

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2016 (U 902-M))

Application No. 14-11-____
Exhibit No.: (SDG&E-05-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF JOHN L. DAGG
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



2016 General Rate Case - APP
INDEX OF WORKPAPERS

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Overall Summary For Exhibit No. SDG&E-05-WP

Area:	GAS TRANSMISSION
Witness:	John L. Dagg

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Non-Shared Services	4,130	4,360	4,379	4,663
Shared Services	0	0	0	0
Total	4,130	4,360	4,379	4,663

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
Witness: John L. Dagg

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Gas Transmission Pipelines	1,055	1,094	1,112	1,243
B. Compressor Stations	2,969	3,160	3,161	3,314
C. Field Engineering and Technical Support	106	106	106	106
Total	4,130	4,360	4,379	4,663

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
Witness: John L. Dagg
Category: A. Gas Transmission Pipelines
Workpaper: 1GT000.000

Summary for Category: A. Gas Transmission Pipelines

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	785	818	835	925
Non-Labor	215	218	218	257
NSE	54	58	59	61
Total	1,054	1,094	1,112	1,243
FTE	10.6	10.8	11.0	12.0

Workpapers belonging to this Category:

1GT000.000 Pipeline Operations

Labor	785	818	835	925
Non-Labor	215	218	218	257
NSE	54	58	59	61
Total	1,054	1,094	1,112	1,243
FTE	10.6	10.8	11.0	12.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1GT000.000 - Pipeline Operations

San Diego Gas & Electric Company
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Non-Shared Service Workpapers

Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: A. Gas Transmission Pipelines
 Category-Sub: 1. Gas Transmission Pipelines
 Workpaper: 1GT000.000 - Pipeline Operations

Activity Description:

Operation and Maintenance of SDG&E's Gas Transmission Pipeline operating system.

Forecast Explanations:

Labor - 3-YR Average

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

Non-Labor - 3-YR Average

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

NSE - Zero-Based

Zero Based selected due to these cost not being subject to standard escalation inflation, or to standardized cost averaging methodology.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		742	806	798	706	785	818	835	925	
Non-Labor		200	193	208	217	215	218	218	257	
NSE		53	61	60	59	54	58	59	61	
Total		994	1,059	1,066	981	1,055	1,094	1,112	1,243	
FTE		10.1	11.2	10.7	9.7	10.6	10.8	11.0	12.0	

Note: Totals may include rounding differences.

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Non-Shared Service Workpapers

Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: A. Gas Transmission Pipelines
 Category-Sub: 1. Gas Transmission Pipelines
 Workpaper: 1GT000.000 - Pipeline Operations

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	763	763	763	55	72	162	818	835	925
Non-Labor	3-YR Average	213	213	213	5	5	44	218	218	257
NSE	Zero-Based	0	0	0	58	59	61	58	59	61
Total		976	976	976	118	136	267	1,094	1,112	1,243
FTE	3-YR Average	10.3	10.3	10.3	0.5	0.7	1.7	10.8	11.0	12.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	0	58	58	0.0	1-Sided Adj
DOT Pipeline Safety Fee						
2014	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Sucession Staffing						
2014 Total	55	5	58	118	0.5	
2015	0	0	59	59	0.0	1-Sided Adj
DOT Pipeline Safety Fee						
2015	17	0	0	17	0.2	1-Sided Adj
Pipeline District Workload Increase						
2015	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Sucession Staffing						
2015 Total	72	5	59	136	0.7	
2016	0	0	61	61	0.0	1-Sided Adj
DOT Pipeline Safety Fee						
2016	90	39	0	129	1.0	1-Sided Adj
Post PSEP Incremental O&M Maintenance - CPUC Decision 14-06-007						

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2016 GRC - APP
 Non-Shared Service Workpapers

Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: A. Gas Transmission Pipelines
 Category-Sub: 1. Gas Transmission Pipelines
 Workpaper: 1GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	17	0	0	17	0.2	1-Sided Adj
Pipeline District Workload Increase						
2016	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Sucession Staffing						
2016 Total	162	44	61	267	1.7	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
Witness: John L. Dagg
Category: A. Gas Transmission Pipelines
Category-Sub: 1. Gas Transmission Pipelines
Workpaper: 1GT000.000 - Pipeline Operations

