

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-22-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DEBBIE S. ROBINSON
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**

Exhibit SDG&E-22-WP - COMPENSATION & BENEFITS

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Overall Summary For Exhibit No. SDG&E-22-WP

Area:	COMPENSATION & BENEFITS
Witness:	Debbie S. Robinson

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Non-Shared Services	135,596	136,411	134,975	140,920
Shared Services	0	0	0	0
Total	135,596	136,411	134,975	140,920

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Compensation	61,441	60,397	61,489	62,405
B. Health Benefits	53,542	54,224	53,195	57,706
C. Welfare Benefits	860	843	874	907
D. Retirement Plans	17,968	18,913	17,503	17,920
E. Other Benefit Programs	1,785	2,034	1,914	1,982
Total	135,596	136,411	134,975	140,920

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Compensation	61,441	60,397	61,489	62,405
B. Health Benefits	53,542	54,224	53,195	57,706
C. Welfare Benefits	860	843	874	907
D. Retirement Plans	17,968	18,913	17,503	17,920
E. Other Benefit Programs	1,785	2,034	1,914	1,982
Total	135,596	136,411	134,975	140,920

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Workpaper: VARIOUS

Summary for Category: A. Compensation

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	52,177	50,549	51,257	51,774
Non-Labor	9,264	0	0	0
NSE	0	9,848	10,232	10,631
Total	61,441	60,397	61,489	62,405
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1CP000.000 COMPENSATION-VARIABLE PAY

Labor	50,977	49,126	49,834	50,351
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	50,977	49,126	49,834	50,351
FTE	0.0	0.0	0.0	0.0

1CP000.002 COMPENSATION-LONG-TERM INCENTIVE PLAN

Labor	0	0	0	0
Non-Labor	9,143	0	0	0
NSE	0	9,490	9,870	10,265
Total	9,143	9,490	9,870	10,265
FTE	0.0	0.0	0.0	0.0

1CP000.001 COMPENSATION-SPOT CASH

Labor	1,200	1,423	1,423	1,423
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	1,200	1,423	1,423	1,423
FTE	0.0	0.0	0.0	0.0

1PB000.018 COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

Labor	0	0	0	0
Non-Labor	121	0	0	0
NSE	0	358	362	366
Total	121	358	362	366
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1CP000.000 - COMPENSATION-VARIABLE PAY

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 1CP000.000 - COMPENSATION-VARIABLE PAY

Activity Description:

Variable pay is an essential component of a competitive total compensation package for a number of reasons including: creating focus on desired results, improving performance and facilitating ideas and improvements. The variable pay plans are commonly referred to as the Incentive Compensation Plans ("ICP") and have been part of SDG&E's total compensation strategy since 1988.

Forecast Explanations:

Labor - Zero-Based

Please see NSE for more information

Non-Labor - Zero-Based

Please see NSE for more information

NSE - Zero-Based

Zero Based method chosen as costs are projected based on changes in salaries, headcount, and ICP assumptions which cannot be projected using other methods .

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		68,335	72,079	75,252	76,249	50,977	49,126	49,834	50,351	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		68,335	72,079	75,253	76,249	50,977	49,126	49,834	50,351	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 1CP000.000 - COMPENSATION-VARIABLE PAY

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	Zero-Based	0	0	0	49,126	49,834	50,351	49,126	49,834	50,351
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	49,126	49,834	50,351	49,126	49,834	50,351
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	49,126	0	0	49,126	0.0	1-Sided Adj
2014 ICP Forecast						
2014 Total	49,126	0	0	49,126	0.0	
2015	49,834	0	0	49,834	0.0	1-Sided Adj
2015 ICP Forecast						
2015 Total	49,834	0	0	49,834	0.0	
2016	50,351	0	0	50,351	0.0	1-Sided Adj
2016 ICP Forecast						
2016 Total	50,351	0	0	50,351	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 1CP000.000 - COMPENSATION-VARIABLE PAY

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	47,949	81,807	73,324	49,021	61,110
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	47,949	81,808	73,324	49,021	61,110
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	6,564	-23,334	-10,310	16,173	-17,111
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	6,564	-23,334	-10,310	16,173	-17,111
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	54,513	58,474	63,013	65,194	43,999
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	54,513	58,474	63,013	65,194	43,999
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	8,417	9,309	9,282	9,447	6,978
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	8,417	9,309	9,282	9,447	6,978
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	5,405	4,296	2,957	1,609	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	5,405	4,296	2,957	1,609	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	68,335	72,079	75,252	76,249	50,977
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	68,335	72,079	75,253	76,249	50,977
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 1CP000.000 - COMPENSATION-VARIABLE PAY

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	6,564	-23,334	-10,310	16,173	-17,111
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	6,564	-23,334	-10,310	16,173	-17,111
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	14,981	0	0	0.0	1-Sided Adj	N/A	DSREED2014022 4145406990
Transfer ICP costs to correct workgroup							
2009	-8,417	0	0	0.0	1-Sided Adj	N/A	TP1JMY20140703 144324313
To remove V&S							
2009 Total	6,564	0	0	0.0			
2010	-14,025	0	0	0.0	1-Sided Adj	N/A	DSREED2014022 4145253353
Transfer ICP costs to correct workgroup							
2010	-9,309	0	0	0.0	1-Sided Adj	N/A	TP1JMY20140703 150709890
To remove V&S							
2010 Total	-23,334	0	0	0.0			
2011	-1,029	0	0	0.0	1-Sided Adj	N/A	DSREED2014022 4145132733
Transfer ICP costs to correct workgroup							
2011	-9,282	0	0	0.0	1-Sided Adj	N/A	TP1JMY20140703 151113370
To remove V&S							

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 1CP000.000 - COMPENSATION-VARIABLE PAY

<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 Total	-10,310	0	0	0.0			
2012	25,620	0	0	0.0	1-Sided Adj	N/A	DSREED2014022 4144950250
Transfer ICP costs to correct workgroup							
2012	-9,447	0	0	0.0	1-Sided Adj	N/A	TP1JMY20140703 151303817
To remove V&S							
2012 Total	16,173	0	0	0.0			
2013	-10,133	0	0	0.0	1-Sided Adj	N/A	DSREED2014022 4144820830
Transfer ICP costs to correct workgroup							
2013	-6,978	0	0	0.0	1-Sided Adj	N/A	TP1JMY20140702 175205377
To remove V&S							
2013 Total	-17,111	0	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.000

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

SDG&E						
Variable Pay Projection						
For Years 2014-2016						
ASSUMPTIONS						
1. Variable Pay calculated based on salary data as of March 2014, assumes target payout and increases based on changes in salary and headcount.						
2. Labor inflation for 2014-2016 are as follows:						
	2014	2015	2016			
	2.75%	2.75%	2.65%			
3. Projected headcount is as follows:						
	2014	2015	2016			
Headcount	4,770	4,821	4,876			
4. Average cost per executive is \$ 162,266						
5. Average cost per remaining non represented employees is \$ 13,986						
6. Includes projection for amounts payable to represented employees that perform duties of non-represented employees based on prior year payment information						
	Actual		Projected			
	March 2014	2013	2014	2015	2016	
Headcount Information						
Executive Headcount	14	13	16	16	16	
Non Exec Headcount	3,151	3,193	3,370	3,422	3,460	
Union Headcount	1,362	1,384	1,384	1,383	1,400	
Total Headcount	4,527	4,590	4,770	4,821	4,876	
Projected Costs						
Executive		\$ 2,655,000	\$ 2,596,263	\$ 2,667,660	\$ 2,738,248	
Non Executive		47,593,201	47,132,281	49,175,682	51,037,428	
Union (for Non-Rep Duties Performed)		728,799	748,841	769,434	789,794	
Total Cost		\$ 50,977,000	\$ 50,477,385	\$ 52,612,776	\$ 54,565,470	
Projected Costs in 2013 \$						
Executive		\$ 2,655,000	\$ 2,526,777	\$ 2,526,777	\$ 2,526,777	
Non Executive		47,593,201	45,870,833	46,578,632	47,095,870	
Union (for Non-Rep Duties Performed)		728,799	728,799	728,799	728,799	
Total Cost		\$ 50,977,000	\$ 49,126,408	\$ 49,834,208	\$ 50,351,446	

Beginning of Workpaper
1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

Activity Description:

Long-term incentives are an integral component of a competitive compensation program for key management and executive employees. Long-term incentives awards are granted under the Sempra Energy Long Term Incentive Plan, in the form of performance-based restricted stock units and service-based restricted stock units

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected based on ASC 718 costs which cannot be projected using the other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		7,709	12,343	15,569	9,444	9,143	0	0	0	
NSE		0	0	0	0	0	9,490	9,870	10,265	
Total		7,709	12,343	15,569	9,444	9,143	9,490	9,870	10,265	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

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	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	9,490	9,870	10,265	9,490	9,870	10,265
Total		0	0	0	9,490	9,870	10,265	9,490	9,870	10,265
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	9,490	9,490	0.0	1-Sided Adj
2014 LTIP Projection						
2014 Total	0	0	9,490	9,490	0.0	
2015	0	0	9,870	9,870	0.0	1-Sided Adj
2015 LTIP Projection						
2015 Total	0	0	9,870	9,870	0.0	
2016	0	0	10,265	10,265	0.0	1-Sided Adj
2016 LTIP Projection						
2016 Total	0	0	10,265	10,265	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1	0	0	8	15
NSE	0	0	0	0	0
Total	1	0	0	8	15
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	6,973	11,422	14,986	9,289	9,128
NSE	0	0	0	0	0
Total	6,973	11,422	14,986	9,289	9,128
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	6,975	11,422	14,986	9,296	9,143
NSE	0	0	0	0	0
Total	6,975	11,422	14,986	9,296	9,143
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	734	921	583	148	0
NSE	0	0	0	0	0
Total	734	921	583	148	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	7,709	12,343	15,569	9,444	9,143
NSE	0	0	0	0	0
Total	7,709	12,343	15,569	9,444	9,143
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	6,973	11,422	14,986	9,289	9,128
NSE	0	0	0	0	0
Total	6,973	11,422	14,986	9,289	9,128
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	6,973	0	0.0	1-Sided Adj	N/A	DSREED2013120 5153640927
Add 2009 LTIP Expense							
2009 Total	0	6,973	0	0.0			
2010	0	11,422	0	0.0	1-Sided Adj	N/A	DSREED2013120 5154705153
Add 2010 LTIP Expense							
2010 Total	0	11,422	0	0.0			
2011	0	14,986	0	0.0	1-Sided Adj	N/A	DSREED2013120 5162800373
Record 2011 LTIP expense							
2011 Total	0	14,986	0	0.0			
2012	0	9,289	0	0.0	1-Sided Adj	N/A	DSREED2013120 5170403577
Add 2012 LTIP expense							
2012 Total	0	9,289	0	0.0			

