
6800A0416	Jacumba Peak	\$ 22	\$ 22	\$ 23
6581A0425	Kearny-Orchard Ave Trailer	\$ 14	\$ 15	\$ 15
6737A0358	Lake San Marcos	\$ 86	\$ 88	\$ 91
6569A0236	Laguna Beach	\$ 34	\$ 35	\$ 37
6602A0251(R)	Los Pinos Peak	\$ 9	\$ 9	\$ 9
5391A0086	MARKET CREEK PLAZA	\$ 42	\$ 7	\$ -
6399A0044	MESA RIM-MRM - Sub	\$ 3	\$ 3	\$ 3
6664A0284	Mission Market	\$ 70	\$ 72	\$ 24
6580A0204	Monument Peak	\$ 3	\$ 3	\$ 3
6605A0254	Moulton Peak	\$ 8	\$ 8	\$ 8
6522A0215	Mount Soledad	\$ 309	\$ 318	\$ 327
6519A0063	Mt. Woodson	\$ 52	\$ 54	\$ 55
5392A0026	NATIONAL CITY BRANCH	\$ 110	\$ -	\$ -
6810A0417	NCTD - 009.22-010.08-964-PL-SDGE	\$ 4	\$ 4	\$ 5
6490A0154	NCTD-000.88-002.44-971-ES-SDGE	\$ 9	\$ 9	\$ 10
6436A0147	NCTD-002.94-003.59-970-PL-SDGE	\$ 3	\$ 3	\$ 3
6471A0130	NCTD-008.69-976-ES-SDGE	\$ 1	\$ 1	\$ 1

San Diego Gas & Electric Company

2024 GRC - APP

Non-Shared Service Workpapers

Supplemental Workpaper**1RE003 - SDG&E Rents****Rent/Lease Forecast****In 2021\$(000)**

Lease Code	Site Name	2022	2023	2024
6542A0076	NCTD-011.20-958-PL-SDGE	\$ 1	\$ 1	\$ 1
6489A0146	NCTD-016.47-968-ES-SDGE	\$ 1	\$ 1	\$ 1
6434A0079	NCTD-228.08-971-SDGE	\$ 1	\$ 1	\$ 1
6543A0148	NCTD-229.15-950-SDGE	\$ 1	\$ 1	\$ 1
6492A0070	NCTD-230.4-230.43-949-ES-SDGE	\$ 3	\$ 4	\$ 4
6468A0129	NCTD-232.25-967-SDGE	\$ 1	\$ 1	\$ 1
6491A0075	NCTD-235.19-1067-SDGE	\$ 1	\$ 1	\$ 1
6618A0263	NCTD-236.39-0902-ES-SDGE	\$ 1	\$ 1	\$ 1
6493A0072	NCTD-236.52-961-GF-SDGE	\$ 1	\$ 1	\$ 1
6488A0077	NCTD-237.98-968-ES-SDGE	\$ 1	\$ 1	\$ 1
6541A0074	NCTD-239.74-965-SDGE	\$ 1	\$ 1	\$ 1
6487A0123	NCTD-242.19-959-GF-SDGE	\$ 1	\$ 1	\$ 1
6435A0078	NCTD-242.68-1038-PL-SDGE	\$ 4	\$ 5	\$ 5
6470A0149	NCTD-257.43-958-ES-SDGE	\$ 1	\$ 1	\$ 1
6030A0164	NCTD-263.61-968-ES-SDGE	\$ 4	\$ 4	\$ 4
6028A0132	NCTD-267.00-267.25-972-ES-SDGE	\$ 17	\$ 18	\$ 19
6561A0232	Nellie Gail Ranch	\$ 45	\$ 47	\$ 49
6979A0001	North Peak Communication	\$ 95	\$ 99	\$ 103
6826A0433	Ocean Ranch Substation	\$ 33	\$ 34	\$ 36
6496A0194	OCTA - 88A	\$ 1	\$ 1	\$ 1
6504A0417	Otay Mountain Microwave Site	\$ 18	\$ 18	\$ 19
6506A0178	Otay Mtn CALA-0170775	\$ 5	\$ 5	\$ 5
6291A0021	PALOMAR AIRPORT-PAR - Sub	\$ 6	\$ 6	\$ 7
6517A0200	Palomar Mountain	\$ 10	\$ 10	\$ 11
6294A0156	POMERADO-POM - Sub	\$ 4	\$ 5	\$ 5
6745A0366	Rams Hill	\$ 18	\$ 18	\$ 19
6814A0420	Red Mountain	\$ 105	\$ 108	\$ 112
6734A0350	Ruffin Ct.	\$ 259	\$ 274	\$ 282
6520A0047	Salvador Hill-San Clemente	\$ 56	\$ 58	\$ 60
6636A0266	San Diego Downtown Payment Office	\$ -	\$ -	\$ -
6511A0066	San Marcos Mountain	\$ 189	\$ 197	\$ 204
6655A0276	San Miguel Mountain	\$ 179	\$ 184	\$ 190
6453A0062	San Ysidro-SDIV3527-411	\$ 0	\$ 0	\$ 0
6439A0133	SD&IV - 1585-167	\$ 1	\$ 1	\$ 2
6445A0139	SD&IV - 2311-231	\$ 2	\$ 2	\$ 2
6486A0143	SD&IV - 2391-245	\$ 13	\$ 13	\$ 14
6455A0158	SD&IV - 2477-257	\$ 2	\$ 2	\$ 2
6414A0031	SD&IV - 2753-287 Coronado	\$ 3	\$ 3	\$ 3
6464A0033	SD&IV - 2863 San Ysidro	\$ 5	\$ 5	\$ 5
6450A0036	SD&IV - 2936-51 7th St.	\$ 0	\$ 0	\$ 0
6451A0053	SD&IV - 3027-333 Lemon Grove	\$ 0	\$ 0	\$ 0
6452A0055	SD&IV - 3119-346 F St Chula Vist	\$ 0	\$ 0	\$ 0
6447A0144	SD&IV - 3156-349	\$ 2	\$ 2	\$ 2
6444A0138	SD&IV - 3157-350	\$ 2	\$ 2	\$ 2
6440A0134	SD&IV - 3220-359	\$ 4	\$ 4	\$ 4
6443A0137	SD&IV - 3502-405	\$ 0	\$ 0	\$ 0
6429A0150	SD&IV - 3562-422	\$ 2	\$ 2	\$ 2
6428A0068	SD&IV - 3563-423 Chula Vista	\$ 2	\$ 2	\$ 2

San Diego Gas & Electric Company

2024 GRC - APP

Non-Shared Service Workpapers

Supplemental Workpaper**1RE003 - SDG&E Rents****Rent/Lease Forecast****In 2021\$(000)**

Lease Code	Site Name	2022	2023	2024
6485A0136	SD&IV - 3658-451	\$ 0	\$ 0	\$ 0
6449A0001	SD&IV - 598-109-Vesta Street	\$ 1	\$ 1	\$ 1
6456A0160	SD&IV - 738-115	\$ 1	\$ 2	\$ 2
6466A0141	SD&IV 1504-160	\$ 2	\$ 2	\$ 2
6415A0056	SD&IV 3307-371 Coronado Strand	\$ 2	\$ 2	\$ 2
6472A0135	SD&IV 3382-387	\$ 1	\$ 1	\$ 1
6454A0080	SD&IV 3753-496 Vesta Street	\$ 0	\$ 0	\$ 0
6413A0016	SD&IV-1427-150-La Mesa	\$ 2	\$ 2	\$ 2
6412A0018	SD&IV-1469-155-69th & Akins	\$ 2	\$ 2	\$ 2
6467A0142	SDIV - 29-80	\$ 1	\$ 1	\$ 1
6714A0333	SLC-P8895.1	\$ 1	\$ 1	\$ 1
6499A0005	SLC-PRC 6405.2	\$ 0	\$ 0	\$ 0
6469A0054(C)	Sorrento Valley Property	\$ 11	\$ 11	\$ 12
6469A0054(J)	Sorrento Valley Property	\$ 11	\$ 11	\$ 12
6469A0054(S)	Sorrento Valley Property	\$ 11	\$ 11	\$ 12
6746S0367	Tierra Del Sol	\$ 31	\$ 32	\$ 34
6465A0010	UPD-Coronado Medical Campus	\$ 4	\$ 4	\$ 5
6462A0008	UPD-Coronado Tidelands	\$ 22	\$ 23	\$ 24
6463A0013	UPD-Coronado Tidelands #2	\$ 8	\$ 8	\$ 9
6484A0161	USDA Forest Service	\$ 318	\$ 330	\$ 344
6570A0237(R)	Volcan Mountain	\$ 56	\$ 58	\$ 60
6475A0082	WARNERS-WR - Sub	\$ 14	\$ 14	\$ 15
Total Rents/Leases		\$ 5,182	\$ 5,213	\$ 5,337

Operating Expenses

Lease Code	Site Name	2022	2023	2024
5391A0086	MARKET CREEK PLAZA	\$ 29	\$ 5	\$ -
5392A0026	NATIONAL CITY BRANCH	\$ 21	\$ -	\$ -
6291A0021	PALOMAR AIRPORT-PAR - Sub	\$ 2	\$ 2	\$ 2
6569A0236	Laguna Beach	\$ 4	\$ 4	\$ 4
6655A0276	San Miguel Mountain	\$ 7	\$ 7	\$ 7
6664A0284	Mission Market	\$ 19	\$ 19	\$ 6
6814A0420	Red Mountain	\$ 1	\$ 1	\$ 1
6840A0445	Greencraig B	\$ 85	\$ 88	\$ 92
A0352	Desert Star Energy Center 061858	\$ 2	\$ 2	\$ 2
Total OPEX		\$ 170	\$ 128	\$ 115

Total Rent Forecast	\$ 5,182	\$ 5,213	\$ 5,337
Total OPEX Forecast	\$ 170	\$ 128	\$ 115
Grand Total	\$ 5,352	\$ 5,341	\$ 5,451

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: B. TRIBAL RELATIONS & LAND SERVICES
 Workpaper: 1RE002.000

Summary for Category: B. TRIBAL RELATIONS & LAND SERVICES

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	251	274	274	274
Non-Labor	632	632	632	632
NSE	0	0	0	0
Total	883	906	906	906
FTE	1.9	2.1	2.1	2.1

Workpapers belonging to this Category:

1RE002.000 TRIBAL RELATIONS & LAND SERVICES

Labor	251	274	274	274
Non-Labor	632	632	632	632
NSE	0	0	0	0
Total	883	906	906	906
FTE	1.9	2.1	2.1	2.1

Note: Totals may include rounding differences.

