

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-26-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF MARK A. DIANCIN
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



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SDG&E Shared Services Summary (Direct Costs)
For Years 2013-2016
(\$2013 Thousands)

Incurred (100% Level Forecast)	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	703	273	-	976	704	275	-	979	704	275	-	979	704	275	-	979
Electric Generation	525	177	-	702	729	215	-	944	729	215	-	944	729	215	-	944
Engineering	7	1	-	8	40	1	-	41	75	2	-	77	90	2	-	92
Environmental	2,968	1,220	-	4,188	3,065	1,404	-	4,468	3,111	1,438	-	4,548	3,111	1,504	-	4,614
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	2,959	836	-	3,795	2,960	932	-	3,891	2,960	1,022	-	3,981	3,060	2,060	-	5,119
Information Technology	25,905	50,195	-	76,100	26,065	49,182	-	75,247	27,517	54,657	-	82,174	28,969	62,077	-	91,046
Real Estate, Land & Facilities	1,676	5,392	6,382	13,450	2,027	4,109	6,278	12,414	2,027	3,869	8,665	14,561	2,027	3,729	10,523	16,279
Reg Affairs, Controller, Finance, Legal & Ext Aff	10,271	2,336	-	12,607	10,654	2,929	-	13,583	10,654	2,929	-	13,583	10,654	2,929	-	13,583
Risk Management	552	79	-	631	879	787	-	1,667	1,224	1,740	-	2,965	1,224	1,740	-	2,965
Supply Management & Supplier Diversity	2,731	615	-	3,346	2,909	962	-	3,871	2,909	962	-	3,871	2,909	962	-	3,871
Total	48,297	61,124	6,382	115,803	50,033	60,795	6,278	117,106	51,911	67,108	8,665	127,684	53,478	75,492	10,523	139,493

Allocations Out	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	483	175	-	657	533	216	-	749	533	216	-	749	533	216	-	749
Electric Generation	44	15	-	58	61	18	-	78	61	18	-	78	61	18	-	78
Engineering	6	1	-	7	35	1	-	35	65	2	-	66	78	2	-	79
Environmental	171	47	-	217	355	59	-	413	355	59	-	413	355	59	-	413
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	205	25	-	230	250	38	-	288	250	41	-	291	261	61	-	322
Information Technology	13,001	28,544	-	41,545	13,461	29,018	-	42,480	14,167	32,108	-	46,275	14,872	36,554	-	51,426
Real Estate, Land & Facilities	250	2,008	3,290	5,548	354	1,435	5,690	7,479	354	1,297	7,987	9,639	354	1,216	9,700	11,271
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,477	487	-	2,965	2,501	506	-	3,007	2,501	506	-	3,007	2,501	506	-	3,007
Risk Management	35	5	-	40	307	31	-	338	395	31	-	426	395	31	-	426
Supply Management & Supplier Diversity	990	698	-	1,688	986	776	-	1,762	986	776	-	1,762	986	776	-	1,762
Total	17,661	32,004	3,290	52,955	18,843	32,097	5,690	56,629	19,666	35,053	7,987	62,706	20,394	39,439	9,700	69,534

Retained	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	220	98	-	319	171	59	-	230	171	59	-	230	171	59	-	230
Electric Generation	481	162	-	644	669	197	-	866	669	197	-	866	669	197	-	866
Engineering	1	0	-	1	6	0	-	6	10	0	-	11	12	0	-	13
Environmental	2,797	1,173	-	3,971	2,710	1,345	-	4,055	2,756	1,379	-	4,135	2,756	1,445	-	4,201
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	2,754	811	-	3,565	2,709	894	-	3,603	2,709	981	-	3,690	2,799	1,998	-	4,797
Information Technology	12,904	21,651	-	34,555	12,604	20,164	-	32,768	13,351	22,549	-	35,899	14,097	25,523	-	39,620
Real Estate, Land & Facilities	1,426	3,384	3,092	7,902	1,673	2,674	588	4,935	1,673	2,572	678	4,923	1,673	2,512	823	5,008
Reg Affairs, Controller, Finance, Legal & Ext Aff	7,794	1,849	-	9,642	8,154	2,422	-	10,576	8,154	2,422	-	10,576	8,154	2,422	-	10,576
Risk Management	517	74	-	591	572	756	-	1,328	830	1,709	-	2,539	830	1,709	-	2,539
Supply Management & Supplier Diversity	1,741	(83)	-	1,658	1,923	186	-	2,109	1,923	186	-	2,109	1,923	186	-	2,109
Total	30,636	29,120	3,092	62,848	31,190	28,698	588	60,476	32,245	32,055	678	64,977	33,083	36,053	823	69,959

SDG&E Shared Services Summary (Direct Costs)
For Years 2013-2016
(\$2013 Thousands)

Functional Area	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
CS - Field & Meter Reading	238	18	-	256	175	10	-	185	175	10	-	185	220	12	-	231
CS - Information	326	19	-	345	328	24	-	351	339	24	-	363	328	24	-	351
CS - Office Operations	928	235	0	1,163	948	234	0	1,183	948	234	0	1,183	948	234	0	1,183
CS - Technologies, Policies & Solutions	155	97	-	252	305	126	-	431	369	187	-	556	389	228	-	617
Engineering, Emergency Services & Land	1,036	270	-	1,306	1,395	474	-	1,869	1,521	537	-	2,057	1,617	452	-	2,069
Environmental	28	19	-	47	31	20	-	50	34	24	-	58	34	23	-	57
Fleet & Facilities	59	320	-	380	60	320	-	380	60	320	-	380	60	320	-	380
Gas Distribution	533	90	-	623	506	89	-	594	506	89	-	594	546	453	-	998
Gas Transmission	417	64	-	481	421	78	-	498	456	89	-	545	533	124	-	657
HR, Disability, Workers Comp & Safety	251	46	-	297	161	11	-	172	197	12	-	209	142	10	-	151
Information Technology	4,035	297	-	4,332	3,620	258	-	3,878	4,122	512	-	4,634	4,587	562	-	5,149
Real Estate	-	(1)	544	543	-	-	562	562	-	-	575	575	-	-	592	592
Reg Aff/A&F/Legal/Ext Aff	1,247	76	-	1,323	1,339	132	-	1,471	1,373	135	-	1,507	1,373	135	-	1,507
Risk Management	-	-	-	-	99	-	-	99	197	-	-	197	197	-	-	197
Total	9,252	1,551	545	11,348	9,386	1,774	562	11,722	10,295	2,172	575	13,041	10,971	2,576	593	14,140

Functional Area	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
CS - Field	238	18	-	256	175	10	-	185	175	10	-	185	220	12	-	231
CS - Information	326	19	-	345	328	24	-	351	339	24	-	363	328	24	-	351
CS - Operations, Information & Technologies	1,148	333	0	1,482	1,118	294	0	1,413	1,118	294	0	1,413	1,118	294	0	1,413
CS - Technologies, Policies & Solutions	155	97	-	252	305	126	-	431	369	187	-	556	389	228	-	617
Electric Generation	481	162	-	644	669	197	-	866	669	197	-	866	669	197	-	866
Engineering	1,037	270	-	1,307	1,401	474	-	1,875	1,531	537	-	2,068	1,630	452	-	2,082
Environmental	2,825	1,192	-	4,018	2,741	1,365	-	4,105	2,790	1,403	-	4,193	2,790	1,468	-	4,258
Fleet & Facilities	59	320	-	380	60	320	-	380	60	320	-	380	60	320	-	380
Gas Distribution	533	90	-	623	506	89	-	594	506	89	-	594	546	453	-	998
Gas Transmission	417	64	-	481	421	78	-	498	456	89	-	545	533	124	-	657
HR, Disability, Workers Comp & Safety	3,005	857	-	3,862	2,870	905	-	3,775	2,906	993	-	3,899	2,941	2,008	-	4,949
Information Technology	16,939	21,948	-	38,887	16,224	20,421	-	36,645	17,472	23,060	-	40,533	18,684	26,085	-	44,769
Real Estate, Land & Facilities	1,426	3,383	3,636	8,445	1,673	2,674	1,150	5,497	1,673	2,572	1,252	5,497	1,673	2,512	1,415	5,600
Reg Affairs, Contoller, Finance, Legal & Ext Aff	9,041	1,925	-	10,966	9,493	2,554	-	12,047	9,526	2,557	-	12,083	9,526	2,557	-	12,083
Risk Management	517	74	-	591	671	756	-	1,427	1,026	1,709	-	2,736	1,026	1,709	-	2,736
Supply Management & Supplier Diversity	1,741	(83)	-	1,658	1,923	186	-	2,109	1,923	186	-	2,109	1,923	186	-	2,109
Total	39,888	30,670	3,637	74,196	40,576	30,472	1,150	72,198	42,540	34,226	1,253	78,019	44,055	38,629	1,416	84,099