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

<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>
2013	0	9,128	0	0.0	1-Sided Adj	N/A	DSREED2014022 4144724527
Transfer LTIP costs to correct workgroup							
2013 Total	0	9,128	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.002

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

SDG&E														
Long Term Incentive Projection														
For Years 2014-2016														
ASSUMPTIONS														
<p>1. Restricted stock and stock options are calculated based on accounting expense incurred for awards issued to SDG&E employees.</p> <p>2. The accounting expense is derived by multiplying the fair value of each restricted stock unit and stock option award by the number of awards issued for each year.</p> <p>3. Expense for awards issued in 2013 and prior are based on actual grants and fair values calculated by outside consultants.</p> <p>4. Fair value of future grants is consistent with grants issued in 2013 assuming annual increases of 4%.</p> <p>5. Employee populations based on current positions/levels.</p> <p>6. Number of participants in plan for each year are as follows:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">2013</td> <td style="text-align: center;">2014</td> <td style="text-align: center;">2015</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">89</td> <td style="text-align: center;">89</td> <td style="text-align: center;">89</td> <td style="text-align: center;">89</td> </tr> </table>							2013	2014	2015	2016	89	89	89	89
2013	2014	2015	2016											
89	89	89	89											
		Actual		Projected										
Grant Type		2013		2014	2015	2016								
Total Cost		\$ 9,143,496		\$ 9,490,249	\$ 9,869,859	\$ 10,264,653								

Beginning of Workpaper
1CP000.001 - COMPENSATION-SPOT CASH

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 1CP000.001 - COMPENSATION-SPOT CASH

Activity Description:

SDG&E uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SDG&E maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Spot Cash Awards program is used to provide cash awards.

Forecast Explanations:

Labor - 5-YR Average

As costs are variable over time, averaging method appears to be the most appropriate method.

Non-Labor - 5-YR Average

Please see above

NSE - 5-YR Average

Please see above

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		1,624	1,128	1,549	1,614	1,200	1,423	1,423	1,423	
Non-Labor		0	0	0	0	0	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		1,624	1,128	1,549	1,614	1,200	1,423	1,423	1,423	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 1CP000.001 - COMPENSATION-SPOT CASH

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	5-YR Average	1,423	1,423	1,423	0	0	0	1,423	1,423	1,423
Non-Labor	5-YR Average	0	0	0	0	0	0	0	0	0
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,423	1,423	1,423	0	0	0	1,423	1,423	1,423
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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 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.

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: A. Compensation
Category-Sub: 3. Special Recognition Awards
Workpaper: 1CP000.001 - COMPENSATION-SPOT CASH

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,295	915	1,297	1,380	1,036
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,295	915	1,297	1,380	1,036
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	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	1,295	915	1,297	1,380	1,036
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,295	915	1,297	1,380	1,036
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	200	146	191	200	164
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	200	146	191	200	164
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	128	67	61	34	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	128	67	61	34	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	1,624	1,128	1,549	1,614	1,200
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,624	1,128	1,549	1,614	1,200
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 1CP000.001 - COMPENSATION-SPOT CASH

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.

Beginning of Workpaper
1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

Activity Description:

SDG&E uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SDG&E maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Employee Recognition program is used to provide nominal non-cash awards, generally valued at \$100 or less.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as projected costs are based upon changes in headcount which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		166	492	403	148	121	0	0	0	
NSE		0	0	0	0	0	358	362	366	
Total		166	492	403	148	121	358	362	366	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

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	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	358	362	366	358	362	366
Total		0	0	0	358	362	366	358	362	366
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	358	358	0.0	1-Sided Adj

2014 Employee Recognition Projection

2014 Total	0	0	358	358	0.0
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2015	0	0	362	362	0.0	1-Sided Adj
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2015 Employee Recognition Projection

2015 Total	0	0	362	362	0.0
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2016	0	0	366	366	0.0	1-Sided Adj
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2016 Employee Recognition Projection

2016 Total	0	0	366	366	0.0
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Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	150	456	388	146	89
NSE	0	0	0	0	0
Total	150	456	388	146	89
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	32
NSE	0	0	0	0	0
Total	0	0	0	0	32
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	150	456	388	146	121
NSE	0	0	0	0	0
Total	150	456	388	146	121
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	16	37	15	2	0
NSE	0	0	0	0	0
Total	16	37	15	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	166	492	403	148	121
NSE	0	0	0	0	0
Total	166	492	403	148	121
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

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	32
NSE	0	0	0	0	0
Total	0	0	0	0	32
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	0	32	0	0.0	1-Sided Adj	N/A	DSREED2014022 4152053720
Transfer employee recognition costs to correct workgroup							
2013 Total	0	32	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.018

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

San Diego Gas & Electric					
Employee Recognition Budget					
For Years 2014-2016					
ASSUMPTION					
1. Projection based on \$75 for each non executive employee.					
	Actual		Projected		
	2013		2014	2015	2016
# of Employees	4,527		4,770	4,821	4,876
Cost per Employee			\$ 75	\$ 75	\$ 75
Total Cost	\$ 120,612		\$ 357,750	\$ 361,575	\$ 365,700

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: B. Health Benefits
Workpaper: VARIOUS

Summary for Category: B. Health Benefits

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	53,542	0	0	0
NSE	0	54,224	53,195	57,706
Total	53,542	54,224	53,195	57,706
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.000 HEALTH BENEFITS-MEDICAL

Labor	0	0	0	0
Non-Labor	47,929	0	0	0
NSE	0	46,815	46,018	50,179
Total	47,929	46,815	46,018	50,179
FTE	0.0	0.0	0.0	0.0

1PB000.001 HEALTH BENEFITS-DENTAL

Labor	0	0	0	0
Non-Labor	3,236	0	0	0
NSE	0	3,915	3,954	4,094
Total	3,236	3,915	3,954	4,094
FTE	0.0	0.0	0.0	0.0

1PB000.002 HEALTH BENEFITS - VISION

Labor	0	0	0	0
Non-Labor	322	0	0	0
NSE	0	322	338	350
Total	322	322	338	350
FTE	0.0	0.0	0.0	0.0

1PB000.003 HEALTH BENEFITS-WELLNESS

Labor	0	0	0	0
Non-Labor	535	0	0	0
NSE	0	1,551	1,113	1,169
Total	535	1,551	1,113	1,169
FTE	0.0	0.0	0.0	0.0

1PB000.004 HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

Labor	0	0	0	0
Non-Labor	322	0	0	0
NSE	0	311	323	335
Total	322	311	323	335
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Workpaper: VARIOUS

In 2013\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2013	2014	2015	2016

1PB000.005 HEALTH BENEFITS-MENTAL HEALTH

Labor	0	0	0	0
Non-Labor	1,198	0	0	0
NSE	<u>0</u>	<u>1,310</u>	<u>1,449</u>	<u>1,579</u>
Total	1,198	1,310	1,449	1,579
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.000 - HEALTH BENEFITS-MEDICAL

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

Activity Description:

SDG&E offers several medical plan designs to meet the varying needs of employees and their dependents and consistent with its collective bargaining agreements.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in medical premiums and headcount, which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		40,945	43,035	46,461	48,408	47,929	0	0	0	
NSE		0	0	0	0	0	46,815	46,018	50,179	
Total		40,945	43,035	46,461	48,408	47,929	46,815	46,018	50,179	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

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	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	46,815	46,018	50,179	46,815	46,018	50,179
Total		0	0	0	46,815	46,018	50,179	46,815	46,018	50,179
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	46,815	46,815	0.0	1-Sided Adj
2014 Medical Projection						
2014 Total	0	0	46,815	46,815	0.0	
2015	0	0	46,018	46,018	0.0	1-Sided Adj
2015 Medical Projection						
2015 Total	0	0	46,018	46,018	0.0	
2016	0	0	50,179	50,179	0.0	1-Sided Adj
2016 Medical Projection						
2016 Total	0	0	50,179	50,179	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	37,084	39,975	44,721	47,651	47,965
NSE	0	0	0	0	0
Total	37,084	39,975	44,721	47,651	47,965
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-37	-150	0	0	-37
NSE	0	0	0	0	0
Total	-37	-150	0	0	-37
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	37,048	39,825	44,721	47,651	47,929
NSE	0	0	0	0	0
Total	37,048	39,825	44,721	47,651	47,929
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	3,897	3,210	1,740	756	0
NSE	0	0	0	0	0
Total	3,897	3,210	1,740	756	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	40,945	43,035	46,461	48,408	47,929
NSE	0	0	0	0	0
Total	40,945	43,035	46,461	48,408	47,929
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 1. Medical
 Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-37	-150	0	0	-37
NSE	0	0	0	0	0
Total	-37	-150	0	0	-37
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	-37	0	0.0	1-Sided Adj	N/A	DSREED2013120 6173947530
Transfer medical costs to correct workgroup							
2009 Total	0	-37	0	0.0			
2010	0	-150	0	0.0	1-Sided Adj	N/A	DSREED2013120 6174152023
Transfer medical costs to correct workgroup							
2010 Total	0	-150	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	-37	0	0.0	1-Sided Adj	N/A	DSREED2014022 4150123560
Transfer medical costs to correct workgroup							
2013 Total	0	-37	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.000