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	611	694	695	639	717
Non-Labor	229	235	258	271	270
NSE	0	0	0	0	0
Total	840	929	953	910	986
FTE	8.8	9.8	9.4	8.7	9.3
Adjustments (Nominal \$) **					
Labor	-19	-40	-27	-35	-39
Non-Labor	-48	-56	-58	-58	-54
NSE	48	56	58	58	54
Total	-19	-40	-27	-35	-39
FTE	-0.1	-0.3	-0.2	-0.3	-0.3
Recorded-Adjusted (Nominal \$)					
Labor	592	654	668	604	678
Non-Labor	181	179	200	213	215
NSE	48	56	58	58	54
Total	821	889	926	875	947
FTE	8.7	9.5	9.2	8.4	9.0
Vacation & Sick (Nominal \$)					
Labor	91	104	98	87	107
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	91	104	98	87	107
FTE	1.5	1.6	1.5	1.4	1.6
Escalation to 2013\$					
Labor	59	48	31	15	0
Non-Labor	19	14	8	4	0
NSE	5	4	2	1	0
Total	82	66	42	19	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	742	806	798	706	785
Non-Labor	200	193	208	217	215
NSE	53	61	60	59	54
Total	994	1,059	1,066	981	1,055
FTE	10.2	11.1	10.7	9.8	10.6

* 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
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: A. Gas Transmission Pipelines
 Category-Sub: 1. Gas Transmission Pipelines
 Workpaper: 1GT000.000 - Pipeline Operations

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-19	-40	-27	-35	-39
Non-Labor	-48	-56	-58	-58	-54
NSE	48	56	58	58	54
Total	-19	-40	-27	-35	-39
FTE	-0.1	-0.3	-0.2	-0.3	-0.3

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-0.030	0	0.0	1-Sided Adj	N/A	TP2RXL20131201 233559470
Exclusion of admin and interest fee assessed on late payment of DOT Safety Fee.							
2009	0	-48	48	0.0	1-Sided Adj	N/A	TP2RXL20131201 233750833
NSE Adjustment - DOT Pipeline Safety Fee.							
2009	-19	0	0	-0.1	1-Sided Adj	N/A	TP2RXL20131203 091306733
Exclusion of cost of meter maintenance related services reimbursed to SDG&E by TGN and BioFuels Co's.							
2009 Total	-19	-48	48	-0.1			

2010	0	-56	56	0.0	1-Sided Adj	N/A	TP2RXL20131201 233907770
NSE Adjustment - DOT Pipeline Safety Fee.							
2010	-40	0	0	-0.3	1-Sided Adj	N/A	TP2RXL20131203 091957163
Exclusion of cost of meter maintenance related services reimbursed to SDG&E by TGN and BioFuels Co's.							
2010 Total	-40	-56	56	-0.3			

2011	0	-58	58	0.0	1-Sided Adj	N/A	TP2RXL20131201 234010630
NSE Adjustment - DOT Pipeline Safety Fee.							

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: A. Gas Transmission Pipelines
 Category-Sub: 1. Gas Transmission Pipelines
 Workpaper: 1GT000.000 - Pipeline Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2011	-27	0	0	-0.2	1-Sided Adj	N/A	TP2RXL20131203 092055873
Exclusion of cost of meter maintenance related services reimbursed to SDG&E by TGN and BioFuels Co's.							
2011 Total	-27	-58	58	-0.2			
2012	0	-58	58	0.0	1-Sided Adj	N/A	TP2RXL20131201 234059607
NSE Adjustment - DOT Pipeline Safety Fee.							
2012	-35	0	0	-0.3	1-Sided Adj	N/A	TP2RXL20131203 092142220
Exclusion of cost of meter maintenance related services reimbursed to SDG&E by TGN and BioFuels Co's.							
2012 Total	-35	-58	58	-0.3			
2013	-39	0	0	-0.3	1-Sided Adj	N/A	TP2RXL20140211 154044473
Exclusion of cost of meter maintenance related services reimbursed to SDG&E by TGN and BioFuels Co's.							
2013	0	-54	54	0.0	1-Sided Adj	N/A	TP2RXL20140211 154137010
NSE Adjustment - DOT Pipeline Safety Fee.							
2013 Total	-39	-54	54	-0.3			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
Witness: John L. Dagg
Category: B. Compressor Stations
Workpaper: 1GT001.000

Summary for Category: B. Compressor Stations

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,383	1,473	1,473	1,473
Non-Labor	1,536	1,631	1,631	1,705
NSE	50	56	57	136
Total	2,969	3,160	3,161	3,314
FTE	14.5	15.6	15.6	15.6

Workpapers belonging to this Category:

1GT001.000 Compression Stations Operations

Labor	1,383	1,473	1,473	1,473
Non-Labor	1,536	1,631	1,631	1,705
NSE	50	56	57	136
Total	2,969	3,160	3,161	3,314
FTE	14.5	15.6	15.6	15.6

Note: Totals may include rounding differences.