SDG&E Overheads
For Years 2013 - 2016
(\$2013 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
2013												
Retained	30,636	29,120	3,092	62,848	-	-	-	-	30,636	29,120	3,092	62,848
Allocations Out:												
SCG												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	483	175	-	657	385	37	-	422	868	211	-	1,079
Electric Generation	44	15	-	58	35	3	-	38	78	18	-	96
Engineering	6	1	-	7	5	0	-	5	11	1	-	12
Environmental	155	44	-	199	124	9	-	133	278	54	-	332
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	150	9	-	159	120	2	-	121	270	11	-	280
Information Technology	11,759	26,477	-	38,236	9,382	5,534	-	14,915	21,141	32,011	-	53,152
Real Estate, Land & Facilities	-	353	-	353	-	74	-	74	-	427	-	427
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,200	427	-	2,627	1,755	89	-	1,844	3,955	516	-	4,471
Risk Management	35	5	-	40	28	1	-	29	63	6	-	69
Supply Management & Supplier Diversity	824	11	-	835	657	2	-	659	1,481	13	-	1,494
Total SCG	15,655	27,517	-	43,172	12,489	5,751	-	18,241	28,144	33,268	-	61,413
Corporate Center												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	-	-	-	-	-	-	-	-	-	-	-	-
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	14	2	-	16	12	0	-	13	26	2	-	29
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	36	8	-	44	31	2	-	33	67	10	-	77
Information Technology	1,206	1,860	-	3,066	1,058	389	-	1,447	2,263	2,249	-	4,513
Real Estate, Land & Facilities	161	1,209	2,857	4,227	141	253	597	991	302	1,462	3,454	5,218
Reg Affairs, Controller, Finance, Legal & Ext Aff	262	56	-	318	230	12	-	242	492	67	-	560
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	156	686	-	842	137	143	-	280	293	829	-	1,122
Total Corporate Center	1,834	3,821	2,857	8,512	1,610	799	597	3,005	3,444	4,619	3,454	11,518
Unregulated												
CS - Field	-	-	-	-	-	0	-	0	-	0	-	0
CS - Operations, Information & Technologies	-	-	-	-	-	-	-	-	-	-	-	-
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	2	0	-	2	2	0	-	2	4	0	-	4
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	19	8	-	27	17	2	-	18	36	10	-	45
Information Technology	36	207	-	243	31	43	-	75	67	250	-	317
Real Estate, Land & Facilities	89	445	433	967	78	93	91	262	168	538	524	1,229
Reg Affairs, Controller, Finance, Legal & Ext Aff	15	5	-	20	13	1	-	15	29	6	-	35
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	10	1	-	11	9	0	-	9	19	2	-	20
Total Unregulated	171	666	433	1,271	150	139	91	380	322	806	524	1,651
Total Allocations Out:	17,661	32,004	3,290	52,955	14,250	6,689	688	21,626	31,910	38,693	3,978	74,581
Total SDG&E Shared Service Forecast	48,297	61,124	6,382	115,803	14,250	6,689	688	21,626	62,547	67,813	7,070	137,429

Overhead Rates:

Bill To Company	Year	Labor OH %	NonLabor	NSE
			OH %	OH %
SCG	2013	79.8%	20.9%	20.9%
Corporate Center/Unregulated	2013	87.8%	20.9%	20.9%

SDG&E Overheads
For Years 2013 - 2016
(\$2013 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
2014												
Retained	31,190	28,698	588	60,476	-	-	-	-	31,190	28,698	588	60,476
Allocations Out:												
SCG												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	532	216	-	748	425	45	-	470	957	261	-	1,219
Electric Generation	61	18	-	78	48	4	-	52	109	22	-	131
Engineering	35	1	-	35	28	0	-	28	62	1	-	63
Environmental	343	57	-	400	274	12	-	286	617	69	-	686
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	176	10	-	185	140	2	-	142	316	12	-	328
Information Technology	12,208	26,828	-	39,035	9,748	5,607	-	15,355	21,955	32,435	-	54,390
Real Estate, Land & Facilities	95	357	-	452	76	75	-	151	171	432	-	603
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,229	432	-	2,662	1,780	90	-	1,870	4,009	523	-	4,532
Risk Management	307	31	-	338	245	7	-	252	553	38	-	590
Supply Management & Supplier Diversity	805	42	-	847	642	9	-	651	1,447	51	-	1,498
Total SCG	16,790	27,992	-	44,782	13,407	5,850	-	19,257	30,197	33,842	-	64,039
Corporate Center												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	-	-	-	-	-	-	-	-	-	-	-	-
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	8	1	-	10	7	0	-	8	15	2	-	17
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	49	16	-	65	43	3	-	46	92	20	-	111
Information Technology	1,203	1,843	-	3,046	1,056	385	-	1,441	2,259	2,229	-	4,487
Real Estate, Land & Facilities	171	754	3,664	4,589	150	158	766	1,073	321	912	4,430	5,662
Reg Affairs, Controller, Finance, Legal & Ext Aff	255	69	-	324	224	14	-	239	480	84	-	563
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	172	732	-	904	151	153	-	304	323	885	-	1,207
Total Corporate Center	1,857	3,416	3,664	8,937	1,631	714	766	3,111	3,489	4,130	4,430	12,048
Unregulated												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	0	-	-	0	-	-	-	-	0	-	-	0
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	3	0	-	4	3	0	-	3	6	0	-	7
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	26	12	-	37	23	2	-	25	49	14	-	63
Information Technology	51	347	-	398	45	73	-	118	96	420	-	516
Real Estate, Land & Facilities	88	324	2,026	2,438	77	68	423	569	166	391	2,449	3,006
Reg Affairs, Controller, Finance, Legal & Ext Aff	16	5	-	21	14	1	-	15	30	6	-	36
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	10	2	-	12	9	0	-	9	19	2	-	21
Total Unregulated	195	689	2,026	2,910	171	144	423	738	366	833	2,449	3,648
Total Allocations Out:	18,843	32,097	5,690	56,629	15,209	6,708	1,189	23,107	34,052	38,805	6,879	79,736
Total SDG&E Shared Service Forecast	50,033	60,795	6,278	117,106	15,209	6,708	1,189	23,107	65,242	67,503	7,467	140,212

Overhead Rates:

<u>Bill To Company</u>	Year	Labor OH %	NonLabor OH %	NSE OH %
SCG	2014	79.9%	20.9%	20.9%
Corporate Center/Unregulated	2014	87.8%	20.9%	20.9%

SDG&E Overheads
For Years 2013 - 2016
(\$2013 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
2015												
Retained	32,245	32,055	678	64,977	-	-	-	-	32,245	32,055	678	64,977
Allocations Out:												
SCG												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	532	216	-	748	425	45	-	470	958	261	-	1,219
Electric Generation	61	18	-	78	48	4	-	52	109	22	-	131
Engineering	65	2	-	66	52	0	-	52	117	2	-	119
Environmental	343	57	-	400	274	12	-	286	617	69	-	686
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	176	10	-	185	140	2	-	142	316	12	-	328
Information Technology	12,855	29,669	-	42,525	10,270	6,204	-	16,474	23,126	35,873	-	58,999
Real Estate, Land & Facilities	95	357	-	452	76	75	-	151	171	432	-	603
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,229	432	-	2,662	1,781	90	-	1,871	4,010	523	-	4,533
Risk Management	395	31	-	426	315	6	-	322	710	37	-	747
Supply Management & Supplier Diversity	805	42	-	847	643	9	-	652	1,447	51	-	1,498
Total SCG	17,556	30,834	-	48,390	14,025	6,447	-	20,473	31,581	37,282	-	68,863
Corporate Center												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	-	-	-	-	-	-	-	-	-	-	-	-
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	8	1	-	10	7	0	-	8	15	2	-	17
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	49	18	-	67	43	4	-	47	92	22	-	114
Information Technology	1,256	2,066	-	3,321	1,103	432	-	1,535	2,359	2,498	-	4,857
Real Estate, Land & Facilities	171	665	4,474	5,310	150	139	935	1,225	321	804	5,409	6,535
Reg Affairs, Controller, Finance, Legal & Ext Aff	255	69	-	324	224	14	-	239	480	84	-	563
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	172	732	-	904	151	153	-	304	323	885	-	1,207
Total Corporate Center	1,910	3,552	4,474	9,936	1,679	743	935	3,357	3,589	4,294	5,409	13,293
Unregulated												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	0	-	-	0	-	-	-	-	0	-	-	0
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	3	0	-	4	3	0	-	3	6	0	-	7
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	26	13	-	39	23	3	-	25	49	15	-	64
Information Technology	56	373	-	429	49	78	-	127	105	451	-	556
Real Estate, Land & Facilities	88	275	3,514	3,876	77	57	735	870	166	332	4,248	4,746
Reg Affairs, Controller, Finance, Legal & Ext Aff	16	5	-	21	14	1	-	15	30	6	-	36
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	10	2	-	12	9	0	-	9	19	2	-	21
Total Unregulated	199	667	3,514	4,380	175	140	735	1,049	374	807	4,248	5,429
Total Allocations Out:	19,666	35,053	7,987	62,706	15,879	7,330	1,670	24,879	35,545	42,383	9,658	87,585
Total SDG&E Shared Service Forecast	51,911	67,108	8,665	127,684	15,879	7,330	1,670	24,879	67,790	74,438	10,335	152,562