Carrier / Type	Plan Code	Coverage Level	Actual 04/01/14	% of 4/1/14 Total	Projected			Actual			Projected		
					2014	2015	2016	2014	2015	2016	2014	2015	2016
Out-of-Area	H054	EE + 2	10	0.31%	11	11	11	\$ 17,931.84	\$ 16,064.88	\$ 17,317.94	\$ 190,995	\$ 173,737	\$ 189,359
Total Blue Cross			2,155	67.79%	2,295	2,331	2,356				\$ 24,385,034	\$ 24,147,766	\$ 26,296,243
Kaiser													
HMO	H028	EE only	219	6.89%	233	237	239	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 1,159,228	\$ 1,126,584	\$ 1,227,880
HMO	H028	EE + 1	230	7.23%	245	249	251	\$ 9,939.24	\$ 9,513.36	\$ 10,255.40	\$ 2,434,879	\$ 2,366,340	\$ 2,579,109
HMO	H028	EE + 2	229	7.20%	244	248	250	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 3,636,454	\$ 3,534,077	\$ 3,851,844
HMO-Part Time	H028	EE only	8	0.25%	9	9	9	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 42,346	\$ 41,154	\$ 44,854
HMO-Part Time	H028	EE + 1	2	0.06%	2	2	2	\$ 7,015.92	\$ 6,715.32	\$ 7,239.11	\$ 14,946	\$ 14,525	\$ 15,831
HMO-Part Time	H028	EE + 2	3	0.09%	3	3	3	\$ 10,524.00	\$ 10,072.92	\$ 10,858.61	\$ 33,628	\$ 32,681	\$ 35,619
Total Kaiser			691	21.74%	736	747	756				\$ 7,321,481	\$ 7,115,360	\$ 7,755,138
Waives													
Non Union			275	8.65%	293	297	301	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 316,339	\$ 321,197	\$ 324,747
Employees Not Covered			58	1.82%	62	63	63				\$ -	\$ -	\$ -
Total Non Union			3,179	100.00%	3,386	3,438	3,476				\$ 32,022,854	\$ 31,584,323	\$ 34,376,128
Union													
Blue Cross													
HMO	H021	EE only	137	10.06%	139	139	141	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 691,844	\$ 661,713	\$ 722,095
HMO	H021	EE + 1	140	10.28%	142	142	144	\$ 9,939.24	\$ 9,513.36	\$ 10,255.40	\$ 1,413,970	\$ 1,352,406	\$ 1,475,814
HMO	H021	EE + 2	370	27.17%	376	376	380	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 5,605,404	\$ 5,361,323	\$ 5,850,549
HMO-Scripps	H025	EE only	33	2.42%	34	34	34	\$ 5,762.34	\$ 6,269.67	\$ 6,758.70	\$ 193,229	\$ 210,089	\$ 229,260
HMO-Scripps	H025	EE + 1	29	2.13%	29	29	30	\$ 11,524.95	\$ 12,539.34	\$ 13,517.41	\$ 339,622	\$ 369,248	\$ 402,942
HMO-Scripps	H025	EE + 2	67	4.92%	68	68	69	\$ 17,287.47	\$ 18,809.01	\$ 20,276.11	\$ 1,176,970	\$ 1,279,634	\$ 1,396,402
Health Care Plus	H027	EE only	22	1.62%	22	22	23	\$ 4,776.52	\$ 5,207.54	\$ 5,613.73	\$ 106,781	\$ 116,332	\$ 126,948
Health Care Plus	H027	EE + 1	12	0.88%	12	12	12	\$ 9,612.54	\$ 10,474.70	\$ 11,291.73	\$ 117,214	\$ 127,634	\$ 139,281
Health Care Plus	H027	EE + 2	10	0.73%	10	10	10	\$ 14,383.22	\$ 15,676.42	\$ 16,899.18	\$ 146,155	\$ 159,181	\$ 173,707
Health Care Plus Contribution		EE only	22		22	22	23	\$ 500.00	\$ 500.00	\$ 500.00	\$ 11,178	\$ 11,170	\$ 11,307
Health Care Plus Contribution		EE + 1	12		12	12	12	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 12,194	\$ 12,185	\$ 12,335
Health Care Plus Contribution		EE + 2	10		10	10	10	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 10,162	\$ 10,154	\$ 10,279
Total Blue Cross			820	60.21%	833	833	843				\$ 9,824,721	\$ 9,671,070	\$ 10,550,918
Kaiser													
HMO	H028	EE only	140	10.28%	142	142	144	\$ 4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 706,994	\$ 676,203	\$ 737,907
HMO	H028	EE + 1	139	10.21%	141	141	143	\$ 9,939.24	\$ 9,513.36	\$ 10,255.40	\$ 1,403,870	\$ 1,342,746	\$ 1,465,273
HMO	H028	EE + 2	211	15.49%	214	214	217	\$ 14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 3,196,595	\$ 3,057,403	\$ 3,336,394
Total Kaiser			490	35.98%	498	498	504				\$ 5,307,459	\$ 5,076,352	\$ 5,539,574
Waived Coverage			48	3.52%	49	49	49	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 52,677	\$ 52,639	\$ 53,286
Employees Not Covered			4	0.29%	4	4	4				\$ -	\$ -	\$ -
Total Union			1,362	100.00%	1,384	1,383	1,400				\$ 15,184,857	\$ 14,800,061	\$ 16,143,778
Inactive Employees											\$ 929,909	\$ 1,019,180	\$ 1,098,677
Retiree Shift											(1,322,176)	\$ (1,385,641)	\$ (1,439,681)
Grand Total			4,541		4,770	4,821	4,876				\$ 46,815,444	\$ 46,017,924	\$ 50,178,902

Beginning of Workpaper
1PB000.001 - HEALTH BENEFITS-DENTAL

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

Activity Description:

SDG&E offers three dental plans to its employees and their eligible dependents : Delta Dental Plan; Safeguard Dental Plan; and Anthem Blue Cross DentalNet Plan (represented employees only).

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as costs are based on current and future dental premiums and projected changes in headcount which cannot be reflected in trending or averaging.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		3,314	3,414	3,351	3,409	3,236	0	0	0	
NSE		0	0	0	0	0	3,915	3,954	4,094	
Total		3,314	3,414	3,351	3,409	3,236	3,915	3,954	4,094	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

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	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	3,915	3,954	4,094	3,915	3,954	4,094
Total		0	0	0	3,915	3,954	4,094	3,915	3,954	4,094
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	3,915	3,915	0.0	1-Sided Adj
2014 Dental Projection						
2014 Total	0	0	3,915	3,915	0.0	
2015	0	0	3,954	3,954	0.0	1-Sided Adj
2015 Dental Projection						
2015 Total	0	0	3,954	3,954	0.0	
2016	0	0	4,094	4,094	0.0	1-Sided Adj
2016 Dental Projection						
2016 Total	0	0	4,094	4,094	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,999	3,159	3,225	3,355	3,236
NSE	0	0	0	0	0
Total	2,999	3,159	3,225	3,355	3,236
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	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	0	0	0	0	0
Non-Labor	2,999	3,159	3,225	3,355	3,236
NSE	0	0	0	0	0
Total	2,999	3,159	3,225	3,355	3,236
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	315	255	125	53	0
NSE	0	0	0	0	0
Total	315	255	125	53	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	3,314	3,414	3,351	3,409	3,236
NSE	0	0	0	0	0
Total	3,314	3,414	3,351	3,409	3,236
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 2. Dental
 Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

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.

Supplemental Workpapers for Workpaper 1PB000.001

Beginning of Workpaper
1PB000.002 - HEALTH BENEFITS - VISION

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

Activity Description:

SDG&E offers employees vision coverage under the Vision Service Plan (VSP). Employees enrolled in VSP may select any provider, but out-of-pocket costs are lower if the employee selects a provider within VSP's network.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as costs are based on current and future vision premiums and projected changes in headcount which cannot be reflected in trending or averaging.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		378	354	357	339	322	0	0	0	
NSE		0	0	0	0	0	322	338	350	
Total		378	354	357	339	322	322	338	350	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

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	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	322	338	350	322	338	350
Total		0	0	0	322	338	350	322	338	350
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	322	322	0.0	1-Sided Adj
2014 Vision Projection						
2014 Total	0	0	322	322	0.0	
2015	0	0	338	338	0.0	1-Sided Adj
2015 Vision Projection						
2015 Total	0	0	338	338	0.0	
2016	0	0	350	350	0.0	1-Sided Adj
2016 Vision Projection						
2016 Total	0	0	350	350	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	342	327	343	334	322
NSE	0	0	0	0	0
Total	342	327	343	334	322
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	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	0	0	0	0	0
Non-Labor	342	327	343	334	322
NSE	0	0	0	0	0
Total	342	327	343	334	322
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	36	26	13	5	0
NSE	0	0	0	0	0
Total	36	26	13	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	378	354	357	339	322
NSE	0	0	0	0	0
Total	378	354	357	339	322
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 3. Vision
 Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

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.

Supplemental Workpapers for Workpaper 1PB000.002

SDG&E															
Projected Vision Cost For Years 2014-2016															
ASSUMPTIONS															
Projected															
2014 2015 2016															
1. Total headcount based on number of employees as of December 2013 plus estimated increases or decreases based on planner input.									4,770	4,821	4,876				
2. Projected non-represented headcount is as follows:									3,386	3,438	3,476				
3. Projected represented headcount is as follows:									1,384	1,383	1,400				
4. Participation in type and level of coverage for 2014-2016 is calculated using actual enrollment as of April 1, 2014 (a1) for total headcount (including any changes).															
5. "Annual Employer Only Rates" (b) for 2014 and 2015 are actual															
6. Increases in vision premiums are based on increases in non-labor inflation as follows: 2.40%															
7. Employer costs for inactive employees for 2014 are estimated based on data through March 31, 2014, 2015-2016 expected to increase based on non-labor inflation.															
(a) Participants															
(b) Annual Employer Only Rates															
(a) x (b) = Total ER Premium															
			(a1)		(a1) * (1)										
			Actual	% of 4/1/14	Projected			Actual	Projected		Projected				
Carrier / Type			Plan Code	Coverage Level	04/01/14	Total	2014	2015	2016	2014	2015	2016	2014	2015	2016
Non Union															
VSP															
	VSP		V002	EE only	1,084	34.10%	1,155	1,172	1,185	\$ 74.64	\$ 77.64	\$ 79.50	\$ 86,178	\$ 91,019	\$ 94,234
	VSP		V002	EE + 1	811	25.51%	864	877	887	\$ 74.64	\$ 77.64	\$ 79.50	\$ 64,475	\$ 68,096	\$ 70,501
	VSP		V002	EE + 2	772	24.28%	822	835	844	\$ 74.64	\$ 77.64	\$ 79.50	\$ 61,374	\$ 64,821	\$ 67,111
Total VSP					2,667	83.89%	2,841	2,884	2,916				\$ 212,027	\$ 223,936	\$ 231,846
Waived Coverage					305	9.59%	325	330	333	\$ 24.00	\$ 24.00	\$ 24.00	\$ 7,797	\$ 7,916	\$ 8,004
Employees Not Covered					207	6.51%	220	224	226				\$ -	\$ -	\$ -
Total Non Union					3,179	100.00%	3,386	3,438	3,476				\$ 219,824	\$ 231,852	\$ 239,850
Union															
VSP															
	VSP		V002	EE only	400	29.37%	406	406	411	\$ 74.64	\$ 77.64	\$ 79.50	\$ 30,338	\$ 31,535	\$ 32,689
	VSP		V002	EE + 1	343	25.18%	349	348	353	\$ 74.64	\$ 77.64	\$ 79.50	\$ 26,015	\$ 27,041	\$ 28,031
	VSP		V002	EE + 2	465	34.14%	473	472	478	\$ 74.64	\$ 77.64	\$ 79.50	\$ 35,268	\$ 36,659	\$ 38,001
Total VSP					1,208	88.69%	1,228	1,227	1,242				\$ 91,622	\$ 95,235	\$ 98,720
Waived Coverage					96	7.05%	98	97	99	\$ 24.00	\$ 24.00	\$ 24.00	\$ 2,341	\$ 2,340	\$ 2,368
Employees Not Covered					58	4.26%	59	59	60				\$ -	\$ -	\$ -
Total Union					1,362	100.00%	1,384	1,383	1,400				\$ 93,963	\$ 97,575	\$ 101,088
Inactive Employees													\$ 8,594	\$ 8,594	\$ 8,801
Grand Total					4,541	200.00%	4,770	4,821	4,876				\$ 322,381	\$ 338,021	\$ 349,739

