

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-25-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF KENNETH J. DEREMER
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-25-WP - REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EX

DOCUMENT	PAGE
Overall Summary For Exhibit No. SDG&E-25-WP	1
<i>Summary of Non-Shared Services Workpapers</i>	2
Category: A. Regulatory Affairs	3
..1AG007.000 - GRC REVENUE REQUIREMENTS AND RATES/ANALYSIS	4
Category: B. Controller	10
..1AG002.000 - ASSET AND PROJECT ACCOUNTING	11
..1AG003.000 - SUNDRY SERVICES	16
..1AG006.000 - FINANCIAL SYSTEMS & BUSINESS CONTROLS	21
..1AG004.000 - FINANCIAL PLANNING & REGULATORY ACCOUNTS	27
Category: C. Finance	33
..1AG005.000 - FINANCIAL AND STRATEGIC ANALYSIS	34
Category: D. Legal	39
..1AG009.000 - SVP & GENERAL COUNSEL	40
..1AG011.000 - LEGAL	45
..1AG012.000 - CLAIMS GROUP	51
..1AG015.000 - CLAIMS PAYMENTS & RECOVERY COSTS	57
Category: E. External Relations	64
..1AG013.000 - COMMUNITY RELATIONS	65
<i>Summary of Shared Services Workpapers</i>	70
Category: A. Regulatory Affairs	71
..2100-3161.000 - SVP FINANCIAL REGULATORY & LEGISLATIVE ANALYSIS	73
..2100-3162.000 - VP - REGULATORY & LEGISLATIVE ANALYSIS	79
..2100-4005.000 - STATE REGULATORY AFFAIRS	85
..2100-4006.000 - REGULATORY POLICY & LEGISLATIVE ANALYSIS	91
..2100-3427.000 - CA REGULATORY AFFAIRS CASE MANAGEMENT	97
..2100-3430.000 - CA REGULATORY INFO & CASE SUPPORT	104
..2100-3602.000 - GENERAL RATE CASE	111
..2100-3428.000 - FERC CAISO AND COMPLIANCE	117
Category: B. Controller	123
..2100-0657.000 - VP - CFO - CONTROLLER	125
..2100-3050.000 - UTILITY ACCOUNTING DIRECTOR	132
..2100-3051.000 - FINANCIAL ACCOUNTING	139
..2100-3052.000 - REGULATORY REPORTING	146

**2016 General Rate Case - APP
INDEX OF WORKPAPERS**

Exhibit SDG&E-25-WP - REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EX

DOCUMENT	PAGE
..2100-3798.000 - BANK RECONCILIATION AND ESCHEATMENT	153
..2100-0274.000 - AFFILIATE BILLING AND COSTING	160
..2100-3058.000 - ACCOUNTS PAYABLE	167
..2100-3555.000 - BUSINESS CONTROLS	173
Category: E. External Relations	181
..2100-4008.000 - MEDIA & EMPLOYEE COMMUNICATIONS	182
..2100-3791.000 - VP EXTERNAL RELATIONS	188
..2100-3845.000 - COMMUNITY RELATIONS SYSTEMS	194
..2100-4009.000 - COMMUNITY RELATIONS	200
<i>Appendix A: List of Non-Shared Cost Centers</i>	206

Overall Summary For Exhibit No. SDG&E-25-WP

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Non-Shared Services	20,751	23,241	23,241	23,241
Shared Services	12,606	13,582	13,582	13,582
Total	33,357	36,823	36,823	36,823

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Regulatory Affairs	3,098	3,487	3,487	3,487
B. Controller	5,511	5,818	5,818	5,818
C. Finance	742	865	865	865
D. Legal	10,828	12,658	12,658	12,658
E. External Relations	572	413	413	413
Total	20,751	23,241	23,241	23,241

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Workpaper: 1AG007.000

Summary for Category: A. Regulatory Affairs

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	2,426	2,694	2,694	2,694
Non-Labor	672	793	793	793
NSE	0	0	0	0
Total	3,098	3,487	3,487	3,487
FTE	27.5	31.6	31.6	31.6

Workpapers belonging to this Category:

1AG007.000 GRC Revenue Requirements and Rates/Analysis

Labor	2,426	2,694	2,694	2,694
Non-Labor	672	793	793	793
NSE	0	0	0	0
Total	3,098	3,487	3,487	3,487
FTE	27.5	31.6	31.6	31.6

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG007.000 - GRC Revenue Requirements and Rates/Analysis

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 1. GRC, Rates and Analysis
 Workpaper: 1AG007.000 - GRC Revenue Requirements and Rates/Analysis

Activity Description:

The GRC, Revenue Requirements and Rate/Analysis groups are responsible for providing economic analysis, demographics, gas and electric customer forecasts; alternate fuel price and gas price forecasts; gas and electric demand forecasts and analyses; gas and electric rate designs and cost allocation; and policy, analyses, and coordination for use in business development and regulatory proceedings. Also, the groups perform activities relating to: filing advice letters and responding to protests and draft resolutions; maintaining, interpreting and revising tariff schedules and developing new tariffs; providing guidance on regulatory compliance with tariffs; and responding to CPUC staff inquiries.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		2,297	2,133	1,915	2,201	2,426	2,694	2,694	2,694	
Non-Labor		1,183	300	604	1,205	672	793	793	793	
NSE		0	0	0	0	0	0	0	0	
Total		3,480	2,433	2,519	3,405	3,098	3,487	3,487	3,487	
FTE		25.1	23.9	21.2	25.1	27.5	31.6	31.6	31.6	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 1. GRC, Rates and Analysis
 Workpaper: 1AG007.000 - GRC Revenue Requirements and Rates/Analysis

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	2,194	2,194	2,194	500	500	500	2,694	2,694	2,694
Non-Labor	5-YR Average	793	793	793	0	0	0	793	793	793
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		2,987	2,987	2,987	500	500	500	3,487	3,487	3,487
FTE	5-YR Average	24.6	24.6	24.6	7.0	7.0	7.0	31.6	31.6	31.6

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	500	0	0	500	7.0	1-Sided Adj

Additional FTE needed for implementing analyzing and maintaining new customer initiatives mandated by CPUC, including smart pricing, electric rate reform, Net Energy Metering and other new customer programs.

2014 Total	500	0	0	500	7.0	
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2015	500	0	0	500	7.0	1-Sided Adj
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Additional FTE needed for implementing analyzing and maintaining new customer initiatives mandated by CPUC, including smart pricing, electric rate reform, Net Energy Metering and other new customer programs.

2015 Total	500	0	0	500	7.0	
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2016	500	0	0	500	7.0	1-Sided Adj
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Additional FTE needed for implementing analyzing and maintaining new customer initiatives mandated by CPUC, including smart pricing, electric rate reform, Net Energy Metering and other new customer programs.

2016 Total	500	0	0	500	7.0	
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Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: A. Regulatory Affairs
Category-Sub: 1. GRC, Rates and Analysis
Workpaper: 1AG007.000 - GRC Revenue Requirements and Rates/Analysis

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,981	1,881	1,669	1,936	2,159
Non-Labor	342	211	274	290	672
NSE	0	0	0	0	0
Total	2,323	2,092	1,943	2,226	2,830
FTE	23.1	22.0	19.0	22.3	24.2
Adjustments (Nominal \$) **					
Labor	-149	-151	-66	-54	-65
Non-Labor	728	66	308	896	0
NSE	0	0	0	0	0
Total	580	-84	242	842	-65
FTE	-1.6	-1.6	-0.8	-0.7	-0.8
Recorded-Adjusted (Nominal \$)					
Labor	1,832	1,731	1,603	1,882	2,094
Non-Labor	1,071	277	581	1,186	672
NSE	0	0	0	0	0
Total	2,903	2,008	2,185	3,068	2,766
FTE	21.5	20.4	18.2	21.6	23.4
Vacation & Sick (Nominal \$)					
Labor	283	276	236	273	332
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	283	276	236	273	332
FTE	3.6	3.5	3.0	3.5	4.1
Escalation to 2013\$					
Labor	182	127	75	46	0
Non-Labor	113	22	23	19	0
NSE	0	0	0	0	0
Total	294	149	98	65	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	2,297	2,133	1,915	2,201	2,426
Non-Labor	1,183	300	604	1,205	672
NSE	0	0	0	0	0
Total	3,480	2,433	2,519	3,405	3,098
FTE	25.1	23.9	21.2	25.1	27.5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 1. GRC, Rates and Analysis
 Workpaper: 1AG007.000 - GRC Revenue Requirements and Rates/Analysis

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-149	-151	-66	-54	-65
Non-Labor	728	66	308	896	0
NSE	0	0	0	0	0
Total	580	-84	242	842	-65
FTE	-1.6	-1.6	-0.8	-0.7	-0.8

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	730	0	0.0	1-Sided Adj	N/A	EDALTON201402 21143446973
Add Notification Costs							
2009	-149	-1	0	-1.6	CCTR Transf	To 2200-2309.000	GSTMARIE20131 112183803913
Transfer labor costs to SoCalGas due to business function transfer.							
2009 Total	-149	728	0	-1.6			
2010	0	71	0	0.0	1-Sided Adj	N/A	EDALTON201402 21143411010
Add Notification Costs							
2010	-151	-5	0	-1.6	CCTR Transf	To 2200-2309.000	GSTMARIE20131 112184106843
Transfer labor costs to SoCalGas due to business function transfer.							
2010 Total	-151	66	0	-1.6			
2011	-9	-2	0	-0.1	CCTR Transf	To 2200-2309.000	GSTMARIE20131 112184303903
Transfer labor costs to SoCalGas due to business function transfer.							
2011	-56	0	0	-0.7	1-Sided Adj	N/A	GSTMARIE20131 112193306537
Removal of refundable program labor costs							

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 1. GRC, Rates and Analysis
 Workpaper: 1AG007.000 - GRC Revenue Requirements and Rates/Analysis

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2011	0	310	0	0.0	CCTR Transf	From 2100-3430.000	GSTMARIE20131 119172345107
Transfer Customer Regulatory Notification Costs to Regulatory Tariffs -South cost center.							
2011 Total	-66	308	0	-0.8			
2012	0	513	0	0.0	CCTR Transf	From 2100-3161.000	EDALTON201402 18102801033
Transfer Customer Regulatory Notification Costs to Regulatory Tariffs - South							
2012	-54	0	0	-0.7	1-Sided Adj	N/A	GSTMARIE20131 112193426587
Removal of refundable program labor costs							
2012	0	383	0	0.0	CCTR Transf	From 2100-3430.000	GSTMARIE20131 119173712367
Transfer Customer Regulatory Notification costs to Regulatory Tariffs-South cost center.							
2012 Total	-54	896	0	-0.7			
2013	-65	0	0	-0.8	1-Sided Adj	N/A	EDALTON201402 20121340880
Removal of refundable program costs							
2013 Total	-65	0	0	-0.8			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Workpaper: VARIOUS

Summary for Category: B. Controller

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	5,317	5,607	5,607	5,607
Non-Labor	193	211	211	211
NSE	0	0	0	0
Total	5,510	5,818	5,818	5,818
FTE	59.5	62.6	62.6	62.6

Workpapers belonging to this Category:

1AG002.000 Asset and Project Accounting

Labor	2,369	2,466	2,466	2,466
Non-Labor	94	89	89	89
NSE	0	0	0	0
Total	2,463	2,555	2,555	2,555
FTE	29.3	30.5	30.5	30.5

1AG003.000 Sundry Services

Labor	314	316	316	316
Non-Labor	4	7	7	7
NSE	0	0	0	0
Total	318	323	323	323
FTE	4.8	4.9	4.9	4.9

1AG006.000 Financial Systems & Business Controls

Labor	710	757	757	757
Non-Labor	68	53	53	53
NSE	0	0	0	0
Total	778	810	810	810
FTE	6.8	7.4	7.4	7.4

1AG004.000 Financial Planning & Regulatory Accounts

Labor	1,924	2,068	2,068	2,068
Non-Labor	27	62	62	62
NSE	0	0	0	0
Total	1,951	2,130	2,130	2,130
FTE	18.6	19.8	19.8	19.8

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG002.000 - Asset and Project Accounting

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG002.000 - Asset and Project Accounting

Activity Description:

Asset and Project Accounting is responsible for rate base accounting, operating cost accounting, new business accounting, fixed asset management, construction billing and generation accounting.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		2,316	2,515	2,538	2,589	2,369	2,466	2,466	2,466	
Non-Labor		99	102	85	68	94	89	89	89	
NSE		0	0	0	0	0	0	0	0	
Total		2,415	2,617	2,623	2,657	2,463	2,555	2,555	2,555	
FTE		28.1	31.1	32.1	32.2	29.3	30.5	30.5	30.5	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG002.000 - Asset and Project Accounting

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	2,466	2,466	2,466	0	0	0	2,466	2,466	2,466
Non-Labor	5-YR Average	89	89	89	0	0	0	89	89	89
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		2,555	2,555	2,555	0	0	0	2,555	2,555	2,555
FTE	5-YR Average	30.5	30.5	30.5	0.0	0.0	0.0	30.5	30.5	30.5

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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 1. Accounting Operations
Workpaper: 1AG002.000 - Asset and Project Accounting

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,848	2,040	2,125	2,214	2,045
Non-Labor	108	94	81	67	94
NSE	0	0	0	0	0
Total	1,955	2,134	2,207	2,280	2,139
FTE	24.1	26.5	27.6	27.7	24.9
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-18	0	0	0	0
NSE	0	0	0	0	0
Total	-18	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,848	2,040	2,125	2,214	2,045
Non-Labor	90	94	81	67	94
NSE	0	0	0	0	0
Total	1,937	2,134	2,207	2,280	2,139
FTE	24.1	26.5	27.6	27.7	24.9
Vacation & Sick (Nominal \$)					
Labor	285	325	313	321	324
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	285	325	313	321	324
FTE	4.0	4.6	4.5	4.5	4.4
Escalation to 2013\$					
Labor	183	150	100	55	0
Non-Labor	9	8	3	1	0
NSE	0	0	0	0	0
Total	193	157	103	56	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	2,316	2,515	2,538	2,589	2,369
Non-Labor	99	102	85	68	94
NSE	0	0	0	0	0
Total	2,415	2,617	2,623	2,657	2,463
FTE	28.1	31.1	32.1	32.2	29.3

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG002.000 - Asset and Project Accounting

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-18	0	0	0	0
NSE	0	0	0	0	0
Total	-18	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	0	-18	0	0.0	1-Sided Adj	N/A	GSTMARIE20131 108144039133

Removal of Recruiting costs as SDG&E Accounting Operations is no longer using recruiters.

2009 Total	0	-18	0	0.0
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2010 Total	0	0	0	0.0
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2011 Total	0	0	0	0.0
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2012 Total	0	0	0	0.0
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2013 Total	0	0	0	0.0
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Note: Totals may include rounding differences.

Beginning of Workpaper
1AG003.000 - Sundry Services

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG003.000 - Sundry Services

Activity Description:

Sundry Services is responsible for billing third parties for the provision of products and services (i.e., sundry services) other than commodity, transportation and delivery costs.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		315	296	324	333	314	316	316	316	
Non-Labor		12	4	8	5	4	7	7	7	
NSE		0	0	0	0	0	0	0	0	
Total		327	301	332	338	319	323	323	323	
FTE		4.8	4.7	4.9	5.1	4.8	4.9	4.9	4.9	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG003.000 - Sundry Services

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	316	316	316	0	0	0	316	316	316
Non-Labor	5-YR Average	7	7	7	0	0	0	7	7	7
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		323	323	323	0	0	0	323	323	323
FTE	5-YR Average	4.9	4.9	4.9	0.0	0.0	0.0	4.9	4.9	4.9

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 1. Accounting Operations
Workpaper: 1AG003.000 - Sundry Services

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	251	240	271	285	271
Non-Labor	11	4	7	5	4
NSE	0	0	0	0	0
Total	262	244	279	290	276
FTE	4.1	4.0	4.3	4.4	4.1
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	251	240	271	285	271
Non-Labor	11	4	7	5	4
NSE	0	0	0	0	0
Total	262	244	279	290	276
FTE	4.1	4.0	4.3	4.4	4.1
Vacation & Sick (Nominal \$)					
Labor	39	38	40	41	43
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	39	38	40	41	43
FTE	0.7	0.7	0.7	0.7	0.7
Escalation to 2013\$					
Labor	25	18	13	7	0
Non-Labor	1	0	0	0	0
NSE	0	0	0	0	0
Total	26	18	13	7	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	315	296	324	333	314
Non-Labor	12	4	8	5	4
NSE	0	0	0	0	0
Total	327	301	332	338	319
FTE	4.8	4.7	5.0	5.1	4.8

* 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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Accounting Operations
 Workpaper: 1AG003.000 - Sundry Services

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
1AG006.000 - Financial Systems & Business Controls

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Financial Systems & Business Controls
 Workpaper: 1AG006.000 - Financial Systems & Business Controls

Activity Description:

Financial Systems & Business Controls responsibilities include support of Financial System Applications for developing and maintaining the Reporting Environments in SAP BW that are used for Internal Cost Management Reporting and assisting in developing Business Process and System Process standards, processes and enhancements, and facilitating compliance with state and federal affiliate transaction-type rules such as the CPUC's Affiliate Rules and FERC Standards of Conduct.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not Applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		724	760	811	778	710	757	757	757	
Non-Labor		47	53	58	39	68	53	53	53	
NSE		0	0	0	0	0	0	0	0	
Total		770	813	870	817	779	810	810	810	
FTE		7.0	7.6	8.0	7.5	6.8	7.4	7.4	7.4	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Financial Systems & Business Controls
 Workpaper: 1AG006.000 - Financial Systems & Business Controls

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	757	757	757	0	0	0	757	757	757
Non-Labor	5-YR Average	53	53	53	0	0	0	53	53	53
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		810	810	810	0	0	0	810	810	810
FTE	5-YR Average	7.4	7.4	7.4	0.0	0.0	0.0	7.4	7.4	7.4

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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 2. Financial Systems & Business Controls
Workpaper: 1AG006.000 - Financial Systems & Business Controls