Beginning of Workpaper
1RE002.000 - TRIBAL RELATIONS & LAND SERVICES

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: B. TRIBAL RELATIONS & LAND SERVICES
 Category-Sub: 1. TRIBAL RELATIONS & LAND SERVICES
 Workpaper: 1RE002.000 - TRIBAL RELATIONS & LAND SERVICES

Activity Description:

Tribal Relations and Land Services provides land management, right of way and surveying services for protection and enforcement of land rights, securing easements, and right of ways, as well as the management of survey contractors. Land Management responds to infractions (e.g., vehicle removal, gate/lock installation, or relocation of propane tanks under lines) of CPUC General Order operating standards and utility-developed standards related to land rights. Right of Way is responsible for the negotiation and acquisition of land rights in the form of easements, rights of way, licenses, and leases. Land Survey support is responsible for the management, service delivery, and quality assurance oversight of survey contractors.

Forecast Explanations:

Labor - Base YR Rec

The forecast method developed for this cost category is 2021 base year plus an incremental increase for two additional Principal Land Reps. The base year forecast was selected due to a reorganization that occurred with this group in 2021. The reorganization resulted in the addition of Tribal Relations functions being added to this area, as well as increased Section 851 compliance process enhancements.

Non-Labor - Base YR Rec

A base year forecast methodology was used as the 2021 recorded costs most accurately reflect the expected non-labor requirements to operate this area. The base year forecast was selected due to a reorganization that occurred with this group in 2021. The reorganization resulted in the addition of Tribal Relations functions being added to this area, as well as increased Section 851 compliance process enhancements.

NSE - Base YR Rec

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		207	244	244	228	251	274	274	274	
Non-Labor		455	357	659	1,143	632	632	632	632	
NSE		0	0	0	0	0	0	0	0	
Total		662	602	904	1,371	883	906	906	906	
FTE		2.2	2.7	2.7	2.6	1.9	2.1	2.1	2.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: B. TRIBAL RELATIONS & LAND SERVICES
 Category-Sub: 1. TRIBAL RELATIONS & LAND SERVICES
 Workpaper: 1RE002.000 - TRIBAL RELATIONS & LAND SERVICES

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Base YR Rec	251	251	251	23	23	23	274	274	274
Non-Labor	Base YR Rec	632	632	632	0	0	0	632	632	632
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		883	883	883	23	23	23	906	906	906
FTE	Base YR Rec	1.9	1.9	1.9	0.2	0.2	0.2	2.1	2.1	2.1

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	23	0	0	23	0.2	1-Sided Adj
Explanation:	2 Principal Land Reps charging 10% O&M and 90% Capital. The 2 additional principal land representatives are needed for increased compliance with Section 851 and the recently approved Tribal Land Transfer Policy.					
2022 Total	23	0	0	23	0.2	
2023	23	0	0	23	0.2	1-Sided Adj
Explanation:	2 Principal Land Reps charging 10% O&M and 90% Capital. The 2 additional principal land representatives are needed for increased compliance with Section 851 and the recently approved Tribal Land Transfer Policy.					
2023 Total	23	0	0	23	0.2	
2024	23	0	0	23	0.2	1-Sided Adj
Explanation:	2 Principal Land Reps charging 10% O&M and 90% Capital. The 2 additional principal land representatives are needed for increased compliance with Section 851 and the recently approved Tribal Land Transfer Policy.					
2024 Total	23	0	0	23	0.2	

Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall
Category: B. TRIBAL RELATIONS & LAND SERVICES
Category-Sub: 1. TRIBAL RELATIONS & LAND SERVICES
Workpaper: 1RE002.000 - TRIBAL RELATIONS & LAND SERVICES

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	161	195	202	193	218
Non-Labor	401	325	613	1,072	640
NSE	0	0	0	0	0
Total	562	520	815	1,265	858
FTE	1.9	2.2	2.3	2.2	1.6
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-11	-8
NSE	0	0	0	0	0
Total	0	0	0	-11	-8
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	161	195	202	193	218
Non-Labor	401	325	613	1,061	632
NSE	0	0	0	0	0
Total	562	520	815	1,254	850
FTE	1.9	2.3	2.3	2.2	1.6
Vacation & Sick (Nominal \$)					
Labor	24	30	29	27	33
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	24	30	29	27	33
FTE	0.3	0.4	0.4	0.4	0.3
Escalation to 2021\$					
Labor	22	19	13	7	0
Non-Labor	55	33	46	82	0
NSE	0	0	0	0	0
Total	76	52	60	89	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	207	244	244	228	251
Non-Labor	455	357	659	1,143	632
NSE	0	0	0	0	0
Total	662	602	904	1,371	883
FTE	2.2	2.7	2.7	2.6	1.9

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: B. TRIBAL RELATIONS & LAND SERVICES
 Category-Sub: 1. TRIBAL RELATIONS & LAND SERVICES
 Workpaper: 1RE002.000 - TRIBAL RELATIONS & LAND SERVICES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-11	-8
NSE	0	0	0	0	0
Total	0	0	0	-11	-8
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj_Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-3	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-5	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-11	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-3	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: B. TRIBAL RELATIONS & LAND SERVICES
 Category-Sub: 1. TRIBAL RELATIONS & LAND SERVICES
 Workpaper: 1RE002.000 - TRIBAL RELATIONS & LAND SERVICES

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-8	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. FACILITY OPERATIONS
 Workpaper: 1RE001.000

Summary for Category: C. FACILITY OPERATIONS

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,298	1,295	1,295	1,295
Non-Labor	2,794	3,896	3,902	3,908
NSE	0	0	0	0
Total	4,092	5,191	5,197	5,203
FTE	12.2	12.1	12.1	12.1

Workpapers belonging to this Category:

1RE001.000 SDG&E FACILITIES OPERATIONS

Labor	1,298	1,295	1,295	1,295
Non-Labor	2,794	3,896	3,902	3,908
NSE	0	0	0	0
Total	4,092	5,191	5,197	5,203
FTE	12.2	12.1	12.1	12.1

Note: Totals may include rounding differences.

Beginning of Workpaper
1RE001.000 - SDG&E FACILITIES OPERATIONS

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Workpaper: 1RE001.000 - SDG&E FACILITIES OPERATIONS

Activity Description:

Facility Operations provides O&M support for utility facilities, including general offices, construction and operations centers, telecommunications sites, warehouse, and branch/bill payment offices. Facility services include the negotiation and management of contracted services, such as electrical mechanical, structural, HVAC systems, janitorial, landscaping, trash, and pest control.

Forecast Explanations:

Labor - 3-YR Average

A 3-year historical average was selected as the basis for our TY 2024 forecast. The 3-year historical average was used as it most accurately represents year over year cost increases, particularly with respect to labor and supply/material costs, pandemic changes to operations, and a facility infrastructure that requires increased maintenance -- a trend that is expected to continue through 2024.

Non-Labor - 3-YR Average

A 3-year historical average was selected as the basis for our TY 2024 forecast. The 3-year historical average was used as it most accurately represents year over year cost increases, particularly with respect to labor and supply/material costs, pandemic changes to operations, and a facility infrastructure that requires increased maintenance -- a trend that is expected to continue through 2024. Historical averaging and trending of expenses would not be appropriate because expenses would not align with forecasted labor.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		1,440	1,294	1,375	1,212	1,298	1,295	1,295	1,295	
Non-Labor		5,750	4,604	4,820	4,003	2,794	3,896	3,902	3,908	
NSE		0	0	0	0	0	0	0	0	
Total		7,190	5,899	6,195	5,215	4,092	5,191	5,197	5,203	
FTE		14.8	12.7	13.1	11.1	12.2	12.1	12.1	12.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Workpaper: 1RE001.000 - SDG&E FACILITIES OPERATIONS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	1,295	1,295	1,295	0	0	0	1,295	1,295	1,295
Non-Labor	3-YR Average	3,872	3,872	3,872	24	30	36	3,896	3,902	3,908
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		5,167	5,167	5,167	24	30	36	5,191	5,197	5,203
FTE	3-YR Average	12.1	12.1	12.1	0.0	0.0	0.0	12.1	12.1	12.1

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	7	0	7	0.0	1-Sided Adj
Explanation:	5% increase in the City of San Diego water rates.					
2022	0	17	0	17	0.0	1-Sided Adj
Explanation:	4% Janitorial services wage escalation					
2022 Total	0	24	0	24	0.0	
2023	0	13	0	13	0.0	1-Sided Adj
Explanation:	4% increase in the City of San Diego water rates.					
2023	0	17	0	17	0.0	1-Sided Adj
Explanation:	4% Janitorial services wage escalation					
2023 Total	0	30	0	30	0.0	
2024	0	19	0	19	0.0	1-Sided Adj
Explanation:	4% increase in the City of San Diego water rates.					
2024	0	17	0	17	0.0	1-Sided Adj
Explanation:	4% Janitorial services wage escalation					
2024 Total	0	36	0	36	0.0	

Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall
Category: C. FACILITY OPERATIONS
Category-Sub: 1. FACILITY OPERATIONS
Workpaper: 1RE001.000 - SDG&E FACILITIES OPERATIONS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	1,158	1,065	1,137	1,029	1,128
Non-Labor	5,389	4,355	4,483	4,617	3,952
NSE	0	0	0	0	0
Total	6,547	5,420	5,620	5,646	5,081
FTE	12.9	10.6	11.2	9.7	10.4
Adjustments (Nominal \$) **					
Labor	-35	-30	0	-1	0
Non-Labor	-331	-172	0	-902	-1,158
NSE	0	0	0	0	0
Total	-365	-202	0	-903	-1,158
FTE	-0.3	0.2	0.0	-0.2	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,123	1,035	1,137	1,029	1,128
Non-Labor	5,058	4,183	4,483	3,715	2,794
NSE	0	0	0	0	0
Total	6,182	5,218	5,620	4,743	3,922
FTE	12.6	10.9	11.2	9.6	10.4
Vacation & Sick (Nominal \$)					
Labor	167	157	163	146	169
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	167	157	163	146	169
FTE	2.2	1.8	1.9	1.5	1.8
Escalation to 2021\$					
Labor	150	103	76	38	0
Non-Labor	692	422	337	288	0
NSE	0	0	0	0	0
Total	842	524	412	326	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	1,440	1,294	1,375	1,212	1,298
Non-Labor	5,750	4,604	4,820	4,003	2,794
NSE	0	0	0	0	0
Total	7,190	5,899	6,195	5,215	4,092
FTE	14.8	12.7	13.1	11.1	12.2