Beginning of Workpaper
1PB000.003 - HEALTH BENEFITS-WELLNESS

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

Activity Description:

Wellness programs promote healthy lifestyle changes and illness prevention , facilitate early detection and management of illness and disease, and help ensure that employees diagnosed with health conditions receive optimal and effective treatment.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are dependent upon change in headcount which is not reflected in the other methods

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		682	314	300	400	535	0	0	0	
NSE		0	0	0	0	0	1,551	1,113	1,169	
Total		682	314	300	400	535	1,551	1,113	1,169	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

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	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	1,551	1,113	1,169	1,551	1,113	1,169
Total		0	0	0	1,551	1,113	1,169	1,551	1,113	1,169
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	1,551	1,551	0.0	1-Sided Adj
2014 Wellness Projection						
2014 Total	0	0	1,551	1,551	0.0	
2015	0	0	1,113	1,113	0.0	1-Sided Adj
2015 Wellness Projection						
2015 Total	0	0	1,113	1,113	0.0	
2016	0	0	1,169	1,169	0.0	1-Sided Adj
2016 Wellness Projection						
2016 Total	0	0	1,169	1,169	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	617	436	425	495	667
NSE	0	0	0	0	0
Total	617	436	425	495	667
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-145	-137	-101	-132
NSE	0	0	0	0	0
Total	0	-145	-137	-101	-132
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	617	291	289	394	535
NSE	0	0	0	0	0
Total	617	291	289	394	535
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	65	23	11	6	0
NSE	0	0	0	0	0
Total	65	23	11	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	682	314	300	400	535
NSE	0	0	0	0	0
Total	682	314	300	400	535
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

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	-145	-137	-101	-132
NSE	0	0	0	0	0
Total	0	-145	-137	-101	-132
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	0	-145	0	0.0	1-Sided Adj	N/A	DSREED2013120 5160025230
Transfer costs to Emergency Child Care							
2010 Total	0	-145	0	0.0			
2011	0	-137	0	0.0	1-Sided Adj	N/A	DSREED2013120 5162128883
Transfer costs to Emergency Child Care							
2011 Total	0	-137	0	0.0			
2012	0	-101	0	0.0	1-Sided Adj	N/A	DSREED2013120 5170749120
Transfer Emergency Child Care costs							
2012 Total	0	-101	0	0.0			
2013	0	-141	0	0.0	CCTR Transf	To 2100-0360.002	DSREED2014022 4150601490
Transfer Emergency Child Care costs recorded to Wellness							

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 4. Wellness
 Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

<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>
2013	0	9	0	0.0	1-Sided Adj	N/A	DSREED2014022 4150646327
Transfer wellness costs to correct workgroup							
2013 Total	0	-132	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.003

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

SDG&E					
Wellness and Emergency Child Care Projection					
For Years 2014-2016					
ASSUMPTIONS					
1. Most costs below are projected for 2014 based on underlying assumptions for each item labeled below. Costs for 2015-2016 reflect increases for non labor inflation.					
2. Non labor inflation for 2014-2016 are as follows:					
		2014	2015	2016	
		2.75%	2.75%	2.40%	
3. Emergency child care is estimated in increase as follows					
4. Best Doctors fees are based on \$21/employee. Projected employees by year are as follows:					
		4,770	4,821	4,876	
5. Projected increase in flu shot costs are as follows:					
		2.20%	2.20%	2.20%	
		Actual	Projected		
		2013	2014	2015	2016
Calendars (1 per employee)					
			10,000	10,275	10,522
Quarterly Wellness Newsletter (approx.36 ea x 5163 x 4 qtrs)					
			5,000	5,138	5,261
Health Fairs & Safety Stand Down Events (Org. Requests):					
Wellness Presentations: approx. 34 @ \$300 = \$10,200					
Chair Massages: 34 @ \$400 = \$13,600					
Reflexology: 24 @ \$200 = \$4800					
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800					
Literature/Brochures (Health Fairs, Safety SD, events)					
			3,500	3,596	3,683
Wellness Library: Videos/Books; Training materials					
			1,200	1,233	1,263
Fitness Subsidy Program (ee reimbursements and					
incl. 24 Hr Fitness Corp. Contract annual fee (\$1/ee), YMCA ,					
incl. proposed Corp. Contract w/LA Fitness (approx.\$1/ee)					
			300,000	308,250	315,649
Wellness Lunch N Learn Presentations (12 x \$425)					
			5,500	5,651	5,787
Annual SDGE Safety Congress x 1/yr (Presenters/workshops)					
			2,000	2,055	2,104
Incentive/Prizes/Giveaways					
			10,000	10,275	10,522
Flu Shots					
			3,000	3,083	3,150
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)					
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screenings					
			175,000	171,398	175,996
Approx. 3,000 ees/yr participating					
Occupational Health Nurses					
			428,000	439,770	450,326
Fitbit Administration					
			100,000		
Fitbits @ \$75/employee					
			357,750	-	-
One-time Health Risk Assessment (employee wellness baseline study)					
					30,000
Best Doctors					
			100,170	101,241	102,396
Wellness Total					
		\$ 534,987	\$ 1,551,120	\$ 1,113,340	\$ 1,169,266
Back-up & Emergency/Disaster Child Care Program					
		141,224	121,049	127,102	133,457
SDGE share of Back up & Emergency Childcare Program					
2014 costs based on annualized costs to date as of March 31, 2014					

Beginning of Workpaper
1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

Activity Description:

EAP provides employees and their eligible dependents with cost-effective, confidential counseling and treatment services for various personal problems that may have a negative impact on job performance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as costs are based on current and future EAP premiums and projected changes in headcount which cannot be reflected in trending or averaging.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		241	330	315	366	322	0	0	0	
NSE		0	0	0	0	0	311	323	335	
Total		241	330	315	366	322	311	323	335	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

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	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	311	323	335	311	323	335
Total		0	0	0	311	323	335	311	323	335
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	311	311	0.0	1-Sided Adj
2014 EAP Projection						
2014 Total	0	0	311	311	0.0	
2015	0	0	323	323	0.0	1-Sided Adj
2015 EAP Projection						
2015 Total	0	0	323	323	0.0	
2016	0	0	335	335	0.0	1-Sided Adj
2016 EAP Projection						
2016 Total	0	0	335	335	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	218	305	304	360	360
NSE	0	0	0	0	0
Total	218	305	304	360	360
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	-38
NSE	0	0	0	0	0
Total	0	0	0	0	-38
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	218	305	304	360	322
NSE	0	0	0	0	0
Total	218	305	304	360	322
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	23	25	12	6	0
NSE	0	0	0	0	0
Total	23	25	12	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	241	330	315	366	322
NSE	0	0	0	0	0
Total	241	330	315	366	322
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 5. Employee Assistance Program (EAP)
 Workpaper: 1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

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	-38
NSE	0	0	0	0	0
Total	0	0	0	0	-38
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	0	-38	0	0.0	1-Sided Adj	N/A	DSREED2014051 5064649457
Transfer EAP costs to correct workgroup							
2013 Total	0	-38	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.004

Beginning of Workpaper
1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH

Activity Description:

Under the Mental Health Parity and Addiction Equity Act, mental health and substance abuse services are available on an unlimited basis and charged at the same costs, similar to any other illness or condition that is covered through our medical plans.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are dependent upon estimated claims to be paid and changes in headcount.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		723	1,053	1,250	1,168	1,198	0	0	0	
NSE		0	0	0	0	0	1,310	1,449	1,579	
Total		723	1,053	1,250	1,168	1,198	1,310	1,449	1,579	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH

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	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	1,310	1,449	1,579	1,310	1,449	1,579
Total		0	0	0	1,310	1,449	1,579	1,310	1,449	1,579
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	1,310	1,310	0.0	1-Sided Adj
2014 Mental Health Projection						
2014 Total	0	0	1,310	1,310	0.0	
2015	0	0	1,449	1,449	0.0	1-Sided Adj
2015 Mental Health Projection						
2015 Total	0	0	1,449	1,449	0.0	
2016	0	0	1,579	1,579	0.0	1-Sided Adj
2016 Mental Health Projection						
2016 Total	0	0	1,579	1,579	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	654	974	1,203	1,150	1,198
NSE	0	0	0	0	0
Total	654	974	1,203	1,150	1,198
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	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	0	0	0	0	0
Non-Labor	654	974	1,203	1,150	1,198
NSE	0	0	0	0	0
Total	654	974	1,203	1,150	1,198
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	69	79	47	18	0
NSE	0	0	0	0	0
Total	69	79	47	18	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	723	1,053	1,250	1,168	1,198
NSE	0	0	0	0	0
Total	723	1,053	1,250	1,168	1,198
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: B. Health Benefits
 Category-Sub: 6. Mental Health & Substance Abuse
 Workpaper: 1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH

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.

