

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-21-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF KATHERINE CARBON
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Workers Comp Non-CA

NARRATIVE DESCRIPTION OF METHOD:

This method uses recent premiums as the basis to allocate the forecast cost of Workers Compensation insurance for non-California Sempra employees. The Corporate Center amount is then allocated by Multi-Factor Basic to result in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A Recent Premiums per Business Unit	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDGE	42,335	38%	-	42,335	8%
SoCal Gas	-	37%	-	-	0%
Global	515,477	24%	-	515,477	92%
Corporate	-	0%	-	-	
Total	557,812	100%	-	557,812	100%

*2013 based on direct charges, prior to exclusion of LNG Workers.

Calculation for 2014 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDGE	21,288	37%	995	22,283	31%
SoCal Gas	-	39%	1,036	1,036	1%
Global	48,763	24%	636	49,399	68%
Corporate	2,667	0%	(2,667)	-	
Total	72,718	100%	-	72,718	100%

Calculation for 2015 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDGE	21,288	38%	1,021	22,309	31%
SoCal Gas	-	39%	1,036	1,036	1%
Global	48,763	23%	610	49,373	68%
Corporate	2,667	0%	(2,667)	-	
Total	72,718	100%	-	72,718	100%

Calculation for 2016 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDGE	21,288	39%	1,037	22,325	31%
SoCal Gas	-	39%	1,040	1,040	1%
Global	48,763	22%	590	49,353	68%
Corporate	2,667	0%	(2,667)	-	
Total	72,718	100%	-	72,718	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0439-LIAB INS - GLOBAL WORKERS