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Workpaper: 1RE001.000 - SDG&E FACILITIES OPERATIONS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-35	-30	0	-0.546	0
Non-Labor	-331	-172	0	-902	-1,158
NSE	0	0	0	0	0
Total	-365	-202	0	-903	-1,158
FTE	-0.3	0.2	0.0	-0.2	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-4	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	-21	-1	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	-10	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	0	-330	0	0.0	1-Sided Adj
Explanation:	Adjustment to zero out the Corporate Rents cost center which was retired in 2018.				
2017 Total	-35	-331	0	-0.3	
2018	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	2	-61	0	0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	12	0	0	0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	7	0	0	0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Workpaper: 1RE001.000 - SDG&E FACILITIES OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2018	0	-109	0	0.0	1-Sided Adj
Explanation:	Adjustment to zero out the Corporate Rents cost center which was retired in 2018.				
2018	-50	0	0	-0.1	1-Sided Adj
Explanation:	Adjustment to remove severance payout				
2018 Total	-30	-172	0	0.2	
2019 Total	0	0	0	0.0	
2020	0	-35	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-61	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-335	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-309	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-156	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Workpaper: 1RE001.000 - SDG&E FACILITIES OPERATIONS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	0	0	-0.1	1-Sided Adj
Explanation:	Adjustment to zero erroneous labor charged to a retired cost center.				
2020 Total	-1	-902	0	-0.2	
2021	0	-514	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-377	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-266	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-1,158	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. SECURITY
 Workpaper: 1RE004.000

Summary for Category: D. SECURITY

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	2,683	3,596	3,596	3,596
NSE	0	0	0	0
Total	2,683	3,596	3,596	3,596
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1RE004.000 SDG&E SECURITY

Labor	0	0	0	0
Non-Labor	2,683	3,596	3,596	3,596
NSE	0	0	0	0
Total	2,683	3,596	3,596	3,596
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1RE004.000 - SDG&E SECURITY

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. SECURITY
 Category-Sub: 1. SECURITY
 Workpaper: 1RE004.000 - SDG&E SECURITY

Activity Description:

This workpaper contains the security guards posted at company facilities. Security Operations provides 24/7/365 services that monitor on-site conditions and immediate response to issues that arise, while simultaneously working with local law enforcement and Sempra Corporate Security. Increased security for our C&O centers will provide on-site staffed services that will monitor and actively provide an immediate response to all threats, issues, and concerns. These services are combined with passive technology that has been deployed such as CCTV cameras, intrusion sensors, card access, and fencing.

Forecast Explanations:

Labor - 3-YR Average

N/A

Non-Labor - 3-YR Average

The forecast method developed for this cost category is the 3-year historical average, adjusted for anticipated security increases through TY 2024. The 3-year average most closely reflects our need for increased security officers and associated budgetary needs.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		2,009	2,058	2,589	2,471	2,683	3,596	3,596	3,596	
NSE		0	0	0	0	0	0	0	0	
Total		2,009	2,058	2,589	2,471	2,683	3,596	3,596	3,596	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. SECURITY
 Category-Sub: 1. SECURITY
 Workpaper: 1RE004.000 - SDG&E SECURITY

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	3-YR Average	2,581	2,581	2,581	1,015	1,015	1,015	3,596	3,596	3,596
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		2,581	2,581	2,581	1,015	1,015	1,015	3,596	3,596	3,596
FTE	3-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	508	0	508	0.0	1-Sided Adj
Explanation:	RAMP CFF-5 (50% contract security forecast) Add 24/7/365 guards on site at each of the following C&O's: Beach Cities, Eastern, Northcoast, Northeast, Orange County					
2022	0	507	0	507	0.0	1-Sided Adj
Explanation:	Non-RAMP portion (50% contract security forecast) Add 24/7/365 guards on site at each of the following C&O's: Beach Cities, Eastern, Northcoast, Northeast, Orange County					
2022 Total	0	1,015	0	1,015	0.0	
2023	0	508	0	508	0.0	1-Sided Adj
Explanation:	RAMP CFF-5 (50% contract security forecast) Add 24/7/365 guards on site at each of the following C&O's: Beach Cities, Eastern, Northcoast, Northeast, Orange County					
2023	0	507	0	507	0.0	1-Sided Adj
Explanation:	Non-RAMP portion (50% contract security forecast) Add 24/7/365 guards on site at each of the following C&O's: Beach Cities, Eastern, Northcoast, Northeast, Orange County					
2023 Total	0	1,015	0	1,015	0.0	
2024	0	508	0	508	0.0	1-Sided Adj
Explanation:	RAMP CFF-5 (50% contract security forecast) Add 24/7/365 guards on site at each of the following C&O's: Beach Cities, Eastern, Northcoast, Northeast, Orange County					
2024	0	507	0	507	0.0	1-Sided Adj
Explanation:	Non-RAMP portion (50% contract security forecast) Add 24/7/365 guards on site at each of the following C&O's: Beach Cities, Eastern, Northcoast, Northeast, Orange County					
2024 Total	0	1,015	0	1,015	0.0	

Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall
Category: D. SECURITY
Category-Sub: 1. SECURITY
Workpaper: 1RE004.000 - SDG&E SECURITY

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,767	1,869	2,408	2,293	2,695
NSE	0	0	0	0	0
Total	1,767	1,869	2,408	2,293	2,695
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-12
NSE	0	0	0	0	0
Total	0	0	0	0	-12
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,767	1,869	2,408	2,293	2,683
NSE	0	0	0	0	0
Total	1,767	1,869	2,408	2,293	2,683
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	242	188	181	178	0
NSE	0	0	0	0	0
Total	242	188	181	178	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	2,009	2,058	2,589	2,471	2,683
NSE	0	0	0	0	0
Total	2,009	2,058	2,589	2,471	2,683
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. SECURITY
 Category-Sub: 1. SECURITY
 Workpaper: 1RE004.000 - SDG&E SECURITY

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-12
NSE	0	0	0	0	0
Total	0	0	0	0	-12
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020 Total	0	0	0	0.0	
2021	0	-12	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-12	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. SECURITY
 Category-Sub: 1. SECURITY
 Workpaper: 1RE004.000 - SDG&E SECURITY

RAMP Item # 1

RAMP Activity

RAMP Chapter: SDG&E-CFF-5 Physical Security

RAMP Line Item ID: 02

RAMP Line Item Name: Contract Security

Tranche(/s): Tranche1: N/A

GRC Forecast Cost Estimates (\$000)

	2021 Historical Embedded Cost (2021 \$)	2022 Forecast (2021 \$)	2023 Forecast (2021 \$)	2024 Forecast (2021 \$)	2024 RAMP Range (2020 Incurred \$)	
					Low	High
Tranche 1 Cost Estimate	1,342	1,798	1,798	1,798	2,320	2,836

Cost Estimate Changes from RAMP:

Funding for this mitigation is being requested by multiple witness areas

GRC Work Unit/Activity Level Estimates

Unit of Measure	2021 Historical Embedded Activities	2022 Forecast Activities	2023 Forecast Activities	2024 Forecast Activities	2024 RAMP Range Activities	
					Low	High
Tranche 1 # of security guards	91.00	96.00	96.00	96.00	0.00	0.00

Work Unit Changes from RAMP:

Work units were not presented in RAMP

Risk Spend Efficiency (RSE)

	GRC RSE	RAMP RSE
Tranche 1	0.000	0.000

RSE Changes from RAMP:

No RSE for CFF chapters

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall

Summary of Shared Services Workpapers:

Description	In 2021 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
A. FACILITY OPERATIONS	5,272	5,541	5,541	5,541
B. CORPORATE REAL ESTATE	728	601	601	601
C. CAPITAL PROGRAMS	52	149	149	149
D. REAL ESTATE PLANNING	1,026	1,307	1,307	1,307
E. SHARED SERVICES RENTS & OPERATING EXPENSES	14,852	15,752	21,910	15,454
Total	21,930	23,350	29,508	23,052

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Cost Center: VARIOUS

Summary for Category: A. FACILITY OPERATIONS

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	1,302	1,223	1,223	1,223
Non-Labor	3,971	4,318	4,318	4,318
NSE	0	0	0	0
Total	5,273	5,541	5,541	5,541
FTE	11.5	11.3	11.3	11.3

Cost Centers belonging to this Category:

2100-0708.000 HQ FACILITIES MAINTENANCE

Labor	198	263	263	263
Non-Labor	968	995	995	995
NSE	0	0	0	0
Total	1,166	1,258	1,258	1,258
FTE	2.3	3.3	3.3	3.3

2100-3323.000 FACILITES OPS - SHARED SERVICES

Labor	780	632	632	632
Non-Labor	2,989	3,292	3,292	3,292
NSE	0	0	0	0
Total	3,769	3,924	3,924	3,924
FTE	7.7	6.5	6.5	6.5

2100-3588.000 VP OPERATIONS SUPPORT

Labor	324	328	328	328
Non-Labor	14	31	31	31
NSE	0	0	0	0
Total	338	359	359	359
FTE	1.5	1.5	1.5	1.5

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0708.000 - HQ FACILITIES MAINTENANCE

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-0708.000 - HQ FACILITIES MAINTENANCE

Activity Description:

This cost center represents the facility maintenance function for the Sempra HQ building. Through affiliate billing orders, all associated maintenance costs are allocated to the Corporate Center.

Forecast Explanations:

Labor - 3-YR Average

A 3 year average forecast methodology was used as it best represents the current staffing levels in this department.

Non-Labor - 3-YR Average

A 3 year average forecast methodology was used as it best represents the current operational needs of the department.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		206	218	304	287	198	263	263	263	
Non-Labor		802	1,251	1,050	967	968	995	995	995	
NSE		0	0	0	0	0	0	0	0	
Total		1,008	1,470	1,354	1,254	1,165	1,258	1,258	1,258	
FTE		2.3	2.7	3.8	3.6	2.3	3.3	3.3	3.3	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-0708.000 - HQ FACILITIES MAINTENANCE

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	190	962	0	1,152	2.2	63	321	0	384	0.8
Directly Allocated	0	0	0	0	0.0	193	663	0	856	2.4
Subj. To % Alloc.	8	5	0	13	0.1	7	11	0	18	0.1
Total Incurred	198	967	0	1,165	2.3	263	995	0	1,258	3.3
% Allocation										
Retained	0.00%	0.00%				0.00%	0.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	100.00%	100.00%				100.00%	100.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	63	321	0	384	0.8	63	321	0	384	0.8
Directly Allocated	193	663	0	856	2.4	193	663	0	856	2.4
Subj. To % Alloc.	7	11	0	18	0.1	7	11	0	18	0.1
Total Incurred	263	995	0	1,258	3.3	263	995	0	1,258	3.3
% Allocation										
Retained	0.00%	0.00%				0.00%	0.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	100.00%	100.00%				100.00%	100.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

This cost center provides maintenance for corporate center.

Cost Center Allocation Percentage for 2022

This cost center provides maintenance for corporate center.

Cost Center Allocation Percentage for 2023

This cost center provides maintenance for corporate center.