Supplemental Workpapers for Workpaper 1PB000.005

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: C. Welfare Benefits
Workpaper: VARIOUS

Summary for Category: C. Welfare Benefits

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	860	0	0	0
NSE	0	843	874	907
Total	860	843	874	907
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.007 WELFARE BENEFITS-AD&D INSURANCE

Labor	0	0	0	0
Non-Labor	90	0	0	0
NSE	0	86	89	93
Total	90	86	89	93
FTE	0.0	0.0	0.0	0.0

1PB000.008 WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

Labor	0	0	0	0
Non-Labor	24	0	0	0
NSE	0	24	24	24
Total	24	24	24	24
FTE	0.0	0.0	0.0	0.0

1PB000.006 WELFARE BENEFITS-LIFE INSURANCE

Labor	0	0	0	0
Non-Labor	746	0	0	0
NSE	0	733	761	790
Total	746	733	761	790
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE (AD&D), and business travel insurance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected cost are based on projected changes in insurance rates, employee salaries, and headcount which cannot be modeled using the other approaches.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		111	89	85	94	90	0	0	0	
NSE		0	0	0	0	0	86	89	93	
Total		111	89	85	94	90	86	89	93	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE

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	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	86	89	93	86	89	93
Total		0	0	0	86	89	93	86	89	93
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	86	86	0.0	1-Sided Adj
2014 AD&D Insurance Projection						
2014 Total	0	0	86	86	0.0	
2015	0	0	89	89	0.0	1-Sided Adj
2015 AD&D Insurance Projection						
2015 Total	0	0	89	89	0.0	
2016	0	0	93	93	0.0	1-Sided Adj
2016 AD&D Insurance Projection						
2016 Total	0	0	93	93	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	100	82	82	93	90
NSE	0	0	0	0	0
Total	100	82	82	93	90
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	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	0	0	0	0	0
Non-Labor	100	82	82	93	90
NSE	0	0	0	0	0
Total	100	82	82	93	90
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	11	7	3	1	0
NSE	0	0	0	0	0
Total	11	7	3	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	111	89	85	94	90
NSE	0	0	0	0	0
Total	111	89	85	94	90
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE

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.

Supplemental Workpapers for Workpaper 1PB000.007

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

San Diego Gas & Electric					
AD&D Forecast					
For Years 2014-2016					
ASSUMPTIONS					
1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2014-2016 and premium rate in effect for 2014.					
2. Coverage amount for 2014 is estimated based on coverage in effect as of April 2014 and is indexed by labor inflation and changes in headcount					
3. Labor Inflation is as follows:					
		2014	2015	2016	
			2.75%	2.65%	
4. Projected headcount and percentage increase are as follows:					
		2014	2015	2016	
	Headcount	4,770	4,821	4,876	
	Increase/(Decrease) to Prior Year	5.04%	1.07%	1.14%	
		Actual	Projected		
		2013	2014	2015	2016
	Amount of Coverage per 4/1/14 Analysis		\$ 426,932,550		
	Premium per \$1,000 of coverage:		\$ 0.192	\$ 0.192	\$ 0.192
	Annual Premium	\$ 89,574	\$ 86,105	\$ 89,393	\$ 92,779

Beginning of Workpaper
1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, accidental death and dismemberment insurance (AD&D), and BUSINESS TRAVEL INSURANCE.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are dependent upon projected increases in insurance and allocated headcount.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		74	36	0	0	24	0	0	0	
NSE		0	0	0	0	0	24	24	24	
Total		74	36	0	0	24	24	24	24	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

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	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	24	24	24	24	24	24
Total		0	0	0	24	24	24	24	24	24
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	24	24	0.0	1-Sided Adj
2014 Business Travel Insurance Projection						
2014 Total	0	0	24	24	0.0	
2015	0	0	24	24	0.0	1-Sided Adj
2015 Business Travel Insurance Projection						
2015 Total	0	0	24	24	0.0	
2016	0	0	24	24	0.0	1-Sided Adj
2016 Business Travel Insurance Projection						
2016 Total	0	0	24	24	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	67	34	0	0	0
NSE	0	0	0	0	0
Total	67	34	0	0	0
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	24
NSE	0	0	0	0	0
Total	0	0	0	0	24
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	67	34	0	0	24
NSE	0	0	0	0	0
Total	67	34	0	0	24
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	7	3	0	0	0
NSE	0	0	0	0	0
Total	7	3	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	74	36	0	0	24
NSE	0	0	0	0	0
Total	74	36	0	0	24
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

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	24
NSE	0	0	0	0	0
Total	0	0	0	0	24
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	0	24	0	0.0	1-Sided Adj	N/A	DSREED2014051 5204117457
Transfer business travel insurance costs to correct workgroup							
2013 Total	0	24	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.008

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

Sempra Energy (Consolidated)				
Business Travel Projection				
For Years 2014-2016				
ASSUMPTIONS				
1. Business Travel Insurance projection calculated based on the 2013 premium indexed by non-labor inflation and allocating the cost to each business unit based on headcount.				
2. Non labor inflation for each year are as follows:				
		2014	2015	2016
		2.75%	2.75%	2.40%
	Actual	Projected		
	2013	2014	2015	2016
SDG&E Premium Allocation	\$ 23,520	\$ 23,799	\$ 23,945	\$ 24,196
Calculation of Premium and Allocation				
Consolidated Premium	\$ 69,420	\$ 71,329	\$ 73,290	\$ 75,049
Headcount by Business Unit				
SoCalGas		8,378	8,787	9,100
SDG&E		4,770	4,821	4,876
Sempra		364	364	364
USGP		548	548	548
Sempra Global Services		51	51	51
LNG		130	130	130
SE International		55	55	55
Totals		14,296	14,756	15,124
Allocation by Business Unit				
SoCalGas	41,573	41,801	43,643	45,157
SDG&E	23,520	23,799	23,945	24,196
Sempra	1,824	1,816	1,808	1,806
USGP	1,378	2,734	2,722	2,719
Sempra Global Services	253	254	253	253
LNG	613	649	646	645
SE International	258	274	273	273
Totals	\$ 69,420	\$ 71,329	\$ 73,290	\$ 75,049

Beginning of Workpaper
1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include LIFE INSURANCE, accidental death and dismemberment insurance (AD&D), and business travel insurance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based upon life insurance premiums, expected changes in salaries, and expected changes in headcount which cannot be forecasted using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		528	651	722	748	746	0	0	0	
NSE		0	0	0	0	0	733	761	790	
Total		528	651	722	748	746	733	761	790	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE

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	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	733	761	790	733	761	790
Total		0	0	0	733	761	790	733	761	790
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	733	733	0.0	1-Sided Adj
2014 Life Insurance Projection						
2014 Total	0	0	733	733	0.0	
2015	0	0	761	761	0.0	1-Sided Adj
2015 Life Insurance Projection						
2015 Total	0	0	761	761	0.0	
2016	0	0	790	790	0.0	1-Sided Adj
2016 Life Insurance Projection						
2016 Total	0	0	790	790	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	477	602	695	736	746
NSE	0	0	0	0	0
Total	477	602	695	736	746
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	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	0	0	0	0	0
Non-Labor	477	602	695	736	746
NSE	0	0	0	0	0
Total	477	602	695	736	746
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	50	49	27	12	0
NSE	0	0	0	0	0
Total	50	49	27	12	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	528	651	722	748	746
NSE	0	0	0	0	0
Total	528	651	722	748	746
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE

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.

Supplemental Workpapers for Workpaper 1PB000.006

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

San Diego Gas & Electric					
Life Insurance Projection					
For Years 2014-2016					
ASSUMPTIONS					
1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2014-2016 and premium rate in effect for 2014.					
2. Coverage amount for 2014 is estimated based on coverage in effect as of April 1, 2014 and is indexed by changes in headcount.					
3. Labor Inflation is as follows:					
		2014	2015	2016	
			2.75%	2.65%	
4. Projected headcount and percentage increase are as follows:					
		2014	2015	2016	
	Headcount	4,770	4,821	4,876	
	Increase/(Decrease) to April 2014	5.04%	1.07%	1.14%	
		Actual	Projected		
		2013	2014	2015	2016
Amount of Coverage per 4/1/14 Analysis			\$ 412,570,850		
Premium per \$1,000 of coverage:			\$ 1.692	\$ 1.692	\$ 1.692
Annual Premium		\$ 745,940	\$ 733,273	\$ 761,278	\$ 790,107

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Retirement Plans
Workpaper: VARIOUS

Summary for Category: D. Retirement Plans

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	17,968	0	0	0
NSE	0	18,913	17,503	17,920
Total	17,968	18,913	17,503	17,920
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.014 RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	12,250	0	0	0
NSE	0	13,254	13,766	14,287
Total	12,250	13,254	13,766	14,287
FTE	0.0	0.0	0.0	0.0

1PB000.023 RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	252	0	0	0
NSE	0	259	267	273
Total	252	259	267	273
FTE	0.0	0.0	0.0	0.0

1PB000.011 RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Labor	0	0	0	0
Non-Labor	5,466	0	0	0
NSE	0	5,400	3,470	3,360
Total	5,466	5,400	3,470	3,360
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

Activity Description:

The SDG&E Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SDG&E encourages participation in the plan by providing a company matching contribution equal to 50 percent of employee contributions, up to 6 percent of eligible pay.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based upon projected salaries, headcount, and ICP costs which cannot be forecasted using other methods .