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	847	908	968	688	613
Non-Labor	73	69	81	39	68
NSE	0	0	0	0	0
Total	920	977	1,048	727	681
FTE	9.2	9.8	10.3	6.8	5.8
Adjustments (Nominal \$) **					
Labor	-270	-291	-288	-23	0
Non-Labor	-31	-21	-25	-1	0
NSE	0	0	0	0	0
Total	-301	-312	-313	-24	0
FTE	-3.2	-3.4	-3.4	-0.3	0.0
Recorded-Adjusted (Nominal \$)					
Labor	577	617	679	665	613
Non-Labor	42	49	56	38	68
NSE	0	0	0	0	0
Total	619	665	735	703	681
FTE	6.0	6.4	6.9	6.5	5.8
Vacation & Sick (Nominal \$)					
Labor	89	98	100	96	97
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	89	98	100	96	97
FTE	1.0	1.1	1.1	1.0	1.0
Escalation to 2013\$					
Labor	57	45	32	16	0
Non-Labor	4	4	2	1	0
NSE	0	0	0	0	0
Total	62	49	34	17	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	724	760	811	778	710
Non-Labor	47	53	58	39	68
NSE	0	0	0	0	0
Total	770	813	870	817	779
FTE	7.0	7.5	8.0	7.5	6.8

* 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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Financial Systems & Business Controls
 Workpaper: 1AG006.000 - Financial Systems & Business Controls

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-270	-291	-288	-23	0
Non-Labor	-31	-21	-25	-0.507	0
NSE	0	0	0	0	0
Total	-301	-312	-313	-24	0
FTE	-3.2	-3.4	-3.4	-0.3	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	-203	-28	0	-2.6	CCTR Transf	To 2100-3555.000	GSTMARIE20131 113091115517
	Transfer labor and non-labor costs due to business function transfer						
2009	-67	-3	0	-0.6	CCTR Transf	To 2100-3555.000	GSTMARIE20131 113092556617
	Transfer labor and non-labor costs due to business function transfer						
2009 Total	-270	-31	0	-3.2			
2010	-291	-21	0	-3.4	CCTR Transf	To 2100-3555.000	GSTMARIE20131 113091437810
	Transfer labor and non-labor costs due to business function transfer						
2010	-0.533	0	0	0.0	CCTR Transf	To 2100-3555.000	GSTMARIE20131 113092737563
	Transfer labor costs due to business function transfer						
2010 Total	-291	-21	0	-3.4			
2011	-288	-25	0	-3.4	CCTR Transf	To 2100-3555.000	GSTMARIE20131 113091657547
	Transfer labor and non-labor costs due to business function transfer						
2011 Total	-288	-25	0	-3.4			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Financial Systems & Business Controls
 Workpaper: 1AG006.000 - Financial Systems & Business Controls

<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	-23	-0.507	0	-0.3	CCTR Transf	To 2100-3555.000	GSTMARIE20131 113091856477

Transfer labor and non-labor costs due to business function transfer

2012 Total	-23	-0.507	0	-0.3			
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2013 Total	0	0	0	0.0			
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Note: Totals may include rounding differences.

Beginning of Workpaper
1AG004.000 - Financial Planning & Regulatory Accounts

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Planning and Analysis
 Workpaper: 1AG004.000 - Financial Planning & Regulatory Accounts

Activity Description:

Planning & Regulatory Accounts provides financial planning and performance review support. This process includes developing the annual financial plan and O&M and Capital budgets, providing financial reviews & reports to management, preparing monthly O&M and Capital performance reports, managing regulatory accounts and Treasurer functions, and providing other financial consulting needs as required.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not applicable

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		2,100	2,048	2,085	2,183	1,924	2,068	2,068	2,068	
Non-Labor		77	70	45	90	27	62	62	62	
NSE		0	0	0	0	0	0	0	0	
Total		2,177	2,118	2,131	2,273	1,950	2,130	2,130	2,130	
FTE		20.2	19.7	19.8	20.9	18.6	19.8	19.8	19.8	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Planning and Analysis
 Workpaper: 1AG004.000 - Financial Planning & Regulatory Accounts

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	2,068	2,068	2,068	0	0	0	2,068	2,068	2,068
Non-Labor	5-YR Average	62	62	62	0	0	0	62	62	62
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		2,130	2,130	2,130	0	0	0	2,130	2,130	2,130
FTE	5-YR Average	19.8	19.8	19.8	0.0	0.0	0.0	19.8	19.8	19.8

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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 3. Planning and Analysis
Workpaper: 1AG004.000 - Financial Planning & Regulatory Accounts

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,945	1,980	1,769	1,866	1,660
Non-Labor	70	65	44	88	27
NSE	0	0	0	0	0
Total	2,015	2,044	1,812	1,955	1,687
FTE	20.3	20.2	17.2	18.0	15.8
Adjustments (Nominal \$) **					
Labor	-270	-318	-22	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-270	-318	-22	0	0
FTE	-3.0	-3.4	-0.2	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,675	1,661	1,746	1,866	1,660
Non-Labor	70	65	44	88	27
NSE	0	0	0	0	0
Total	1,745	1,726	1,790	1,955	1,687
FTE	17.3	16.8	17.0	18.0	15.8
Vacation & Sick (Nominal \$)					
Labor	259	264	257	270	263
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	259	264	257	270	263
FTE	2.9	2.9	2.8	2.9	2.8
Escalation to 2013\$					
Labor	166	122	82	46	0
Non-Labor	7	5	2	1	0
NSE	0	0	0	0	0
Total	173	127	84	47	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	2,100	2,048	2,085	2,183	1,924
Non-Labor	77	70	45	90	27
NSE	0	0	0	0	0
Total	2,177	2,118	2,131	2,273	1,950
FTE	20.2	19.7	19.8	20.9	18.6

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Planning and Analysis
 Workpaper: 1AG004.000 - Financial Planning & Regulatory Accounts

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-270	-318	-22	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-270	-318	-22	0	0
FTE	-3.0	-3.4	-0.2	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	-72	0	0	-0.6	CCTR Transf	To 2200-0339.000	GSTMARIE20131 112172043623
Transfer labor costs to SoCalGas due to business function transfer.							
2009	-43	0	0	-0.8	CCTR Transf	To 2200-2366.000	GSTMARIE20131 112173515733
Transfer labor costs to SoCalGas due to business function transfer.							
2009	-155	0	0	-1.6	CCTR Transf	To 2200-2091.000	GSTMARIE20131 112174548083
Transfer labor costs to SoCalGas due to business function transfer.							
2009 Total	-270	0	0	-3.0			
2010	-112	0	0	-0.9	CCTR Transf	To 2200-0339.000	GSTMARIE20131 112172926223
Transfer labor costs to SoCalGas due to business function transfer.							
2010	-44	0	0	-0.8	CCTR Transf	To 2200-2366.000	GSTMARIE20131 112173724853
Transfer labor costs to SoCalGas due to business function transfer.							
2010	-162	0	0	-1.7	CCTR Transf	To 2200-2091.000	GSTMARIE20131 112174800927
Transfer labor costs to SoCalGas due to business function transfer.							
2010 Total	-318	0	0	-3.4			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Planning and Analysis
 Workpaper: 1AG004.000 - Financial Planning & Regulatory Accounts

<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	-9	0	0	-0.1	CCTR Transf	To 2200-0339.000	GSTMARIE20131 112173217440
Transfer labor costs to SoCalGas due to business function transfer.							
2011	-2	0	0	0.0	CCTR Transf	To 2200-2366.000	GSTMARIE20131 112173904743
Transfer labor costs to SoCalGas due to business function transfer.							
2011	-12	0	0	-0.1	CCTR Transf	To 2200-2091.000	GSTMARIE20131 112174947883
Transfer labor costs to SoCalGas due to business function transfer.							
2011 Total	-22	0	0	-0.2			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: C. Finance
 Workpaper: 1AG005.000

Summary for Category: C. Finance

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	715	794	794	794
Non-Labor	27	70	70	70
NSE	0	0	0	0
Total	742	864	864	864
FTE	7.1	8.2	8.2	8.2

Workpapers belonging to this Category:

1AG005.000 Financial and Strategic Analysis

Labor	715	794	794	794
Non-Labor	27	70	70	70
NSE	0	0	0	0
Total	742	864	864	864
FTE	7.1	8.2	8.2	8.2

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG005.000 - Financial and Strategic Analysis

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: C. Finance
 Category-Sub: 1. Financial and Strategic Analysis
 Workpaper: 1AG005.000 - Financial and Strategic Analysis

Activity Description:

Financial and Strategic Analysis provides guidance, control and validation for all strategic, operational and administrative departments on financial and economic project evaluation. Strategic Analysis also performs short and long term financial analysis, business model creation and validates business cases developed by others while supplying consistent economic assumptions to SDG&E.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		1,010	857	711	680	715	794	794	794	
Non-Labor		84	46	76	118	27	70	70	70	
NSE		0	0	0	0	0	0	0	0	
Total		1,094	903	787	797	742	865	865	865	
FTE		9.8	9.3	7.5	7.1	7.1	8.2	8.2	8.2	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: C. Finance
 Category-Sub: 1. Financial and Strategic Analysis
 Workpaper: 1AG005.000 - Financial and Strategic Analysis

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	794	794	794	0	0	0	794	794	794
Non-Labor	5-YR Average	70	70	70	0	0	0	70	70	70
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		865	865	865	0	0	0	865	865	865
FTE	5-YR Average	8.2	8.2	8.2	0.0	0.0	0.0	8.2	8.2	8.2

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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: C. Finance
Category-Sub: 1. Financial and Strategic Analysis
Workpaper: 1AG005.000 - Financial and Strategic Analysis

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	806	695	595	581	617
Non-Labor	76	42	74	116	27
NSE	0	0	0	0	0
Total	882	737	669	697	644
FTE	8.4	7.9	6.4	6.1	6.0
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	806	695	595	581	617
Non-Labor	76	42	74	116	27
NSE	0	0	0	0	0
Total	882	737	669	697	644
FTE	8.4	7.9	6.4	6.1	6.0
Vacation & Sick (Nominal \$)					
Labor	124	111	88	84	98
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	124	111	88	84	98
FTE	1.4	1.4	1.1	1.0	1.1
Escalation to 2013\$					
Labor	80	51	28	14	0
Non-Labor	8	3	3	2	0
NSE	0	0	0	0	0
Total	88	54	31	16	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	1,010	857	711	680	715
Non-Labor	84	46	76	118	27
NSE	0	0	0	0	0
Total	1,094	903	787	797	742
FTE	9.8	9.3	7.5	7.1	7.1

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: C. Finance
 Category-Sub: 1. Financial and Strategic Analysis
 Workpaper: 1AG005.000 - Financial and Strategic Analysis

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.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: D. Legal
Workpaper: VARIOUS

Summary for Category: D. Legal

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	8,362	7,942	7,942	7,942
Non-Labor	2,466	4,716	4,716	4,716
NSE	0	0	0	0
Total	10,828	12,658	12,658	12,658
FTE	55.6	53.7	53.7	53.7

Workpapers belonging to this Category:

1AG009.000 SVP & General Counsel

Labor	382	416	416	416
Non-Labor	47	103	103	103
NSE	0	0	0	0
Total	429	519	519	519
FTE	1.6	1.6	1.6	1.6

1AG011.000 Legal

Labor	7,315	6,900	6,900	6,900
Non-Labor	232	242	242	242
NSE	0	0	0	0
Total	7,547	7,142	7,142	7,142
FTE	45.6	44.0	44.0	44.0

1AG012.000 Claims Group

Labor	665	626	626	626
Non-Labor	15	48	48	48
NSE	0	0	0	0
Total	680	674	674	674
FTE	8.4	8.1	8.1	8.1

1AG015.000 Claims Payments & Recovery Costs

Labor	0	0	0	0
Non-Labor	2,172	4,323	4,323	4,323
NSE	0	0	0	0
Total	2,172	4,323	4,323	4,323
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG009.000 - SVP & General Counsel

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 1. SVP
 Workpaper: 1AG009.000 - SVP & General Counsel

Activity Description:

The Senior Vice-President and General Counsel oversees the entire legal operations at SDG&E, and services as the Company's chief legal advisor and officer. The General Counsel advises the CEO, Chairman and Board of Directors on all legal matters, issues and risks impacting the Company.

Forecast Explanations:

Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utility due to reorganization beginning for full-year 2011.

Non-Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utility due to reorganization beginning for full-year 2011.

NSE - 3-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	505	466	400	382	416	416	416	
Non-Labor		0	66	106	156	47	103	103	103	
NSE		0	0	0	0	0	0	0	0	
Total		0	570	572	556	429	519	519	519	
FTE		0.0	2.9	1.8	1.5	1.6	1.6	1.6	1.6	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 1. SVP
 Workpaper: 1AG009.000 - SVP & General Counsel

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	416	416	416	0	0	0	416	416	416
Non-Labor	3-YR Average	103	103	103	0	0	0	103	103	103
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		519	519	519	0	0	0	519	519	519
FTE	3-YR Average	1.6	1.6	1.6	0.0	0.0	0.0	1.6	1.6	1.6

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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: D. Legal
Category-Sub: 1. SVP
Workpaper: 1AG009.000 - SVP & General Counsel

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	409	390	342	330
Non-Labor	0	61	102	154	47
NSE	0	0	0	0	0
Total	0	470	492	496	377
FTE	0.0	2.5	1.6	1.3	1.3
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	409	390	342	330
Non-Labor	0	61	102	154	47
NSE	0	0	0	0	0
Total	0	470	492	496	377
FTE	0.0	2.5	1.6	1.3	1.3
Vacation & Sick (Nominal \$)					
Labor	0	65	58	50	52
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	65	58	50	52
FTE	0.0	0.4	0.3	0.2	0.2
Escalation to 2013\$					
Labor	0	30	18	8	0
Non-Labor	0	5	4	2	0
NSE	0	0	0	0	0
Total	0	35	22	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	505	466	400	382
Non-Labor	0	66	106	156	47
NSE	0	0	0	0	0
Total	0	570	572	556	429
FTE	0.0	2.9	1.9	1.5	1.5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 1. SVP
 Workpaper: 1AG009.000 - SVP & General Counsel

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
1AG011.000 - Legal

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 2. Legal
 Workpaper: 1AG011.000 - Legal

Activity Description:

The Legal Department provides legal services in support of Commercial, Environmental, Litigation and Strategic Project matters for SDG&E. The Legal Department provides legal services to SDG&E through three primary resources: (1) in-house attorneys and staff, (2) outside counsel, and (3) attorneys that reside at the Corporate Center. The Law Department is headed by a General Counsel charged with representing the legal interests of SDG&E as a separate entity. The General Counsel is supported by four Assistant General Counsels who oversee the regulatory, litigation, commercial and environmental practice areas, and one Special Counsel - Strategic Projects.

Forecast Explanations:

Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utility due to reorganization beginning for full-year 2011.

Non-Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utility due to reorganization beginning for full-year 2011.

NSE - 3-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	836	6,376	7,010	7,315	6,900	6,900	6,900	
Non-Labor		0	-85	231	263	232	242	242	242	
NSE		0	0	0	0	0	0	0	0	
Total		0	751	6,607	7,273	7,547	7,143	7,143	7,143	
FTE		0.0	4.0	41.5	44.9	45.6	44.0	44.0	44.0	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 2. Legal
 Workpaper: 1AG011.000 - Legal

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	6,900	6,900	6,900	0	0	0	6,900	6,900	6,900
Non-Labor	3-YR Average	242	242	242	0	0	0	242	242	242
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		7,143	7,143	7,143	0	0	0	7,143	7,143	7,143
FTE	3-YR Average	44.0	44.0	44.0	0.0	0.0	0.0	44.0	44.0	44.0

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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: D. Legal
Category-Sub: 2. Legal
Workpaper: 1AG011.000 - Legal

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	287	2,927	3,443	3,617
Non-Labor	0	-33	100	101	91
NSE	0	0	0	0	0
Total	0	253	3,028	3,544	3,708
FTE	0.0	1.4	22.5	25.2	24.8
Adjustments (Nominal \$) **					
Labor	0	392	2,411	2,550	2,697
Non-Labor	0	-45	122	159	142
NSE	0	0	0	0	0
Total	0	346	2,534	2,709	2,838
FTE	0.0	2.0	13.2	13.5	14.0
Recorded-Adjusted (Nominal \$)					
Labor	0	678	5,339	5,993	6,314
Non-Labor	0	-79	223	259	232
NSE	0	0	0	0	0
Total	0	599	5,561	6,253	6,546
FTE	0.0	3.4	35.7	38.7	38.8
Vacation & Sick (Nominal \$)					
Labor	0	108	786	868	1,001
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	108	786	868	1,001
FTE	0.0	0.6	5.9	6.2	6.8
Escalation to 2013\$					
Labor	0	50	251	148	0
Non-Labor	0	-6	9	4	0
NSE	0	0	0	0	0
Total	0	43	259	152	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	836	6,376	7,010	7,315
Non-Labor	0	-85	231	263	232
NSE	0	0	0	0	0
Total	0	751	6,607	7,273	7,547
FTE	0.0	4.0	41.6	44.9	45.6

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 2. Legal
 Workpaper: 1AG011.000 - Legal

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	392	2,411	2,550	2,697
Non-Labor	0	-45	122	159	142
NSE	0	0	0	0	0
Total	0	346	2,534	2,709	2,838
FTE	0.0	2.0	13.2	13.5	14.0

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	-392	45	0	0.0	CCTR Transf	From 2100-3796.000	EDALTON201402 27143551537
	Combine Legal Group Costs						
2010	783	-91	0	0.0	CCTR Transf	From 2100-3796.000	EDALTON201402 27143726050
	Combine Legal Group Costs						
2010	0	0	0	2.0	CCTR Transf	From 2100-3796.000	EDALTON201402 27143750250
	Combine Legal Group Costs						
2010 Total	392	-45	0	2.0			
2011	2,411	122	0	13.2	CCTR Transf	From 2100-3796.000	EDALTON201402 27144204303
	Combine Legal Group Costs						
2011 Total	2,411	122	0	13.2			
2012	2,550	159	0	13.5	CCTR Transf	From 2100-3796.000	EDALTON201402 27144442760
	Combine Legal Group Costs						