Overhead Rates:

<u>Bill To Company</u>	<u>Year</u>	<u>Labor OH %</u>	<u>NonLabor OH %</u>	<u>NSE OH %</u>
SCG	2015	79.9%	20.9%	20.9%
Corporate Center/Unregulated	2015	87.9%	20.9%	20.9%

SDG&E Overheads
For Years 2013 - 2016
(\$2013 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
2016												
Retained	33,083	36,053	823	69,959	-	-	-	-	33,083	36,053	823	69,959
Allocations Out:												
SCG												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	532	216	-	748	426	45	-	471	958	261	-	1,219
Electric Generation	61	18	-	79	48	4	-	52	109	22	-	131
Engineering	78	2	-	80	62	0	-	62	140	2	-	142
Environmental	343	57	-	400	274	12	-	286	617	69	-	686
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	186	10	-	196	149	2	-	151	335	12	-	347
Information Technology	13,503	33,790	-	47,293	10,800	7,065	-	17,865	24,303	40,856	-	65,159
Real Estate, Land & Facilities	95	357	-	452	76	75	-	151	172	432	-	603
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,229	432	-	2,661	1,783	90	-	1,873	4,012	523	-	4,535
Risk Management	395	31	-	426	316	6	-	322	710	37	-	747
Supply Management & Supplier Diversity	805	42	-	847	644	9	-	653	1,448	51	-	1,499
Total SCG	18,227	34,955	-	53,182	14,578	7,309	-	21,887	32,805	42,264	-	75,069
Corporate Center												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	-	-	-	-	-	-	-	-	-	-	-	-
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	8	1	-	9	7	0	-	7	16	2	-	18
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	49	32	-	81	43	7	-	50	92	38	-	130
Information Technology	1,309	2,363	-	3,672	1,151	494	-	1,645	2,460	2,857	-	5,317
Real Estate, Land & Facilities	171	614	5,433	6,218	150	128	1,136	1,414	321	742	6,569	7,632
Reg Affairs, Controller, Finance, Legal & Ext Aff	255	69	-	324	225	14	-	239	480	84	-	564
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	172	732	-	904	151	153	-	304	323	885	-	1,208
Total Corporate Center	1,964	3,810	5,433	11,207	1,727	797	1,136	3,660	3,691	4,607	6,569	14,867
Unregulated												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	0	-	-	0	-	-	-	-	0	-	-	0
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	3	0	-	3	3	0	-	3	6	0	-	6
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	26	20	-	46	23	4	-	27	49	24	-	73
Information Technology	60	401	-	461	53	84	-	137	113	485	-	598
Real Estate, Land & Facilities	88	246	4,267	4,601	78	51	892	1,021	166	297	5,159	5,622
Reg Affairs, Controller, Finance, Legal & Ext Aff	16	5	-	21	14	1	-	15	30	6	-	36
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	10	2	-	12	9	0	-	9	19	2	-	21
Total Unregulated	204	674	4,267	5,145	179	141	892	1,212	383	815	5,159	6,357
Total Allocations Out:	20,394	39,439	9,700	69,534	16,484	8,247	2,028	26,759	36,878	47,686	11,728	96,293
Total SDG&E Shared Service Forecast	53,478	75,492	10,523	139,493	16,484	8,247	2,028	26,759	69,962	83,739	12,551	166,252

Overhead Rates:

Bill To Company	Year	Labor OH %	NonLabor	NSE
			OH %	OH %
SCG	2016	80.0%	20.9%	20.9%
Corporate Center/Unregulated	2016	88.0%	20.9%	20.9%

SDG&E Shared Services Summary (Retained and Allocations In)
For Years 2013 - 2016
(\$2013 Thousands)

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
Total Company Summary												
Retained	62,848	60,476	64,977	69,959	-	-	-	-	62,848	60,476	64,977	69,959
Allocations In												
SCG	11,348	11,722	13,041	14,140	7,774	7,933	8,745	9,377	19,122	19,655	21,787	23,517
Overhead Credit Gross	-	-	-	-	(21,626)	(23,107)	(24,879)	(26,759)	(21,626)	(23,107)	(24,879)	(26,759)
Less Payroll Tax + Supp Ldr	-	-	-	-	1,348	1,443	1,510	1,578	1,348	1,443	1,510	1,578
Adjusted Overhead Credit	-	-	-	-	(20,278)	(21,663)	(23,369)	(25,181)	(20,278)	(21,663)	(23,370)	(25,181)
Total Net Shared Service O&M	74,196	72,198	78,019	84,099	(12,504)	(13,731)	(14,624)	(15,804)	61,692	58,468	63,394	68,295

Functional Area Detail

<i>Retained</i>	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	319	230	230	230	-	-	-	-	319	230	230	230
Electric Generation	644	866	866	866	-	-	-	-	644	866	866	866
Engineering	1	6	11	13	-	-	-	-	1	6	11	13
Environmental	3,971	4,055	4,135	4,201	-	-	-	-	3,971	4,055	4,135	4,201
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	3,565	3,603	3,690	4,797	-	-	-	-	3,565	3,603	3,690	4,797
Information Technology	34,555	32,768	35,899	39,620	-	-	-	-	34,555	32,768	35,899	39,620
Real Estate, Land & Facilities	7,902	4,935	4,923	5,008	-	-	-	-	7,902	4,935	4,923	5,008
Reg Affairs, Controller, Finance, Legal & Ext Aff	9,642	10,576	10,576	10,576	-	-	-	-	9,642	10,576	10,576	10,576
Risk Management	591	1,328	2,539	2,539	-	-	-	-	591	1,328	2,539	2,539
Supply Management & Supplier Diversity	1,658	2,109	2,109	2,109	-	-	-	-	1,658	2,109	2,109	2,109
Total Retained	62,848	60,476	64,977	69,959	-	-	-	-	62,848	60,476	64,977	69,959

Allocations In

From SCG	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
CS - Field & Meter Reading	256	185	185	231	192	141	141	177	449	325	325	408
CS - Information	345	351	363	351	262	265	274	265	606	616	637	616
CS - Office Operations	1,163	1,183	1,183	1,183	785	801	801	801	1,948	1,983	1,984	1,984
CS - Technologies, Policies & Solutions	252	431	556	617	143	269	333	357	395	700	889	975
Engineering, Emergency Services & Land	1,306	1,869	2,057	2,069	878	1,206	1,320	1,379	2,184	3,075	3,378	3,448
Environmental	47	50	58	57	26	28	32	32	73	79	90	89
Fleet & Facilities	380	380	380	380	116	116	116	116	496	496	496	496
Gas Distribution	623	594	594	998	441	419	420	530	1,064	1,014	1,014	1,529
Gas Transmission	481	498	545	657	344	350	380	449	825	848	925	1,106
HR, Disability, Workers Comp & Safety	297	172	209	151	208	130	158	114	505	302	367	266
Information Technology	4,332	3,878	4,634	5,149	3,257	2,921	3,374	3,755	7,589	6,799	8,008	8,904
Real Estate	543	562	575	592	117	121	124	128	661	683	699	720
Reg Aff/A&F/Legal/Ext Aff	1,323	1,471	1,507	1,507	1,003	1,088	1,116	1,117	2,327	2,559	2,623	2,624
Risk Management	-	99	197	197	-	78	156	156	-	176	353	353
Total Allocations In	11,348	11,722	13,041	14,140	7,774	7,933	8,745	9,377	19,122	19,655	21,787	23,517