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		13,667	14,330	15,810	13,629	12,250	0	0	0	
NSE		0	0	0	0	0	13,254	13,766	14,287	
Total		13,667	14,330	15,810	13,629	12,250	13,254	13,766	14,287	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

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	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	13,254	13,766	14,287	13,254	13,766	14,287
Total		0	0	0	13,254	13,766	14,287	13,254	13,766	14,287
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	13,254	13,254	0.0	1-Sided Adj
2014 Retirement Savings Plan Projection						
2014 Total	0	0	13,254	13,254	0.0	
2015	0	0	13,766	13,766	0.0	1-Sided Adj
2015 Retirement Savings Plan Projection						
2015 Total	0	0	13,766	13,766	0.0	
2016	0	0	14,287	14,287	0.0	1-Sided Adj
2016 Retirement Savings Plan Projection						
2016 Total	0	0	14,287	14,287	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	12,366	14,563	15,062	13,760	13,585
NSE	0	0	0	0	0
Total	12,366	14,563	15,062	13,760	13,585
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-1,303	156	-344	-1,335
NSE	0	0	0	0	0
Total	0	-1,303	156	-344	-1,335
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	12,366	13,261	15,218	13,416	12,250
NSE	0	0	0	0	0
Total	12,366	13,261	15,218	13,416	12,250
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	1,301	1,069	592	213	0
NSE	0	0	0	0	0
Total	1,301	1,069	592	213	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	13,667	14,330	15,810	13,629	12,250
NSE	0	0	0	0	0
Total	13,667	14,330	15,810	13,629	12,250
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

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	-1,303	156	-344	-1,335
NSE	0	0	0	0	0
Total	0	-1,303	156	-344	-1,335
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	0	-1,303	0	0.0	1-Sided Adj	N/A	DSREED2013120 5155421767
Transfer Retirement Savings Plan costs to correct workgroup							
2010 Total	0	-1,303	0	0.0			
2011	0	156	0	0.0	1-Sided Adj	N/A	DSREED2013120 5162436137
Transfer retirement savings plan costs to correct workgroup							
2011 Total	0	156	0	0.0			
2012	0	-344	0	0.0	1-Sided Adj	N/A	DSREED2013120 5171207510
Transfer Retirement Savings Plan costs to correct workgroup							
2012 Total	0	-344	0	0.0			
2013	0	-1,335	0	0.0	1-Sided Adj	N/A	DSREED2014022 4151017840
Transfer retirement savings plan costs to correct workgroup							

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub: 1. Retirement Savings Plan
Workpaper: 1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

<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>
2013 Total	0	-1,335	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.014

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

SDG&E				
Retirement Savings Plan (RSP) Projection				
For Years 2014-2016				
ASSUMPTIONS				
Overall Summary				
RSP projection is the sum of three costs, the company match on employee contributions for bi-weekly payrolls, company match for ICP payment, and incentive contributions.				
Assumptions for Company Match for Bi-Weekly Payrolls				
1. Company match on employee contributions based on 2013 expense indexed for inflation and changes in total headcount				
2. Projected total headcount and percentage change are as follows:				
	2014	2015	2016	
Total Headcount	4,770	4,821	4,876	
Increase/(Decrease) to Prior Year	3.63%	1.07%	1.14%	
3. Labor Inflation for 2014-2016 are as follows:				
	2.75%	2.75%	2.65%	
Assumptions for Company Match for ICP				
1. ICP company match based on ICP assuming a target payout indexed by labor inflation and changes in non-represented headcount.				
2. Projected non-represented headcount and percentage change are as follows:				
	2014	2015	2016	
Non Represented Headcount	3,370	3,422	3,460	
Increase/(Decrease) to Prior Year	5.12%	1.54%	1.11%	
Assumption for Incentive Contribution				
1. Incentive contribution calculated on estimated incentive contribution at target indexed for inflation and changes in total headcount.				
	Actual	Projected		
	2013	2014	2015	2016
Company Match on Employee Contributions	\$ 9,499,972	\$ 10,105,887	\$ 10,491,849	\$ 10,889,166
ICP Company Match at Target	1,009,251	1,088,632	1,135,368	1,178,018
Incentive Contribution at Target	1,936,217	2,059,710	2,138,374	2,219,353
Total Projected RSP Expense	\$ 12,445,440	\$ 13,254,229	\$ 13,765,591	\$ 14,286,536

Beginning of Workpaper

1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

Activity Description:

This is nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees subject to IRS compensation and contribution limits.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based on estimated changes in salary which cannot be projected using the other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		222	220	247	251	252	0	0	0	
NSE		0	0	0	0	0	259	267	273	
Total		222	220	247	251	252	259	267	273	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

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	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	259	267	273	259	267	273
Total		0	0	0	259	267	273	259	267	273
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	259	259	0.0	1-Sided Adj

2014 Nonqualified Savings Plan Projection

2014 Total	0	0	259	259	0.0
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2015	0	0	267	267	0.0	1-Sided Adj
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2015 Nonqualified Savings Plan forecast

2015 Total	0	0	267	267	0.0
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2016	0	0	273	273	0.0	1-Sided Adj
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2016 Nonqualified Savings Plan forecast

2016 Total	0	0	273	273	0.0
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Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (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
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	200	203	238	247	252
NSE	0	0	0	0	0
Total	200	203	238	247	252
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	200	203	238	247	252
NSE	0	0	0	0	0
Total	200	203	238	247	252
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	21	16	9	4	0
NSE	0	0	0	0	0
Total	21	16	9	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	222	220	247	251	252
NSE	0	0	0	0	0
Total	222	220	247	251	252
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	200	203	238	247	252
NSE	0	0	0	0	0
Total	200	203	238	247	252
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	200	0	0.0	1-Sided Adj	N/A	DSREED2014040 9103918610
Transfer costs from Supplemental Pension							
2009 Total	0	200	0	0.0			
2010	0	203	0	0.0	1-Sided Adj	N/A	DSREED2014040 9104218820
Transfer costs from Supplemental Pension							
2010 Total	0	203	0	0.0			
2011	0	238	0	0.0	1-Sided Adj	N/A	DSREED2014040 9104349703
Transfer costs from Supplemental Pension							
2011 Total	0	238	0	0.0			
2012	0	247	0	0.0	1-Sided Adj	N/A	DSREED2014040 9104532223
Transfer costs from Supplemental Pension							
2012 Total	0	247	0	0.0			

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

<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>
2013	0	252	0	0.0	1-Sided Adj	N/A	DSREED2014040 9104652540
Transfer costs from Supplemental Pension							
2013 Total	0	252	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.023

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

San Diego Gas & Electric				
Nonqualified Savings Plan Projection				
For Years 2014-2016				
ASSUMPTIONS				
1. Projected cost is based on 2013 expenditures and increases by labor inflation.				
2. Labor inflation rates for 2014-2016 are as follows				
	2014	2015	2016	
	2.75%	2.75%	2.65%	
	Actual	Projected		
	2013	2014	2015	2016
Cost	\$ 252,531	\$ 259,476	\$ 266,611	\$ 273,666

Beginning of Workpaper
1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Activity Description:

SDG&E offers two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan, which restores benefits for employees whose earnings or benefits exceed the limitations established by the Employee Retirement and Income Security Act.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected by certified actuarial firm retained by company.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		6,220	4,320	5,349	5,371	5,466	0	0	0	
NSE		0	0	0	0	0	5,400	3,470	3,360	
Total		6,220	4,320	5,349	5,371	5,466	5,400	3,470	3,360	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

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	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	5,400	3,470	3,360	5,400	3,470	3,360
Total		0	0	0	5,400	3,470	3,360	5,400	3,470	3,360
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	5,400	5,400	0.0	1-Sided Adj
2014 Supplemental Pension projection						
2014 Total	0	0	5,400	5,400	0.0	
2015	0	0	3,470	3,470	0.0	1-Sided Adj
2015 Supplemental Pension projection						
2015 Total	0	0	3,470	3,470	0.0	
2016	0	0	3,360	3,360	0.0	1-Sided Adj
2016 Supplemental Pension projection						
2016 Total	0	0	3,360	3,360	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	5,828	3,768	5,147	5,287	5,459
NSE	0	0	0	0	0
Total	5,828	3,768	5,147	5,287	5,459
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-200	230	2	0	6
NSE	0	0	0	0	0
Total	-200	230	2	0	6
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	5,628	3,998	5,149	5,287	5,466
NSE	0	0	0	0	0
Total	5,628	3,998	5,149	5,287	5,466
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	592	322	200	84	0
NSE	0	0	0	0	0
Total	592	322	200	84	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	6,220	4,320	5,349	5,371	5,466
NSE	0	0	0	0	0
Total	6,220	4,320	5,349	5,371	5,466
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-200	230	2	0.001	6
NSE	0	0	0	0	0
Total	-200	230	2	0.001	6
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	-200	0	0.0	1-Sided Adj	N/A	DSREED2014040 9103957570
Transfer cost to Nonqualified Savings Plan							
2009 Total	0	-200	0	0.0			
2010	0	434	0	0.0	1-Sided Adj	N/A	DSREED2013120 5160347137
Add non-qualified savings plan and pension costs to correct workgroup							
2010	0	-203	0	0.0	1-Sided Adj	N/A	DSREED2014040 9104150007
Transfer Nonqualified Savings Plan costs							
2010 Total	0	230	0	0.0			
2011	0	240	0	0.0	1-Sided Adj	N/A	DSREED2013120 5162303360
Transfer non-qualified savings plan and pension costs to correct workgroup							
2011	0	-238	0	0.0	1-Sided Adj	N/A	DSREED2014040 9104429050
Transfer Nonqualified Savings Plan Costs to correct workgroup							
2011 Total	0	2	0	0.0			

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 3. Supplemental Pension
 Workpaper: 1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

<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>
2012	0	247	0	0.0	1-Sided Adj	N/A	DSREED2013120 5171032037
Transfer non-qualified savings plan and pension costs to correct workgroup							
2012	0	-247	0	0.0	1-Sided Adj	N/A	DSREED2014040 9104604517
Transfer Nonqualified Savigns Plan costs to correct workgroup							
2012 Total	0	0.001	0	0.0			
2013	0	259	0	0.0	1-Sided Adj	N/A	DSREED2014022 4150727367
Transfer NQ savings plan costs to correct workgroup							
2013	0	-252	0	0.0	1-Sided Adj	N/A	DSREED2014040 9104729513
Transfer Nonqualified Savings Plan costs to correct workgroup							
2013 Total	0	6	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.011

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

San Diego Gas & Electric				
Supplemental Pension Projection				
For Years 2014-2016				
ASSUMPTIONS				
1. Supplemental pension projection based on projected net periodic pension cost as projected by Towers Watson, a global actuarial services firm.				
	Actual	Projected		
	2013	2014	2015	2016
Net Periodic Cost	\$ 4,035,422	\$ 3,380,000	\$ 3,470,000	\$ 3,360,000
Settlement	\$ 1,430,000	\$ 2,020,000		
See attached projection from Towers Watson				