Cost Center Allocation Percentage for 2024

This cost center provides maintenance for corporate center.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-0708.000 - HQ FACILITIES MAINTENANCE

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	263	263	263	0	0	0	263	263	263
Non-Labor	3-YR Average	995	995	995	0	0	0	995	995	995
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		1,258	1,258	1,258	0	0	0	1,258	1,258	1,258
FTE	3-YR Average	3.3	3.3	3.3	0.0	0.0	0.0	3.3	3.3	3.3

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall
Category: A. FACILITY OPERATIONS
Category-Sub: 1. FACILITY OPERATIONS
Cost Center: 2100-0708.000 - HQ FACILITIES MAINTENANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	163	175	252	241	172
Non-Labor	728	1,158	995	929	968
NSE	0	0	0	0	0
Total	890	1,334	1,247	1,170	1,140
FTE	2.0	2.3	3.3	3.1	2.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	-1
NSE	0	0	0	0	0
Total	0	0	0	-1	-1
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	163	175	252	241	172
Non-Labor	728	1,158	995	929	968
NSE	0	0	0	0	0
Total	890	1,334	1,247	1,170	1,140
FTE	2.0	2.3	3.3	3.1	2.0
Vacation & Sick (Nominal \$)					
Labor	24	27	36	34	26
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	24	27	36	34	26
FTE	0.3	0.4	0.5	0.5	0.3
Escalation to 2021\$					
Labor	19	16	16	11	0
Non-Labor	74	93	55	39	0
NSE	0	0	0	0	0
Total	94	109	71	50	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	206	218	304	287	198
Non-Labor	802	1,251	1,050	967	968
NSE	0	0	0	0	0
Total	1,008	1,470	1,354	1,254	1,165
FTE	2.3	2.7	3.8	3.6	2.3

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-0708.000 - HQ FACILITIES MAINTENANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	0	0	0	-0.750	-0.675
NSE	0	0	0	0	0
Total	0	0	0	-0.750	-0.675
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-158	-705	0	-1.9	SSD_Type Transf FROM IO_Ret
Explanation:	To transfer costs associated with Corporate Center to from IO directly retained to IO directly allocated to corp.				
2017	158	705	0	1.9	SSD_Type Transf TO IO_Alloc
Explanation:	To transfer costs associated with Corporate Center to from IO directly retained to IO directly allocated to corp.				
2017 Total	0	0	0	0.0	
2018	-171	-1,152	0	-2.3	SSD_Type Transf FROM IO_Ret
Explanation:	To transfer costs associated with Corporate Center to from IO directly retained to IO directly allocated to corp.				
2018	171	1,152	0	2.3	SSD_Type Transf TO IO_Alloc
Explanation:	To transfer costs associated with Corporate Center to from IO directly retained to IO directly allocated to corp.				
2018 Total	0	0	0	0.0	
2019	-248	-982	0	-3.3	SSD_Type Transf FROM IO_Ret
Explanation:	To transfer costs associated with Corporate Center to from IO directly retained to IO directly allocated to corp.				
2019	248	982	0	3.3	SSD_Type Transf TO IO_Alloc
Explanation:	To transfer costs associated with Corporate Center to from IO directly retained to IO directly allocated to corp.				
2019 Total	0	0	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-0708.000 - HQ FACILITIES MAINTENANCE

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	-235	-914	0	-3.0	SSD_Type Transf FROM IO_Ret
Explanation:	To transfer costs associated with Corporate Center to from IO directly retained to IO directly allocated to corp.				
2020	235	914	0	3.0	SSD_Type Transf TO IO_Alloc
Explanation:	To transfer costs associated with Corporate Center to from IO directly retained to IO directly allocated to corp.				
2020 Total	0	-1	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-1	0	0.0	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3323.000 - FACILITIES OPS - SHARED SERVICES

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3323.000 - FACILITES OPS - SHARED SERVICES

Activity Description:

Facility Operations shared services costs pertain primarily to the Century Park Complex, Rancho Bernardo Data Center (RBDC) and Real Estate Resources. The RBDC is a key SDG&E shared facility because of its critical contribution to the continued safety and reliability of our operations. Real Estate Resources supports the workplace technology tools known as Integrated Work Management Software (IWMS). IWMS enables an integrated approach towards effectively managing all aspects of Corporate Real Estate : project management, maintenance management, sustainability management, space planning, portfolio management, lease management, work order management, and transactions management and reporting, which support the building portfolio.

Forecast Explanations:

Labor - 3-YR Average

A 3-year historical average was selected as the basis for our TY 2024 forecast. The 3-year historical average was used as it most accurately represents year over year cost increases, particularly with respect to labor and supply/material costs, pandemic changes to operations, and a facility infrastructure that requires increased maintenance -- a trend that is expected to continue through 2024.

Non-Labor - 3-YR Average

A 3-year historical average was selected as the basis for our TY 2024 forecast. The 3-year historical average was used as it most accurately represents year over year cost increases, particularly with respect to labor and supply/material costs, pandemic changes to operations, and a facility infrastructure that requires increased maintenance -- a trend that is expected to continue through 2024.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		842	684	551	565	780	633	633	633	
Non-Labor		1,183	1,751	3,016	3,256	2,989	3,293	3,293	3,293	
NSE		0	0	0	0	0	0	0	0	
Total		2,025	2,435	3,567	3,821	3,769	3,926	3,926	3,926	
FTE		7.5	6.7	5.7	6.0	7.7	6.5	6.5	6.5	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3323.000 - FACILITES OPS - SHARED SERVICES

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	21	2	0	23	0.0	36	3	0	39	0.2
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	760	2,986	0	3,746	7.7	597	3,290	0	3,887	6.3
Total Incurred	781	2,988	0	3,769	7.7	633	3,293	0	3,926	6.5
% Allocation										
Retained	81.00%	81.00%				81.00%	81.00%			
SEU	15.00%	15.00%				15.00%	15.00%			
CORP	4.00%	4.00%				4.00%	4.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	36	3	0	39	0.2	36	3	0	39	0.2
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	597	3,290	0	3,887	6.3	597	3,290	0	3,887	6.3
Total Incurred	633	3,293	0	3,926	6.5	633	3,293	0	3,926	6.5
% Allocation										
Retained	81.00%	81.00%				81.00%	81.00%			
SEU	15.00%	15.00%				15.00%	15.00%			
CORP	4.00%	4.00%				4.00%	4.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

The shared service allocation is based on a facilities space study.

Cost Center Allocation Percentage for 2022

The shared service allocation is based on a facilities space study.

Cost Center Allocation Percentage for 2023

The shared service allocation is based on a facilities space study.

Cost Center Allocation Percentage for 2024

The shared service allocation is based on a facilities space study.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3323.000 - FACILITIES OPS - SHARED SERVICES

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	632	632	632	0	0	0	632	632	632
Non-Labor	3-YR Average	3,087	3,087	3,087	205	205	205	3,292	3,292	3,292
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		3,719	3,719	3,719	205	205	205	3,924	3,924	3,924
FTE	3-YR Average	6.5	6.5	6.5	0.0	0.0	0.0	6.5	6.5	6.5

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	35	0	35	0.0	1-Sided Adj
Explanation:	4% Janitorial services wage escalation					
2022	0	60	0	60	0.0	1-Sided Adj
Explanation:	RBDC additional UPS & wet cell batteries maintenance					
2022	0	110	0	110	0.0	1-Sided Adj
Explanation:	Renewable Energy Credits					
2022 Total	0	205	0	205	0.0	
2023	0	35	0	35	0.0	1-Sided Adj
Explanation:	4% Janitorial services wage escalation					
2023	0	60	0	60	0.0	1-Sided Adj
Explanation:	RBDC additional UPS & wet cell batteries maintenance					
2023	0	110	0	110	0.0	1-Sided Adj
Explanation:	Renewable Energy Credits					
2023 Total	0	205	0	205	0.0	
2024	0	35	0	35	0.0	1-Sided Adj
Explanation:	4% Janitorial services wage escalation					
2024	0	60	0	60	0.0	1-Sided Adj
Explanation:	RBDC additional UPS & wet cell batteries maintenance					
2024	0	110	0	110	0.0	1-Sided Adj
Explanation:	Renewable Energy Credits					
2024 Total	0	205	0	205	0.0	

Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3323.000 - FACILITES OPS - SHARED SERVICES

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	914	909	869	597	827
Non-Labor	1,131	1,668	1,981	1,799	2,009
NSE	0	0	0	0	0
Total	2,045	2,578	2,851	2,395	2,837
FTE	7.8	9.9	9.4	6.6	8.3
Adjustments (Nominal \$) **					
Labor	-249	-359	-413	-122	-149
Non-Labor	-58	-48	875	1,327	980
NSE	0	0	0	0	0
Total	-307	-407	463	1,205	831
FTE	-1.4	-4.2	-4.5	-1.4	-1.7
Recorded-Adjusted (Nominal \$)					
Labor	665	550	457	475	679
Non-Labor	1,073	1,620	2,857	3,126	2,989
NSE	0	0	0	0	0
Total	1,738	2,170	3,313	3,601	3,667
FTE	6.4	5.7	4.9	5.2	6.6
Vacation & Sick (Nominal \$)					
Labor	99	83	65	67	102
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	99	83	65	67	102
FTE	1.1	1.0	0.8	0.8	1.1
Escalation to 2021\$					
Labor	78	51	29	23	0
Non-Labor	110	130	159	130	0
NSE	0	0	0	0	0
Total	188	181	188	152	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	842	684	551	565	780
Non-Labor	1,183	1,751	3,016	3,256	2,989
NSE	0	0	0	0	0
Total	2,025	2,435	3,567	3,821	3,769
FTE	7.5	6.7	5.7	6.0	7.7

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3323.000 - FACILITES OPS - SHARED SERVICES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-249	-359	-413	-122	-149
Non-Labor	-58	-48	875	1,327	980
NSE	0	0	0	0	0
Total	-307	-407	463	1,205	831
FTE	-1.4	-4.2	-4.5	-1.4	-1.7

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-1	-34	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2017	-72	0	0	-1.2	CCTR Transf To 2100-3030.000
Explanation:	To transfer Corporate Real Estate's labor to CRE's WP 2100-3030.				
2017	-175	0	0	-0.1	1-Sided Adj
Explanation:	Adjustment to remove severence payouts				
2017	0	-24	0	0.0	CCTR Transf To 2100-0706.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2017 Total	-249	-58	0	-1.4	
2018	1	6	0	0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2018	-200	0	0	-2.4	CCTR Transf To 2100-3030.000
Explanation:	To transfer Corporate Real Estate's labor to CRE's WP 2100-3030.				
2018	-10	-6	0	-0.1	CCTR Transf To 2100-0706.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2018	-150	-48	0	-1.8	CCTR Transf To 2100-0706.000
Explanation:	To transfer Move Managment cost center from WP 2100-3323 Facility Ops to WP 2100-0706 RE Planning.				
2018 Total	-359	-48	0	-4.2	
2019	0	3	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3323.000 - FACILITES OPS - SHARED SERVICES

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	0	1,136	0	0.0	CCTR Transf From 2100-0700.000
Explanation:	To transfer facilities maintenance for CP, CP East and CP Annex from the CAMS Maintenance WP 2100-0700 to the Facilities Ops Shared Service WP 2100-3323				
2019	-246	0	0	-2.6	CCTR Transf To 2100-3030.000
Explanation:	Adjustment to transfer Corporate Real Estate's labor to the CRE WP 2100-3030.				
2019	-23	-6	0	-0.2	CCTR Transf To 2100-0706.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2019	-143	-257	0	-1.7	CCTR Transf To 2100-0706.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2019 Total	-413	875	0	-4.5	
2020	0	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-65	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	1,715	0	0.0	CCTR Transf From 2100-0700.000
Explanation:	To transfer facilities maintenance for CP, CP East and CP Annex from the CAMS Maintenance WP 2100-0700 to the Facilities Ops Shared Service WP 2100-3323				
2020	-10	0	0	-0.1	1-Sided Adj
Explanation:	Adjustment to remove severance payout.				
2020	-7	-54	0	-0.1	CCTR Transf To 2100-0706.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2020	-104	-269	0	-1.1	CCTR Transf To 2100-0706.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2020 Total	-122	1,327	0	-1.4	
2021	0	0	0	-0.1	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-85	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	1,433	0	0.0	CCTR Transf From 2100-0700.000

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3323.000 - FACILITES OPS - SHARED SERVICES

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	To transfer facilities maintenance for CP, CP East and CP Annex from the CAMS Maintenance WP 2100-0700 to the Facilities Ops Shared Service WP 2100-3323				
2021	-8	-93	0	-0.1	CCTR Transf To 2100-0706.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2021	-141	-276	0	-1.5	CCTR Transf To 2100-0706.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2021 Total	-149	980	0	-1.7	

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3588.000 - VP OPERATIONS SUPPORT

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3588.000 - VP OPERATIONS SUPPORT

Activity Description:

This cost center contains the costs associated with the Operations Support VP and support staff.