SDG&E Shared Services Summary (Retained and Allocations In)
For Years 2013 - 2016
(\$2013 Thousands)

	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
Shared Service O&M												
CS - Field	256	185	185	231	192	141	141	177	449	325	325	408
CS - Information	345	351	363	351	262	265	274	265	606	616	637	616
CS - Operations, Information & Technologies	1,482	1,413	1,413	1,413	785	801	801	801	2,267	2,213	2,214	2,214
CS - Technologies, Policies & Solutions	252	431	556	617	143	269	333	357	395	700	889	975
Electric Generation	644	866	866	866	-	-	-	-	644	866	866	866
Engineering	1,307	1,875	2,068	2,082	878	1,206	1,320	1,379	2,185	3,081	3,388	3,461
Environmental	4,018	4,105	4,193	4,258	26	28	32	32	4,044	4,134	4,225	4,290
Fleet & Facilities	380	380	380	380	116	116	116	116	496	496	496	496
Gas Distribution	623	594	594	998	441	419	420	530	1,064	1,014	1,014	1,529
Gas Transmission	481	498	545	657	344	350	380	449	825	848	925	1,106
HR, Disability, Workers Comp & Safety	3,862	3,775	3,899	4,949	208	130	158	114	4,071	3,905	4,058	5,063
Information Technology	38,887	36,645	40,533	44,769	3,257	2,921	3,374	3,755	42,144	39,566	43,907	48,524
Real Estate, Land & Facilities	8,445	5,497	5,497	5,600	117	121	124	128	8,563	5,618	5,622	5,728
Reg Affairs, Controller, Finance, Legal & Ext Aff	10,966	12,047	12,083	12,083	1,003	1,088	1,116	1,117	11,969	13,135	13,199	13,200
Risk Management	591	1,427	2,736	2,736	-	78	156	156	591	1,505	2,891	2,891
Supply Management & Supplier Diversity	1,658	2,109	2,109	2,109	-	-	-	-	1,658	2,109	2,109	2,109
Total Shared Service O&M	74,196	72,198	78,019	84,099	7,774	7,933	8,745	9,377	81,970	80,131	86,764	93,476
Overhead Credit	-	-	-	-	(20,278)	(21,663)	(23,369)	(25,181)	(20,278)	(21,663)	(23,370)	(25,181)
Total Net Shared Service O&M	74,196	72,198	78,019	84,099	(12,504)	(13,731)	(14,624)	(15,804)	61,692	58,468	63,394	68,295

SDG&E Corporate Reallocation Costs
For Years 2013 - 2016
(\$2013 Thousands)

Corporate Reallocation

Costs to Corporate Center

From SDG&E
From SCG
Total Costs to Corporate Center

	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
From SDG&E	8,512	8,937	9,936	11,207	3,005	3,111	3,357	3,660	11,518	12,048	13,293	14,867
From SCG	636	766	822	1,042	401	491	522	711	1,037	1,257.40	1,344	1,753
Total	9,148	9,703	10,758	12,249	3,406	3,602	3,878	4,371	12,554	13,306	14,637	16,620

Costs Allocated Back to Affiliates

SDG&E
SCG
Unregulated
Total

	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
SDG&E	3,101	3,027	3,367	3,846	1,155	1,124	1,214	1,372	4,256	4,151	4,581	5,219
SCG	2,636	2,950	3,281	3,736	981	1,095	1,183	1,333	3,617	4,045	4,464	5,069
Unregulated	3,411	3,726	4,110	4,667	1,270	1,383	1,482	1,665	4,682	5,109	5,591	6,332
Total	9,148	9,703	10,758	12,249	3,406	3,602	3,878	4,371	12,554	13,306	14,637	16,620

Reallocation Factors From Corporate Center

BillToCo	2013	2014	2015	2016
SDG&E	33.90%	31.20%	31.30%	31.40%
SCG	28.81%	30.40%	30.50%	30.50%
Unregulated	37.29%	38.40%	38.20%	38.10%

Note: Difference due to rounding.

San Diego Gas & Electric
100% Level By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

Table with columns for Functional Area, Witness, Cost Center, Cost Center Description, and years 2013-2016. Each year has sub-columns for Labor, Non-Labor, NSE, and Total. Rows include categories like CS - FIELD, CS - OPERATIONS, INFORMATION & TECHNOLOGIES, ENGINEERING, ENVIRONMENTAL, GAS DISTRIBUTION, HR, DISABILITY, WORKERS COMP & SAFETY, and INFORMATION TECHNOLOGY.

San Diego Gas & Electric
Total Allocations Out By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

Table with columns: Functional Area, Witness, Bill To, Cost Center, Cost Center Description, and years 2013-2016 (Labor, Non-Labor, NSE, Total). Rows include various functional areas like SDDS PROJECT OFFICE, CORPORATE SYSTEMS, etc., and a summary row for SCG Total.

San Diego Gas & Electric
Total Allocations Out By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

Functional Area	Witness	Bill To	Cost Center	Cost Center Description	2013				2014				2015				2016							
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total				
			2100-3331	SUPPORT SERVICES SOUTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			2100-3332	IT & TELECOM PORTFOLIO - SDGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	9	1	-	10	9	1	-	10	9	1	-	10	9	1	-	10	9	1	-	10
			UNREG Total		10	1	-	11	10	2	-	12	10	2	-	12	10	2	-	12	10	2	-	12
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY Total					990	698	-	1,688	986	776	-	1,762	986	776	-	1,762	986	776	-	1,762	986	776	-	1,762
Grand Total					17,661	32,004	3,290	52,955	18,843	32,097	5,690	56,629	19,666	35,053	7,987	62,706	20,394	39,439	9,700	69,534	20,394	39,439	9,700	69,534

San Diego Gas & Electric
Total Retained By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

Table with columns for Functional Area, Witness, Cost Center, Cost Center Description, and financial data for years 2013, 2014, 2015, and 2016. Sub-columns include Labor, Non-Labor, NSE, and Total for each year.

San Diego Gas & Electric
Total Retained By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