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 2. Legal
 Workpaper: 1AG011.000 - Legal

<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 Total	2,550	159	0	13.5			
2013	2,697	142	0	14.0	CCTR Transf	From 2100-3796.000	EDALTON201402 27144636320
Combine Legal Group Costs							
2013 Total	2,697	142	0	14.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG012.000 - Claims Group

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 2. Legal
 Workpaper: 1AG012.000 - Claims Group

Activity Description:

The Claims Department processes all third party property damage, bodily injury and recovery claims for the utility.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Claims Department costs. This is because the 5-year average reasonably reflects a typical business operating cycle for the Claims Department.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Claims Department costs. This is because the 5-year average reasonably reflects a typical business operating cycle for the Claims Department.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		645	544	606	671	665	626	626	626	
Non-Labor		29	66	79	49	15	48	48	48	
NSE		0	0	0	0	0	0	0	0	
Total		674	610	685	720	680	674	674	674	
FTE		8.5	7.1	8.0	8.7	8.4	8.1	8.1	8.1	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 2. Legal
 Workpaper: 1AG012.000 - Claims Group

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	626	626	626	0	0	0	626	626	626
Non-Labor	5-YR Average	48	48	48	0	0	0	48	48	48
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		674	674	674	0	0	0	674	674	674
FTE	5-YR Average	8.1	8.1	8.1	0.0	0.0	0.0	8.1	8.1	8.1

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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: D. Legal
Category-Sub: 2. Legal
Workpaper: 1AG012.000 - Claims Group

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	515	441	508	574	574
Non-Labor	215	231	272	130	197
NSE	0	0	0	0	0
Total	729	672	780	704	770
FTE	7.3	6.1	6.9	7.5	7.1
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-188	-170	-196	-82	-181
NSE	0	0	0	0	0
Total	-188	-170	-196	-82	-181
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	515	441	508	574	574
Non-Labor	26	61	76	48	15
NSE	0	0	0	0	0
Total	541	502	584	622	589
FTE	7.3	6.1	6.9	7.5	7.1
Vacation & Sick (Nominal \$)					
Labor	79	70	75	83	91
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	79	70	75	83	91
FTE	1.2	1.0	1.1	1.2	1.3
Escalation to 2013\$					
Labor	51	32	24	14	0
Non-Labor	3	5	3	1	0
NSE	0	0	0	0	0
Total	54	37	27	15	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	645	544	606	671	665
Non-Labor	29	66	79	49	15
NSE	0	0	0	0	0
Total	674	610	685	720	680
FTE	8.5	7.1	8.0	8.7	8.4

* 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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 2. Legal
 Workpaper: 1AG012.000 - Claims Group

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-188	-170	-196	-82	-181
NSE	0	0	0	0	0
Total	-188	-170	-196	-82	-181
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	8	0	0.0	1-Sided Adj	N/A	EDALTON201312 02210253160
Record Additional Recovery Expenses							
2009	0	-196	0	0.0	CCTR Transf	To 2100-8960.000	EDALTON201405 06143442807
Transfer Claim Recovery Expenses							
2009 Total	0	-188	0	0.0			
2010	0	19	0	0.0	1-Sided Adj	N/A	EDALTON201312 02210201763
Record Additional Recovery Expenses							
2010	0	-189	0	0.0	CCTR Transf	To 2100-8960.000	EDALTON201405 06143544280
Transfer Claim Recovery Expenses							
2010 Total	0	-170	0	0.0			
2011	0	1	0	0.0	1-Sided Adj	N/A	EDALTON201312 02210051810
Record Additional Recovery Expenses							
2011	0	-197	0	0.0	CCTR Transf	To 2100-8960.000	EDALTON201405 06143626563
Transfer Claim Recovery Expenses							

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 2. Legal
 Workpaper: 1AG012.000 - Claims Group

<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	0	-196	0	0.0			
2012	0	55	0	0.0	1-Sided Adj	N/A	EDALTON201312 02205900340
Record Recovery Expenses							
2012	0	-138	0	0.0	CCTR Transf	To 2100-8960.000	EDALTON201405 06143708260
Transfer Claim Recovery Expenses							
2012 Total	0	-82	0	0.0			
2013	0	6	0	0.0	1-Sided Adj	N/A	EDALTON201402 18112129753
Record Additional Recovery Expenses							
2013	0	-187	0	0.0	CCTR Transf	To 2100-8960.000	EDALTON201405 06143740547
Transfer Claim Recovery Expenses							
2013 Total	0	-181	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG015.000 - Claims Payments & Recovery Costs

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 3. Claims
 Workpaper: 1AG015.000 - Claims Payments & Recovery Costs

Activity Description:

The Claims Payment & Recovery Department processes all third party property damage, bodily injury and recovery claims for the utilities.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Claims Payment & Recovery Department costs. This is because the 5-year average reasonably reflects a typical business operating cycle for the Claims Payment & Recovery Department.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Claims Payment & Recovery Department costs. This is because the 5-year average reasonably reflects a typical business operating cycle for the Claims Payment & Recovery Department.

NSE - 5-YR Average

Not applicable.

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	6,901	6,133	3,196	3,214	2,172	4,323	4,323	4,323	
	NSE	0	0	0	0	0	0	0	0	
	Total	6,901	6,133	3,196	3,214	2,172	4,323	4,323	4,323	
	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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 3. Claims
 Workpaper: 1AG015.000 - Claims Payments & Recovery Costs

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	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	4,323	4,323	4,323	0	0	0	4,323	4,323	4,323
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		4,323	4,323	4,323	0	0	0	4,323	4,323	4,323
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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: D. Legal
Category-Sub: 3. Claims
Workpaper: 1AG015.000 - Claims Payments & Recovery Costs

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	6,244	5,676	3,077	3,163	2,172
NSE	0	0	0	0	0
Total	6,244	5,676	3,077	3,163	2,172
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	6,244	5,676	3,077	3,163	2,172
NSE	0	0	0	0	0
Total	6,244	5,676	3,077	3,163	2,172
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	657	457	120	50	0
NSE	0	0	0	0	0
Total	657	457	120	50	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	6,901	6,133	3,196	3,214	2,172
NSE	0	0	0	0	0
Total	6,901	6,133	3,196	3,214	2,172
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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 3. Claims
 Workpaper: 1AG015.000 - Claims Payments & Recovery Costs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	6,244	5,676	3,077	3,163	2,172
NSE	0	0	0	0	0
Total	6,244	5,676	3,077	3,163	2,172
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	6,049	0	0.0	1-Sided Adj	N/A	EDALTON201312 02210853563
Record Claim Payments							
2009	0	196	0	0.0	CCTR Transf	From 2100-0537.000	EDALTON201405 06143442807
Transfer Claim Recovery Expenses							
2009	0	-196	0	0.0	CCTR Transf	From 2100-8960.000	EDALTON201405 12155449257
Record Recovery Expense							
2009	0	196	0	0.0	CCTR Transf	To 2100-8961.000	EDALTON201405 12155449257
Record Recovery Expense							
2009	0	392	0	0.0	CCTR Transf	From 2100-8960.000	EDALTON201405 1215546227
Record Recovery Expense							
2009	0	-392	0	0.0	CCTR Transf	To 2100-8961.000	EDALTON201405 1215546227
Record Recovery Expense							
2009 Total	0	6,244	0	0.0			

2010	0	5,487	0	0.0	1-Sided Adj	N/A	EDALTON201312 02211304443
Record Claim Payments							

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 3. Claims
 Workpaper: 1AG015.000 - Claims Payments & Recovery Costs

<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>
2010	0	189	0	0.0	CCTR Transf	From 2100-0537.000	EDALTON201405 06143544280
Transfer Claim Recovery Expenses							
2010	0	189	0	0.0	CCTR Transf	From 2100-8960.000	EDALTON201405 12155841827
Record Recovery Expenses							
2010	0	-189	0	0.0	CCTR Transf	To 2100-8961.000	EDALTON201405 12155841827
Record Recovery Expenses							
2010 Total	0	5,676	0	0.0			
2011	0	2,879	0	0.0	1-Sided Adj	N/A	EDALTON201312 02211603730
Record Claim Payments							
2011	0	197	0	0.0	CCTR Transf	From 2100-0537.000	EDALTON201405 06143626563
Transfer Claim Recovery Expenses							
2011	0	197	0	0.0	CCTR Transf	From 2100-8960.000	EDALTON201405 12160003737
Record Recovery Expenses							
2011	0	-197	0	0.0	CCTR Transf	To 2100-8961.000	EDALTON201405 12160003737
Record Recovery Expenses							
2011 Total	0	3,077	0	0.0			
2012	0	3,026	0	0.0	1-Sided Adj	N/A	EDALTON201312 02211834200
Record Claim Payments							
2012	0	0	0	0.0	1-Sided Adj	N/A	EDALTON201312 03105815560
Record Claims Recoveries - Delete							
2012	0	138	0	0.0	CCTR Transf	From 2100-0537.000	EDALTON201405 06143708260
Transfer Claim Recovery Expenses							
2012	0	138	0	0.0	CCTR Transf	From 2100-8960.000	EDALTON201405 12160136200
Record Recovery Expenses							

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: D. Legal
 Category-Sub: 3. Claims
 Workpaper: 1AG015.000 - Claims Payments & Recovery Costs

<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	-138	0	0.0	CCTR Transf	To 2100-8961.000	EDALTON201405 12160136200
Record Recovery Expenses							
2012 Total	0	3,163	0	0.0			
2013	0	1,984	0	0.0	1-Sided Adj	N/A	EDALTON201402 18112009353
Record Claim Payments							
2013	0	187	0	0.0	CCTR Transf	From 2100-0537.000	EDALTON201405 06143740547
Transfer Claim Recovery Expenses							
2013	0	187	0	0.0	CCTR Transf	From 2100-8960.000	EDALTON201405 12160331073
Record Recovery Expenses							
2013	0	-187	0	0.0	CCTR Transf	To 2100-8961.000	EDALTON201405 12160331073
Record Recovery Expenses							
2013 Total	0	2,172	0	0.0			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Workpaper: 1AG013.000

Summary for Category: E. External Relations

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	139	87	87	87
Non-Labor	432	326	326	326
NSE	0	0	0	0
Total	571	413	413	413
FTE	1.5	1.1	1.1	1.1

Workpapers belonging to this Category:

1AG013.000 Community Relations

Labor	139	87	87	87
Non-Labor	432	326	326	326
NSE	0	0	0	0
Total	571	413	413	413
FTE	1.5	1.1	1.1	1.1

Note: Totals may include rounding differences.

Beginning of Workpaper
1AG013.000 - Community Relations

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 1. Community Relations
 Workpaper: 1AG013.000 - Community Relations

Activity Description:

Media and Employee Communications is responsible for all news media and employee communications on gas and electric outages and restoration times, safety, natural disaster response, fire preparedness, utility infrastructure projects, current energy market conditions, energy efficiency, winter and summer preparedness, customer assistance programs and employee communications. Media and Employee Communications provides proactive communications to audiences in preparation for changes in bills, weather impacts, new customer service channels and programs, and other appropriate topics. Further, media and employee communications has specific requirements with respect to load curtailments plans, local or regional disasters and other major incidents where public information is essential.

Forecast Explanations:

Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

Non-Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

NSE - 3-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		65	68	52	70	139	87	87	87	
Non-Labor		39	39	32	515	432	326	326	326	
NSE		0	0	0	0	0	0	0	0	
Total		104	107	84	584	572	413	413	413	
FTE		1.0	1.1	0.8	1.1	1.5	1.1	1.1	1.1	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 1. Community Relations
 Workpaper: 1AG013.000 - Community Relations

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	87	87	87	0	0	0	87	87	87
Non-Labor	3-YR Average	326	326	326	0	0	0	326	326	326
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		413	413	413	0	0	0	413	413	413
FTE	3-YR Average	1.1	1.1	1.1	0.0	0.0	0.0	1.1	1.1	1.1

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: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 1. Community Relations
 Workpaper: 1AG013.000 - Community Relations

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	52	55	44	59	120
Non-Labor	35	36	153	645	620
NSE	0	0	0	0	0
Total	87	91	197	705	740
FTE	0.9	0.9	0.7	0.9	1.3
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	-123	-138	-187
NSE	0	0	0	0	0
Total	0	0	-123	-138	-187
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	52	55	44	59	120
Non-Labor	35	36	31	507	432
NSE	0	0	0	0	0
Total	87	91	74	566	552
FTE	0.9	0.9	0.7	0.9	1.3
Vacation & Sick (Nominal \$)					
Labor	8	9	6	9	19
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	8	9	6	9	19
FTE	0.1	0.2	0.1	0.1	0.2
Escalation to 2013\$					
Labor	5	4	2	1	0
Non-Labor	4	3	1	8	0
NSE	0	0	0	0	0
Total	9	7	3	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	65	68	52	70	139
Non-Labor	39	39	32	515	432
NSE	0	0	0	0	0
Total	104	107	84	584	572
FTE	1.0	1.1	0.8	1.0	1.5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 1. Community Relations
 Workpaper: 1AG013.000 - Community Relations

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	-123	-138	-187
NSE	0	0	0	0	0
Total	0	0	-123	-138	-187
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	0	-123	0	0.0	1-Sided Adj	N/A	EDALTON201402 18105913187
Remove Sports Tickets							
2011 Total	0	-123	0	0.0			
2012	0	-138	0	0.0	1-Sided Adj	N/A	EDALTON201402 18105756490
Remove Sports Tickets							
2012 Total	0	-138	0	0.0			
2013	0	-187	0	0.0	1-Sided Adj	N/A	EDALTON201402 18105713600
Remove Sports Tickets							
2013 Total	0	-187	0	0.0			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer

Summary of Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Regulatory Affairs	5,122	5,399	5,399	5,399
B. Controller	4,804	5,060	5,060	5,060
E. External Relations	2,680	3,123	3,123	3,123
Total	12,606	13,582	13,582	13,582

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: A. Regulatory Affairs
Cost Center: VARIOUS

Summary for Category: A. Regulatory Affairs

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	4,233	4,362	4,362	4,362
Non-Labor	890	1,038	1,038	1,038
NSE	0	0	0	0
Total	5,123	5,400	5,400	5,400
FTE	36.3	38.1	38.1	38.1

Cost Centers belonging to this Category:

2100-3161.000 SVP Financial Regulatory & Legislative Analysis

Labor	456	453	453	453
Non-Labor	332	220	220	220
NSE	0	0	0	0
Total	788	673	673	673
FTE	2.1	2.1	2.1	2.1

2100-3162.000 VP - Regulatory & Legislative Analysis

Labor	813	774	774	774
Non-Labor	196	285	285	285
NSE	0	0	0	0
Total	1,009	1,059	1,059	1,059
FTE	5.8	5.6	5.6	5.6

2100-4005.000 State Regulatory Affairs

Labor	52	60	60	60
Non-Labor	1	3	3	3
NSE	0	0	0	0
Total	53	63	63	63
FTE	0.5	0.5	0.5	0.5

2100-4006.000 Regulatory Policy & Legislative Analysis

Labor	316	420	420	420
Non-Labor	57	74	74	74
NSE	0	0	0	0
Total	373	494	494	494
FTE	2.5	3.5	3.5	3.5

2100-3427.000 CA Regulatory Affairs Case Management

Labor	1,344	1,279	1,279	1,279
Non-Labor	121	146	146	146
NSE	0	0	0	0
Total	1,465	1,425	1,425	1,425
FTE	13.4	12.6	12.6	12.6

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Cost Center: VARIOUS

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

2100-3430.000 CA Regulatory Info & Case Support

Labor	318	332	332	332
Non-Labor	54	65	65	65
NSE	0	0	0	0
Total	372	397	397	397
FTE	5.1	5.2	5.2	5.2

2100-3602.000 General Rate Case

Labor	376	423	423	423
Non-Labor	45	156	156	156
NSE	0	0	0	0
Total	421	579	579	579
FTE	2.7	3.4	3.4	3.4

2100-3428.000 FERC CAISO and Compliance

Labor	558	621	621	621
Non-Labor	84	89	89	89
NSE	0	0	0	0
Total	642	710	710	710
FTE	4.2	5.2	5.2	5.2

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3161.000 - SVP Financial Regulatory & Legislative Analysis

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 1. Senior Vice President
 Cost Center: 2100-3161.000 - SVP Financial Regulatory & Legislative Analysis

Activity Description:

The Senior Vice President of Finance, Regulatory & Legislative Analysis provides leadership and oversight to the Controller, Regulatory Affairs, and Finance Divisions at both SCG and SDG&E.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

NSE - 5-YR Average

Not Applicable

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		456	461	443	450	456	453	453	453	
Non-Labor		245	187	132	202	332	220	220	220	
NSE		0	0	0	0	0	0	0	0	
Total		701	648	575	652	789	673	673	673	
FTE		2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 1. Senior Vice President
 Cost Center: 2100-3161.000 - SVP Financial Regulatory & Legislative Analysis

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	3	0	3	0.00	0	4	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	456	330	0	786	2.08	453	216	0	669	2.10
Total Incurred	456	333	0	789	2.08	453	220	0	673	2.10
% Allocation										
Retained	50.68%	50.68%				49.19%	49.19%			
SEU	49.32%	49.32%				50.81%	50.81%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	4	0	4	0.00	0	4	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	453	216	0	669	2.10	453	216	0	669	2.10
Total Incurred	453	220	0	673	2.10	453	220	0	673	2.10
% Allocation										
Retained	49.19%	49.19%				49.19%	49.19%			
SEU	50.81%	50.81%				50.81%	50.81%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Allocations were calculated based on the Multi-Factor cost allocation for SCG and SDG&E.

Cost Center Allocation Percentage for 2014

Allocations were calculated based on the Multi-Factor cost allocation for SCG and SDG&E.

Cost Center Allocation Percentage for 2015

Allocations were calculated based on the Multi-Factor cost allocation for SCG and SDG&E.