Forecast Explanations:

Labor - 3-YR Average

A 3 year average forecast methodology was used as it best represents the current staffing levels in the department.

Non-Labor - 3-YR Average

A 3 year average forecast methodology was used as it best represents the current operational needs of the department.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		294	352	335	326	324	328	328	328	
Non-Labor		46	85	56	23	14	31	31	31	
NSE		0	0	0	0	0	0	0	0	
Total		340	437	390	349	337	359	359	359	
FTE		1.3	1.4	1.5	1.6	1.5	1.5	1.5	1.5	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3588.000 - VP OPERATIONS SUPPORT

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	5	0	5	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	324	13	0	337	1.5	328	26	0	354	1.5
Total Incurred	324	13	0	337	1.5	328	31	0	359	1.5
% Allocation										
Retained	97.20%	97.20%				97.20%	97.20%			
SEU	2.30%	2.30%				2.30%	2.30%			
CORP	0.50%	0.50%				0.50%	0.50%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	5	0	5	0.0	0	5	0	5	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	328	26	0	354	1.5	328	26	0	354	1.5
Total Incurred	328	31	0	359	1.5	328	31	0	359	1.5
% Allocation										
Retained	97.20%	97.20%				97.20%	97.20%			
SEU	2.30%	2.30%				2.30%	2.30%			
CORP	0.50%	0.50%				0.50%	0.50%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall
Category: A. FACILITY OPERATIONS
Category-Sub: 1. FACILITY OPERATIONS
Cost Center: 2100-3588.000 - VP OPERATIONS SUPPORT

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Cost Center Allocation Percentage for 2022

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Cost Center Allocation Percentage for 2023

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Cost Center Allocation Percentage for 2024

The shared service allocation percentages for the VP cost center is the weighted average of all cost center allocations under the Operations Support Division at SDG&E. Using the weighted average allocation method equitably represents the support provided at the affiliate companies .

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3588.000 - VP OPERATIONS SUPPORT

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	328	328	328	0	0	0	328	328	328
Non-Labor	3-YR Average	31	31	31	0	0	0	31	31	31
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		359	359	359	0	0	0	359	359	359
FTE	3-YR Average	1.5	1.5	1.5	0.0	0.0	0.0	1.5	1.5	1.5

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall
Category: A. FACILITY OPERATIONS
Category-Sub: 1. FACILITY OPERATIONS
Cost Center: 2100-3588.000 - VP OPERATIONS SUPPORT

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	234	285	279	276	283
Non-Labor	42	79	53	23	14
NSE	0	0	0	0	0
Total	275	364	332	298	297
FTE	1.2	1.3	1.4	1.5	1.4
Adjustments (Nominal \$) **					
Labor	-2	-2	-2	-2	-2
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-2	-2	-2	-2	-2
FTE	-0.1	-0.1	-0.1	-0.1	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	232	283	277	274	282
Non-Labor	42	79	53	22	14
NSE	0	0	0	0	0
Total	274	362	330	296	295
FTE	1.1	1.2	1.3	1.4	1.3
Vacation & Sick (Nominal \$)					
Labor	34	43	40	39	42
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	34	43	40	39	42
FTE	0.2	0.2	0.2	0.2	0.2
Escalation to 2021\$					
Labor	27	26	18	13	0
Non-Labor	4	6	3	1	0
NSE	0	0	0	0	0
Total	32	33	21	14	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	294	352	335	326	324
Non-Labor	46	85	56	23	14
NSE	0	0	0	0	0
Total	340	437	390	349	337
FTE	1.3	1.4	1.5	1.6	1.5

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3588.000 - VP OPERATIONS SUPPORT

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	-2	-2	-2	-2	-2
Non-Labor	0	0	0	-0.275	-0.275
NSE	0	0	0	0	0
Total	-2	-2	-2	-2	-2
FTE	-0.1	-0.1	-0.1	-0.1	-0.1

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	-2	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2017 Total	-2	0	0	-0.1	
2018	-2	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2018 Total	-2	0	0	-0.1	
2019	-2	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2019 Total	-2	0	0	-0.1	
2020	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	-2	0	0	-0.1	1-Sided Adj
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2020 Total	-2	0	0	-0.1	
2021	0	0	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	-2	0	0	-0.1	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2024 GRC - APP
 Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: A. FACILITY OPERATIONS
 Category-Sub: 1. FACILITY OPERATIONS
 Cost Center: 2100-3588.000 - VP OPERATIONS SUPPORT

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Exclude labor expenses associated with lobbying activities (FERC 426.4). This adjustment is in addition to other costs that have already been excluded based other specific accounting attributes.				
2021 Total	-2	0	0	-0.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: B. CORPORATE REAL ESTATE
 Cost Center: 2100-3030.000

Summary for Category: B. CORPORATE REAL ESTATE

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	574	472	472	472
Non-Labor	154	130	130	130
NSE	0	0	0	0
Total	728	602	602	602
FTE	4.9	4.1	4.1	4.1

Cost Centers belonging to this Category:

2100-3030.000 CORPORATE REAL ESTATE

Labor	574	472	472	472
Non-Labor	154	130	130	130
NSE	0	0	0	0
Total	728	602	602	602
FTE	4.9	4.1	4.1	4.1

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3030.000 - CORPORATE REAL ESTATE

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: B. CORPORATE REAL ESTATE
 Category-Sub: 1. CORPORATE REAL ESTATE
 Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE

Activity Description:

The Corporate Real Estate Manager and staff provides strategic asset management, transaction management, lease negotiation, and administration services for SDG&E, Corporate Center, and other affiliates upon request.

Forecast Explanations:

Labor - 3-YR Average

The forecast method used for this category is the 3-year historical average. This method is the most representative of the types of costs experienced for this activity, incorporating the multi-year variability that is inherent to market fluctuations, economic conditions, and changing business drivers encountered in this field.

Non-Labor - 3-YR Average

The forecast method used for this category is the 3-year historical average. This method is the most representative of the types of costs experienced for this activity, incorporating the multi-year variability that is inherent to market fluctuations, economic conditions, and changing business drivers encountered in this field.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		185	292	445	397	574	472	472	472	
Non-Labor		112	100	106	128	154	129	129	129	
NSE		0	0	0	0	0	0	0	0	
Total		297	392	551	525	728	601	601	601	
FTE		2.1	3.1	4.0	3.4	4.9	4.1	4.1	4.1	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: B. CORPORATE REAL ESTATE
 Category-Sub: 1. CORPORATE REAL ESTATE
 Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	29	0	0	29	0.2	16	0	0	16	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	545	154	0	699	4.7	456	129	0	585	4.0
Total Incurred	574	154	0	728	4.9	472	129	0	601	4.1
% Allocation										
Retained	91.00%	91.00%				91.00%	91.00%			
SEU	8.00%	8.00%				8.00%	8.00%			
CORP	1.00%	1.00%				1.00%	1.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	16	0	0	16	0.1	16	0	0	16	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	456	129	0	585	4.0	456	129	0	585	4.0
Total Incurred	472	129	0	601	4.1	472	129	0	601	4.1
% Allocation										
Retained	91.00%	91.00%				91.00%	91.00%			
SEU	8.00%	8.00%				8.00%	8.00%			
CORP	1.00%	1.00%				1.00%	1.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2022

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2023

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2024

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: B. CORPORATE REAL ESTATE
 Category-Sub: 1. CORPORATE REAL ESTATE
 Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	472	472	472	0	0	0	472	472	472
Non-Labor	3-YR Average	130	130	130	0	0	0	130	130	130
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		601	601	601	0	0	0	601	601	601
FTE	3-YR Average	4.1	4.1	4.1	0.0	0.0	0.0	4.1	4.1	4.1

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
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Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall
Category: B. CORPORATE REAL ESTATE
Category-Sub: 1. CORPORATE REAL ESTATE
Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	74	34	122	334	499
Non-Labor	102	93	101	125	156
NSE	0	0	0	0	0
Total	176	127	223	459	655
FTE	0.6	0.3	0.9	2.9	4.1
Adjustments (Nominal \$) **					
Labor	72	200	246	0	0
Non-Labor	0	0	0	-2	-1
NSE	0	0	0	0	0
Total	72	200	246	-2	-1
FTE	1.2	2.4	2.6	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	146	235	369	334	499
Non-Labor	102	93	101	123	154
NSE	0	0	0	0	0
Total	248	327	469	457	653
FTE	1.8	2.7	3.5	2.9	4.2
Vacation & Sick (Nominal \$)					
Labor	22	36	53	47	75
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	22	36	53	47	75
FTE	0.3	0.4	0.5	0.5	0.7
Escalation to 2021\$					
Labor	17	22	23	16	0
Non-Labor	10	7	6	5	0
NSE	0	0	0	0	0
Total	28	29	29	21	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	185	292	445	397	574
Non-Labor	112	100	106	128	154
NSE	0	0	0	0	0
Total	297	392	551	525	728
FTE	2.1	3.1	4.0	3.4	4.9

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: B. CORPORATE REAL ESTATE
 Category-Sub: 1. CORPORATE REAL ESTATE
 Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	72	200	246	0	0
Non-Labor	0	0	0	-2	-1
NSE	0	0	0	0	0
Total	72	200	246	-2	-1
FTE	1.2	2.4	2.6	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	72	0	0	1.2	CCTR Transf From 2100-3323.000
Explanation:	To transfer Corporate Real Estate's labor to CRE's WP 2100-3030.				
2017 Total	72	0	0	1.2	
2018	200	0	0	2.4	CCTR Transf From 2100-3323.000
Explanation:	To transfer Corporate Real Estate's labor to CRE's WP 2100-3030.				
2018 Total	200	0	0	2.4	
2019	246	0	0	2.6	CCTR Transf From 2100-3323.000
Explanation:	Adjustment to transfer Corporate Real Estate's labor to the CRE WP 2100-3030.				
2019 Total	246	0	0	2.6	
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-2	0	0.0	
2021	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-1	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. CAPITAL PROGRAMS
 Cost Center: 2100-3025.000

Summary for Category: C. CAPITAL PROGRAMS

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	47	122	122	122
Non-Labor	5	27	27	27
NSE	0	0	0	0
Total	52	149	149	149
FTE	0.3	1.0	1.0	1.0

Cost Centers belonging to this Category:

2100-3025.000 FACILITIES CAPITAL PROGRAMS

Labor	47	122	122	122
Non-Labor	5	27	27	27
NSE	0	0	0	0
Total	52	149	149	149
FTE	0.3	1.0	1.0	1.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3025.000 - FACILITIES CAPITAL PROGRAMS

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. CAPITAL PROGRAMS
 Category-Sub: 1. CAPITAL PROGRAMS
 Cost Center: 2100-3025.000 - FACILITIES CAPITAL PROGRAMS

Activity Description:

This cost center contains the costs for the facilities capital programs manager and support staff. This group is responsible for overall planning, budgeting, scheduling, tracking, and the implementation of authorized capital construction projects internal to our facilities, which support SDG&E and affiliates.