Functional Area	Witness	Cost Center	Cost Center Description	2013				2014				2015				2016			
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
		2100-3884	MGD SVC VOICE ENTERP	-	369	-	369	-	349	-	349	-	377	-	377	-	407	-	407
		2100-3885	VOICE ENTERP SUPPORT	177	2	-	179	167	2	-	169	167	2	-	169	167	2	-	169
		2100-3888	CLIENT TECH SVCS	128	7	-	135	118	6	-	124	118	6	-	124	118	6	-	124
		2100-3900	IT PORTFOLIO MANAGEMENT	89	6	-	95	89	364	-	452	157	629	-	785	225	644	-	868
		2100-3905	ENTERPRISE MODELING TEST TEAM	-	7	-	7	-	7	-	7	-	7	-	7	-	7	-	7
		2100-4001	COLLABORATION SERVICES	221	34	-	255	231	36	-	267	268	141	-	409	305	144	-	449
		2100-4003	IT COMMUNICATIONS	34	0	-	35	34	1	-	35	34	1	-	35	34	1	-	35
INFORMATION TECHNOLOGY Total				12,904	21,651	-	34,555	12,604	20,164	-	32,768	13,351	22,549	-	35,899	14,097	25,523	-	39,620
REAL ESTATE, LAND & FACILITIES																			
	James C. Seifert	2100-3028	FACILITIES CORPORATE CENTER PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-0708	RE PLANNING	328	538	-	866	244	231	-	475	244	231	-	475	244	231	-	475
		2100-0708	HQ RENT & FACILITIES MAINTENANCE	-	-	3,092	3,092	-	588	588	-	-	678	678	-	-	823	823	-
		2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	208	20	-	228	524	119	-	643	524	119	-	643	524	119	-	643
		2100-3029	FACILITIES CORPORATE CENTER UTILITIES	-	588	-	588	-	918	-	918	-	918	-	918	-	918	-	918
		2100-3030	CORPORATE REAL ESTATE MANAGER	65	92	-	157	79	81	-	160	79	81	-	160	79	81	-	160
		2100-3032	CORPORATE RENTS	-	488	-	488	-	204	-	204	-	102	-	102	-	43	-	43
		2100-3303	RE RESOURCES	263	210	-	473	361	159	-	520	361	159	-	520	361	159	-	520
		2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	243	426	-	649	243	407	-	650	243	407	-	650	243	407	-	650
		2100-3610	RB DATA CENTER & ANNEX	-	282	-	282	-	250	-	250	-	250	-	250	-	250	-	250
		2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	318	751	-	1,070	223	305	-	528	223	305	-	528	223	305	-	528
REAL ESTATE, LAND & FACILITIES Total				1,426	3,384	3,092	7,902	1,673	2,674	588	4,935	1,673	2,572	678	4,923	1,673	2,512	823	5,008
REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF																			
	Kenneth J. Deremer	2100-3716	GAS RATES ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3808	GAS CASE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-4004	STATE GOVERNMENT AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-0274	AFFILIATE BILLING AND COSTING	488	4	-	492	456	6	-	462	456	6	-	462	456	6	-	462
		2100-0657	VP - CFO - CONTROLLER	278	51	-	329	280	37	-	317	280	37	-	317	280	37	-	317
		2100-3050	UTILITY ACCOUNTING DIRECTOR	114	13	-	127	119	26	-	145	119	26	-	145	119	26	-	145
		2100-3051	FINANCIAL ACCOUNTING	422	39	-	460	457	15	-	473	457	15	-	473	457	15	-	473
		2100-3052	REGULATORY REPORTING	516	8	-	524	666	11	-	676	666	11	-	676	666	11	-	676
		2100-3058	ACCOUNTS PAYABLE	772	159	-	931	675	251	-	925	675	251	-	925	675	251	-	925
		2100-3161	SVP FINANCIAL REGULATORY & LEGISLATIVE ANALYSIS	231	170	-	401	223	110	-	333	223	110	-	333	223	110	-	333
		2100-3162	VP - REGULATORY & LEGISLATIVE ANALYSIS	413	105	-	519	385	165	-	550	385	165	-	550	385	165	-	550
		2100-3427	CA REGULATORY AFFAIRS CASE MANAGEMENT	1,272	114	-	1,386	1,215	139	-	1,353	1,215	139	-	1,353	1,215	139	-	1,353
		2100-3428	FERC CAISO AND COMPLIANCE	534	80	-	614	602	86	-	688	602	86	-	688	602	86	-	688
		2100-3430	CA REGULATORY INFO & CASE SUPPORT	270	46	-	316	282	55	-	337	282	55	-	337	282	55	-	337
		2100-3555	BUSINESS CONTROLS	410	33	-	443	439	38	-	477	439	38	-	477	439	38	-	477
		2100-3602	GENERAL RATE CASE	191	29	-	219	229	79	-	308	229	79	-	308	229	79	-	308
		2100-3791	VP EXTERNAL RELATIONS	227	447	-	674	316	857	-	1,174	316	857	-	1,174	316	857	-	1,174
		2100-3798	BANK RECONCILIATION AND ESCHEATMENT	118	5	-	123	139	4	-	143	139	4	-	143	139	4	-	143
		2100-3845	COMMUNITY RELATIONS SYSTEMS	24	-	-	24	28	0	-	28	28	0	-	28	28	0	-	28
		2100-4005	STATE REGULATORY AFFAIRS	31	1	-	32	42	2	-	45	42	2	-	45	42	2	-	45
		2100-4006	REGULATORY POLICY & LEGISLATIVE ANALYSIS	221	40	-	261	357	63	-	420	357	63	-	420	357	63	-	420
		2100-4008	MEDIA & EMPLOYEE COMMUNICATIONS	835	282	-	1,117	822	265	-	1,087	822	265	-	1,087	822	265	-	1,087
		2100-4009	COMMUNITY RELATIONS	428	222	-	650	420	213	-	634	420	213	-	634	420	213	-	634
REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF Total				7,794	1,849	-	9,642	8,154	2,422	-	10,576	8,154	2,422	-	10,576	8,154	2,422	-	10,576
RISK MANAGEMENT																			
	Diana L. Dav	2100-3590	RISK MANAGEMENT	517	74	-	591	572	756	-	1,328	830	1,709	-	2,539	830	1,709	-	2,539
RISK MANAGEMENT Total				517	74	-	591	572	756	-	1,328	830	1,709	-	2,539	830	1,709	-	2,539
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY																			
	Sydney L. Furbush	2100-3012	SECURITY SERVICES	(2)	-	-	(2)	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3013	SUPPLY MANAGEMENT DIRECTOR	217	53	-	270	243	125	-	367	243	125	-	367	243	125	-	367
		2100-3016	SUPPLY CHAIN FOUNDATION	450	(21)	-	429	414	18	-	432	414	18	-	432	414	18	-	432
		2100-3018	OFFICE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3266	OFFICE & DOCUMENT SERVICES - CORP	-	4	-	4	-	6	-	6	-	6	-	6	-	6	-	6
		2100-3331	SUPPORT SERVICES SOUTH	677	(139)	-	538	869	19	-	888	869	19	-	888	869	19	-	888
		2100-3332	IT & TELECOM PORTFOLIO - SDGE	278	3	-	281	276	8	-	284	276	8	-	284	276	8	-	284
		2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	121	17	-	138	120	12	-	132	120	12	-	132	120	12	-	132
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY Total				1,741	(83)	-	1,658	1,923	186	-	2,109	1,923	186	-	2,109	1,923	186	-	2,109
Grand Total				30,636	29,120	3,092	62,848	31,190	28,698	588	60,476	32,245	32,055	678	64,977	33,083	36,053	823	69,959

San Diego Gas & Electric
Allocations In (From SCG) By Functional Area / Cost Center
For Years 2013 - 2016
(\$2013 Thousands)

Functional Area	Witness	SCG Receiving Cost Center	SDG&E Sending Cost Center	SDG&E Cost Center Description	2013				2014				2015				2016			
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
			2200-2469	IT INFORMATION SECURITY SCG	314	3	-	317	295	3	-	299	322	7	-	329	349	11	-	360
			2200-2470	IT INFORMATION MANAGEMENT SCG	237	38	-	275	217	35	-	251	217	35	-	251	217	35	-	251
			2200-2495	IT PORTFOLIO MANAGEMENT	15	-	-	15	15	-	-	15	33	99	-	132	50	103	-	153
			2200-2496	SCG IT ASSOCIATE PROGRAM	2	-	-	2	2	0	-	2	26	4	-	30	50	8	-	58
INFORMATION TECHNOLOGY Total					4,035	297	-	4,332	3,620	258	-	3,878	4,122	512	-	4,634	4,587	562	-	5,149
REAL ESTATE	James C. Seifert	2100-8919	2200-0618	GCT RENTS	-	(1)	45	44	-	-	47	47	-	-	49	49	-	-	50	50
			2200-2284	SCG MICROWAVE RENTS	-	-	500	500	-	-	514	514	-	-	525	525	-	-	543	543
REAL ESTATE Total					-	(1)	544	543	-	-	562	562	-	-	575	575	-	-	592	592
REG AFF/A&F/LEGAL/EXT AFF	Ramon Gonzales	2100-8929	2200-1334	AFFILIATE BILLING & COSTING NORTH	2	0	-	2	2	0	-	2	2	0	-	2	2	0	-	2
			2200-2040	GRC & REVENUE REQUIREMENTS	344	28	-	372	491	79	-	570	504	79	-	582	504	79	-	582
			2200-2075	REGULATORY CASE MANAGEMENT	161	10	-	171	180	13	-	193	201	16	-	217	201	16	-	217
			2200-2095	CLAIMS MANAGEMENT - NORTH	223	9	-	230	215	14	-	229	215	14	-	229	215	14	-	229
			2200-2268	MARP LOANED TO SECC-INTERNAL AUDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			2200-2305	SCG REGULATORY AFFAIRS DIRECTOR	24	2	-	26	23	2	-	26	23	2	-	26	23	2	-	26
			2200-2307	GAS RATES ANALYSIS	189	4	-	193	129	3	-	131	129	3	-	131	129	3	-	131
			2200-2308	GAS DEMAND FORECASTING & ANALYSIS	251	23	-	274	251	21	-	271	251	21	-	271	251	21	-	271
			2200-2339	COMMUNITY RELATIONS	5	1	-	5	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2343	CASE MANAGEMENT - ADMIN SUPPORT	50	1	-	50	49	0	-	49	49	0	-	49	49	0	-	49
REG AFF/A&F/LEGAL/EXT AFF Total					1,247	76	-	1,323	1,339	132	-	1,471	1,373	135	-	1,507	1,373	135	-	1,507
RISK MANAGEMENT	Diana L. Day	2100-8937	2200-8962	RISK MANAGEMENT	-	-	-	-	99	-	-	99	197	-	-	197	197	-	-	197
RISK MANAGEMENT Total					-	-	-	-	99	-	-	99	197	-	-	197	197	-	-	197
Grand Total					9,252	1,551	545	11,348	9,386	1,774	562	11,722	10,295	2,172	575	13,041	10,971	2,576	593	14,140