Cost Center Allocation Percentage for 2016

Allocations were calculated based on the Multi-Factor cost allocation for SCG and SDG&E.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 1. Senior Vice President
 Cost Center: 2100-3161.000 - SVP Financial Regulatory & Legislative Analysis

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	453	453	453	0	0	0	453	453	453
Non-Labor	5-YR Average	220	220	220	0	0	0	220	220	220
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		673	673	673	0	0	0	673	673	673
FTE	5-YR Average	2.1	2.1	2.1	0.0	0.0	0.0	2.1	2.1	2.1

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 1. Senior Vice President
 Cost Center: 2100-3161.000 - SVP Financial Regulatory & Legislative Analysis

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	361	372	372	387	394
Non-Labor	224	175	127	712	332
NSE	0	0	0	0	0
Total	584	546	499	1,098	726
FTE	1.8	1.8	1.8	1.8	1.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-513	0
NSE	0	0	0	0	0
Total	0	0	0	-513	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	361	372	372	387	394
Non-Labor	224	175	127	198	332
NSE	0	0	0	0	0
Total	584	546	499	585	726
FTE	1.8	1.8	1.8	1.8	1.8
Vacation & Sick (Nominal \$)					
Labor	56	59	55	56	62
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	56	59	55	56	62
FTE	0.3	0.3	0.3	0.3	0.3
Escalation to 2013\$					
Labor	40	30	17	8	0
Non-Labor	21	12	5	3	0
NSE	0	0	0	0	0
Total	61	43	22	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	456	461	443	450	456
Non-Labor	245	187	132	202	332
NSE	0	0	0	0	0
Total	701	648	575	652	789
FTE	2.1	2.1	2.1	2.1	2.1

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 1. Senior Vice President
 Cost Center: 2100-3161.000 - SVP Financial Regulatory & Legislative Analysis

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	-513	0
NSE	0	0	0	0	0
Total	0	0	0	-513	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	0	-513	0	0.0	CCTR Transf	To 2100-3726.000	EDALTON201402 18102801033
Transfer Customer Regulatory Notification Costs to Regulatory Tariffs - South							
2012 Total	0	-513	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3162.000 - VP - Regulatory & Legislative Analysis

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-3162.000 - VP - Regulatory & Legislative Analysis

Activity Description:

VP - Regulatory & Legislative Analysis is the primary point of contact between SDG&E/SCG and the CPUC's Commissioners, advisors and key staff.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		713	655	791	896	813	774	774	774	
Non-Labor		394	256	265	315	196	285	285	285	
NSE		0	0	0	0	0	0	0	0	
Total		1,107	912	1,056	1,211	1,009	1,059	1,059	1,059	
FTE		5.0	4.9	5.5	6.6	5.8	5.6	5.6	5.6	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-3162.000 - VP - Regulatory & Legislative Analysis

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	4	12	0	16	0.00	9	48	0	57	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	808	184	0	992	5.79	765	237	0	1,002	5.57
Total Incurred	812	196	0	1,008	5.79	774	285	0	1,059	5.57
% Allocation										
Retained	50.68%	50.68%				49.19%	49.19%			
SEU	49.32%	49.32%				50.81%	50.81%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	9	48	0	57	0.00	9	48	0	57	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	765	237	0	1,002	5.57	765	237	0	1,002	5.57
Total Incurred	774	285	0	1,059	5.57	774	285	0	1,059	5.57
% Allocation										
Retained	49.19%	49.19%				49.19%	49.19%			
SEU	50.81%	50.81%				50.81%	50.81%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Allocations were calculated based on the Multi-Factor cost allocation for SCG and SDG&E.

Cost Center Allocation Percentage for 2014

Allocations were calculated based on the Multi-Factor cost allocation for SCG and SDG&E.

Cost Center Allocation Percentage for 2015

Allocations were calculated based on the Multi-Factor cost allocation for SCG and SDG&E.

Cost Center Allocation Percentage for 2016

Allocations were calculated based on the Multi-Factor cost allocation for SCG and SDG&E.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-3162.000 - VP - Regulatory & Legislative Analysis

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	774	774	774	0	0	0	774	774	774
Non-Labor	5-YR Average	285	285	285	0	0	0	285	285	285
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,059	1,059	1,059	0	0	0	1,059	1,059	1,059
FTE	5-YR Average	5.6	5.6	5.6	0.0	0.0	0.0	5.6	5.6	5.6

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: A. Regulatory Affairs
Category-Sub: 2. Regulatory Affairs & Legislative Analysis
Cost Center: 2100-3162.000 - VP - Regulatory & Legislative Analysis

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	564	543	663	769	701
Non-Labor	360	239	255	310	196
NSE	0	0	0	0	0
Total	924	782	918	1,079	898
FTE	4.2	4.4	4.8	5.7	4.9
Adjustments (Nominal \$) **					
Labor	0	-15	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	-15	0	0	0
FTE	0.0	-0.2	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	564	528	663	769	701
Non-Labor	360	239	255	310	196
NSE	0	0	0	0	0
Total	924	767	918	1,079	898
FTE	4.2	4.2	4.8	5.7	4.9
Vacation & Sick (Nominal \$)					
Labor	87	84	98	111	111
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	87	84	98	111	111
FTE	0.7	0.7	0.8	0.9	0.9
Escalation to 2013\$					
Labor	62	43	30	15	0
Non-Labor	34	17	10	5	0
NSE	0	0	0	0	0
Total	96	60	40	21	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	713	655	791	896	813
Non-Labor	394	256	265	315	196
NSE	0	0	0	0	0
Total	1,107	912	1,056	1,211	1,009
FTE	4.9	4.9	5.6	6.6	5.8

* 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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-3162.000 - VP - Regulatory & Legislative Analysis

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	-15	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	-15	0	0	0
FTE	0.0	-0.2	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	-15	0	0	-0.2	CCTR Transf	To 2100-4006.000	GSTMARIE20131 112180936403
Transfer labor costs due to business function transfer							
2010 Total	-15	0	0	-0.2			
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
2100-4005.000 - State Regulatory Affairs

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-4005.000 - State Regulatory Affairs

Activity Description:

The State Regulatory Affairs performs high level advocacy functions for State environmental, safety and energy issues affecting the Utilities.

Forecast Explanations:

Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning in 2011.

Non-Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning in 2011.

NSE - 3-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	68	61	52	60	60	60	
Non-Labor		0	0	5	4	1	3	3	3	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	73	66	52	64	64	64	
FTE		0.0	0.0	0.6	0.5	0.5	0.5	0.5	0.5	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-4005.000 - State Regulatory Affairs

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	52	1	0	53	0.51	60	3	0	63	0.54
Total Incurred	52	1	0	53	0.51	60	3	0	63	0.54
% Allocation										
Retained	60.00%	60.00%				70.00%	70.00%			
SEU	40.00%	40.00%				30.00%	30.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	60	3	0	63	0.54	60	3	0	63	0.54
Total Incurred	60	3	0	63	0.54	60	3	0	63	0.54
% Allocation										
Retained	70.00%	70.00%				70.00%	70.00%			
SEU	30.00%	30.00%				30.00%	30.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to SDG&E/SCG.

Cost Center Allocation Percentage for 2014

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to SDG&E/SCG.

Cost Center Allocation Percentage for 2015

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to SDG&E/SCG.

Cost Center Allocation Percentage for 2016

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to SDG&E/SCG.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-4005.000 - State Regulatory Affairs

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	60	60	60	0	0	0	60	60	60
Non-Labor	3-YR Average	3	3	3	0	0	0	3	3	3
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		64	64	64	0	0	0	64	64	64
FTE	3-YR Average	0.5	0.5	0.5	0.0	0.0	0.0	0.5	0.5	0.5

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: A. Regulatory Affairs
Category-Sub: 2. Regulatory Affairs & Legislative Analysis
Cost Center: 2100-4005.000 - State Regulatory Affairs

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	81	75	64
Non-Labor	0	0	7	6	1
NSE	0	0	0	0	0
Total	0	0	89	81	64
FTE	0.0	0.0	0.7	0.6	0.5
Adjustments (Nominal \$) **					
Labor	0	0	-24	-23	-19
Non-Labor	0	0	-2	-2	0
NSE	0	0	0	0	0
Total	0	0	-27	-24	-19
FTE	0.0	0.0	-0.2	-0.2	-0.1
Recorded-Adjusted (Nominal \$)					
Labor	0	0	57	53	44
Non-Labor	0	0	5	4	1
NSE	0	0	0	0	0
Total	0	0	62	57	45
FTE	0.0	0.0	0.5	0.4	0.4
Vacation & Sick (Nominal \$)					
Labor	0	0	8	8	7
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	8	8	7
FTE	0.0	0.0	0.1	0.1	0.1
Escalation to 2013\$					
Labor	0	0	3	1	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	3	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	68	61	52
Non-Labor	0	0	5	4	1
NSE	0	0	0	0	0
Total	0	0	73	66	52
FTE	0.0	0.0	0.6	0.5	0.5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-4005.000 - State Regulatory Affairs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	-24	-23	-19
Non-Labor	0	0	-2	-2	-0.274
NSE	0	0	0	0	0
Total	0	0	-27	-24	-19
FTE	0.0	0.0	-0.2	-0.2	-0.1

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	-24	-2	0	-0.2	1-Sided Adj	N/A	EDALTON201405 06160518087
Remove costs related to lobbying							
2011 Total	-24	-2	0	-0.2			
2012	-23	-2	0	-0.2	1-Sided Adj	N/A	EDALTON201405 06160701740
Remove costs related to Lobbying							
2012 Total	-23	-2	0	-0.2			
2013	-19	-0.274	0	-0.1	1-Sided Adj	N/A	EDALTON201405 06160817713
Remove costs related to lobbying							
2013 Total	-19	-0.274	0	-0.1			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4006.000 - Regulatory Policy & Legislative Analysis

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

Activity Description:

Legislative Affairs analyzes California and Federal legislative issues and recommends actions that permit the utilities to provide safe and reliable service, while balancing the various needs of customers and the State's policy objectives.

Forecast Explanations:

Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

Non-Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

NSE - 3-YR Average

Not Applicable

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	135	487	457	316	420	420	420	
Non-Labor		0	3	83	81	57	74	74	74	
NSE		0	0	0	0	0	0	0	0	
Total		0	138	569	538	373	493	493	493	
FTE		0.0	1.2	4.1	3.8	2.5	3.5	3.5	3.5	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	316	57	0	373	2.54	418	74	0	492	3.50
Total Incurred	316	57	0	373	2.54	419	74	0	493	3.50
% Allocation										
Retained	70.00%	70.00%				85.00%	85.00%			
SEU	30.00%	30.00%				15.00%	15.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	418	74	0	492	3.50	418	74	0	492	3.50
Total Incurred	419	74	0	493	3.50	419	74	0	493	3.50
% Allocation										
Retained	85.00%	85.00%				85.00%	85.00%			
SEU	15.00%	15.00%				15.00%	15.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to SDG&E/SCG.

Cost Center Allocation Percentage for 2014

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to SDG&E/SCG.

Cost Center Allocation Percentage for 2015

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to SDG&E/SCG.

Cost Center Allocation Percentage for 2016

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to SDG&E/SCG.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	420	420	420	0	0	0	420	420	420
Non-Labor	3-YR Average	74	74	74	0	0	0	74	74	74
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		493	493	493	0	0	0	493	493	493
FTE	3-YR Average	3.5	3.5	3.5	0.0	0.0	0.0	3.5	3.5	3.5

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: A. Regulatory Affairs
Category-Sub: 2. Regulatory Affairs & Legislative Analysis
Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	94	408	392	273
Non-Labor	0	3	79	80	57
NSE	0	0	0	0	0
Total	0	97	488	472	330
FTE	0.0	0.8	3.6	3.3	2.2
Adjustments (Nominal \$) **					
Labor	0	15	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	15	0	0	0
FTE	0.0	0.2	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	109	408	392	273
Non-Labor	0	3	79	80	57
NSE	0	0	0	0	0
Total	0	112	488	472	330
FTE	0.0	1.0	3.6	3.3	2.2
Vacation & Sick (Nominal \$)					
Labor	0	17	60	57	43
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	17	60	57	43
FTE	0.0	0.2	0.6	0.5	0.4
Escalation to 2013\$					
Labor	0	9	18	8	0
Non-Labor	0	0	3	1	0
NSE	0	0	0	0	0
Total	0	9	21	9	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	135	487	457	316
Non-Labor	0	3	83	81	57
NSE	0	0	0	0	0
Total	0	138	569	538	373
FTE	0.0	1.2	4.2	3.8	2.6

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 2. Regulatory Affairs & Legislative Analysis
 Cost Center: 2100-4006.000 - Regulatory Policy & Legislative Analysis

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	15	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	15	0	0	0
FTE	0.0	0.2	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	15	0	0	0.2	CCTR Transf	From 2100-3162.000	GSTMARIE20131 112180936403
Transfer labor costs due to business function transfer							
2010 Total	15	0	0	0.2			
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
2100-3427.000 - CA Regulatory Affairs Case Management

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 3. California Case Management
 Cost Center: 2100-3427.000 - CA Regulatory Affairs Case Management

Activity Description:

California case management: (1) coordinates SDG&E's and SoCalGas' participation in all regulatory proceedings and related activities before the CPUC, including rate and non-rate applications, CPUC-initiated investigations and rulemakings, and related legislative activities; (2) manages all regulatory filings with the CPUC; and (3) ensures compliance with all CPUC directives and requirements.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		1,238	1,209	1,278	1,325	1,344	1,279	1,279	1,279	
Non-Labor		167	146	136	159	121	146	146	146	
NSE		0	0	0	0	0	0	0	0	
Total		1,405	1,355	1,414	1,484	1,465	1,425	1,425	1,425	
FTE		12.1	11.6	12.7	13.2	13.4	12.6	12.6	12.6	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 3. California Case Management
 Cost Center: 2100-3427.000 - CA Regulatory Affairs Case Management

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	1,344	121	0	1,465	13.42	1,278	146	0	1,424	12.60
Total Incurred	1,344	121	0	1,465	13.42	1,279	146	0	1,425	12.60
% Allocation										
Retained	94.62%	94.62%				95.00%	95.00%			
SEU	5.38%	5.38%				5.00%	5.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	1,278	146	0	1,424	12.60	1,278	146	0	1,424	12.60
Total Incurred	1,279	146	0	1,425	12.60	1,279	146	0	1,425	12.60
% Allocation										
Retained	95.00%	95.00%				95.00%	95.00%			
SEU	5.00%	5.00%				5.00%	5.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Allocations were calculated based on the percentage of time that each employee or service is provided to SDG&E / SoCalGas.

Cost Center Allocation Percentage for 2014

Allocations were calculated based on the percentage of time that each employee or service is provided to SDG&E / SoCalGas.

Cost Center Allocation Percentage for 2015

Allocations were calculated based on the percentage of time that each employee or service is provided to SDG&E / SoCalGas.

Cost Center Allocation Percentage for 2016

Allocations were calculated based on the percentage of time that each employee or service is provided to SDG&E / SoCalGas.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 3. California Case Management
 Cost Center: 2100-3427.000 - CA Regulatory Affairs Case Management

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	1,279	1,279	1,279	0	0	0	1,279	1,279	1,279
Non-Labor	5-YR Average	146	146	146	0	0	0	146	146	146
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,425	1,425	1,425	0	0	0	1,425	1,425	1,425
FTE	5-YR Average	12.6	12.6	12.6	0.0	0.0	0.0	12.6	12.6	12.6

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: A. Regulatory Affairs
Category-Sub: 3. California Case Management
Cost Center: 2100-3427.000 - CA Regulatory Affairs Case Management

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	968	955	1,077	1,138	1,160
Non-Labor	139	129	131	157	121
NSE	0	0	0	0	0
Total	1,106	1,084	1,207	1,294	1,281
FTE	11.0	10.6	11.0	11.3	11.4
Adjustments (Nominal \$) **					
Labor	8	17	-4	0	0
Non-Labor	14	8	0	0	0
NSE	0	0	0	0	0
Total	22	25	-4	0	0
FTE	-0.7	-0.7	-0.1	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	976	972	1,072	1,138	1,160
Non-Labor	152	137	131	157	121
NSE	0	0	0	0	0
Total	1,128	1,109	1,203	1,294	1,281
FTE	10.3	9.9	10.9	11.3	11.4
Vacation & Sick (Nominal \$)					
Labor	155	157	158	165	184
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	155	157	158	165	184
FTE	1.7	1.7	1.8	1.8	2.0
Escalation to 2013\$					
Labor	107	80	48	23	0
Non-Labor	14	10	5	3	0
NSE	0	0	0	0	0
Total	122	90	53	25	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	1,238	1,209	1,278	1,325	1,344
Non-Labor	167	146	136	159	121
NSE	0	0	0	0	0
Total	1,405	1,355	1,414	1,484	1,465
FTE	12.0	11.6	12.7	13.1	13.4

* 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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 3. California Case Management
 Cost Center: 2100-3427.000 - CA Regulatory Affairs Case Management

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	8	17	-4	0	0
Non-Labor	14	8	0	0	0
NSE	0	0	0	0	0
Total	22	25	-4	0	0
FTE	-0.7	-0.7	-0.1	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	147	14	0	1.0	CCTR Transf	From 2200-2075.000	CYANO20131111 135806417
	SDG&E employee was previously a shared service employee but is now charging 100% to SDG&E cost center.						
2009	-43	0	0	-0.8	CCTR Transf	To 2200-2343.000	GSTMARIE20131 112190417700
	Transfer labor costs to SoCalGas due to business function transfer						
2009	-96	0	0	-0.9	CCTR Transf	To 2200-2075.000	GSTMARIE20131 112191105303
	Transfer labor costs to SoCalGas due to business function transfer						
2009 Total	8	14	0	-0.7			

2010	99	0.809	0	0.6	CCTR Transf	From 2200-2343.000	CYANO20131113 100022670
	Transfer labor and non-labor costs to SDG&E due to business function transfer.						
2010	50	7	0	0.3	CCTR Transf	From 2200-2075.000	CYANO20131114 124904427
	Transfer labor and non-labor costs to SoCalGas due to business function transfer.						
2010	-37	0	0	-0.7	CCTR Transf	To 2200-2343.000	GSTMARIE20131 112190527563
	Transfer labor costs to SoCalGas due to business function transfer						
2010	-94	0	0	-0.9	CCTR Transf	To 2200-2075.000	GSTMARIE20131 112191220123
	Transfer labor costs to SoCalGas due to business function transfer						

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 3. California Case Management
 Cost Center: 2100-3427.000 - CA Regulatory Affairs Case Management

<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>
2010 Total	17	8	0	-0.7			
2011	8	0	0	0.1	CCTR Transf	From 2200-2343.000	CYANO20131113 100254780
	Transfer labor and non-labor costs to SDG&E due to business function transfer.						
2011	-3	0	0	-0.1	CCTR Transf	To 2200-2343.000	GSTMARIE20131 112190629700
	Transfer labor costs to SoCalGas due to business function transfer						
2011	-10	0	0	-0.1	CCTR Transf	To 2200-2075.000	GSTMARIE20131 112191343463
	Transfer labor costs to SoCalGas due to business function transfer						
2011 Total	-4	0	0	-0.1			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3430.000 - CA Regulatory Info & Case Support

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 3. California Case Management
 Cost Center: 2100-3430.000 - CA Regulatory Info & Case Support

Activity Description:

CA Regulatory Info & Case Support ensures the appropriate retention of all regulatory records and related information as part of the Utilities' Regulatory Control Files.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		328	331	355	328	318	332	332	332	
Non-Labor		60	52	96	63	54	65	65	65	
NSE		0	0	0	0	0	0	0	0	
Total		389	382	451	391	372	397	397	397	
FTE		5.1	5.3	5.5	5.2	5.1	5.2	5.2	5.2	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 3. California Case Management
 Cost Center: 2100-3430.000 - CA Regulatory Info & Case Support

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	318	54	0	372	5.12	332	65	0	397	5.24
Total Incurred	318	54	0	372	5.12	332	65	0	397	5.24
% Allocation										
Retained	85.00%	85.00%				85.00%	85.00%			
SEU	15.00%	15.00%				15.00%	15.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	332	65	0	397	5.24	332	65	0	397	5.24
Total Incurred	332	65	0	397	5.24	332	65	0	397	5.24
% Allocation										
Retained	85.00%	85.00%				85.00%	85.00%			
SEU	15.00%	15.00%				15.00%	15.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Allocations were calculated based on the percentage of time that each employee or service is provided to SDG&E / SoCalGas.