Beginning of Workpaper
1GT001.000 - Compression Stations Operations

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: B. Compressor Stations
 Category-Sub: 1. Compressor Stations
 Workpaper: 1GT001.000 - Compression Stations Operations

Activity Description:

Operation and Maintenance of SDG&E s Moreno and Rainbow Gas Transmission Compressor Stations.

Forecast Explanations:

Labor - 3-YR Average

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

Non-Labor - 3-YR Average

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

NSE - Zero-Based

Zero Based selected due to these cost not being subject to standard escalation inflation, or to standardized cost averaging methodology.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		1,438	1,423	1,408	1,328	1,383	1,473	1,473	1,473	
Non-Labor		1,746	1,997	1,550	1,412	1,536	1,631	1,631	1,705	
NSE		15	14	19	51	50	56	57	136	
Total		3,198	3,434	2,977	2,790	2,969	3,160	3,161	3,314	
FTE		16.2	15.9	15.4	14.0	14.5	15.6	15.6	15.6	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: B. Compressor Stations
 Category-Sub: 1. Compressor Stations
 Workpaper: 1GT001.000 - Compression Stations Operations

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	1,373	1,373	1,373	100	100	100	1,473	1,473	1,473
Non-Labor	3-YR Average	1,499	1,499	1,499	132	132	206	1,631	1,631	1,705
NSE	Zero-Based	0	0	0	56	57	136	56	57	136
Total		2,872	2,872	2,872	288	289	442	3,160	3,161	3,314
FTE	3-YR Average	14.6	14.6	14.6	1.0	1.0	1.0	15.6	15.6	15.6

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	46	46	0.0	1-Sided Adj
Re-Claim Emission Credits Procurement						
2014	45	5	0	50	0.5	1-Sided Adj
Station Mechanic Workload Increase						
2014	0	0	10	10	0.0	1-Sided Adj
State Water Board Fees						
2014	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Sucession Staffing						
2014	0	122	0	122	0.0	1-Sided Adj
Critical Facility Security Enhancement						
2014 Total	100	132	56	288	1.0	
2015	0	0	46	46	0.0	1-Sided Adj
Re-Claim Emission Credits Procurement						
2015	0	0	11	11	0.0	1-Sided Adj
State Water Board Fees						
2015	45	5	0	50	0.5	1-Sided Adj
Station Mechanic Workload Increase						

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: B. Compressor Stations
 Category-Sub: 1. Compressor Stations
 Workpaper: 1GT001.000 - Compression Stations Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2015	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Sucession Staffing						
2015	0	122	0	122	0.0	1-Sided Adj
Critical Facility Security Enhancement						
2015 Total	100	132	57	289	1.0	
2016	0	0	123	123	0.0	1-Sided Adj
Re-Claim Emission Credits Procurement						
2016	0	0	13	13	0.0	1-Sided Adj
State Water Board Fees						
2016	45	5	0	50	0.5	1-Sided Adj
Station Mechanic Workload Increase						
2016	55	5	0	60	0.5	1-Sided Adj
Knowledge Management / Sucession Staffing						
2016	0	122	0	122	0.0	1-Sided Adj
Critical Facility Security Enhancement						
2016	0	74	0	74	0.0	1-Sided Adj
GreenHouse Gas Mitigation / Compliance - NERBA						
2016 Total	100	206	136	442	1.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
Witness: John L. Dagg
Category: B. Compressor Stations
Category-Sub: 1. Compressor Stations
Workpaper: 1GT001.000 - Compression Stations Operations