SAN DIEGO GAS & ELECTRIC
2013 Overhead Rates Applied to Shared Service Billings
Test Year 2016 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2013\$) [Note (c)]	Total Pool Funding After Gross up (2013\$) (D) = (A+B+C)	Total Loading Base (2013\$) (E) [Note (d)]	Year 2013 GRC OH Rates (F) = (D)/(E)
		2013 Actual Labor (2013\$) [Note (b)]	2013 Actual Non-Labor (2013\$) [Note (b)]				
		(A)	(B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.73%
3							
4	Pension & Benefits	346,314	138,742,117	23,307	139,111,738	453,840,452	30.65%
5							
6	Workers' Comp	242,575	2,544,896	16,325	2,803,796	453,840,452	0.62%
7							
8	PLPD	575,148	12,309,417	38,707	12,923,273	453,840,452	2.85%
9							
10	Variable Pay [Note (e)]	52,701,683	-	3,546,823	56,248,506	301,776,774	18.64%
11							
12	Total Labor Overheads:						59.49%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.97%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,795,185	809,147	2,257,625	6,861,957	1,129,739,102	0.61%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,143,553	13,807,192	2,464,858	20,415,603	100,615,132	20.29%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "(1) PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

SAN DIEGO GAS & ELECTRIC
2014 Overhead Rates Applied to Shared Service Billings
Test Year 2016 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2013\$) [Note (c)]	Total Pool Funding After Gross up (2013\$) (D) = (A+B+C)	Total Loading Base (2013\$) [Note (d)] (E)	Year 2014 GRC OH Rates (F) = (D)/(E)
		2013 Actual Labor (2013\$) [Note (b)]	2013 Actual Non-Labor (2013\$) [Note (b)]				
		(A)	(B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.79%
3							
4	Pension & Benefits	346,314	138,742,117	23,515	139,111,946	453,840,452	30.65%
5							
6	Workers' Comp	242,575	2,544,896	16,471	2,803,942	453,840,452	0.62%
7							
8	PLPD	575,148	12,309,417	39,053	12,923,618	453,840,452	2.85%
9							
10	Variable Pay [Note (e)]	52,701,683	-	3,578,444	56,280,127	301,776,774	18.65%
11							
12	Total Labor Overheads:						59.56%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.98%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,795,185	809,147	2,260,306	6,864,637	1,129,739,102	0.61%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,143,553	13,807,192	2,467,784	20,418,529	100,615,132	20.29%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "(1) PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

SAN DIEGO GAS & ELECTRIC
2015 Overhead Rates Applied to Shared Service Billings
Test Year 2016 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2013\$) [Note (c)]	Total Pool Funding After Gross up (2013\$) (D) = (A+B+C)	Total Loading Base (2013\$) [Note (d)] (E)	Year 2015 GRC OH Rates (F) = (D)/(E)
		2013 Actual Labor (2013\$) [Note (b)]	2013 Actual Non-Labor (2013\$) [Note (b)]				
		(A)	(B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.82%
3							
4	Pension & Benefits	346,314	138,742,117	23,619	139,112,050	453,840,452	30.65%
5							
6	Workers' Comp	242,575	2,544,896	16,544	2,804,014	453,840,452	0.62%
7							
8	PLPD	575,148	12,309,417	39,225	12,923,790	453,840,452	2.85%
9							
10	Variable Pay [Note (e)]	52,701,683	-	3,594,255	56,295,937	301,776,774	18.65%
11							
12	Total Labor Overheads:						59.59%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.98%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,795,185	809,147	2,261,646	6,865,978	1,129,739,102	0.61%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,143,553	13,807,192	2,469,248	20,419,993	100,615,132	20.30%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "(1) PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

SAN DIEGO GAS & ELECTRIC
2016 Overhead Rates Applied to Shared Service Billings
Test Year 2016 General Rate Case

Line #	Description	Adjusted Recorded Pool Funding		Gross Up for Loadings (2013\$) [Note (c)]	Total Pool Funding After Gross up (2013\$) (D) = (A+B+C)	Total Loading Base (2013\$) [Note (d)] (E)	Year 2016 GRC OH Rates (F) = (D)/(E)
		2013 Actual Labor (2013\$) [Note (b)]	2013 Actual Non-Labor (2013\$) [Note (b)]				
		(A)	(B)				
1	STANDARD LABOR OVERHEADS:						
2	Payroll Taxes [Note (a)]						6.89%
3							
4	Pension & Benefits	346,314	138,742,117	23,861	139,112,292	453,840,452	30.65%
5							
6	Workers' Comp	242,575	2,544,896	16,713	2,804,184	453,840,452	0.62%
7							
8	PLPD	575,148	12,309,417	39,628	12,924,193	453,840,452	2.85%
9							
10	Variable Pay [Note (e)]	52,701,683	-	3,631,146	56,332,829	301,776,774	18.67%
11							
12	Total Labor Overheads:						59.67%
13							
14	SUPPLEMENTAL LABOR LOADER (to be applied to direct labor):						7.98%
15							
16	STANDARD NON-LABOR OVERHEADS:						
17	Purchasing	3,795,185	809,147	2,264,773	6,869,105	1,129,739,102	0.61%
18							
19	INDIRECT SUPPORT OVERHEAD:						
20	Affiliate Billing A&G	4,143,553	13,807,192	2,472,662	20,423,407	100,615,132	20.30%
21							

Note (a): Payroll tax rate supplied by the Tax Department. See worksheet tab "(1) PT".

Note (b): See worksheet tab, "Adjusted Recorded" for specific references of the 2013 Actual Labor and Non-Labor numbers.

Note (c): Pension & Benefits, Workers Compensation, PLPD and ICP were grossed up for Payroll Taxes.

Supplemental Labor Loader, Purchasing and Affiliate Billing A&G were grossed up for Labor Overheads.

Note (d): See worksheet tab, "Overhead Loading Base" for specific loading base details.

Note (e): Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

SAN DIEGO GAS & ELECTRIC
Derivation of 2013 Adjusted Recorded Pool Funding for Labor
Test Year 2016 General Rate Case

Line #	Category	2013 Adjusted Actual Labor (2013\$)	2013 Adjusted Actual Non-Labor (2013\$)	Worksheet Tab Reference
1	Pension & Benefits	346,314	138,742,117	(1) P&B
2				
3	Workers' Comp	242,575	2,544,896	(2) WC
4				
5	PLPD	575,148	12,309,417	(3) PLPD
6				
7	Variable Pay ¹	52,701,683		(4) ICP
8				
9	Purchasing	3,795,185	809,147	(5) Purchasing
10				
11	Affiliate Billing A&G	4,143,553	13,807,192	(6) Affiliate A&G

Note:

¹Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

SAN DIEGO GAS & ELECTRIC
Loading Base Derivation for Shared Services Overheads
Test Year 2016 General Rate Case

Line #	Description	Amount (2013\$)
1	TOTAL COMPANY LABOR:	
2	Account (Cost Element) Range 6110000 to 6119999	514,950,462
3	Exclude: Variable Pay ¹ payout	(61,110,010)
4	Total GRC Labor Overhead Loading Base:	<u>453,840,452</u>
5		
6	TOTAL COMPANY NON-UNION LABOR:	
7	Account (Cost Element) Range 6110000 to 6119999	514,950,462
8	Exclude: Variable Pay ¹ payout	(61,110,010)
9	Exclude Union labor:	(152,063,678)
10	Total GRC Variable Pay¹ Overhead Loading Base:	<u>301,776,774</u>
11		
12	TOTAL COMPANY PURCHASING NON-LABOR:	
13	Account (Cost Element) Range 6210000 to 6232999	1,129,739,102
14	Total GRC Non-Labor Overhead Loading Base:	<u>1,129,739,102</u>
15		
16	TOTAL AFFILIATE BILLING LABOR & NON-LABOR:	
17	Account (Cost Element) Group 'AG_BASE' 6110010 to 6119999	25,358,024
18	Gross up with V&S factor (15.86%) ²	4,022,821
19	Account (Cost Element) Group 'AG_BASE' 6130000 TO 6400410, exc. Fleet	71,234,287
20	Total Grossed up Loading Base for Affiliate Billing A&G:	<u>100,615,132</u>

Note:

¹Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

²Vacation and Sick (V&S) Factor is based on year 2013 recorded V&S data.

SAN DIEGO GAS & ELECTRIC

Payroll Tax Rates

Test Year 2016 General Rate Case

<u>Line #</u>	<u>Year</u>	<u>Rate</u>
1	2013	6.73%
2	2014	6.79%
3	2015	6.82%
4	2016	6.89%
5		
6	Notes:	
7	The Payroll Tax rates were provided by the Tax Department.	