Forecast Explanations:

Labor - 3-YR Average

A 3 year average forecast methodology was used as it best represents the current staffing levels in this department. The costs for this forecast are driven primarily by labor resources, professional services, and materials required to effectively manage Capital Programs.

Non-Labor - 3-YR Average

A 3 year average forecast methodology was used as it best represents the current operational needs of this department. The costs for this forecast are driven primarily by labor resources, professional services, and materials required to effectively manage Capital Programs.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		86	121	97	98	47	122	122	122	
Non-Labor		64	48	46	30	5	26	26	26	
NSE		0	0	0	0	0	0	0	0	
Total		151	169	143	128	52	148	148	148	
FTE		0.6	0.8	0.7	0.7	0.3	1.0	1.0	1.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. CAPITAL PROGRAMS
 Category-Sub: 1. CAPITAL PROGRAMS
 Cost Center: 2100-3025.000 - FACILITIES CAPITAL PROGRAMS

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	9	26	0	35	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	47	5	0	52	0.3	113	0	0	113	0.9
Total Incurred	47	5	0	52	0.3	122	26	0	148	1.0
% Allocation										
Retained	92.00%	92.00%				92.00%	92.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	8.00%	8.00%				8.00%	8.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	9	26	0	35	0.1	9	26	0	35	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	113	0	0	113	0.9	113	0	0	113	0.9
Total Incurred	122	26	0	148	1.0	122	26	0	148	1.0
% Allocation										
Retained	92.00%	92.00%				92.00%	92.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	8.00%	8.00%				8.00%	8.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2022

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2023

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Cost Center Allocation Percentage for 2024

The shared service allocation is based on a labor distribution study. The labor distribution study takes into account each employees' work distribution between SDG&E and Corporate Center.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. CAPITAL PROGRAMS
 Category-Sub: 1. CAPITAL PROGRAMS
 Cost Center: 2100-3025.000 - FACILITIES CAPITAL PROGRAMS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	81	81	81	41	41	41	122	122	122
Non-Labor	3-YR Average	27	27	27	0	0	0	27	27	27
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		108	108	108	41	41	41	149	149	149
FTE	3-YR Average	0.6	0.6	0.6	0.4	0.4	0.4	1.0	1.0	1.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	27	0	0	27	0.2	1-Sided Adj
Explanation:	Facilities Project Manager (charging 20% O&M/80% Capital) is needed to effectively manage and properly execute our capital projects.					
2022	14	0	0	14	0.2	1-Sided Adj
Explanation:	Facilities Project Coordinator (charging 20% O&M/80% Capital) is needed to assist with the management and execution of our capital projects.					
2022 Total	41	0	0	41	0.4	
2023	27	0	0	27	0.2	1-Sided Adj
Explanation:	Facilities Project Manager (charging 20% O&M/80% Capital) is needed to effectively manage and properly execute our capital projects.					
2023	14	0	0	14	0.2	1-Sided Adj
Explanation:	Facilities Project Coordinator (charging 20% O&M/80% Capital) is needed to assist with the management and execution of our capital projects.					
2023 Total	41	0	0	41	0.4	
2024	27	0	0	27	0.2	1-Sided Adj
Explanation:	Facilities Project Manager (charging 20% O&M/80% Capital) is needed to effectively manage and properly execute our capital projects.					
2024	14	0	0	14	0.2	1-Sided Adj
Explanation:	Facilities Project Coordinator (charging 20% O&M/80% Capital) is needed to assist with the management and execution of our capital projects.					
2024 Total	41	0	0	41	0.4	

Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall
Category: C. CAPITAL PROGRAMS
Category-Sub: 1. CAPITAL PROGRAMS
Cost Center: 2100-3025.000 - FACILITIES CAPITAL PROGRAMS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	68	97	81	82	41
Non-Labor	58	45	43	30	6
NSE	0	0	0	0	0
Total	127	142	124	113	47
FTE	0.5	0.7	0.6	0.6	0.3
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-1	-2
NSE	0	0	0	0	0
Total	0	0	0	-1	-2
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	68	97	81	82	41
Non-Labor	58	45	43	29	5
NSE	0	0	0	0	0
Total	127	142	124	111	46
FTE	0.5	0.7	0.6	0.6	0.3
Vacation & Sick (Nominal \$)					
Labor	10	15	12	12	6
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	10	15	12	12	6
FTE	0.1	0.1	0.1	0.1	0.0
Escalation to 2021\$					
Labor	8	9	5	4	0
Non-Labor	6	4	2	1	0
NSE	0	0	0	0	0
Total	14	13	8	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	86	121	97	98	47
Non-Labor	64	48	46	30	5
NSE	0	0	0	0	0
Total	151	169	143	128	52
FTE	0.6	0.8	0.7	0.7	0.3

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: C. CAPITAL PROGRAMS
 Category-Sub: 1. CAPITAL PROGRAMS
 Cost Center: 2100-3025.000 - FACILITIES CAPITAL PROGRAMS

Summary of Adjustments to Recorded:

		In Nominal \$ (000) Incurred Costs				
Years		2017	2018	2019	2020	2021
Labor		0	0	0	0	0
Non-Labor		0	0	0	-1	-2
NSE		0	0	0	0	0
	Total	0	0	0	-1	-2
FTE		0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017 Total	0	0	0	0.0	
2018 Total	0	0	0	0.0	
2019 Total	0	0	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020 Total	0	-1	0	0.0	
2021	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021 Total	0	-2	0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. REAL ESTATE PLANNING
 Cost Center: 2100-0706.000

Summary for Category: D. REAL ESTATE PLANNING

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	489	669	669	669
Non-Labor	537	638	638	638
NSE	0	0	0	0
Total	1,026	1,307	1,307	1,307
FTE	5.1	6.9	6.9	6.9

Cost Centers belonging to this Category:

2100-0706.000 REAL ESTATE PLANNING

Labor	489	669	669	669
Non-Labor	537	638	638	638
NSE	0	0	0	0
Total	1,026	1,307	1,307	1,307
FTE	5.1	6.9	6.9	6.9

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0706.000 - REAL ESTATE PLANNING

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. REAL ESTATE PLANNING
 Category-Sub: 1. REAL ESTATE PLANNING
 Cost Center: 2100-0706.000 - REAL ESTATE PLANNING

Activity Description:

The Real Estate Planning group provides space and site planning services to SDG&E, some affiliates and Corporate Center. This group also coordinates with our Moves, Adds, and Changes (MAC) team for employee moves involving furniture and equipment.

Forecast Explanations:

Labor - 3-YR Average

The forecast method used for this category is the 3-year historical average. This method was selected as being the most representative of the types of costs experienced for this activity, such as lease expirations and terminations, associated tenant improvements, and remodeling of existing spaces for densification and improved workflow efficiencies/adjacencies.

Non-Labor - 3-YR Average

The forecast method used for this category is the 3-year historical average. This method was selected as being the most representative of the types of costs experienced for this activity, such as lease expirations and terminations, associated tenant improvements, and remodeling of existing spaces for densification and improved workflow efficiencies/adjacencies.

NSE - 3-YR Average

N/A

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		490	446	655	349	489	669	669	669	
Non-Labor		846	539	748	630	537	638	638	638	
NSE		0	0	0	0	0	0	0	0	
Total		1,336	985	1,403	979	1,026	1,307	1,307	1,307	
FTE		5.3	4.6	6.8	3.5	5.1	6.9	6.9	6.9	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. REAL ESTATE PLANNING
 Category-Sub: 1. REAL ESTATE PLANNING
 Cost Center: 2100-0706.000 - REAL ESTATE PLANNING

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	9	96	0	105	0.1	17	78	0	95	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	480	441	0	921	5.0	652	560	0	1,212	6.8
Total Incurred	489	537	0	1,026	5.1	669	638	0	1,307	6.9
% Allocation										
Retained	88.33%	88.33%				88.33%	88.33%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.67%	11.67%				11.67%	11.67%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	17	78	0	95	0.1	17	78	0	95	0.1
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	652	560	0	1,212	6.8	652	560	0	1,212	6.8
Total Incurred	669	638	0	1,307	6.9	669	638	0	1,307	6.9
% Allocation										
Retained	88.33%	88.33%				88.33%	88.33%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.67%	11.67%				11.67%	11.67%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporte Center.

Cost Center Allocation Percentage for 2022

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporte Center.

Cost Center Allocation Percentage for 2023

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporte Center.