Cost Center Allocation Percentage for 2014

Allocations were calculated based on the percentage of time that each employee or service is provided to SDG&E / SoCalGas.

Cost Center Allocation Percentage for 2015

Allocations were calculated based on the percentage of time that each employee or service is provided to SDG&E / SoCalGas.

Cost Center Allocation Percentage for 2016

Allocations were calculated based on the percentage of time that each employee or service is provided to SDG&E / SoCalGas.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 3. California Case Management
 Cost Center: 2100-3430.000 - CA Regulatory Info & Case Support

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	5-YR Average	332	332	332	0	0	0	332	332	332
Non-Labor	5-YR Average	65	65	65	0	0	0	65	65	65
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		397	397	397	0	0	0	397	397	397
FTE	5-YR Average	5.2	5.2	5.2	0.0	0.0	0.0	5.2	5.2	5.2

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: A. Regulatory Affairs
Category-Sub: 3. California Case Management
Cost Center: 2100-3430.000 - CA Regulatory Info & Case Support

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	359	359	306	282	274
Non-Labor	55	48	402	444	54
NSE	0	0	0	0	0
Total	415	407	708	726	328
FTE	6.0	6.0	5.0	4.4	4.4
Adjustments (Nominal \$) **					
Labor	-100	-92	-8	0	0
Non-Labor	0	0	-310	-383	0
NSE	0	0	0	0	0
Total	-100	-92	-318	-383	0
FTE	-1.6	-1.5	-0.2	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	260	266	298	282	274
Non-Labor	55	48	92	62	54
NSE	0	0	0	0	0
Total	315	315	390	344	328
FTE	4.4	4.5	4.8	4.4	4.4
Vacation & Sick (Nominal \$)					
Labor	40	42	44	41	43
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	40	42	44	41	43
FTE	0.7	0.8	0.8	0.7	0.8
Escalation to 2013\$					
Labor	28	22	13	6	0
Non-Labor	5	3	4	1	0
NSE	0	0	0	0	0
Total	34	25	17	7	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	328	331	355	328	318
Non-Labor	60	52	96	63	54
NSE	0	0	0	0	0
Total	389	382	451	391	372
FTE	5.1	5.3	5.6	5.1	5.2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 3. California Case Management
 Cost Center: 2100-3430.000 - CA Regulatory Info & Case Support

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-100	-92	-8	0	0
Non-Labor	0	0	-310	-383	0
NSE	0	0	0	0	0
Total	-100	-92	-318	-383	0
FTE	-1.6	-1.5	-0.2	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	-44	0	0	-0.8	CCTR Transf	To 2200-2309.000	GSTMARIE20131 112184742900
	Transfer labor costs to SoCalGas due to business function transfer						
2009	-56	0	0	-0.8	CCTR Transf	To 2200-2075.000	GSTMARIE20131 112185326630
	Transfer labor costs to SoCalGas due to business function transfer						
2009 Total	-100	0	0	-1.6			
2010	-38	0	0	-0.7	CCTR Transf	To 2200-2309.000	GSTMARIE20131 112184934980
	Transfer labor costs to SoCalGas due to business function transfer.						
2010	-55	0	0	-0.8	CCTR Transf	To 2200-2075.000	GSTMARIE20131 112185428660
	Transfer labor costs to SoCalGas due to business function transfer						
2010 Total	-92	0	0	-1.5			
2011	-3	0	0	-0.1	CCTR Transf	To 2200-2309.000	GSTMARIE20131 112185114400
	Transfer labor costs to SoCalGas due to business function transfer.						
2011	-4	0	0	-0.1	CCTR Transf	To 2200-2075.000	GSTMARIE20131 112185525910
	Transfer labor costs to SoCalGas due to business function transfer						

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 3. California Case Management
 Cost Center: 2100-3430.000 - CA Regulatory Info & Case Support

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2011	0	-310	0	0.0	CCTR Transf	To 2100-3726.000	GSTMARIE20131 119172345107
Transfer Customer Regulatory Notification Costs to Regulatory Tariffs -South cost center.							
2011 Total	-8	-310	0	-0.2			
2012	0	-383	0	0.0	CCTR Transf	To 2100-3726.000	GSTMARIE20131 119173712367
Transfer Customer Regulatory Notification costs to Regulatory Tariffs-South cost center.							
2012 Total	0	-383	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3602.000 - General Rate Case

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 4. GRC, Revenue Requirements & Rates and Analysis
 Cost Center: 2100-3602.000 - General Rate Case

Activity Description:

This cost center provides General Rate Case support for SDG&E and SoCalGas.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		604	621	264	249	376	423	423	423	
Non-Labor		62	456	154	62	45	156	156	156	
NSE		0	0	0	0	0	0	0	0	
Total		666	1,076	418	310	421	578	578	578	
FTE		5.0	5.2	2.2	2.0	2.7	3.4	3.4	3.4	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 4. GRC, Revenue Requirements & Rates and Analysis
 Cost Center: 2100-3602.000 - General Rate Case

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	12	0	12	0.00	42	3	0	45	0.31
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	376	33	0	409	2.70	381	152	0	533	3.11
Total Incurred	376	45	0	421	2.70	423	155	0	578	3.42
% Allocation										
Retained	50.68%	50.68%				49.19%	49.19%			
SEU	49.32%	49.32%				50.81%	50.81%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	42	3	0	45	0.31	42	3	0	45	0.31
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	381	152	0	533	3.11	381	152	0	533	3.11
Total Incurred	423	155	0	578	3.42	423	155	0	578	3.42
% Allocation										
Retained	49.19%	49.19%				49.19%	49.19%			
SEU	50.81%	50.81%				50.81%	50.81%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Allocations were calculated based on the Multi-Factor - Utility methodology.

Cost Center Allocation Percentage for 2014

Allocations were calculated based on the Multi-Factor - Utility methodology.

Cost Center Allocation Percentage for 2015

Allocations were calculated based on the Multi-Factor - Utility methodology.

Cost Center Allocation Percentage for 2016

Allocations were calculated based on the Multi-Factor - Utility methodology.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 4. GRC, Revenue Requirements & Rates and Analysis
 Cost Center: 2100-3602.000 - General Rate Case

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	423	423	423	0	0	0	423	423	423
Non-Labor	5-YR Average	156	156	156	0	0	0	156	156	156
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		578	578	578	0	0	0	578	578	578
FTE	5-YR Average	3.4	3.4	3.4	0.0	0.0	0.0	3.4	3.4	3.4

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: A. Regulatory Affairs
Category-Sub: 4. GRC, Revenue Requirements & Rates and Analysis
Cost Center: 2100-3602.000 - General Rate Case

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	478	500	222	213	324
Non-Labor	57	685	148	61	45
NSE	0	0	0	0	0
Total	535	1,185	370	274	369
FTE	4.2	4.5	1.9	1.7	2.3
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-259	0	0	0
NSE	0	0	0	0	0
Total	0	-259	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	478	500	222	213	324
Non-Labor	57	426	148	61	45
NSE	0	0	0	0	0
Total	535	926	370	274	369
FTE	4.2	4.5	1.9	1.7	2.3
Vacation & Sick (Nominal \$)					
Labor	74	80	33	31	51
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	74	80	33	31	51
FTE	0.7	0.8	0.3	0.3	0.4
Escalation to 2013\$					
Labor	52	41	10	4	0
Non-Labor	5	30	6	1	0
NSE	0	0	0	0	0
Total	58	71	16	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	604	621	264	249	376
Non-Labor	62	456	154	62	45
NSE	0	0	0	0	0
Total	666	1,076	418	310	421
FTE	4.9	5.3	2.2	2.0	2.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 4. GRC, Revenue Requirements & Rates and Analysis
 Cost Center: 2100-3602.000 - General Rate Case

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	-259	0	0	0
NSE	0	0	0	0	0
Total	0	-259	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	0	-259	0	0.0	CCTR Transf	To 2200-2040.000	EDALTON201312 02091036207
Transfer historical consulting costs from SDG&E to SoCalGas as these costs will be incurred at SoCalGas in the future.							
2010 Total	0	-259	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
2100-3428.000 - FERC CAISO and Compliance

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 5. FERC, CAISO, and Compliance
 Cost Center: 2100-3428.000 - FERC CAISO and Compliance

Activity Description:

The FERC and CAISO and Compliance group: (1) develops and implements regulatory strategies; (2) manages regulatory filings before the Federal Energy Regulatory Commission (FERC), as well as stakeholder initiatives before the CAISO; (3) determines the impact of proposed and implemented regulatory initiatives; and (4) maintains effective working relationships with FERC and CAISO staff, industry stakeholders, and other regulatory agencies. The portion requested reflects those costs not recovered through FERC-regulated rates, but that relate to electric generation and overall reliability of the distribution system and recovered through CPUC jurisdictional rates.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Regulatory Affairs division costs when applied to all Regulatory Affairs cost centers. This is because the 5-year average represents a typical business operating cycle for regulatory relations, case management, and other regulatory functions. Also, a 5-year average captures staffing increases and decreases as they relate to major multi-year regulatory proceedings like the General Rate Case.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		618	731	668	531	558	621	621	621	
Non-Labor		119	76	78	89	84	89	89	89	
NSE		0	0	0	0	0	0	0	0	
Total		737	806	746	620	641	710	710	710	
FTE		5.8	6.6	5.4	4.1	4.2	5.2	5.2	5.2	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 5. FERC, CAISO, and Compliance
 Cost Center: 2100-3428.000 - FERC CAISO and Compliance

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	2	0	2	0.00	2	1	0	3	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	558	82	0	640	4.23	619	88	0	707	5.22
Total Incurred	558	84	0	642	4.23	621	89	0	710	5.22
% Allocation										
Retained	95.62%	95.62%				96.87%	96.87%			
SEU	4.38%	4.38%				3.13%	3.13%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	1	0	3	0.00	2	1	0	3	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	619	88	0	707	5.22	619	88	0	707	5.22
Total Incurred	621	89	0	710	5.22	621	89	0	710	5.22
% Allocation										
Retained	96.87%	96.87%				96.87%	96.87%			
SEU	3.13%	3.13%				3.13%	3.13%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

A weighted average calculation is appropriate based on the percentage of time that each employee is expected to spend supporting that company.

Cost Center Allocation Percentage for 2014

A weighted average calculation is appropriate based on the percentage of time that each employee is expected to spend supporting that company.

Cost Center Allocation Percentage for 2015

A weighted average calculation is appropriate based on the percentage of time that each employee is expected to spend supporting that company.

Cost Center Allocation Percentage for 2016

A weighted average calculation is appropriate based on the percentage of time that each employee is expected to spend supporting that company.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 5. FERC, CAISO, and Compliance
 Cost Center: 2100-3428.000 - FERC CAISO and Compliance

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	621	621	621	0	0	0	621	621	621
Non-Labor	5-YR Average	89	89	89	0	0	0	89	89	89
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		710	710	710	0	0	0	710	710	710
FTE	5-YR Average	5.2	5.2	5.2	0.0	0.0	0.0	5.2	5.2	5.2

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: A. Regulatory Affairs
Category-Sub: 5. FERC, CAISO, and Compliance
Cost Center: 2100-3428.000 - FERC CAISO and Compliance

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	489	589	561	456	481
Non-Labor	108	71	75	88	84
NSE	0	0	0	0	0
Total	597	659	635	543	565
FTE	4.9	5.6	4.6	3.6	3.6
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	489	589	561	456	481
Non-Labor	108	71	75	88	84
NSE	0	0	0	0	0
Total	597	659	635	543	565
FTE	4.9	5.6	4.6	3.6	3.6
Vacation & Sick (Nominal \$)					
Labor	75	94	83	66	76
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	75	94	83	66	76
FTE	0.8	1.0	0.8	0.6	0.6
Escalation to 2013\$					
Labor	54	48	25	9	0
Non-Labor	10	5	3	2	0
NSE	0	0	0	0	0
Total	64	53	28	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	618	731	668	531	558
Non-Labor	119	76	78	89	84
NSE	0	0	0	0	0
Total	737	806	746	620	641
FTE	5.7	6.6	5.4	4.2	4.2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: A. Regulatory Affairs
 Category-Sub: 5. FERC, CAISO, and Compliance
 Cost Center: 2100-3428.000 - FERC CAISO and Compliance

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.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Cost Center: VARIOUS

Summary for Category: B. Controller

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	4,361	4,558	4,558	4,558
Non-Labor	442	502	502	502
NSE	0	0	0	0
Total	4,803	5,060	5,060	5,060
FTE	54.0	56.6	56.6	56.6

Cost Centers belonging to this Category:

2100-0657.000 VP - CFO - Controller

Labor	380	386	386	386
Non-Labor	100	68	68	68
NSE	0	0	0	0
Total	480	454	454	454
FTE	2.1	2.1	2.1	2.1

2100-3050.000 Utility Accounting Director

Labor	226	225	225	225
Non-Labor	25	50	50	50
NSE	0	0	0	0
Total	251	275	275	275
FTE	2.1	1.9	1.9	1.9

2100-3051.000 Financial Accounting

Labor	790	857	857	857
Non-Labor	73	29	29	29
NSE	0	0	0	0
Total	863	886	886	886
FTE	9.7	10.6	10.6	10.6

2100-3052.000 Regulatory Reporting

Labor	737	876	876	876
Non-Labor	10	15	15	15
NSE	0	0	0	0
Total	747	891	891	891
FTE	9.4	10.9	10.9	10.9

2100-3798.000 Bank Reconciliation and Escheatment

Labor	419	493	493	493
Non-Labor	18	15	15	15
NSE	0	0	0	0
Total	437	508	508	508
FTE	5.9	7.2	7.2	7.2

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
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Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Cost Center: VARIOUS

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

2100-0274.000 Affiliate Billing and Costing

Labor	496	473	473	473
Non-Labor	4	6	6	6
NSE	0	0	0	0
Total	500	479	479	479
FTE	6.9	6.6	6.6	6.6

2100-3058.000 Accounts Payable

Labor	839	741	741	741
Non-Labor	174	275	275	275
NSE	0	0	0	0
Total	1,013	1,016	1,016	1,016
FTE	12.9	11.9	11.9	11.9

2100-3555.000 Business Controls

Labor	474	507	507	507
Non-Labor	38	44	44	44
NSE	0	0	0	0
Total	512	551	551	551
FTE	5.0	5.4	5.4	5.4

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0657.000 - VP - CFO - Controller

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Vice President - CFO and Controller
 Cost Center: 2100-0657.000 - VP - CFO - Controller

Activity Description:

The Vice President – CFO and Controller function provides executive oversight and guidance related to the financial and accounting services at both SDG&E and SCG. The VP – CFO and Controller oversees the Utilities’ compliance process with all relevant accounting, financial and regulatory rules and regulations, including those mandated by the Securities and Exchange Commission (“SEC”), FERC and CPUC.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division’s activities are managed at the “aggregate” Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division’s activities are managed at the “aggregate” Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		396	390	386	377	380	386	386	386	
Non-Labor		58	55	56	73	100	68	68	68	
NSE		0	0	0	0	0	0	0	0	
Total		454	445	443	450	480	454	454	454	
FTE		2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Vice President - CFO and Controller
 Cost Center: 2100-0657.000 - VP - CFO - Controller

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	10	-48	0	-38	0.00	2	-31	0	-29	0.00
Directly Allocated	0	11	0	11	0.00	0	6	0	6	0.00
Subj. To % Alloc.	371	137	0	508	2.13	384	93	0	477	2.13
Total Incurred	381	100	0	481	2.13	386	68	0	454	2.13
% Allocation										
Retained	72.24%	72.24%				72.47%	72.47%			
SEU	27.76%	27.76%				27.53%	27.53%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	-31	0	-29	0.00	2	-31	0	-29	0.00
Directly Allocated	0	6	0	6	0.00	0	6	0	6	0.00
Subj. To % Alloc.	384	93	0	477	2.13	384	93	0	477	2.13
Total Incurred	386	68	0	454	2.13	386	68	0	454	2.13
% Allocation										
Retained	72.47%	72.47%				72.47%	72.47%			
SEU	27.53%	27.53%				27.53%	27.53%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The Weighted Average of Dept. Allocation is the most appropriate allocation method based on the equal weighting of the departments supported.