SAN DIEGO GAS & ELECTRIC**2013 Pension and Benefits (P&B) Overhead Pool Funding Breakdown****Test Year 2016 General Rate Case****(2013\$)**

Line #	A	Pool Pension & Benefits:	
1		Labor Costs	346,314
2		Non-Labor Costs:	
3		Emp Ben-Health Insurance	47,928,569.12
4		Emp Ben-Dental Insurance	3,235,638.60
5		Emp Ben-Vision Insurance	321,736.66
6		Emp Ben-Life Insurance	745,940.00
7		Emp Ben-Fees & Srv \$	842,136.92
8		Emp Ben- Emp Asst Pgr	364,101.09
9		Emp Ben- Employee Wellness Program	435,431.86
10		Emp Ben-Long Term Disability	(759,692.56)
11		Emp Ben-Educational Assistance	462,204.20
12		Emp Ben-Transportation Allowance	(6,173.50)
13		Emp Ben-Ymca-Imputable	223,278.42
14		Emp Ben- Emp Relocation	10,000.00
15		Emp Ben- Emp Relocation-Gross Up	59,345.34
16		Emp Ben-Life Ins Retired	311,606.36
17		Emp Ben-Health Ins Retired	13,881,595.64
18		Emp Ben-Ad&D Insuran	89,574.32
19		Emp Ben- Employee Benefits Misc	(269,970.23)
20		Emp Ben-Utility Serv Discount	5,100.00
21		Emp Ben-Serp Exp Actives	5,459,279.00
22		Emp Ben-Rsp Company Match	9,499,972.20
23		Emp Benefits-Incentive Match	4,073,252.00
24		Emp Ben-Ret Towrkexm	30,855.32
25		Emp Ben-Retirement Activities	65,915.12
26		Emp Ben-Pension Funding	46,779,282.00
27		Emp Ben-Mental Health	1,197,872.39
28		Emp Trvl-Misc	1,227.70
29		Matl-Miscellaneous	(1,290.56)
30		Srv-Food Service-Catering	12,661.43
31		Srv-Printing & Graphics	3,752.65
32		Srv-Copy-Service Center	5,812.93

33	Srv-Miscellaneous Other Services	3,963.78	
34	Srv-Consulting-Other	6,000.00	
35	Accounting Adj.-No O	9,100.00	
36	P&B Group Non Labor Expenses	2,300,444.38	
37	Intercompany Charges	<u>1,413,594.90</u>	
38	Non-Labor Costs		138,742,117
39	Total:		<u>139,088,431</u>
40			
41	B Adjustment to P&B Overhead Pool Funding:		
42	Labor Costs		-
43	Non-Labor Costs		-
44	Total:		<u>-</u>
45			
46	C=A+B Adjusted Recorded P&B Overhead Pool Funding:		
47	Labor Costs		346,314
48	Non-Labor Costs		138,742,117
49	Total:		<u><u>139,088,431</u></u>

SAN DIEGO GAS & ELECTRIC
2013 Workers' Compensation (Workers' Comp) Overhead Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)

Line #	A	Pool Worker's Compensation:		
1		Labor Costs		242,575
2		Non-Labor Costs:		
3		Emp Ben-Wkrcompmed	1,631,814.32	
4		Emp Ben-Wkrcompoth	522,913.28	
5		Emp Ben-Workers' Comp Adjustment	(1,568,448.00)	
6		Emp Ben-Wcompidem	1,131,824.06	
7		Emp Ben-Wcompadmin	225,882.62	
8		Emp Ben-Workers Comp-Refunds	(603,838.01)	
9		A&G-Injuries & Damages	967,211.53	
10		Claims Group non labor expenses	44,628.15	
11		Intercompany Charges	<u>192,908.02</u>	
12		Non-Labor Costs		2,544,896
13		Total:		<u>2,787,471</u>
14				
15	B	Adjustment to WC Overhead Pool Funding:		
16		Labor Costs		-
17		Non-Labor Costs		-
18		Total:		<u>-</u>
19				
20	C=A+B	Adjusted Recorded WC Overhead Pool Funding:		
21		Labor Costs		242,575
22		Non-Labor Costs		2,544,896
23		Total:		<u><u>2,787,471</u></u>

SAN DIEGO GAS & ELECTRIC
2013 Public Liability and Property Damage (PLPD) Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)

Line #	A	Pool PLPD:		
1		Labor Costs		575,148
2		Non-Labor Costs:		
3		A&G-Injuries & Damages	12,157,191.93	
4		Disability Management Group non labor expenses	25,854.42	
5		Intercompany Charges	<u>126,370.32</u>	
6		Non-Labor Costs		12,309,417
7		Total:		<u>12,884,565</u>
8				
9	B	Adjustment to PLPD Overhead Pool Funding:		
10		Labor Costs		-
11		Non-Labor Costs		-
12		Total:		<u>-</u>
13				
14	C=A+B	Adjusted Recorded PLPD Overhead Pool Funding:		
15		Labor Costs		575,148
16		Non-Labor Costs		12,309,417
17		Total:		<u><u>12,884,565</u></u>

SAN DIEGO GAS & ELECTRIC
2013 Variable Pay¹ Overhead Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)

Line #	A	Pool Variable Pay¹:	
1		Labor Costs	61,420,278
2		Total:	<u>61,420,278</u>
3			
4	B	Adjustment to Variable Pay¹ Overhead Pool Funding:	
5		Labor Costs: Variable Pay ¹ (Accruals)	(4,065,037)
6		Recorded Adjustment to Variable Pay ^{1,2}	(4,653,559)
7		Total:	<u>(8,718,595)</u>
8			
9	C=A+B	Adjusted Recorded Variable Pay¹ Overhead Pool Funding:	
10		Labor Costs	52,701,683
11		Total:	<u><u>52,701,683</u></u>

Note:

¹Variable pay plans are commonly referred to as the Incentive Compensation Plan ("ICP").

²Adjustment was to adjust the Variable Pay¹ amount downward to reflect an Variable Pay¹ target of 100%

SAN DIEGO GAS & ELECTRIC
2013 Purchasing Overhead Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)

Line #	A	Pool Purchasing:		
1		Labor Costs		3,795,185
2		Non-Labor Costs:		
3		Purchasing Group Non Labor Expenses	<u>809,147.31</u>	
4		Non-Labor Costs		809,147
5		Total:		<u>4,604,332</u>
6				
7	B	Adjustment to Purchasing Overhead Pool Funding:		
8		Labor Costs		-
9		Non-Labor Costs		-
10		Total:		<u>-</u>
11				
12	C=A+B	Adjusted Recorded Purchasing Overhead Pool Funding:		
13		Labor Costs		3,795,185
14		Non-Labor Costs		809,147
15		Total:		<u><u>4,604,332</u></u>

SAN DIEGO GAS & ELECTRIC**2013 Affiliate Billing Administrative & General (A&G) Overhead Pool Funding Breakdown
Test Year 2016 General Rate Case
(2013\$)**

Line #	A	Pool Affiliate Billing Administrative & General (A&G):		
1		Labor Costs		4,143,553
2		Non-Labor Costs:		
3		Affiliate Billing Administrative & General (A&G) Group non labor expenses	5,016,263.46	
4		Intercompany charges	<u>8,790,928.36</u>	
5		Non-Labor Costs		13,807,192
6		Total:		<u>17,950,745</u>
7				
8	B	Adjustment to Affiliate Billing Administrative & General (A&G) Overhead Pool Funding:		
9		Labor Costs		-
10		Non-Labor Costs		-
11		Total:		<u>-</u>
12				
13	C=A+B	Adjusted Recorded Affiliate Billing Administrative & General (A&G) Overhead Pool Funding:		
14		Labor Costs		4,143,553
15		Non-Labor Costs		13,807,192
16		Total:		<u><u>17,950,745</u></u>

SAN DIEGO GAS & ELECTRIC
Vacation and Sick (V&S) Rates
Test Year 2016 General Rate Case

<u>Line #</u>	<u>Year</u>	<u>Dollars</u>	<u>Hours</u>
1	2009	15.44%	16.74%
2	2010	15.92%	17.33%
3	2011	14.73%	16.41%
4	2012	14.49%	16.15%
5	2013	15.86%	17.52%
6	2014	15.86%	17.52%
7	2015	15.86%	17.52%
8	2016	15.86%	17.52%
9			
10	Notes:		
11	Years 2014 - 2016 rates are based on 2013 recorded expenses.		