Cost Center Allocation Percentage for 2024

The shared service allocations are based on a labor distribution study. The labor distribution study takes into account each employee's work distribution between SDG&E and Corporte Center.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. REAL ESTATE PLANNING
 Category-Sub: 1. REAL ESTATE PLANNING
 Cost Center: 2100-0706.000 - REAL ESTATE PLANNING

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	3-YR Average	498	498	498	171	171	171	669	669	669
Non-Labor	3-YR Average	638	638	638	0	0	0	638	638	638
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		1,136	1,136	1,136	171	171	171	1,307	1,307	1,307
FTE	3-YR Average	5.1	5.1	5.1	1.8	1.8	1.8	6.9	6.9	6.9

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	115	0	0	115	1.0	1-Sided Adj
Explanation:	Facilities Occupancy Planner needed to support our future workforce needs, including reconfiguration of existing space and furniture systems, new occupancy models, and the integration of technology, such as way-finding and reservation systems to accommodate a more mobile, transitory, and flexible workforce.					
2022	56	0	0	56	0.8	1-Sided Adj
Explanation:	Coordination Move Management Advisor (charging 80% O&M and 20% Capital) to support increased facilitation of moves, capital improvements, and space planning.					
2022 Total	171	0	0	171	1.8	
2023	115	0	0	115	1.0	1-Sided Adj
Explanation:	Facilities Occupancy Planner needed to support our future workforce needs, including reconfiguration of existing space and furniture systems, new occupancy models, and the integration of technology, such as way-finding and reservation systems to accommodate a more mobile, transitory, and flexible workforce.					
2023	56	0	0	56	0.8	1-Sided Adj
Explanation:	Coordination Move Management Advisor (charging 80% O&M and 20% Capital) to support increased facilitation of moves, capital improvements, and space planning.					
2023 Total	171	0	0	171	1.8	
2024	115	0	0	115	1.0	1-Sided Adj
Explanation:	Facilities Occupancy Planner needed to support our future workforce needs, including reconfiguration of existing space and furniture systems, new occupancy models, and the integration of technology, such as way-finding and reservation systems to accommodate a more mobile, transitory, and flexible workforce.					
2024	56	0	0	56	0.8	1-Sided Adj
Explanation:	Coordination Move Management Advisor (charging 80% O&M and 20% Capital) to support increased facilitation of moves, capital improvements, and space planning.					
2024 Total	171	0	0	171	1.8	

Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. REAL ESTATE PLANNING
 Category-Sub: 1. REAL ESTATE PLANNING
 Cost Center: 2100-0706.000 - REAL ESTATE PLANNING

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	387	198	377	182	277
Non-Labor	744	445	446	285	233
NSE	0	0	0	0	0
Total	1,131	643	822	468	509
FTE	4.5	2.1	4.0	1.8	2.7
Adjustments (Nominal \$) **					
Labor	0	161	166	111	149
Non-Labor	24	54	263	320	304
NSE	0	0	0	0	0
Total	24	215	429	431	453
FTE	0.0	1.9	1.9	1.2	1.6
Recorded-Adjusted (Nominal \$)					
Labor	387	358	543	294	425
Non-Labor	767	499	709	605	537
NSE	0	0	0	0	0
Total	1,154	858	1,252	899	962
FTE	4.5	4.0	5.9	3.0	4.3
Vacation & Sick (Nominal \$)					
Labor	57	54	78	42	64
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	57	54	78	42	64
FTE	0.8	0.6	0.9	0.5	0.8
Escalation to 2021\$					
Labor	45	33	35	14	0
Non-Labor	79	40	39	25	0
NSE	0	0	0	0	0
Total	124	73	74	39	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	490	446	655	349	489
Non-Labor	846	539	748	630	537
NSE	0	0	0	0	0
Total	1,336	985	1,403	979	1,026
FTE	5.3	4.6	6.8	3.5	5.1

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. REAL ESTATE PLANNING
 Category-Sub: 1. REAL ESTATE PLANNING
 Cost Center: 2100-0706.000 - REAL ESTATE PLANNING

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	161	166	111	149
Non-Labor	24	54	263	320	304
NSE	0	0	0	0	0
Total	24	215	429	431	453
FTE	0.0	1.9	1.9	1.2	1.6

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	24	0	0.0	CCTR Transf From 2100-3323.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2017 Total	0	24	0	0.0	
2018	10	6	0	0.1	CCTR Transf From 2100-3323.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2018	150	48	0	1.8	CCTR Transf From 2100-3323.000
Explanation:	To transfer Move Management cost center from WP 2100-3323 Facility Ops to WP 2100-0706 RE Planning.				
2018 Total	161	54	0	1.9	
2019	23	6	0	0.2	CCTR Transf From 2100-3323.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2019	143	257	0	1.7	CCTR Transf From 2100-3323.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2019 Total	166	263	0	1.9	
2020	0	-2	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	7	54	0	0.1	CCTR Transf From 2100-3323.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2020	104	269	0	1.1	CCTR Transf From 2100-3323.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2020 Total	111	320	0	1.2	
2021	0	-64	0	0.0	1-Sided Adj

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: D. REAL ESTATE PLANNING
 Category-Sub: 1. REAL ESTATE PLANNING
 Cost Center: 2100-0706.000 - REAL ESTATE PLANNING

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	8	93	0	0.1	CCTR Transf From 2100-3323.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2021	141	276	0	1.5	CCTR Transf From 2100-3323.000
Explanation:	To transfer Move Management cost center costs 2100-3977 to the RE Planning workpaper 2100-0706.				
2021 Total	149	304	0	1.6	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: VARIOUS

Summary for Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES

	In 2021\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2021	2022	2023	2024
Labor	0	0	0	0
Non-Labor	14,852	0	0	0
NSE	0	15,752	21,910	15,454
Total	14,852	15,752	21,910	15,454
FTE	0.0	0.0	0.0	0.0

Cost Centers belonging to this Category:

2100-0700.000 SHARED SERVICES OPEX MAINT

Labor	0	0	0	0
Non-Labor	3,002	0	0	0
NSE	0	3,016	3,136	3,261
Total	3,002	3,016	3,136	3,261
FTE	0.0	0.0	0.0	0.0

2100-4066.000 SHARED SERVICES RENTS

Labor	0	0	0	0
Non-Labor	11,850	0	0	0
NSE	0	12,736	18,774	12,193
Total	11,850	12,736	18,774	12,193
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0700.000 - SHARED SERVICES OPEX MAINT

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-0700.000 - SHARED SERVICES OPEX MAINT

Activity Description:

This workpaper represents the building operating expenses associated with lease agreements for the Century Park Complex, Sacramento, and San Francisco office locations.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as the operating expenses and forecasted increases are driven by lease agreements.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,929	1,111	3,014	2,632	3,002	0	0	0	
NSE		0	0	0	0	0	3,016	3,136	3,261	
Total		1,929	1,112	3,014	2,632	3,002	3,016	3,136	3,261	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-0700.000 - SHARED SERVICES OPEX MAINT

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	3	0	3	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	2,999	0	2,999	0.0	0	0	3,016	3,016	0.0
Total Incurred	0	3,002	0	3,002	0.0	0	0	3,016	3,016	0.0
% Allocation										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	9.00%	9.00%				9.00%	9.00%			
CORP	1.00%	1.00%				1.00%	1.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	3,136	3,136	0.0	0	0	3,261	3,261	0.0
Total Incurred	0	0	3,136	3,136	0.0	0	0	3,261	3,261	0.0
% Allocation										
Retained	90.00%	90.00%				90.00%	90.00%			
SEU	9.00%	9.00%				9.00%	9.00%			
CORP	1.00%	1.00%				1.00%	1.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2022

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2023

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2024

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-0700.000 - SHARED SERVICES OPEX MAINT

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	3,016	3,136	3,261	3,016	3,136	3,261
Total		0	0	0	3,016	3,136	3,261	3,016	3,136	3,261
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	3,016	3,016	0.0	1-Sided Adj
Explanation:	2022 OPEX maintenance for Sacramento, San Francisco, Centurty Park, CP East, and CP Annex.					
2022 Total	0	0	3,016	3,016	0.0	
2023	0	0	3,136	3,136	0.0	1-Sided Adj
Explanation:	2023 OPEX Maintenance for Sacramento, San Francisco, Centurty Park, CP East, and CP Annex.					
2023 Total	0	0	3,136	3,136	0.0	
2024	0	0	3,261	3,261	0.0	1-Sided Adj
Explanation:	2024 OPEX Maintenance for Sacramento, San Francisco, Centurty Park, CP East, and CP Annex.					
2024 Total	0	0	3,261	3,261	0.0	

Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-0700.000 - SHARED SERVICES OPEX MAINT

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	15,069	12,609	3,964	4,492	4,533
NSE	0	0	0	0	0
Total	15,069	12,609	3,964	4,492	4,533
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-13,319	-11,580	-1,108	-1,965	-1,531
NSE	0	0	0	0	0
Total	-13,319	-11,580	-1,108	-1,965	-1,531
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,750	1,029	2,855	2,527	3,002
NSE	0	0	0	0	0
Total	1,750	1,029	2,855	2,527	3,002
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	179	83	159	105	0
NSE	0	0	0	0	0
Total	179	83	159	105	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	1,929	1,111	3,014	2,632	3,002
NSE	0	0	0	0	0
Total	1,929	1,112	3,014	2,632	3,002
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-0700.000 - SHARED SERVICES OPEX MAINT

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	-13,319	-11,580	-1,108	-1,965	-1,531
NSE	0	0	0	0	0
Total	-13,319	-11,580	-1,108	-1,965	-1,531
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj Type
2017	0	-13,319	0	0.0	CCTR Transf To 2100-4066.000
Explanation:	To transfer shared service rents from the Shared Service CAMS Maintenance WP 2100-0700 to the shared service rents WP 2100-4066				
2017 Total	0	-13,319	0	0.0	
2018	0	-11,254	0	0.0	CCTR Transf To 2100-4066.000
Explanation:	To transfer shared service rents from the Shared Service CAMS Maintenance WP 2100-0700 to the shared service rents WP 2100-4066				
2018	0	-327	0	0.0	CCTR Transf To 2100-4066.000
Explanation:	To transfer shared service rents from the Shared Service CAMS Maintenance WP 2100-0700 to the shared service rents WP 2100-4066				
2018 Total	0	-11,580	0	0.0	
2019	0	-1,136	0	0.0	CCTR Transf To 2100-3323.000
Explanation:	To transfer facilities maintenance for CP, CP East and CP Annex from the CAMS Maintenance WP 2100-0700 to the Facilities Ops Shared Service WP 2100-3323				
2019	0	27	0	0.0	CCTR Transf To 2100-4066.000
Explanation:	To transfer shared service rents from the Shared Service CAMS Maintenance WP 2100-0700 to the shared service rents WP 2100-4066				
2019 Total	0	-1,108	0	0.0	
2020	0	-1	0	0.0	1-Sided Adj
Explanation:	Incremental costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2020	0	-250	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2024 GRC - APP
Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-0700.000 - SHARED SERVICES OPEX MAINT

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2020	0	-1,715	0	0.0	CCTR Transf To 2100-3323.000
Explanation:	To transfer facilities maintenance for CP, CP East and CP Annex from the CAMS Maintenance WP 2100-0700 to the Facilities Ops Shared Service WP 2100-3323				
2020	0	0	0	0.0	CCTR Transf To 2100-4066.000
Explanation:	To transfer shared service rents from the Shared Service CAMS Maintenance WP 2100-0700 to the shared service rents WP 2100-4066				
2020 Total	0	-1,965	0	0.0	
2021	0	-98	0	0.0	1-Sided Adj
Explanation:	Incremental COVID-related costs that are anticipated to be requested for recovery through a non-GRC Catastrophic Event Memorandum Account (CEMA).				
2021	0	-1,433	0	0.0	CCTR Transf To 2100-3323.000
Explanation:	To transfer facilities maintenance for CP, CP East and CP Annex from the CAMS Maintenance WP 2100-0700 to the Facilities Ops Shared Service WP 2100-3323				
2021 Total	0	-1,531	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-0700.000

Real Estate, Land Services & Facility Operations**Supplemental Workpaper****2100-0700 - Shared Services OPEX****Rent/Lease Forecast****In 2021\$(000)**

Lease Code	Site Name	2022	2023	2024
5330A0270	CP I - Buildings 1, 2,3	\$ 783	\$ 814	\$ 847
6698A0065	Sacramento	\$ 18	\$ 19	\$ 20
6792A0407	CP Annex	\$ 500	\$ 520	\$ 541
6837A0442	CENTURY PARK EAST	\$ 730	\$ 759	\$ 789
A0006	CP II, Buildings 4, 5, 6	\$ 977	\$ 1,016	\$ 1,056
5303A0060	San Francisco	\$ 8	\$ 8	\$ 8
	Total	\$ 3,016	\$ 3,136	\$ 3,261

Beginning of Workpaper
2100-4066.000 - SHARED SERVICES RENTS

San Diego Gas & Electric Company
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Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-4066.000 - SHARED SERVICES RENTS

Activity Description:

The shared services portion of rents and operating expenses is associated with lease payments for the Century Park Complex, Sacramento, and San Francisco office locations.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as the forecast increases for rents are driven by the lease agreements.