Sempra Energy
5-Year Forecast of Projected ASC Accounting Costs and Contributions
for Sempra Retirement Plans
(\$ in millions)

SDG&E/COMPENSATION, HEALTH & WELFARE/EXH No. SDG&E-22-WP/Witness: D. Robinson
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	SDG&E Non-Qualified Plan					SCG Non-Qualified Plan				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
Estimated ASC Cost										
Service Cost	0.99	0.97	1.01	1.06	1.10	0.25	0.26	0.28	0.29	0.30
Interest Cost	1.58	1.73	1.63	1.59	1.57	0.73	0.51	0.42	0.36	0.28
Expected Return on Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortizations										
Prior Service Cost	(0.15)	(0.15)	(0.15)	(0.15)	(0.11)	(0.13)	(0.13)	(0.13)	(0.13)	(0.09)
Unamortized Loss / (Gain)	0.96	0.92	0.87	0.81	0.75	0.53	0.31	0.30	0.29	0.27
Settlements	2.02	0.00	0.00	0.00	0.00	3.53	0.00	0.00	0.00	0.00
Total	5.40	3.47	3.36	3.31	3.31	4.91	0.95	0.87	0.81	0.76
Contributions	6.78	6.05	3.85	3.12	3.47	13.24	3.16	2.33	2.08	3.09
Discount Rate	4.55%	4.55%	4.55%	4.55%	4.55%	4.25%	4.25%	4.25%	4.25%	4.25%

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Workpaper: VARIOUS

Summary for Category: E. Other Benefit Programs

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	1,785	0	0	0
NSE	0	2,034	1,914	1,982
Total	1,785	2,034	1,914	1,982
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.015 OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

Labor	0	0	0	0
Non-Labor	894	0	0	0
NSE	0	1,143	982	1,005
Total	894	1,143	982	1,005
FTE	0.0	0.0	0.0	0.0

1PB000.016 OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

Labor	0	0	0	0
Non-Labor	462	0	0	0
NSE	0	495	514	536
Total	462	495	514	536
FTE	0.0	0.0	0.0	0.0

1PB000.017 OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Labor	0	0	0	0
Non-Labor	141	0	0	0
NSE	0	121	127	133
Total	141	121	127	133
FTE	0.0	0.0	0.0	0.0

1PB000.019 OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

Labor	0	0	0	0
Non-Labor	62	0	0	0
NSE	0	57	57	58
Total	62	57	57	58
FTE	0.0	0.0	0.0	0.0

1PB000.020 OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

Labor	0	0	0	0
Non-Labor	108	0	0	0
NSE	0	111	114	117
Total	108	111	114	117
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Workpaper: VARIOUS

In 2013\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2013	2014	2015	2016

1PB000.021 OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

Labor	0	0	0	0
Non-Labor	118	0	0	0
NSE	<u>0</u>	<u>107</u>	<u>120</u>	<u>133</u>
Total	118	107	120	133
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

Activity Description:

Benefit administration and service fees include fees for legally required audits, third-party administrator and record-keeper fees, actuarial and other professional services and the cost of benefit communication materials.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based upon many factors (e.g. estimated audit and actuary fees), which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		996	1,129	1,038	1,018	894	0	0	0	
NSE		0	0	0	0	0	1,143	982	1,005	
Total		996	1,129	1,038	1,018	894	1,143	982	1,005	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

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	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	1,143	982	1,005	1,143	982	1,005
Total		0	0	0	1,143	982	1,005	1,143	982	1,005
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	1,143	1,143	0.0	1-Sided Adj
2014 Benefit Admin Fees & Services Projection						
2014 Total	0	0	1,143	1,143	0.0	
2015	0	0	982	982	0.0	1-Sided Adj
2015 Benefit Admin Fees & Services Projection						
2015 Total	0	0	982	982	0.0	
2016	0	0	1,005	1,005	0.0	1-Sided Adj
2016 Benefit Admin Fees & Services Projection						
2016 Total	0	0	1,005	1,005	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	62
Non-Labor	355	560	684	347	156
NSE	0	0	0	0	0
Total	355	560	684	347	218
FTE	0.0	0.0	0.0	0.0	0.2
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-62
Non-Labor	546	485	315	656	737
NSE	0	0	0	0	0
Total	546	485	315	656	675
FTE	0.0	0.0	0.0	0.0	-0.2
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	901	1,045	999	1,002	894
NSE	0	0	0	0	0
Total	901	1,045	999	1,002	894
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	95	84	39	16	0
NSE	0	0	0	0	0
Total	95	84	39	16	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	996	1,129	1,038	1,018	894
NSE	0	0	0	0	0
Total	996	1,129	1,038	1,018	894
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	-62
Non-Labor	546	485	315	656	737
NSE	0	0	0	0	0
Total	546	485	315	656	675
FTE	0.0	0.0	0.0	0.0	-0.2

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	546	0	0.0	1-Sided Adj	N/A	DSREED2013120 5153143187
Transfer employee benefit admin fees and services to correct workgroup							
2009 Total	0	546	0	0.0			
2010	0	485	0	0.0	1-Sided Adj	N/A	DSREED2013120 5160109353
Transfer Benefit Admin Fees & Services costs to correct workgroup							
2010 Total	0	485	0	0.0			
2011	0	315	0	0.0	1-Sided Adj	N/A	DSREED2013120 5162514933
Transfer Benefit Admin Fees & Services to correct workgroup							
2011 Total	0	315	0	0.0			
2012	0	656	0	0.0	1-Sided Adj	N/A	DSREED2013120 5171310287
Transfer Benefit Admin Fees & Services costs to correct workgroup							
2012 Total	0	656	0	0.0			

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

<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>
2013	-62	0	0	-0.2	1-Sided Adj	N/A	DSREED2014022 4151048640
Remove labor costs from benefit admin fees & services							
2013	0	737	0	0.0	1-Sided Adj	N/A	DSREED2014022 4152009377
Transfer benefit admin fees costs to correct workgroup							
2013 Total	-62	737	0	-0.2			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.015

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

San Diego Gas & Electric						
Benefit Administration Fees and Services Projection						
For Years 2014-2016						
ASSUMPTIONS						
1. Costs for 2014 estimated based on 2013 expenditures, 2015-2016 increased by non-labor inflation						
2. Projected non-labor inflation rates are as follows:						
			2014	2015	2016	
			2.75%	2.75%	2.40%	
		Actual	Projected			
Type of Fee	Vendor	2013	2014	2015	2016	
Savings Plan Audit	Deloitte	69,483	70,000	71,925	73,651	
Health & Welfare Plan Audits	Simpson & Simpson	26,780	28,000	28,770	28,770	
Retirement Plan Consulting	Towers Watson	706,358	750,000	770,625	789,123	
Savings Plan Admin Fees	T Rowe Price	26,366	30,000	30,825	31,565	
Passport Unlimited Membership Fees	Passport	51,500	53,000	54,458	55,765	
Total Comp Study for GRC	Towers Watson		187,500	-	-	
Employee Address Research	AXA Equitable	500	500	500	500	
COBRA	ADP	-	10,000	10,275	10,522	
Benefit Info Printing	Diego & Sons	12,651	14,000	14,385	14,730	
Total Cost		\$ 893,637	\$ 1,143,000	\$ 981,763	\$ 1,004,626	

Beginning of Workpaper
1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

Activity Description:

The Professional Development Assistance Program (PDAP) provides reimbursement of tuition for degree and certificate programs that maintain or enhance the skills necessary to perform current or prospective jobs within the company.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on projected participation in program and increases in headcount and cost.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		556	631	547	549	462	0	0	0	
NSE		0	0	0	0	0	495	514	536	
Total		556	631	547	549	462	495	514	536	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

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	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	495	514	536	495	514	536
Total		0	0	0	495	514	536	495	514	536
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	495	495	0.0	1-Sided Adj

2014 Educational Assistance Projection

2014 Total	0	0	495	495	0.0	
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2015	0	0	514	514	0.0	1-Sided Adj
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2015 Educational Assistance Projection

2015 Total	0	0	514	514	0.0	
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2016	0	0	536	536	0.0	1-Sided Adj
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2016 Educational Assistance Projection

2016 Total	0	0	536	536	0.0	
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Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	503	584	526	540	462
NSE	0	0	0	0	0
Total	503	584	526	540	462
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	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	0	0	0	0	0
Non-Labor	503	584	526	540	462
NSE	0	0	0	0	0
Total	503	584	526	540	462
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	53	47	20	9	0
NSE	0	0	0	0	0
Total	53	47	20	9	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	556	631	547	549	462
NSE	0	0	0	0	0
Total	556	631	547	549	462
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

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.

Supplemental Workpapers for Workpaper 1PB000.016

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

San Diego Gas & Electric				
Educational Assistance Projection				
For Years 2014-2016				
ASSUMPTIONS				
1. Future participation based on rate of participation in 2013				
2. Headcount percentage changes are as follows:	2014	2015	2016	
	3.63%	1.07%	1.14%	
3. Cost per participant based on 2013 cost indexed for inflation				
4. Inflation factors are as follows	2014	2015	2016	
	2.75%	2.75%	2.40%	
	Actual	Projected		
Year	2013	2014	2015	2016
Employees	4,603	4,770	4,821	4,876
Participants	167	174	176	179
Estimated Cost per Participant	\$ 2,768	\$ 2,844	\$ 2,922	\$ 2,992
Cost For Year	\$ 462,204	\$ 494,821	\$ 514,273	\$ 535,594

Beginning of Workpaper
1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Activity Description:

The backup childcare program provides emergency childcare services when an employee's primary childcare resource is unavailable. This program reduces unplanned absences and work time lost due to breakdowns in childcare arrangements.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are program is projected to be enhanced and future costs are not directly related to prior year costs.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		153	157	142	102	141	0	0	0	
NSE		0	0	0	0	0	121	127	133	
Total		153	157	142	102	141	121	127	133	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