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,147	1,154	1,179	1,135	1,194
Non-Labor	1,593	1,856	1,500	1,461	1,585
NSE	0	0	0	0	0
Total	2,740	3,010	2,678	2,596	2,780
FTE	13.8	13.5	13.2	12.1	12.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-13	-5	-10	-74	-50
NSE	13	13	18	50	50
Total	0	8	9	-24	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,147	1,154	1,179	1,135	1,194
Non-Labor	1,580	1,850	1,490	1,387	1,536
NSE	13	13	18	50	50
Total	2,740	3,018	2,687	2,572	2,779
FTE	13.8	13.5	13.2	12.1	12.4
Vacation & Sick (Nominal \$)					
Labor	177	184	174	164	189
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	177	184	174	164	189
FTE	2.3	2.3	2.2	1.9	2.2
Escalation to 2013\$					
Labor	114	85	55	28	0
Non-Labor	165	146	60	25	0
NSE	1	1	1	1	0
Total	281	232	116	53	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	1,438	1,423	1,408	1,328	1,383
Non-Labor	1,746	1,997	1,550	1,412	1,536
NSE	15	14	19	51	50
Total	3,198	3,434	2,977	2,790	2,969
FTE	16.1	15.8	15.4	14.0	14.6

* 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
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: B. Compressor Stations
 Category-Sub: 1. Compressor Stations
 Workpaper: 1GT001.000 - Compression Stations Operations

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-13	-5	-10	-74	-50
NSE	13	13	18	50	50
Total	0	8	9	-24	-0.115
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-13	13	0.0	1-Sided Adj	N/A	TP2RXL20140211 154514290
NSE Adjustment Moreno Station_ State Water Resource Control Board annual fee.							
2009 Total	0	-13	13	0.0			
2010	0	10	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 111145557
Transfer in 2010 County of San Diego - APCD expense incorrectly recorded to 2011.							
2010	0	-2	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 111649533
Exclusion of payments made to SCAQMD for permit violation fee assessments.							
2010	0	-0.040	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 111855977
Exclusion of late fee payment made to SCAQMD on 2004 annual permit fee invoice, recorded to 2010.							
2010	0	-13	13	0.0	1-Sided Adj	N/A	TP2RXL20140211 154554020
NSE Adjustment Moreno Station_ State Water Resource Control Board annual fee.							
2010 Total	0	-5	13	0.0			
2011	0	-10	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 111052070
Transfer out 2010 County of San Diego - APCD expense incorrectly recorded to 2011.							

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: GAS TRANSMISSION
Witness: John L. Dagg
Category: B. Compressor Stations
Category-Sub: 1. Compressor Stations
Workpaper: 1GT001.000 - Compression Stations Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2011	0	18	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 111452830
Transfer in 2011 SWRCB expense incorrectly recorded to 2012.							
2011	0	-18	18	0.0	1-Sided Adj	N/A	TP2RXL20140211 154748640
NSE Adjustment Moreno Station_ State Water Resource Control Board annual fee.							
2011 Total	0	-10	18	0.0			
2012	0	-5	0	0.0	CCTR Transf	To 2200-0285.000	TP2RXL20131203 102343213
Exclusion of SCAQMD payment incorrectly charged to SDG&E's Moreno Comp Station, Cost Center 2100-0170. Invoice was applicable to SCG's Playa Del Rey Compressor Station, Cost Center 2200-0285.							
2012	0	-18	0	0.0	1-Sided Adj	N/A	TP2RXL20131203 103658217
Transfer out 2011 SWRCB expense incorrectly recorded to 2012.							
2012	0	-32	32	0.0	1-Sided Adj	N/A	TP2RXL20131203 103813737
NSE Adjustment – SCAQMD _ Re-Claim Emission Credits Procurement.							
2012	0	-18	18	0.0	1-Sided Adj	N/A	TP2RXL20140211 154938017
NSE Adjustment Moreno Station_ State Water Resource Control Board annual fee.							
2012 Total	0	-74	50	0.0			
2013	0	-0.115	0	0.0	1-Sided Adj	N/A	TP2RXL20140211 150624397
Adj removal of late fee payment for Moreno Sta SoCal Edison							
2013	0	-41	41	0.0	1-Sided Adj	N/A	TP2RXL20140211 153908177
NSE Adjustment SCAQMD _ Re-Claim Emission Credits Procurement.							
2013	0	-8	8	0.0	1-Sided Adj	N/A	TP2RXL20140211 155117930
NSE Adjustment Moreno Station_ State Water Resource Control Board annual fee.							
2013 Total	0	-50	50	0.0			

Note: Totals may include rounding differences.