Summary of Results:

		In 2021\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2017	2018	2019	2020	2021	2022	2023	2024	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		14,681	12,511	11,454	11,007	11,850	0	0	0	
NSE		0	0	0	0	0	12,736	18,774	12,193	
Total		14,681	12,511	11,454	11,007	11,850	12,736	18,774	12,193	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

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 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-4066.000 - SHARED SERVICES RENTS

Cost Center Allocations (Incurred Costs):

	2021 Adjusted-Recorded					2022 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	11,850	0	11,850	0.0	0	0	12,736	12,736	0.0
Total Incurred	0	11,850	0	11,850	0.0	0	0	12,736	12,736	0.0
% Allocation										
Retained	91.00%	91.00%				91.00%	91.00%			
SEU	8.00%	8.00%				8.00%	8.00%			
CORP	1.00%	1.00%				1.00%	1.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2023 Adjusted-Forecast					2024 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.0	0	0	0	0	0.0
Directly Allocated	0	0	0	0	0.0	0	0	0	0	0.0
Subj. To % Alloc.	0	0	18,774	18,774	0.0	0	0	12,193	12,193	0.0
Total Incurred	0	0	18,774	18,774	0.0	0	0	12,193	12,193	0.0
% Allocation										
Retained	91.00%	91.00%				91.00%	91.00%			
SEU	8.00%	8.00%				8.00%	8.00%			
CORP	1.00%	1.00%				1.00%	1.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2021

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2022

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2023

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Cost Center Allocation Percentage for 2024

The shared service allocation is based on a facility space study. The space study clearly reflects the affiliate companies who utilize the office locations.

Note: Totals may include rounding differences.

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Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-4066.000 - SHARED SERVICES RENTS

Summary of Adjustments to Forecast:

In 2021 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2022	2023	2024	2022	2023	2024	2022	2023	2024
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	12,736	18,774	12,193	12,736	18,774	12,193
Total		0	0	0	12,736	18,774	12,193	12,736	18,774	12,193
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Labor	NLbr	NSE	Total	FTE	Adj Type
2022	0	0	12,736	12,736	0.0	1-Sided Adj
Explanation: 2022 Rent forecast for Century Park, CP East, CP Annex, Sacramento, and San Francisco.						
2022 Total		0	0	12,736	12,736	0.0
2023	0	0	18,774	18,774	0.0	1-Sided Adj
Explanation: 2023 Rent forecast for Century Park, CP East, CP Annex, Sacramento, and San Francisco.						
2023 Total		0	0	18,774	18,774	0.0
2024	0	0	12,193	12,193	0.0	1-Sided Adj
Explanation: 2022 Rent forecast for Century Park, CP East, CP Annex, Sacramento, and San Francisco.						
2024 Total		0	0	12,193	12,193	0.0

Note: Totals may include rounding differences.

SDG&E/REAL ESTATE, LAND SVCS. & FACILITIES/Exh No:SDG&E-23-WP/Witness: R. Tattersall

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Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-4066.000 - SHARED SERVICES RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2017 (\$000)	2018 (\$000)	2019 (\$000)	2020 (\$000)	2021 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	10,877	10,568	11,850
NSE	0	0	0	0	0
Total	0	0	10,877	10,568	11,850
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	13,319	11,580	-27	0	0
NSE	0	0	0	0	0
Total	13,319	11,580	-27	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	13,319	11,580	10,850	10,568	11,850
NSE	0	0	0	0	0
Total	13,319	11,580	10,850	10,568	11,850
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2021\$					
Labor	0	0	0	0	0
Non-Labor	1,362	931	604	439	0
NSE	0	0	0	0	0
Total	1,362	931	604	439	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2021\$)					
Labor	0	0	0	0	0
Non-Labor	14,681	12,511	11,454	11,007	11,850
NSE	0	0	0	0	0
Total	14,681	12,511	11,454	11,007	11,850
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

** Refer to "Detail of Adjustments to Recorded" page for line item adjustments

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-4066.000 - SHARED SERVICES RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2017	2018	2019	2020	2021
Labor	0	0	0	0	0
Non-Labor	13,319	11,580	-27	-0.199	0
NSE	0	0	0	0	0
Total	13,319	11,580	-27	-0.199	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Labor	NLbr	NSE	FTE	Adj_Type
2017	0	13,319	0	0.0	CCTR Transf From 2100-0700.000
Explanation:	To transfer shared service rents from the Shared Service CAMS Maintenance WP 2100-0700 to the shared service rents WP 2100-4066				
2017	0	-13,319	0	0.0	SSD_Type Transf FROM IO_Ret
Explanation:	Correction for shared service rents that is subject to the shared service allocation,				
2017	0	13,319	0	0.0	SSD_Type Transf TO CC_Subj
Explanation:	Correction for shared service rents that is subject to the shared service allocation,				
2017 Total	0	13,319	0	0.0	
2018	0	11,254	0	0.0	CCTR Transf From 2100-0700.000
Explanation:	To transfer shared service rents from the Shared Service CAMS Maintenance WP 2100-0700 to the shared service rents WP 2100-4066				
2018	0	327	0	0.0	CCTR Transf From 2100-0700.000
Explanation:	To transfer shared service rents from the Shared Service CAMS Maintenance WP 2100-0700 to the shared service rents WP 2100-4066				
2018	0	-11,254	0	0.0	SSD_Type Transf FROM IO_Ret
Explanation:	Correction for shared service rents that is subject to the shared service allocation,				
2018	0	11,254	0	0.0	SSD_Type Transf TO CC_Subj
Explanation:	Correction for shared service rents that is subject to the shared service allocation,				
2018 Total	0	11,580	0	0.0	
2019	0	27	0	0.0	SSD_Type Transf FROM IO_Ret
Explanation:	Correction for shared service rents that is subject to the shared service allocation,				
2019	0	-27	0	0.0	SSD_Type Transf TO CC_Subj
Explanation:	Correction for shared service rents that is subject to the shared service allocation,				

Note: Totals may include rounding differences.

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Shared Services Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
 Witness: Richard D. Tattersall
 Category: E. SHARED SERVICES RENTS & OPERATING EXPENSES
 Category-Sub: 1. SHARED SERVICES RENTS & OPERATING EXPENSES
 Cost Center: 2100-4066.000 - SHARED SERVICES RENTS

<u>Year</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>
2019	0	-27	0	0.0	CCTR Transf From 2100-0700.000
Explanation:	To transfer shared service rents from the Shared Service CAMS Maintenance WP 2100-0700 to the shared service rents WP 2100-4066				
2019 Total	0	-27	0	0.0	
2020	0	0	0	0.0	CCTR Transf From 2100-0700.000
Explanation:	To transfer shared service rents from the Shared Service CAMS Maintenance WP 2100-0700 to the shared service rents WP 2100-4066				
2020 Total	0	0	0	0.0	
2021 Total	0	0	0	0.0	

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 2100-4066.000

San Diego Gas & Electric Company

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Shared Services Workpapers

Real Estate, Land Services & Facility Operations**Supplemental Workpaper****2100-4066 - Shared Services Rents****Rent/Lease Forecast****In 2021\$ (000)**

Lease Code	Site Name	2022	2023	2024
6837A0442	Century Park East	\$ 2,217	\$ 2,272	\$ 2,329
6792A0407	CP Annex	\$ 1,083	\$ 1,110	\$ 1,138
5330A0270	CP I - Buildings 1, 2,3	\$ 4,613	\$ 4,731	\$ 4,851
A0006	CP II, Buildings 4, 5, 6	\$ 4,458	\$ 4,569	\$ 4,684
6698A0065	Sacramento	\$ 175	\$ 182	\$ 189
5303A0060	San Francisco	\$ 191	\$ 195	\$ 201
	Lease Optimization	\$ -	\$ 5,715	\$ (1,199)
	Total	\$ 12,736	\$ 18,774	\$ 12,193

San Diego Gas & Electric Company
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Non-Shared Service Workpapers

Area: REAL ESTATE, LAND SERVICES & FACILITIES
Witness: Richard D. Tattersall

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0334	000	COMPANY USE OF ELECTRICITY
2100-0392	000	WATER - SDGE
2100-0394	000	FACILITIES OPERATIONS ELE/GAS USAGE- SDG
2100-0707	000	FACILITIES - CP REGION
2100-0709	000	FACILITIES SD SOUTH REGION
2100-0710	000	FACILITIES SD NORTH REGION
2100-0711	000	FACILITIES CP REGION UTILITY SITE
2100-3012	000	SECURITY SERVICES
2100-3020	000	LAND SERVICES MANAGER
2100-3021	000	ROW SERVICE SOUTH
2100-3023	000	LAND & RIGHT OF WAY MANAGER
2100-3024	000	ROW SERVICES NORTH
2100-3026	000	FACILITIES BLD PROJECTS - SDGE
2100-3032	000	CORPORATE RENTS
2100-3300	000	LAND LEASES - SDGE
2100-3302	000	OFFICE LEASES - SDGE
2100-3607	000	RECORDS MANAGEMENT
2100-3608	000	ROW SERVICES COAST
2100-3609	000	TECHNICAL SERVICES
2100-3695	000	FACILITIES SOUTH PROJECTS - SDGE
2100-3706	000	FACILITY OPERATIONS COMPLIANCE
2100-3919	000	SDGE FACILITY CAP
2100-3946	000	MGR FACILITIES SDG&E
2100-3966	000	CRITICAL FACILITIES
2100-4071	000	MIRAMAR RENTS
2100-4137	000	TRIBAL RELATIONS AND LAND SERVICES