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	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	121	127	133	121	127	133
Total		0	0	0	121	127	133	121	127	133
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	121	121	0.0	1-Sided Adj
2014 Emergency Child Care Projection						
2014 Total	0	0	121	121	0.0	
2015	0	0	127	127	0.0	1-Sided Adj
2015 Emergency Child Care Projection						
2015 Total	0	0	127	127	0.0	
2016	0	0	133	133	0.0	1-Sided Adj
2016 Emergency Child Care Projection						
2016 Total	0	0	133	133	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	139	0	0	0	0
NSE	0	0	0	0	0
Total	139	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	145	137	101	141
NSE	0	0	0	0	0
Total	0	145	137	101	141
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	139	145	137	101	141
NSE	0	0	0	0	0
Total	139	145	137	101	141
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	15	12	5	2	0
NSE	0	0	0	0	0
Total	15	12	5	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	153	157	142	102	141
NSE	0	0	0	0	0
Total	153	157	142	102	141
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

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	145	137	101	141
NSE	0	0	0	0	0
Total	0	145	137	101	141
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	0	145	0	0.0	1-Sided Adj	N/A	DSREED2013120 5160222013
Transfer costs from wellness							
2010 Total	0	145	0	0.0			
2011	0	137	0	0.0	1-Sided Adj	N/A	DSREED2013120 5162154247
Transfer costs from wellness							
2011 Total	0	137	0	0.0			
2012	0	101	0	0.0	1-Sided Adj	N/A	DSREED2013120 5171337447
Transfer costs from wellness							
2012 Total	0	101	0	0.0			
2013	0	141	0	0.0	CCTR Transf	From 2100-0359.003	DSREED2014022 4150601490
Transfer Emergency Child Care costs recorded to Wellness							

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Category-Sub: 3. Emergency Day Care
Workpaper: 1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

<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>
2013 Total	0	141	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.017

Beginning of Workpaper
1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

Activity Description:

This program provides transit subsidies for employees who use public transportation, vanpools and carpools.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as projected costs are based on estimated participation in plan which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		145	126	87	127	62	0	0	0	
NSE		0	0	0	0	0	57	57	58	
Total		145	126	87	127	62	57	57	58	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

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	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	57	57	58	57	57	58
Total		0	0	0	57	57	58	57	57	58
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	57	57	0.0	1-Sided Adj
2014 Mass Transit Subsidy						
2014 Total	0	0	57	57	0.0	
2015	0	0	57	57	0.0	1-Sided Adj
2015 Mass Transit Subsidy						
2015 Total	0	0	57	57	0.0	
2016	0	0	58	58	0.0	1-Sided Adj
2016 Mass Transit Subsidy						
2016 Total	0	0	58	58	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	14	3	-12	-5	-4
NSE	0	0	0	0	0
Total	14	3	-12	-5	-4
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	118	114	96	130	67
NSE	0	0	0	0	0
Total	118	114	96	130	67
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	131	117	84	125	62
NSE	0	0	0	0	0
Total	131	117	84	125	62
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	14	9	3	2	0
NSE	0	0	0	0	0
Total	14	9	3	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	145	126	87	127	62
NSE	0	0	0	0	0
Total	145	126	87	127	62
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	118	114	96	130	67
NSE	0	0	0	0	0
Total	118	114	96	130	67
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	118	0	0.0	1-Sided Adj	N/A	DSREED2013120 5153247560
Transfer Mass Transit Subsidy costs to correct workgroup							
2009 Total	0	118	0	0.0			
2010	0	114	0	0.0	1-Sided Adj	N/A	DSREED2013120 5155520847
Transfer Mass Transit Subsidy costs to correct workgroup							
2010 Total	0	114	0	0.0			
2011	0	96	0	0.0	1-Sided Adj	N/A	DSREED2013120 5162731880
Transfer Mass Transit Subsidy costs into correct workgroup							
2011 Total	0	96	0	0.0			
2012	0	130	0	0.0	1-Sided Adj	N/A	DSREED2013120 5171515587
Transfer Mass Transit Subsidy costs to correct workgroup							
2012 Total	0	130	0	0.0			

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

<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>
2013	0	67	0	0.0	1-Sided Adj	N/A	DSREED2014022 4152127577
Transfer mass transit costs to correct workgroup							
2013 Total	0	67	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.019

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

San Diego Gas & Electric					
Transportation Subsidy Forecast					
For Years 2014-2016					
Assumptions					
1. Transportation subsidy costs projected based on utilization as of March 2014 based on current subsidies and indexed for changes in headcount.					
2. Primary assumptions for projection are as follows:					
# Participants as of 3/1/14 91					
Average Monthly Cost/Participant \$ 49.26					
Annualized Average Cost \$ 591.12					
Headcount as of 3/31/14 4,541					
	Actual		Projected		
Year	2013		2014	2015	2016
Total Employees			4,770	4,821	4,876
Estimated Participants			96	97	98
Cost	\$ 62,272		\$ 56,505	\$ 57,109	\$ 57,760

Beginning of Workpaper
1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

Activity Description:

Upon retirement, the company gives the employee a retirement gift and hosts a retirement breakfast in recognition of past service and contribution to the company's success .

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Plase see NSE below

NSE - Zero-Based

Zero based method chosed for projection.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		21	30	45	42	108	0	0	0	
NSE		0	0	0	0	0	111	114	117	
Total		21	30	45	42	108	111	114	117	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

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	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	111	114	117	111	114	117
Total		0	0	0	111	114	117	111	114	117
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	111	111	0.0	1-Sided Adj
2014 Retirement Activities Projection						
2014 Total	0	0	111	111	0.0	
2015	0	0	114	114	0.0	1-Sided Adj
2015 Retirement Activities Projection						
2015 Total	0	0	114	114	0.0	
2016	0	0	117	117	0.0	1-Sided Adj
2016 Retirement Activities Projection						
2016 Total	0	0	117	117	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	19	28	43	42	101
NSE	0	0	0	0	0
Total	19	28	43	42	101
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	7
NSE	0	0	0	0	0
Total	0	0	0	0	7
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	19	28	43	42	108
NSE	0	0	0	0	0
Total	19	28	43	42	108
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	2	2	2	1	0
NSE	0	0	0	0	0
Total	2	2	2	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	21	30	45	42	108
NSE	0	0	0	0	0
Total	21	30	45	42	108
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

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	7
NSE	0	0	0	0	0
Total	0	0	0	0	7
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	0	7	0	0.0	1-Sided Adj	N/A	DSREED2014022 4152200820
Transfer retirement activities costs to correct workgroup							
2013 Total	0	7	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.020

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

San Diego Gas & Electric					
Retirement Activities Projection					
For Years 2014-2016					
ASSUMPTIONS					
1. Cost for 2014-2016 projected based on 2013 costs indexed for non-labor inflation.					
2. Non labor inflation rates are as follows:					
		2014	2015	2016	
		2.75%	2.75%	2.40%	
	Actual		Projected		
	2013		2014	2015	2016
Total Cost	\$ 108,335		\$ 111,314	\$ 114,375	\$ 117,121

Beginning of Workpaper
1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

Activity Description:

Service recognition awards are given to employees on their fifth anniversary and every five years thereafter. Employees select a specific item from a group of awards that vary depending on years of service.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected based on estimated employees receiving service awards which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		113	154	134	150	118	0	0	0	
NSE		0	0	0	0	0	107	120	133	
Total		113	154	134	150	118	107	120	133	
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
2016 GRC - APP
Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

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	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	107	120	133	107	120	133
Total		0	0	0	107	120	133	107	120	133
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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	107	107	0.0	1-Sided Adj
2014 Service Recognition Projection						
2014 Total	0	0	107	107	0.0	
2015	0	0	120	120	0.0	1-Sided Adj
2015 Service Recognition Projection						
2015 Total	0	0	120	120	0.0	
2016	0	0	133	133	0.0	1-Sided Adj
2016 Service Recognition Projection						
2016 Total	0	0	133	133	0.0	

Note: Totals may include rounding differences.

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

Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	102	142	129	148	118
NSE	0	0	0	0	0
Total	102	142	129	148	118
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	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	0	0	0	0	0
Non-Labor	102	142	129	148	118
NSE	0	0	0	0	0
Total	102	142	129	148	118
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 2013\$					
Labor	0	0	0	0	0
Non-Labor	11	11	5	2	0
NSE	0	0	0	0	0
Total	11	11	5	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	113	154	134	150	118
NSE	0	0	0	0	0
Total	113	154	134	150	118
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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Area: COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

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.

Supplemental Workpapers for Workpaper 1PB000.021

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

San Diego Gas & Electric						
Service Award Forecast						
For Years 2014-2016						
ASSUMPTIONS						
1. Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.						
2. Estimated cost per award based on sampling of invoices paid in 2013 for each award level indexed for non-labor inflation						
3. Non labor inflation for 2014-2016 are as follows:						
			2014	2015	2016	
			2.75%	2.75%	2.40%	
		Actual	Projected			
		2013	2014	2015	2016	
Estimated Recipients						
5 Years of Service			193	89	180	
10 Years of Service			132	271	303	
15 Years of Service			170	240	142	
20 Years of Service			74	55	37	
25 Years of Service			29	67	72	
30 Years of Service			50	59	61	
35 Years of Service			107	76	71	
40 Years of Service			20	3	52	
Estimated Cost Per Award						
5 Years of Service			\$ 70	\$ 72	\$ 74	
10 Years of Service			110	113	116	
15 Years of Service			120	123	126	
20 Years of Service			150	154	158	
25 Years of Service			175	180	184	
30 Years of Service			200	206	210	
35 Years of Service			250	257	263	
40 Years of Service			300	308	316	
Budgeted Amount per Type of Award						
5 Years of Service			\$ 13,510	\$ 6,401	\$ 13,257	
10 Years of Service			14,520	30,630	35,069	
15 Years of Service			20,400	29,592	17,929	
20 Years of Service			11,100	8,477	5,840	
25 Years of Service			5,075	12,047	13,257	
30 Years of Service			10,000	12,125	12,836	
35 Years of Service			26,750	19,523	18,676	
40 Years of Service			6,000	925	16,414	
Total Cost		\$ 118,017	\$ 107,355	\$ 119,719	\$ 133,278	

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

Area: COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0358	000	EMPLOYEE SAVINGS PLAN-RETIREMENT SAVINGS PLAN
2100-0359	000	HEALTH & WELFARE INSURANCE-MEDICAL
2100-0360	000	MISC. EMPLOYEE BENEFITS-BENEFITS ADMIN FEES & SERVICES
2100-0361	000	EXECUTIVE INCENTIVE PROGRAMS
2100-0364	000	MGMT/C&T INCENTIVE AWARDS