Cost Center Allocation Percentage for 2014

The Weighted Average of Dept. Allocation is the most appropriate allocation method based on the equal weighting of the departments supported.

Cost Center Allocation Percentage for 2015

The Weighted Average of Dept. Allocation is the most appropriate allocation method based on the equal weighting of the departments supported.

Cost Center Allocation Percentage for 2016

The Weighted Average of Dept. Allocation is the most appropriate allocation method based on the equal weighting of the departments supported.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Vice President - CFO and Controller
 Cost Center: 2100-0657.000 - VP - CFO - Controller

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	386	386	386	0	0	0	386	386	386
Non-Labor	5-YR Average	68	68	68	0	0	0	68	68	68
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		454	454	454	0	0	0	454	454	454
FTE	5-YR Average	2.1	2.1	2.1	0.0	0.0	0.0	2.1	2.1	2.1

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 1. Vice President - CFO and Controller
Cost Center: 2100-0657.000 - VP - CFO - Controller

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	313	314	324	323	328
Non-Labor	38	11	25	-29	51
NSE	0	0	0	0	0
Total	351	326	349	295	380
FTE	1.8	1.8	1.8	1.8	1.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	15	40	29	101	48
NSE	0	0	0	0	0
Total	15	40	29	101	48
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	313	314	324	323	328
Non-Labor	53	51	54	72	100
NSE	0	0	0	0	0
Total	366	365	378	395	428
FTE	1.8	1.8	1.8	1.8	1.8
Vacation & Sick (Nominal \$)					
Labor	48	50	48	47	52
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	48	50	48	47	52
FTE	0.3	0.3	0.3	0.3	0.3
Escalation to 2013\$					
Labor	34	26	14	6	0
Non-Labor	5	4	2	1	0
NSE	0	0	0	0	0
Total	39	29	17	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	396	390	386	377	380
Non-Labor	58	55	56	73	100
NSE	0	0	0	0	0
Total	454	445	443	450	480
FTE	2.1	2.1	2.1	2.1	2.1

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Vice President - CFO and Controller
 Cost Center: 2100-0657.000 - VP - CFO - Controller

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	15	40	29	101	48
NSE	0	0	0	0	0
Total	15	40	29	101	48
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	15	0	0.0	1-Sided Adj	N/A	EDALTON201402 18110414817
Reverse Ticket Chargeback							
2009 Total	0	15	0	0.0			
2010	0	11	0	0.0	1-Sided Adj	N/A	EDALTON201311 25114303070
Adjust misc cash receipts							
2010	0	29	0	0.0	1-Sided Adj	N/A	EDALTON201402 18110454083
Reverse Ticket Chargeback							
2010 Total	0	40	0	0.0			
2011	0	7	0	0.0	1-Sided Adj	N/A	EDALTON201311 25114637813
Adjust Misc Cash Receipts							
2011	0	22	0	0.0	1-Sided Adj	N/A	EDALTON201402 18110525520
Reverse Ticket Chargeback							
2011 Total	0	29	0	0.0			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 1. Vice President - CFO and Controller
 Cost Center: 2100-0657.000 - VP - CFO - Controller

<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	71	0	0.0	1-Sided Adj	N/A	EDALTON201311 25114450420
Adjust Misc Cash Receipts							
2012	0	30	0	0.0	1-Sided Adj	N/A	EDALTON201402 18110600797
Reverse Ticket Chargeback							
2012 Total	0	101	0	0.0			
2013	0	32	0	0.0	1-Sided Adj	N/A	EDALTON201402 18110635733
Reverse Ticket Chargeback							
2013	0	17	0	0.0	1-Sided Adj	N/A	EDALTON201402 18110724817
Adjust Misc Cash Receipts							
2013 Total	0	48	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3050.000 - Utility Accounting Director

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3050.000 - Utility Accounting Director

Activity Description:

Director and Administrative Assistant of the Utility Accounting organization. Non-labor expenses include general department supplies and expenses.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		242	252	212	194	226	225	225	225	
Non-Labor		43	57	51	73	25	50	50	50	
NSE		0	0	0	0	0	0	0	0	
Total		285	309	264	267	252	275	275	275	
FTE		2.1	2.2	1.9	1.3	2.1	1.9	1.9	1.9	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3050.000 - Utility Accounting Director

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	226	25	0	251	2.06	225	50	0	275	1.91
Total Incurred	226	25	0	251	2.06	226	50	0	276	1.91
% Allocation										
Retained	50.47%	50.47%				52.46%	52.46%			
SEU	44.46%	44.46%				42.45%	42.45%			
CORP	5.07%	5.07%				5.09%	5.09%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	225	50	0	275	1.91	225	50	0	275	1.91
Total Incurred	226	50	0	276	1.91	226	50	0	276	1.91
% Allocation										
Retained	52.46%	52.46%				52.46%	52.46%			
SEU	42.45%	42.45%				42.45%	42.45%			
CORP	5.09%	5.09%				5.09%	5.09%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3050.000 - Utility Accounting Director

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The employees in this cost center support SoCalGas SDG&E and SECC. A weighted average allocation methodology is appropriate based on employee survey results, as the amount of effort to perform financial and regulatory accounting is similar for companies in this business and size range.

Cost Center Allocation Percentage for 2014

The employees in this cost center support SoCalGas SDG&E and SECC. A weighted average allocation methodology is appropriate based on employee survey results, as the amount of effort to perform financial and regulatory accounting is similar for companies in this business and size range.

Cost Center Allocation Percentage for 2015

The employees in this cost center support SoCalGas SDG&E and SECC. A weighted average allocation methodology is appropriate based on employee survey results, as the amount of effort to perform financial and regulatory accounting is similar for companies in this business and size range.

Cost Center Allocation Percentage for 2016

The employees in this cost center support SoCalGas SDG&E and SECC. A weighted average allocation methodology is appropriate based on employee survey results, as the amount of effort to perform financial and regulatory accounting is similar for companies in this business and size range.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3050.000 - Utility Accounting Director

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	225	225	225	0	0	0	225	225	225
Non-Labor	5-YR Average	50	50	50	0	0	0	50	50	50
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		275	275	275	0	0	0	275	275	275
FTE	5-YR Average	1.9	1.9	1.9	0.0	0.0	0.0	1.9	1.9	1.9

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3050.000 - Utility Accounting Director

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	191	203	178	166	195
Non-Labor	40	87	49	96	25
NSE	0	0	0	0	0
Total	231	290	227	263	221
FTE	1.8	1.9	1.6	1.1	1.8
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-34	0	-24	0
NSE	0	0	0	0	0
Total	0	-34	0	-24	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	191	203	178	166	195
Non-Labor	40	53	49	72	25
NSE	0	0	0	0	0
Total	231	256	227	239	221
FTE	1.8	1.9	1.6	1.1	1.8
Vacation & Sick (Nominal \$)					
Labor	30	32	26	24	31
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	30	32	26	24	31
FTE	0.3	0.3	0.3	0.2	0.3
Escalation to 2013\$					
Labor	21	17	8	3	0
Non-Labor	4	4	2	1	0
NSE	0	0	0	0	0
Total	25	20	10	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	242	252	212	194	226
Non-Labor	43	57	51	73	25
NSE	0	0	0	0	0
Total	285	309	264	267	252
FTE	2.1	2.2	1.9	1.3	2.1

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3050.000 - Utility Accounting Director

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	-34	0	-24	0
NSE	0	0	0	0	0
Total	0	-34	0	-24	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	0	-34	0	0.0	CCTR Transf	To 2100-0741.000	GSTMARIE20131 113084021463
Transfer consulting costs to HR							
2010 Total	0	-34	0	0.0			
2011 Total	0	0	0	0.0			
2012	0	-24	0	0.0	CCTR Transf	To 2100-0741.000	GSTMARIE20131 112183327080
Transfer consulting costs to HR							
2012 Total	0	-24	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3051.000 - Financial Accounting

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3051.000 - Financial Accounting

Activity Description:

The Financial Accounting group provides a broad array of financial services including preparing financial statements, determining accounting accruals, and reconciling general ledger activity, in addition to supporting the financial system month end closing processes.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		926	830	851	887	790	857	857	857	
Non-Labor		11	16	24	19	73	29	29	29	
NSE		0	0	0	0	0	0	0	0	
Total		936	846	875	906	864	886	886	886	
FTE		11.2	10.3	10.7	11.1	9.7	10.6	10.6	10.6	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3051.000 - Financial Accounting

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	1	1	0	2	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	790	73	0	863	9.70	856	28	0	884	10.60
Total Incurred	790	73	0	863	9.70	857	29	0	886	10.60
% Allocation										
Retained	53.36%	53.36%				53.33%	53.33%			
SEU	46.19%	46.19%				46.17%	46.17%			
CORP	0.45%	0.45%				0.50%	0.50%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	1	0	2	0.00	1	1	0	2	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	856	28	0	884	10.60	856	28	0	884	10.60
Total Incurred	857	29	0	886	10.60	857	29	0	886	10.60
% Allocation										
Retained	53.33%	53.33%				53.33%	53.33%			
SEU	46.17%	46.17%				46.17%	46.17%			
CORP	0.50%	0.50%				0.50%	0.50%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3051.000 - Financial Accounting

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The Financial Accounting group supports SoCaGas SDG&E and SECC. Based on an estimate of planned activities, the allocation reflects a portion for Corporate Center with the remainder allocated to the utilities based on the weighted average percentage for the entire cost center, labor and non-labor.

Cost Center Allocation Percentage for 2014

The Financial Accounting group supports SoCaGas SDG&E and SECC. Based on an estimate of planned activities, the allocation reflects a portion for Corporate Center with the remainder allocated to the utilities based on the weighted average percentage for the entire cost center, labor and non-labor.

Cost Center Allocation Percentage for 2015

The Financial Accounting group supports SoCaGas SDG&E and SECC. Based on an estimate of planned activities, the allocation reflects a portion for Corporate Center with the remainder allocated to the utilities based on the weighted average percentage for the entire cost center, labor and non-labor.

Cost Center Allocation Percentage for 2016

The Financial Accounting group supports SoCaGas SDG&E and SECC. Based on an estimate of planned activities, the allocation reflects a portion for Corporate Center with the remainder allocated to the utilities based on the weighted average percentage for the entire cost center, labor and non-labor.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3051.000 - Financial Accounting

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	857	857	857	0	0	0	857	857	857
Non-Labor	5-YR Average	29	29	29	0	0	0	29	29	29
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		886	886	886	0	0	0	886	886	886
FTE	5-YR Average	10.6	10.6	10.6	0.0	0.0	0.0	10.6	10.6	10.6

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3051.000 - Financial Accounting

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	732	669	714	762	682
Non-Labor	10	15	23	19	73
NSE	0	0	0	0	0
Total	742	684	737	781	755
FTE	9.6	8.7	9.2	9.6	8.3
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	732	669	714	762	682
Non-Labor	10	15	23	19	73
NSE	0	0	0	0	0
Total	742	684	737	781	755
FTE	9.6	8.7	9.2	9.6	8.3
Vacation & Sick (Nominal \$)					
Labor	113	106	105	110	108
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	113	106	105	110	108
FTE	1.6	1.5	1.5	1.5	1.4
Escalation to 2013\$					
Labor	80	55	32	15	0
Non-Labor	1	1	1	0	0
NSE	0	0	0	0	0
Total	81	56	33	15	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	926	830	851	887	790
Non-Labor	11	16	24	19	73
NSE	0	0	0	0	0
Total	936	846	875	906	864
FTE	11.2	10.2	10.7	11.1	9.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3051.000 - Financial Accounting

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
2100-3052.000 - Regulatory Reporting

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3052.000 - Regulatory Reporting

Activity Description:

The Regulatory Reporting group provides a broad array of financial services including recording of customer revenues, maintaining regulatory balancing accounts, assessing accounting accruals, and reconciling general ledger activity, as well as compilation of both GAAP and regulatory financial statements.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		951	969	897	829	737	876	876	876	
Non-Labor		9	16	18	21	10	15	15	15	
NSE		0	0	0	0	0	0	0	0	
Total		960	985	915	850	747	891	891	891	
FTE		11.5	12.0	11.3	10.2	9.4	10.9	10.9	10.9	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3052.000 - Regulatory Reporting

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	737	10	0	747	9.44	876	14	0	890	10.89
Total Incurred	737	11	0	748	9.44	877	14	0	891	10.89
% Allocation										
Retained	70.00%	70.00%				76.00%	76.00%			
SEU	30.00%	30.00%				24.00%	24.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	876	14	0	890	10.89	876	14	0	890	10.89
Total Incurred	877	14	0	891	10.89	877	14	0	891	10.89
% Allocation										
Retained	76.00%	76.00%				76.00%	76.00%			
SEU	24.00%	24.00%				24.00%	24.00%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3052.000 - Regulatory Reporting

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

A weighted average allocation methodology is appropriate based on employee survey results, as the amount of effort to perform regulatory reporting services is similar for companies in this business and size range.

Cost Center Allocation Percentage for 2014

A weighted average allocation methodology is appropriate based on employee survey results, as the amount of effort to perform regulatory reporting services is similar for companies in this business and size range.

Cost Center Allocation Percentage for 2015

A weighted average allocation methodology is appropriate based on employee survey results, as the amount of effort to perform regulatory reporting services is similar for companies in this business and size range.

Cost Center Allocation Percentage for 2016

A weighted average allocation methodology is appropriate based on employee survey results, as the amount of effort to perform regulatory reporting services is similar for companies in this business and size range.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3052.000 - Regulatory Reporting

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	876	876	876	0	0	0	876	876	876
Non-Labor	5-YR Average	15	15	15	0	0	0	15	15	15
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		891	891	891	0	0	0	891	891	891
FTE	5-YR Average	10.9	10.9	10.9	0.0	0.0	0.0	10.9	10.9	10.9

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3052.000 - Regulatory Reporting

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	753	780	752	712	636
Non-Labor	8	15	17	20	10
NSE	0	0	0	0	0
Total	761	796	769	732	646
FTE	9.8	10.2	9.7	8.8	8.0
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	753	780	752	712	636
Non-Labor	8	15	17	20	10
NSE	0	0	0	0	0
Total	761	796	769	732	646
FTE	9.8	10.2	9.7	8.8	8.0
Vacation & Sick (Nominal \$)					
Labor	116	124	111	103	101
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	116	124	111	103	101
FTE	1.6	1.8	1.6	1.4	1.4
Escalation to 2013\$					
Labor	82	64	34	14	0
Non-Labor	1	1	1	0	0
NSE	0	0	0	0	0
Total	83	65	34	14	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	951	969	897	829	737
Non-Labor	9	16	18	21	10
NSE	0	0	0	0	0
Total	960	985	915	850	747
FTE	11.4	12.0	11.3	10.2	9.4

* 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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3052.000 - Regulatory Reporting

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
2100-3798.000 - Bank Reconciliation and Escheatment

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3798.000 - Bank Reconciliation and Escheatment

Activity Description:

Reconciliation of bank accounts and escheatment for SDGE, SCG and Corp Center.

Forecast Explanations:

Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning in 2011. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning in 2011. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 3-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	567	493	419	493	493	493	
Non-Labor		0	0	20	7	18	15	15	15	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	586	500	437	508	508	508	
FTE		0.0	0.0	8.5	7.3	5.9	7.2	7.2	7.2	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3798.000 - Bank Reconciliation and Escheatment

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	1	0	0	1	0.02
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	419	18	0	437	5.87	492	15	0	507	7.23
Total Incurred	419	18	0	437	5.87	493	15	0	508	7.25
% Allocation										
Retained	28.05%	28.05%				28.05%	28.05%			
SEU	57.18%	57.18%				57.18%	57.18%			
CORP	14.77%	14.77%				14.77%	14.77%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.02	1	0	0	1	0.02
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	492	15	0	507	7.23	492	15	0	507	7.23
Total Incurred	493	15	0	508	7.25	493	15	0	508	7.25
% Allocation										
Retained	28.05%	28.05%				28.05%	28.05%			
SEU	57.18%	57.18%				57.18%	57.18%			
CORP	14.77%	14.77%				14.77%	14.77%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3798.000 - Bank Reconciliation and Escheatment

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The source of percentage calculations is a time percentage estimate for each employee in the group by business unit supported, taking into account the number of accounts reconciled, the amount of time it takes to reconcile each account, and the time spent on escheatment by business unit.

Cost Center Allocation Percentage for 2014

The source of percentage calculations is a time percentage estimate for each employee in the group by business unit supported, taking into account the number of accounts reconciled, the amount of time it takes to reconcile each account, and the time spent on escheatment by business unit.

Cost Center Allocation Percentage for 2015

The source of percentage calculations is a time percentage estimate for each employee in the group by business unit supported, taking into account the number of accounts reconciled, the amount of time it takes to reconcile each account, and the time spent on escheatment by business unit.