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Area: GAS TRANSMISSION
Witness: John L. Dagg
Category: C. Field Engineering and Technical Support
Workpaper: 1GT002.000

Summary for Category: C. Field Engineering and Technical Support

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	95	91	91	91
Non-Labor	11	15	15	15
NSE	0	0	0	0
Total	106	106	106	106
FTE	1.0	0.9	0.9	0.9

Workpapers belonging to this Category:

1GT002.000 Field Engineering and Technical Support

Labor	95	91	91	91
Non-Labor	11	15	15	15
NSE	0	0	0	0
Total	106	106	106	106
FTE	1.0	0.9	0.9	0.9

Note: Totals may include rounding differences.

Beginning of Workpaper
1GT002.000 - Field Engineering and Technical Support

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Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: C. Field Engineering and Technical Support
 Category-Sub: 1. Field Engineering and Technical Support
 Workpaper: 1GT002.000 - Field Engineering and Technical Support

Activity Description:

Engineering and Operational services applicable to analytical and mechanical support of Gas Transmission Pipeline and Gas Compression operation and maintenance activities.

Forecast Explanations:

Labor - 3-YR Average

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

Non-Labor - 3-YR Average

3 Year Averaging selected because it represents the most current trend of actual costing applicable to the performance of the activities captured within the cost center and their responsible functionality.

NSE - Zero-Based

Note this cost center and the cost of activities captured within it, have no historical or forecasted cost that qualify for classification as subject to NSE (Non Standard Escalation).

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2009	2010	2011	2012	2013	2014	2015	2016	
Years										
Labor		96	98	81	96	95	91	91	91	
Non-Labor		22	14	28	7	11	15	15	15	
NSE		0	0	0	0	0	0	0	0	
Total		118	113	109	103	106	106	106	106	
FTE		1.0	1.1	0.8	0.9	1.0	0.9	0.9	0.9	

Note: Totals may include rounding differences.

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Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: C. Field Engineering and Technical Support
 Category-Sub: 1. Field Engineering and Technical Support
 Workpaper: 1GT002.000 - Field Engineering and Technical Support

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	91	91	91	0	0	0	91	91	91
Non-Labor	3-YR Average	15	15	15	0	0	0	15	15	15
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		106	106	106	0	0	0	106	106	106
FTE	3-YR Average	0.9	0.9	0.9	0.0	0.0	0.0	0.9	0.9	0.9

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

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Non-Shared Service Workpapers

Area: GAS TRANSMISSION
Witness: John L. Dagg
Category: C. Field Engineering and Technical Support
Category-Sub: 1. Field Engineering and Technical Support
Workpaper: 1GT002.000 - Field Engineering and Technical Support

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	76	80	68	82	82
Non-Labor	20	13	27	7	11
NSE	0	0	0	0	0
Total	97	93	95	89	93
FTE	0.9	0.9	0.7	0.8	0.9
Adjustments (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
Recorded-Adjusted (Nominal \$)					
Labor	76	80	68	82	82
Non-Labor	20	13	27	7	11
NSE	0	0	0	0	0
Total	97	93	95	89	93
FTE	0.9	0.9	0.7	0.8	0.9
Vacation & Sick (Nominal \$)					
Labor	12	13	10	12	13
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	12	13	10	12	13
FTE	0.1	0.2	0.1	0.1	0.1
Escalation to 2013\$					
Labor	8	6	3	2	0
Non-Labor	2	1	1	0	0
NSE	0	0	0	0	0
Total	10	7	4	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	96	98	81	96	95
Non-Labor	22	14	28	7	11
NSE	0	0	0	0	0
Total	118	113	109	103	106
FTE	1.0	1.1	0.8	0.9	1.0

* 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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Non-Shared Service Workpapers

Area: GAS TRANSMISSION
 Witness: John L. Dagg
 Category: C. Field Engineering and Technical Support
 Category-Sub: 1. Field Engineering and Technical Support
 Workpaper: 1GT002.000 - Field Engineering and Technical Support

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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Area: GAS TRANSMISSION
Witness: John L. Dagg

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0170	000	GAS TRANSMISSION MORENO STATION
2100-0172	000	GAS TRANSMISSION - MIRAMAR
2100-0296	000	GAS FOR GAS OPERATIONS
2100-3420	000	GAS TRANS TECHNICAL SERVICES
2100-3533	000	GAS TRANSMISSION RAINBOW STATION