SAN DIEGO GAS & ELECTRIC
Derivation of Vacation and Sick Overhead Rates
Test Year 2016 General Rate Case

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	7,104,109.98	200,585.12	26,564,005.68	893,846.77		(112,243.42)	7,216,353.40	27.17%
February	3,510,105.88	106,608.30	27,213,934.28	707,607.90		(226,293.48)	3,736,399.36	13.73%
March	1,463,508.04	52,294.46	33,779,828.68	858,119.56		(226,905.53)	1,690,413.57	5.00%
April	3,885,412.42	114,372.53	30,862,222.34	789,226.90		(226,822.95)	4,112,235.37	13.32%
2 May	1,930,794.23	63,116.81	31,589,049.86	805,267.17		(227,506.50)	2,158,300.73	6.83%
0 June	4,556,228.82	135,705.72	31,268,757.82	786,275.64		(339,002.51)	4,895,231.33	15.66%
0 July	5,449,039.29	151,661.28	31,971,758.72	819,027.66		(110,753.53)	5,559,792.82	17.39%
9 August	3,251,755.05	97,626.84	31,280,115.21	791,723.88		(227,689.72)	3,479,454.77	11.12%
September	5,476,172.41	154,046.98	31,205,346.86	776,496.34		(222,337.54)	5,698,509.95	18.26%
October	1,769,959.58	54,789.58	35,007,800.20	875,078.58		(226,460.69)	1,996,420.27	5.70%
November	2,674,041.22	79,073.45	32,312,310.92	807,944.69		(227,689.98)	2,901,731.20	8.98%
December	13,348,696.42	353,293.47	26,260,551.17	628,470.33		(218,040.96)	13,566,737.38	51.66%
	54,419,823.34	1,563,174.54	369,315,681.74	9,338,085.42	14.74%	(2,591,756.81)	57,011,580.15	15.44%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	6,099,616.65	171,182.58	29,791,413.61	726,227.08		(225,386.92)	6,325,003.57	21.23%
February	3,752,673.95	109,234.40	28,527,416.39	724,621.00		(244,644.45)	3,997,318.40	14.01%
March	1,926,016.98	64,940.78	36,052,790.92	902,214.44		(243,860.11)	2,169,877.09	6.02%
2 April	4,252,698.55	121,900.82	31,790,574.79	795,185.29		(242,277.73)	4,494,976.28	14.14%
0 May	2,222,919.58	70,711.58	32,335,170.22	805,172.32		(240,789.10)	2,463,708.68	7.62%
0 June	5,161,882.47	149,192.08	30,881,007.18	784,819.52		(363,730.59)	5,545,613.06	17.96%
1 July	5,194,040.68	142,689.09	31,374,056.08	778,201.70		(120,008.19)	5,314,048.87	16.94%
0 August	3,635,227.07	102,528.49	33,044,264.61	812,819.40		(242,165.27)	3,877,392.34	11.73%
September	5,779,048.42	159,335.33	31,049,460.07	753,741.48		(240,941.83)	6,019,990.25	19.39%
October	1,796,708.84	55,273.13	34,514,491.98	826,004.77		(235,818.64)	2,032,527.48	5.89%
November	3,359,985.40	93,629.26	34,641,139.11	830,548.64		(231,467.59)	3,591,452.99	10.37%
December	14,270,174.44	371,819.05	24,936,252.07	587,061.36		(234,635.34)	14,504,809.78	58.17%
	57,470,993.03	1,612,436.59	378,938,037.03	9,306,817.00	15.17%	(2,865,725.76)	60,336,718.79	15.92%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	5,841,599.96	161,567.95	29,452,718.47	715,218.30		(234,323.47)	6,075,923.43	20.63%
February	1,707,816.69	55,360.86	31,796,365.01	768,299.42		(236,382.63)	1,944,199.32	6.11%
March	4,239,216.92	120,934.86	36,484,776.78	836,860.20		(236,282.34)	4,475,498.26	12.27%
April	3,535,105.93	100,471.24	32,574,356.28	767,334.08		(235,138.25)	3,770,244.21	11.57%
2 May	2,991,506.07	89,508.92	35,374,830.89	828,815.96		(234,866.06)	3,226,372.13	9.12%
0 June	5,389,635.68	148,155.06	32,570,195.40	765,988.94		(352,379.04)	5,742,014.72	17.63%
1 July	5,425,776.72	141,779.52	32,144,638.28	741,961.56		(115,566.87)	5,541,343.59	17.24%
1 August	3,953,995.90	106,863.50	36,327,775.46	860,104.60		(233,996.42)	4,187,992.32	11.53%
September	6,057,478.05	161,640.00	33,986,713.96	773,085.60		(234,150.22)	6,291,628.27	18.51%
October	1,555,167.74	47,600.62	35,881,280.73	842,656.92		(233,923.24)	1,789,090.98	4.99%
November	6,797,310.48	181,654.80	32,905,070.80	756,907.41		(352,835.61)	7,150,146.09	21.73%
December	8,856,736.94	221,777.70	32,252,345.06	709,231.22		(115,245.69)	8,971,982.63	27.82%
	56,351,347.08	1,537,315.03	401,751,069.12	9,366,464.21	14.03%	(2,815,089.87)	59,166,436.95	14.73%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	8,431,751.40	220,125.89	30,052,451.80	703,231.85		(238,138.19)	8,669,889.59	26.86%
February	1,607,923.37	53,539.49	35,420,807.85	829,405.10		(237,213.38)	1,845,136.75	5.21%
March	4,243,161.67	116,401.56	36,479,684.55	815,352.10		(238,415.99)	4,481,577.66	12.29%
April	4,578,654.44	122,688.49	33,343,704.25	761,892.82		(236,479.45)	4,815,133.89	14.44%
2 May	2,482,159.99	73,965.91	39,468,944.26	899,050.24		(352,144.65)	2,834,304.64	7.18%
0 June	5,169,810.51	133,631.35	33,438,795.62	760,453.79		(117,161.34)	5,286,971.85	15.81%
1 July	5,979,577.19	155,621.97	34,729,048.70	775,786.24		(237,121.12)	6,216,698.31	17.90%
2 August	4,066,469.22	107,467.98	38,819,369.42	878,846.71		(236,947.70)	4,303,416.92	11.09%
September	6,067,358.12	157,030.00	30,378,972.28	684,070.80		(233,303.12)	6,300,661.24	20.74%
October	1,749,712.70	53,472.37	41,158,470.22	927,138.37		(347,794.42)	2,097,507.12	5.10%
November	9,417,860.93	231,544.43	32,705,979.23	(199,407,383.27)		(116,265.90)	9,534,126.83	29.15%
December	4,417,336.15	112,167.63	35,216,313.60	200,894,307.36		(232,405.01)	4,649,741.16	13.20%
	58,211,775.69	1,537,657.07	421,210,341.78	9,522,152.11	13.82%	(2,823,390.27)	61,035,165.96	14.49%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	9,195,990.18	233,729.90	30,253,513.4	691,113.07		(240,384.15)	9,436,374.33	31.19%
February	3,958,545.05	107,521.21	31,399,507.5	707,160.45		(245,939.99)	4,204,485.04	13.39%
March	4,082,619.77	110,019.28	33,606,959.0	744,529.22		(245,322.40)	4,327,942.17	12.88%
2 April	4,038,523.22	108,172.06	35,194,588.9	787,145.96		(245,184.05)	4,283,707.27	12.17%
0 May	3,282,427.61	91,407.79	36,343,817.8	824,240.19		(245,120.80)	3,527,548.41	9.71%
0 June	4,815,682.52	125,097.35	29,429,246.1	669,274.50		(243,671.28)	5,059,353.80	17.19%
1 July	1,028,566.20	155,180.50	33,067,167.4	749,569.63		(242,100.79)	1,270,666.99	18.36%
3 August	3,680,959.74	96,605.80	33,706,329.4	769,151.82		(226,195.78)	3,907,155.52	11.59%
September	6,522,702.26	163,442.67	31,042,992.3	675,514.11		(259,915.98)	6,782,618.24	21.85%
October	1,580,546.51	49,174.87	37,726,505.3	839,568.16		(354,244.97)	1,934,791.48	5.13%
November	3,532,402.09	88,743.41	33,167,065.8	735,338.52		(121,150.79)	3,653,552.88	11.02%
December	8,935,263.08	217,242.43	29,356,353.1	633,242.04		(230,505.82)	9,165,768.90	31.22%
	59,654,618.23	1,546,337.27	394,314,045.93	8,825,847.66	15.13%	(2,899,736.80)	62,554,355.03	15.86%