Cost Center Allocation Percentage for 2016

The source of percentage calculations is a time percentage estimate for each employee in the group by business unit supported, taking into account the number of accounts reconciled, the amount of time it takes to reconcile each account, and the time spent on escheatment by business unit.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3798.000 - Bank Reconciliation and Escheatment

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	493	493	493	0	0	0	493	493	493
Non-Labor	3-YR Average	15	15	15	0	0	0	15	15	15
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		508	508	508	0	0	0	508	508	508
FTE	3-YR Average	7.2	7.2	7.2	0.0	0.0	0.0	7.2	7.2	7.2

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 2. Utility Accounting
Cost Center: 2100-3798.000 - Bank Reconciliation and Escheatment

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	475	423	361
Non-Labor	0	0	19	7	18
NSE	0	0	0	0	0
Total	0	0	494	430	379
FTE	0.0	0.0	7.3	6.3	5.0
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	475	423	361
Non-Labor	0	0	19	7	18
NSE	0	0	0	0	0
Total	0	0	494	430	379
FTE	0.0	0.0	7.3	6.3	5.0
Vacation & Sick (Nominal \$)					
Labor	0	0	70	61	57
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	70	61	57
FTE	0.0	0.0	1.2	1.0	0.9
Escalation to 2013\$					
Labor	0	0	21	8	0
Non-Labor	0	0	1	0	0
NSE	0	0	0	0	0
Total	0	0	22	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	567	493	419
Non-Labor	0	0	20	7	18
NSE	0	0	0	0	0
Total	0	0	586	500	437
FTE	0.0	0.0	8.5	7.3	5.9

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 2. Utility Accounting
 Cost Center: 2100-3798.000 - Bank Reconciliation and Escheatment

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
2100-0274.000 - Affiliate Billing and Costing

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-0274.000 - Affiliate Billing and Costing

Activity Description:

Affiliate Billing and Costing performs all overhead and clearing studies required to reassign overhead and clearing costs to appropriate Plan Categories, e.g., Capital, O&M, Special Billables, etc. The aforementioned clearing/overhead costs are "loaded" on affiliate billings in accordance with company and Affiliate Compliance guidelines. Additionally the department performs the CO close, Affiliate Billing, SOX compliance requirements, supports regulatory filings, and participates in multiple inter-departmental special projects.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		411	472	473	512	496	473	473	473	
Non-Labor		4	8	5	9	4	6	6	6	
NSE		0	0	0	0	0	0	0	0	
Total		416	480	478	521	500	479	479	479	
FTE		6.0	6.6	6.5	7.1	6.9	6.6	6.6	6.6	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-0274.000 - Affiliate Billing and Costing

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	496	4	0	500	6.91	472	6	0	478	6.63
Total Incurred	496	4	0	500	6.91	473	6	0	479	6.63
% Allocation										
Retained	98.45%	98.45%				96.47%	96.47%			
SEU	1.36%	1.36%				3.34%	3.34%			
CORP	0.19%	0.19%				0.19%	0.19%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	0	0	1	0.00	1	0	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	472	6	0	478	6.63	472	6	0	478	6.63
Total Incurred	473	6	0	479	6.63	473	6	0	479	6.63
% Allocation										
Retained	96.47%	96.47%				96.47%	96.47%			
SEU	3.34%	3.34%				3.34%	3.34%			
CORP	0.19%	0.19%				0.19%	0.19%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 3. Accounting Operations
Cost Center: 2100-0274.000 - Affiliate Billing and Costing

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

For labor the department established a high-level work break-down structure" (WBS) survey of departmental tasks based on the most recent level of effort required to perform departmental duties; as such, this method provides the best estimate of future activities and related allocation percentages. Non-labor expenses are deemed to be incurred in direct proportion to the departments labor efforts and were allocated accordingly.

Cost Center Allocation Percentage for 2014

For labor the department established a high-level work break-down structure" (WBS) survey of departmental tasks based on the most recent level of effort required to perform departmental duties; as such, this method provides the best estimate of future activities and related allocation percentages. Non-labor expenses are deemed to be incurred in direct proportion to the departments labor efforts and were allocated accordingly.

Cost Center Allocation Percentage for 2015

For labor the department established a high-level work break-down structure" (WBS) survey of departmental tasks based on the most recent level of effort required to perform departmental duties; as such, this method provides the best estimate of future activities and related allocation percentages. Non-labor expenses are deemed to be incurred in direct proportion to the departments labor efforts and were allocated accordingly.

Cost Center Allocation Percentage for 2016

For labor the department established a high-level work break-down structure" (WBS) survey of departmental tasks based on the most recent level of effort required to perform departmental duties; as such, this method provides the best estimate of future activities and related allocation percentages. Non-labor expenses are deemed to be incurred in direct proportion to the departments labor efforts and were allocated accordingly.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-0274.000 - Affiliate Billing and Costing

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	473	473	473	0	0	0	473	473	473
Non-Labor	5-YR Average	6	6	6	0	0	0	6	6	6
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		479	479	479	0	0	0	479	479	479
FTE	5-YR Average	6.6	6.6	6.6	0.0	0.0	0.0	6.6	6.6	6.6

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 3. Accounting Operations
Cost Center: 2100-0274.000 - Affiliate Billing and Costing

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	325	380	397	440	428
Non-Labor	4	8	5	9	4
NSE	0	0	0	0	0
Total	329	388	401	449	432
FTE	5.2	5.6	5.6	6.1	5.9
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	325	380	397	440	428
Non-Labor	4	8	5	9	4
NSE	0	0	0	0	0
Total	329	388	401	449	432
FTE	5.2	5.6	5.6	6.1	5.9
Vacation & Sick (Nominal \$)					
Labor	50	60	58	64	68
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	50	60	58	64	68
FTE	0.9	1.0	0.9	1.0	1.0
Escalation to 2013\$					
Labor	36	31	18	9	0
Non-Labor	0	1	0	0	0
NSE	0	0	0	0	0
Total	36	32	18	9	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	411	472	473	512	496
Non-Labor	4	8	5	9	4
NSE	0	0	0	0	0
Total	416	480	478	521	500
FTE	6.1	6.6	6.5	7.1	6.9

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-0274.000 - Affiliate Billing and Costing

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
2100-3058.000 - Accounts Payable

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-3058.000 - Accounts Payable

Activity Description:

The SDGE Accounts Payable group is responsible for timely and accurate payment of all service and material invoices and contract obligations for SDG&E. This group also processes transactions for SCG and SE Corporate Center.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2014-2016 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		825	689	589	766	839	741	741	741	
Non-Labor		224	360	385	233	174	275	275	275	
NSE		0	0	0	0	0	0	0	0	
Total		1,049	1,049	974	998	1,013	1,016	1,016	1,016	
FTE		13.7	11.1	9.7	11.9	12.9	11.9	11.9	11.9	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-3058.000 - Accounts Payable

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	3	0	3	0.00	0	4	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	839	170	0	1,009	12.91	741	271	0	1,012	11.87
Total Incurred	839	173	0	1,012	12.91	741	275	0	1,016	11.87
% Allocation										
Retained	92.00%	92.00%				91.00%	91.00%			
SEU	1.00%	1.00%				1.00%	1.00%			
CORP	7.00%	7.00%				8.00%	8.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	4	0	4	0.00	0	4	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	741	271	0	1,012	11.87	741	271	0	1,012	11.87
Total Incurred	741	275	0	1,016	11.87	741	275	0	1,016	11.87
% Allocation										
Retained	91.00%	91.00%				91.00%	91.00%			
SEU	1.00%	1.00%				1.00%	1.00%			
CORP	8.00%	8.00%				8.00%	8.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Allocation percentages are based on the number of transactions processed for each organization by SDGE Accounts Payable.

Cost Center Allocation Percentage for 2014

Allocation percentages are based on the number of transactions processed for each organization by SDGE Accounts Payable.

Cost Center Allocation Percentage for 2015

Allocation percentages are based on the number of transactions processed for each organization by SDGE Accounts Payable.

Cost Center Allocation Percentage for 2016

Allocation percentages are based on the number of transactions processed for each organization by SDGE Accounts Payable.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-3058.000 - Accounts Payable

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	741	741	741	0	0	0	741	741	741
Non-Labor	5-YR Average	275	275	275	0	0	0	275	275	275
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,016	1,016	1,016	0	0	0	1,016	1,016	1,016
FTE	5-YR Average	11.9	11.9	11.9	0.0	0.0	0.0	11.9	11.9	11.9

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 3. Accounting Operations
Cost Center: 2100-3058.000 - Accounts Payable

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	653	555	494	657	724
Non-Labor	204	336	371	229	174
NSE	0	0	0	0	0
Total	857	891	864	886	898
FTE	11.7	9.5	8.4	10.2	11.0
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	653	555	494	657	724
Non-Labor	204	336	371	229	174
NSE	0	0	0	0	0
Total	857	891	864	886	898
FTE	11.7	9.5	8.4	10.2	11.0
Vacation & Sick (Nominal \$)					
Labor	101	88	73	95	115
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	101	88	73	95	115
FTE	2.0	1.6	1.4	1.7	1.9
Escalation to 2013\$					
Labor	71	46	22	13	0
Non-Labor	19	24	14	4	0
NSE	0	0	0	0	0
Total	91	69	37	17	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	825	689	589	766	839
Non-Labor	224	360	385	233	174
NSE	0	0	0	0	0
Total	1,049	1,049	974	998	1,013
FTE	13.7	11.1	9.8	11.9	12.9

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 3. Accounting Operations
 Cost Center: 2100-3058.000 - Accounts Payable

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
2100-3555.000 - Business Controls

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 4. Financial Systems & Business Controls
 Cost Center: 2100-3555.000 - Business Controls

Activity Description:

The Business Controls group is responsible for managing the utilities' policies, business controls and leading accounting research. The group provides policy guidance and interpretation to both utilities' employees, manages the Sarbanes-Oxley Act compliance efforts for the utilities, performs forensic accounting reviews, and performs accounting review on contracts, energy procurement deals and other special projects. The group is a shared service group for both SDG&E and SCG.

Forecast Explanations:

Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2010-2012 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

Non-Labor - 5-YR Average

The averaging methodology, namely the 5-year averaging methodology, produces the most representative forecast of 2010-2012 Controllers division costs when applied to all cost centers. This is because the 5-year average reasonably reflects a typical business operating cycle for the Controller's Division. Also, since the Division's activities are managed at the "aggregate" Controller level, adopting a division-wide methodology is appropriate. Generally, resources are re-deployed within the division as the needs of each functional area change over time. The ability to balance changing business need through the multi-functional use of FTEs forms the basis for a division characterized by stability and modest growth.

NSE - 5-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	547	567	546	403	474	507	507	507		
Non-Labor	54	41	38	48	38	44	44	44		
NSE	0	0	0	0	0	0	0	0		
Total	600	609	585	452	512	551	551	551		
FTE	5.8	5.9	5.8	4.3	5.0	5.4	5.4	5.4		

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 4. Financial Systems & Business Controls
 Cost Center: 2100-3555.000 - Business Controls

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.00	0	1	0	1	0.00
Directly Allocated	0	0	0	0	0.00	0	1	0	1	0.00
Subj. To % Alloc.	474	37	0	511	5.01	507	42	0	549	5.38
Total Incurred	474	38	0	512	5.01	507	44	0	551	5.38
% Allocation										
Retained	86.57%	86.57%				86.57%	86.57%			
SEU	13.43%	13.43%				13.43%	13.43%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	1	0	1	0.00	0	1	0	1	0.00
Directly Allocated	0	1	0	1	0.00	0	1	0	1	0.00
Subj. To % Alloc.	507	42	0	549	5.38	507	42	0	549	5.38
Total Incurred	507	44	0	551	5.38	507	44	0	551	5.38
% Allocation										
Retained	86.57%	86.57%				86.57%	86.57%			
SEU	13.43%	13.43%				13.43%	13.43%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 4. Financial Systems & Business Controls
Cost Center: 2100-3555.000 - Business Controls

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

This cost center works on SCG and SDG&E activities such as SOX, Records Management, and policy. This cost center also performs accounting reviews on Power Purchase Agreements and other transactions predominantly related to SDG&E. The appropriate allocation between the two utilities combines the relative weighting of all activities.

Cost Center Allocation Percentage for 2014

This cost center works on SCG and SDG&E activities such as SOX, Records Management, and policy. This cost center also performs accounting reviews on Power Purchase Agreements and other transactions predominantly related to SDG&E. The appropriate allocation between the two utilities combines the relative weighting of all activities.

Cost Center Allocation Percentage for 2015

This cost center works on SCG and SDG&E activities such as SOX, Records Management, and policy. This cost center also performs accounting reviews on Power Purchase Agreements and other transactions predominantly related to SDG&E. The appropriate allocation between the two utilities combines the relative weighting of all activities.

Cost Center Allocation Percentage for 2016

This cost center works on SCG and SDG&E activities such as SOX, Records Management, and policy. This cost center also performs accounting reviews on Power Purchase Agreements and other transactions predominantly related to SDG&E. The appropriate allocation between the two utilities combines the relative weighting of all activities.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 4. Financial Systems & Business Controls
 Cost Center: 2100-3555.000 - Business Controls

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	507	507	507	0	0	0	507	507	507
Non-Labor	5-YR Average	44	44	44	0	0	0	44	44	44
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		551	551	551	0	0	0	551	551	551
FTE	5-YR Average	5.4	5.4	5.4	0.0	0.0	0.0	5.4	5.4	5.4

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: B. Controller
Category-Sub: 4. Financial Systems & Business Controls
Cost Center: 2100-3555.000 - Business Controls

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	163	165	170	323	409
Non-Labor	18	18	12	111	213
NSE	0	0	0	0	0
Total	181	183	182	434	622
FTE	1.8	1.7	1.6	3.4	4.3
Adjustments (Nominal \$) **					
Labor	270	291	288	23	0
Non-Labor	31	21	25	-63	-175
NSE	0	0	0	0	0
Total	301	312	313	-40	-175
FTE	3.2	3.4	3.4	0.3	0.0
Recorded-Adjusted (Nominal \$)					
Labor	433	457	458	346	409
Non-Labor	49	39	37	47	38
NSE	0	0	0	0	0
Total	482	496	495	394	447
FTE	5.0	5.1	5.0	3.7	4.3
Vacation & Sick (Nominal \$)					
Labor	67	73	68	50	65
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	67	73	68	50	65
FTE	0.8	0.9	0.8	0.6	0.7
Escalation to 2013\$					
Labor	47	37	20	7	0
Non-Labor	5	3	1	1	0
NSE	0	0	0	0	0
Total	52	40	22	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	547	567	546	403	474
Non-Labor	54	41	38	48	38
NSE	0	0	0	0	0
Total	600	609	585	452	512
FTE	5.8	6.0	5.8	4.3	5.0

* 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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 4. Financial Systems & Business Controls
 Cost Center: 2100-3555.000 - Business Controls

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	270	291	288	23	0
Non-Labor	31	21	25	-63	-175
NSE	0	0	0	0	0
Total	301	312	313	-40	-175
FTE	3.2	3.4	3.4	0.3	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	203	28	0	2.6	CCTR Transf	From 2100-3594.000	GSTMARIE20131 113091115517
	Transfer labor and non-labor costs due to business function transfer						
2009	67	3	0	0.6	CCTR Transf	From 2100-3735.000	GSTMARIE20131 113092556617
	Transfer labor and non-labor costs due to business function transfer						
2009 Total	270	31	0	3.2			
2010	291	21	0	3.4	CCTR Transf	From 2100-3594.000	GSTMARIE20131 113091437810
	Transfer labor and non-labor costs due to business function transfer						
2010	0.533	0	0	0.0	CCTR Transf	From 2100-3735.000	GSTMARIE20131 113092737563
	Transfer labor costs due to business function transfer						
2010 Total	291	21	0	3.4			
2011	288	25	0	3.4	CCTR Transf	From 2100-3594.000	GSTMARIE20131 113091657547
	Transfer labor and non-labor costs due to business function transfer						
2011 Total	288	25	0	3.4			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: B. Controller
 Category-Sub: 4. Financial Systems & Business Controls
 Cost Center: 2100-3555.000 - Business Controls

<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	23	0.507	0	0.3	CCTR Transf	From 2100-3594.000	GSTMARIE20131 113091856477
Transfer labor and non-labor costs due to business function transfer							
2012	0	-64	0	0.0	1-Sided Adj	N/A	GSTMARIE20131 113092915213
Removal of one-time audit costs							
2012 Total	23	-63	0	0.3			
2013	0	-175	0	0.0	1-Sided Adj	N/A	EDALTON201402 18094308010
Remove audit costs							
2013 Total	0	-175	0	0.0			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Cost Center: VARIOUS

Summary for Category: E. External Relations

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,678	1,734	1,734	1,734
Non-Labor	1,002	1,389	1,389	1,389
NSE	0	0	0	0
Total	2,680	3,123	3,123	3,123
FTE	17.1	17.3	17.3	17.3

Cost Centers belonging to this Category:

2100-4008.000 Media & Employee Communications

Labor	843	831	831	831
Non-Labor	285	267	267	267
NSE	0	0	0	0
Total	1,128	1,098	1,098	1,098
FTE	8.3	8.1	8.1	8.1

2100-3791.000 VP External Relations

Labor	229	318	318	318
Non-Labor	448	861	861	861
NSE	0	0	0	0
Total	677	1,179	1,179	1,179
FTE	1.5	2.1	2.1	2.1

2100-3845.000 Community Relations Systems

Labor	56	59	59	59
Non-Labor	0	1	1	1
NSE	0	0	0	0
Total	56	60	60	60
FTE	0.9	1.0	1.0	1.0

2100-4009.000 Community Relations

Labor	550	526	526	526
Non-Labor	269	260	260	260
NSE	0	0	0	0
Total	819	786	786	786
FTE	6.4	6.1	6.1	6.1

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4008.000 - Media & Employee Communications

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 1. Media & Employee Communications
 Cost Center: 2100-4008.000 - Media & Employee Communications

Activity Description:

Media and Employee Communications is responsible for all news media and employee communications on gas and electric outages and restoration times, safety, natural disaster response, fire preparedness, utility infrastructure projects, current energy market conditions, energy efficiency, winter and summer preparedness, customer assistance programs and employee communications. Media and Employee Communications provides proactive communications to audiences in preparation for changes in bills, weather impacts, new customer service channels and programs, and other appropriate topics. Further, media and employee communications has specific requirements with respect to load curtailments plans, local or regional disasters and other major incidents where public information is essential.

Forecast Explanations:

Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

Non-Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

NSE - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	0	40	756	893	843	831	831	831		
Non-Labor	0	12	250	268	285	267	267	267		
NSE	0	0	0	0	0	0	0	0		
Total	0	52	1,006	1,161	1,128	1,098	1,098	1,098		
FTE	0.0	0.3	7.3	8.7	8.3	8.1	8.1	8.1		

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 1. Media & Employee Communications
 Cost Center: 2100-4008.000 - Media & Employee Communications

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	2	4	0	6	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	843	285	0	1,128	8.26	829	264	0	1,093	8.07
Total Incurred	843	285	0	1,128	8.26	831	268	0	1,099	8.07
% Allocation										
Retained	99.00%	99.00%				99.00%	99.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	1.00%	1.00%				1.00%	1.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	2	4	0	6	0.00	2	4	0	6	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	829	264	0	1,093	8.07	829	264	0	1,093	8.07
Total Incurred	831	268	0	1,099	8.07	831	268	0	1,099	8.07
% Allocation										
Retained	99.00%	99.00%				99.00%	99.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	1.00%	1.00%				1.00%	1.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to an affiliate.

Cost Center Allocation Percentage for 2014

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to an affiliate.

Cost Center Allocation Percentage for 2015

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to an affiliate.

Cost Center Allocation Percentage for 2016

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to an affiliate.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 1. Media & Employee Communications
 Cost Center: 2100-4008.000 - Media & Employee Communications

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	831	831	831	0	0	0	831	831	831
Non-Labor	3-YR Average	267	267	267	0	0	0	267	267	267
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		1,098	1,098	1,098	0	0	0	1,098	1,098	1,098
FTE	3-YR Average	8.1	8.1	8.1	0.0	0.0	0.0	8.1	8.1	8.1

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: E. External Relations
Category-Sub: 1. Media & Employee Communications
Cost Center: 2100-4008.000 - Media & Employee Communications

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	33	634	767	728
Non-Labor	0	11	240	264	285
NSE	0	0	0	0	0
Total	0	44	875	1,030	1,012
FTE	0.0	0.2	6.3	7.5	7.0
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	33	634	767	728
Non-Labor	0	11	240	264	285
NSE	0	0	0	0	0
Total	0	44	875	1,030	1,012
FTE	0.0	0.2	6.3	7.5	7.0
Vacation & Sick (Nominal \$)					
Labor	0	5	93	111	115
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	5	93	111	115
FTE	0.0	0.0	1.0	1.2	1.2
Escalation to 2013\$					
Labor	0	3	28	15	0
Non-Labor	0	1	9	5	0
NSE	0	0	0	0	0
Total	0	3	38	20	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	40	756	893	843
Non-Labor	0	12	250	268	285
NSE	0	0	0	0	0
Total	0	52	1,006	1,161	1,128
FTE	0.0	0.2	7.3	8.7	8.2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 1. Media & Employee Communications
 Cost Center: 2100-4008.000 - Media & Employee Communications

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
2100-3791.000 - VP External Relations

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-3791.000 - VP External Relations

Activity Description:

SDG&E's External Relations Department includes Regional Public Affairs, Community Relations and Media and Employee Communications and is responsible for oversight functions coordinating all activities within these areas. Regional Public Affairs is addressed in the Distribution section of the General Rate Case.

Forecast Explanations:

Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

Non-Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

NSE - 3-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	271	387	339	229	318	318	318	
Non-Labor		0	526	1,010	1,125	448	861	861	861	
NSE		0	0	0	0	0	0	0	0	
Total		0	797	1,397	1,465	677	1,179	1,179	1,179	
FTE		0.0	1.8	2.7	2.2	1.5	2.1	2.1	2.1	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-3791.000 - VP External Relations

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	3	135	0	138	0.02	1	217	0	218	0.01
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	225	314	0	539	1.44	317	645	0	962	2.11
Total Incurred	228	449	0	677	1.46	318	862	0	1,180	2.12
% Allocation										
Retained	99.39%	99.39%				99.39%	99.39%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.61%	0.61%				0.61%	0.61%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	217	0	218	0.01	1	217	0	218	0.01
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	317	645	0	962	2.11	317	645	0	962	2.11
Total Incurred	318	862	0	1,180	2.12	318	862	0	1,180	2.12
% Allocation										
Retained	99.39%	99.39%				99.39%	99.39%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.61%	0.61%				0.61%	0.61%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

2013 percents are correct. Explanation needs to be completed. 2012 workpaper explanation not applicable.

Cost Center Allocation Percentage for 2014

2014 percents are not in ABC Shared Svc file. Explanation needs to be completed. 2012 workpaper explanation not applicable.

Cost Center Allocation Percentage for 2015

2014 percents are not in ABC Shared Svc file. Explanation needs to be completed. 2012 workpaper explanation not applicable.

Cost Center Allocation Percentage for 2016

2014 percents are not in ABC Shared Svc file. Explanation needs to be completed. 2012 workpaper explanation not applicable.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-3791.000 - VP External Relations

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	318	318	318	0	0	0	318	318	318
Non-Labor	3-YR Average	861	861	861	0	0	0	861	861	861
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		1,179	1,179	1,179	0	0	0	1,179	1,179	1,179
FTE	3-YR Average	2.1	2.1	2.1	0.0	0.0	0.0	2.1	2.1	2.1

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: E. External Relations
Category-Sub: 2. Community Relations
Cost Center: 2100-3791.000 - VP External Relations

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	218	325	291	197
Non-Labor	0	491	972	1,131	448
NSE	0	0	0	0	0
Total	0	710	1,297	1,422	646
FTE	0.0	1.5	2.3	1.9	1.2
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	-25	0
NSE	0	0	0	0	0
Total	0	0	0	-25	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	218	325	291	197
Non-Labor	0	491	972	1,106	448
NSE	0	0	0	0	0
Total	0	710	1,297	1,397	646
FTE	0.0	1.5	2.3	1.9	1.2
Vacation & Sick (Nominal \$)					
Labor	0	35	48	42	31
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	35	48	42	31
FTE	0.0	0.3	0.4	0.3	0.2
Escalation to 2013\$					
Labor	0	18	15	6	0
Non-Labor	0	35	38	19	0
NSE	0	0	0	0	0
Total	0	53	52	25	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	271	387	339	229
Non-Labor	0	526	1,010	1,125	448
NSE	0	0	0	0	0
Total	0	797	1,397	1,465	677
FTE	0.0	1.8	2.7	2.2	1.4

* 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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-3791.000 - VP External Relations

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	-25	0
NSE	0	0	0	0	0
Total	0	0	0	-25	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	0	-25	0	0.0	1-Sided Adj	N/A	EDALTON201402 18094832320
Adjust Dues for Voter Education							
2012 Total	0	-25	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3845.000 - Community Relations Systems

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-3845.000 - Community Relations Systems

Activity Description:

Community Relations is the liaison between the Company and the local communities and is responsible for managing company policies, increase employee engagement and volunteerism in the community, utility charitable contributions, memberships in business and non-profit organizations and support for diverse, low-income and hard to reach communities. The charitable activity requires the coordination, accounting and tracking of all grants in a centralized grant tracking system to ensure compliance with state and federal laws and tax requirements. Community Relations also manages the Community Advisory Council which is made up of a diverse group of community leaders and stakeholders that meet regularly with SDG&E's leadership to provide input and feedback on energy issues in the community.

Forecast Explanations:

Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

Non-Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

NSE - 3-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	58	62	56	59	59	59	
Non-Labor		0	0	0	2	0	1	1	1	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	58	64	56	60	60	60	
FTE		0.0	0.0	0.9	1.0	0.9	1.0	1.0	1.0	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-3845.000 - Community Relations Systems

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	8	0	0	8	0.14	3	0	0	3	0.05
Subj. To % Alloc.	48	0	0	48	0.77	56	1	0	57	0.91
Total Incurred	56	0	0	56	0.91	59	1	0	60	0.96
% Allocation										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	15.00%	15.00%				15.00%	15.00%			
CORP	25.00%	25.00%				25.00%	25.00%			
Unreg	10.00%	10.00%				10.00%	10.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	3	0	0	3	0.05	3	0	0	3	0.05
Subj. To % Alloc.	56	1	0	57	0.91	56	1	0	57	0.91
Total Incurred	59	1	0	60	0.96	59	1	0	60	0.96
% Allocation										
Retained	50.00%	50.00%				50.00%	50.00%			
SEU	15.00%	15.00%				15.00%	15.00%			
CORP	25.00%	25.00%				25.00%	25.00%			
Unreg	10.00%	10.00%				10.00%	10.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to an affiliate.

Cost Center Allocation Percentage for 2014

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to an affiliate.

Cost Center Allocation Percentage for 2015

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to an affiliate.

Cost Center Allocation Percentage for 2016

Allocations were calculated based on employee estimates of the percentage of time that each employee or service is provided to an affiliate.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-3845.000 - Community Relations Systems

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	59	59	59	0	0	0	59	59	59
Non-Labor	3-YR Average	1	1	1	0	0	0	1	1	1
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		60	60	60	0	0	0	60	60	60
FTE	3-YR Average	1.0	1.0	1.0	0.0	0.0	0.0	1.0	1.0	1.0

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: E. External Relations
Category-Sub: 2. Community Relations
Cost Center: 2100-3845.000 - Community Relations Systems

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	54	48
Non-Labor	0	0	0	2	0
NSE	0	0	0	0	0
Total	0	0	0	55	49
FTE	0.0	0.0	0.0	0.9	0.8
Adjustments (Nominal \$) **					
Labor	0	0	49	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	49	0	0
FTE	0.0	0.0	0.8	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	49	54	48
Non-Labor	0	0	0	2	0
NSE	0	0	0	0	0
Total	0	0	49	55	49
FTE	0.0	0.0	0.8	0.9	0.8
Vacation & Sick (Nominal \$)					
Labor	0	0	7	8	8
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	7	8	8
FTE	0.0	0.0	0.1	0.1	0.1
Escalation to 2013\$					
Labor	0	0	2	1	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	2	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	58	62	56
Non-Labor	0	0	0	2	0
NSE	0	0	0	0	0
Total	0	0	58	64	56
FTE	0.0	0.0	0.9	1.0	0.9

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-3845.000 - Community Relations Systems

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	49	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	49	0	0
FTE	0.0	0.0	0.8	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	49	0	0	0.0	CCTR Transf	To 2100-4009.000	EDALTON201311 21145341450
						Business function transferred to cost center 2100-3845	
2011	0	0	0	0.8	CCTR Transf	To 2100-4009.000	EDALTON201311 21145931920
						Business function transferred to 2100-3845	
2011 Total	49	0	0	0.8			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-4009.000 - Community Relations

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-4009.000 - Community Relations

Activity Description:

Community Relations is the liaison between the Company and the local communities and is responsible for managing company policies, increase employee engagement and volunteerism in the community, utility charitable contributions, memberships in business and non-profit organizations and support for diverse, low-income and hard to reach communities. The charitable activity requires the coordination, accounting and tracking of all grants in a centralized grant tracking system to ensure compliance with state and federal laws and tax requirements. Community Relations also manages the Community Advisory Council which is made up of a diverse group of community leaders and stakeholders that meet regularly with SDG&E's leadership to provide input and feedback on energy issues in the community.

Forecast Explanations:

Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

Non-Labor - 3-YR Average

The averaging methodology, namely the 3-year averaging methodology, produces the most representative forecast of 2014-2016 costs. The 3-year averaging methodology is used because the functions of this organization were transferred from the Corporate Center to the utilities due to reorganization beginning for full-year 2011.

NSE - 3-YR Average

Not applicable.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	54	496	532	550	526	526	526	
Non-Labor		0	13	247	264	269	260	260	260	
NSE		0	0	0	0	0	0	0	0	
Total		0	67	742	797	819	786	786	786	
FTE		0.0	0.5	5.6	6.2	6.4	6.1	6.1	6.1	

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-4009.000 - Community Relations

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	22	0	22	0.00	1	16	0	17	0.00
Directly Allocated	22	0	0	22	0.23	7	0	0	7	0.08
Subj. To % Alloc.	528	247	0	775	6.12	518	244	0	762	5.98
Total Incurred	550	269	0	819	6.35	526	260	0	786	6.06
% Allocation										
Retained	81.00%	81.00%				81.00%	81.00%			
SEU	3.00%	3.00%				3.00%	3.00%			
CORP	14.00%	14.00%				14.00%	14.00%			
Unreg	2.00%	2.00%				2.00%	2.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	16	0	17	0.00	1	16	0	17	0.00
Directly Allocated	7	0	0	7	0.08	7	0	0	7	0.08
Subj. To % Alloc.	518	244	0	762	5.98	518	244	0	762	5.98
Total Incurred	526	260	0	786	6.06	526	260	0	786	6.06
% Allocation										
Retained	81.00%	81.00%				81.00%	81.00%			
SEU	3.00%	3.00%				3.00%	3.00%			
CORP	14.00%	14.00%				14.00%	14.00%			
Unreg	2.00%	2.00%				2.00%	2.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Percents are correct for 2013. Adequate explanations are not in 2012 GRC Workpapers and need to be completed.

Cost Center Allocation Percentage for 2014

Percents are correct for 2014. Adequate explanations are not in 2012 GRC Workpapers and need to be completed.

Cost Center Allocation Percentage for 2015

Percents are correct for 2014. Adequate explanations are not in 2012 GRC Workpapers and need to be completed.

Cost Center Allocation Percentage for 2016

Percents are correct for 2014. Adequate explanations are not in 2012 GRC Workpapers and need to be completed.

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-4009.000 - Community Relations

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	3-YR Average	526	526	526	0	0	0	526	526	526
Non-Labor	3-YR Average	260	260	260	0	0	0	260	260	260
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		786	786	786	0	0	0	786	786	786
FTE	3-YR Average	6.1	6.1	6.1	0.0	0.0	0.0	6.1	6.1	6.1

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
Shared Services Workpapers

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer
Category: E. External Relations
Category-Sub: 2. Community Relations
Cost Center: 2100-4009.000 - Community Relations

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	43	465	457	475
Non-Labor	0	13	237	260	269
NSE	0	0	0	0	0
Total	0	56	702	717	743
FTE	0.0	0.4	5.6	5.4	5.4
Adjustments (Nominal \$) **					
Labor	0	0	-49	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	-49	0	0
FTE	0.0	0.0	-0.8	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	43	416	457	475
Non-Labor	0	13	237	260	269
NSE	0	0	0	0	0
Total	0	56	653	717	743
FTE	0.0	0.4	4.8	5.4	5.4
Vacation & Sick (Nominal \$)					
Labor	0	7	61	66	75
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	7	61	66	75
FTE	0.0	0.1	0.8	0.9	0.9
Escalation to 2013\$					
Labor	0	4	19	9	0
Non-Labor	0	1	9	4	0
NSE	0	0	0	0	0
Total	0	4	28	14	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	54	496	532	550
Non-Labor	0	13	247	264	269
NSE	0	0	0	0	0
Total	0	67	742	797	819
FTE	0.0	0.5	5.6	6.3	6.3

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
 Witness: Kenneth J. Deremer
 Category: E. External Relations
 Category-Sub: 2. Community Relations
 Cost Center: 2100-4009.000 - Community Relations

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	-49	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	-49	0	0
FTE	0.0	0.0	-0.8	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	-49	0	0	0.0	CCTR Transf	From 2100-3845.000	EDALTON201311 21145341450
						Business function transferred to cost center 2100-3845	
2011	0	0	0	-0.8	CCTR Transf	From 2100-3845.000	EDALTON201311 21145931920
						Business function transferred to 2100-3845	
2011 Total	-49	0	0	-0.8			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0003	000	VP & GENERAL COUNSEL
2100-0007	000	SUNDRY BILLING - SDGE
2100-0071	000	FINL PLNG & EXEC SUPP, FINL SVCS
2100-0272	000	SEU TREASURER
2100-0275	000	CLIENT & SENIOR EXEC SUPP
2100-0277	000	COST ACCOUNTING - SDGE
2100-0367	000	EMPLOYEE ORGANIZATIONS-Com Relations
2100-0537	000	DAMAGE CLAIMS
2100-0666	000	CONSTRUCTION BILLING - SDGE
2100-0667	000	PLANT ACCOUNTING SDGE
2100-1343	000	FINANCIAL SYSTEMS CLIENT SPT - REPORTING
2100-3115	000	CLAIMS SOUTH - SHARED
2100-3116	000	CLAIMS - SOUTH
2100-3157	000	GOVT PUBLIC AFFAIRS - SD CITY & CNTY
2100-3159	000	REGULATORY STRATEGY DIRECTOR
2100-3429	000	REGULATORY ACCOUNTS SOUTH
2100-3492	000	COMPLIANCE & FINANCIAL SYSTEMS DIRECTOR
2100-3493	000	FINANCIAL SYSTEMS CLIENT SPT - RECORDING
2100-3582	000	FINANCIAL ANALYSIS - SDGE
2100-3583	000	REVENUE REQUIREMENT FINANCIAL MGR - SDGE
2100-3594	000	AFFILIATE COMPLIANCE - SOUTH
2100-3613	000	MANAGEMENT ACCOUNTING ROTATION PROG.-SD
2100-3636	000	DIRECTOR OF ACCOUNTING OPERATIONS
2100-3662	000	DIR - FINL PLNG & REG ACCTS
2100-3663	000	FINANCIAL & STRATEGIC ANALYSIS
2100-3674	000	MARP LOANED TO SECC-INVESTOR RELATIONS
2100-3681	000	CAPITAL & OPERATING BUDGETS - SDGE
2100-3702	000	SUNDRY SERVICES POLICY & COMPL - SOUTH
2100-3710	000	MARP-SECC M & A
2100-3711	000	MARP LOANED TO SECC-TREASURY
2100-3717	000	REGULATORY TARIFFS - NORTH
2100-3718	000	ELECTRIC LOAD ANALYSIS
2100-3725	000	ELECTRIC DEMAND FORECASTING
2100-3726	000	SDG&E TARIFFS & REGULATORY COMPL.
2100-3727	000	GAS & ELECTRIC ANALYSIS - SOUTH
2100-3735	000	SE AFFILIATE COMPLIANCE
2100-3756	000	MGT ACCOUNTING ROTATION - SDGE
2100-3764	000	GENERATION ACCOUNTING
2100-3800	000	GENERAL COUNSEL - COMMERCIAL
2100-3801	000	GENERAL COUNSEL - ENVIRONMENTAL
2100-3802	000	GENERAL COUNSEL - LITIGATION
2100-3813	000	LEGAL ADMINISTRATIVE GROUP
2100-3836	000	BUSINESS ANALYTICS
2100-3898	000	STRATEGIC PROJECTS
2100-4019	000	EXTERNAL AFFRS CORPORATE HOSPITALITY

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

Area: REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF
Witness: Kenneth J. Deremer

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-4024	000	MARP LOANED TO SECC - CORP PLANNING
2100-8960	000	Claims Payment - SDG&E
2100-8961	000	Recovery - SDG&E