

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-30-CWP)

CAPITAL WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF JACK S. LEWIS
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

WORKPAPERS

**Line
No.**

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**2013 Dollar Escalators, for use in San Diego Gas & Electric GRC calculations
Labor and Non-Labor O&M Expenses (Electric Distribution and Gas)**

Escalation Factors to Convert 2013 dollars to 2016 dollars

	<u>2016</u>
Shared Service & Working Cash: Labor/Non-Labor O&M Expenses SDG&E	1.0691

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

CASH WORKING CAPITAL SUMMARY -- ELECTRIC

Schedule A-1

(\$ in Thousands)		[1]	[2]	[3]	[4]	[5]
Line No.	Description	Schedule / Reference	<u>2013 CALCULATED</u>		<u>2016 PROPOSED</u>	
			Amount	Sub-total	Amount	Sub-total
<u>OPERATIONAL CASH REQUIREMENT</u>						
1	CASH BALANCES	P-1	\$ 2,856		\$ 3,054	
2	OTHER RECEIVABLES	P-2	12,890		13,780	
3	PREPAYMENTS AND CURRENT ASSETS	P-3a & P-3b	39,265		41,978	
4	DEFERRED DEBITS	P-6	3,795		4,058	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 58,806		\$ 62,869
<u>LEAD / LAG WORKING CASH REQUIREMENT</u>						
6	LEAD/LAG CASH WORKING CAPITAL	B-1		67,712		96,445
7	TOTAL WORKING CASH REQUIREMENT			126,518		159,315
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>						
8	EMPLOYEES WITHHOLDING	P-4	(996)		(1,065)	
9	CURRENT AND ACCRUED LIABILITIES	P-5	(31,936)		(34,142)	
10	TOTAL OFFSETS			(32,932)		(35,208)
11	NET WORKING CASH REQUIREMENT			<u>\$ 93,586</u>		<u>\$ 124,107</u>

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

CASH WORKING CAPITAL SUMMARY -- GAS

Schedule A-2

(\$ in Thousands)

[1]

[2]

[3]

[4]

[5]

Line No.	Description	Schedule / Reference	2013 CALCULATED		2016 PROPOSED	
			Amount	Sub-total	Amount	Sub-total
<u>OPERATIONAL CASH REQUIREMENT</u>						
1	CASH BALANCES	P-1	\$ 1,123		\$ 1,201	
2	OTHER RECEIVABLES	P-2	5,068		5,418	
3	PREPAYMENTS AND CURRENT ASSETS	P-3a & P-3b	6,769		7,237	
4	DEFERRED DEBITS	P-6	1,492		1,595	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 14,453		\$ 15,451
<u>LEAD / LAG WORKING CASH REQUIREMENT</u>						
6	LEAD/LAG CASH WORKING CAPITAL	B-2		16,768		16,081
7	TOTAL WORKING CASH REQUIREMENT			31,221		31,533
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>						
8	EMPLOYEES WITHHOLDING	P-4	(392)		(419)	
9	CURRENT AND ACCRUED LIABILITIES	P-5	(12,557)		(13,424)	
10	TOTAL OFFSETS			(12,948)		(13,843)
11	NET WORKING CASH REQUIREMENT			\$ 18,272		\$ 17,689

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**CASH WORKING CAPITAL SUMMARY -- TOTAL COMPANY
INCLUDES TRANSMISSION**

Schedule A-3

(\$ in Thousands)

[1]

[2]

[3]

Line No.	Description	Schedule / Reference	2013 CALCULATED	
			Amount	Sub-total
<u>OPERATIONAL CASH REQUIREMENT</u>				
1	CASH BALANCES	P-1	\$ 4,547	
2	OTHER RECEIVABLES	P-2	20,518	
3	PREPAYMENTS AND CURRENT ASSETS	P-3a & P-3b	53,811	
4	DEFERRED DEBITS	P-6	6,042	
5	TOTAL OPERATIONAL CASH REQUIREMENT			\$ 84,918
<u>LEAD / LAG WORKING CASH REQUIREMENT</u>				
6	LEAD/LAG CASH WORKING CAPITAL	B-3		112,394
7	TOTAL WORKING CASH REQUIREMENT			197,312
<u>WORKING CASH CAPITAL NOT SUPPLIED BY INVESTORS</u>				
8	EMPLOYEES WITHHOLDING	P-4	(1,586)	
9	CURRENT AND ACCRUED LIABILITIES	P-5	(50,837)	
10	TOTAL OFFSETS			(52,423)
11	NET WORKING CASH REQUIREMENT			\$ 144,889

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

(LEAD) / LAG FORECAST -- ELECTRIC

Schedule B-1

(\$ in Thousands)

Line No.	Description	[1] Schedule / Reference Or Factor	[2] Days Expense (Lead) Lag	[3]		[4]		[5]	[6]
				2013 CALCULATED		2016 PROPOSED			
				Expense	Dollar-Days (Lead)/Lag [2] * [3]	Expense	Dollar-Days (Lead)/Lag [2] * [5]		
1	PURCHASED COMMODITIES--ELECTRIC	B-3	36.10	\$ 777,851	\$ 28,080,409	\$ 1,097,849	\$ 39,632,343		
2	EXPENSES EXCLUDING COMMODITY	B-3	21.57	<u>1,139,917</u>	<u>24,589,141</u>	<u>1,625,892 [a]</u>	<u>35,072,111</u>		
3	TOTAL EXPENSES			<u>1,917,767</u>	<u>52,669,550</u>	<u>2,723,741</u>	<u>74,704,454</u>		

LEAD/LAG WORKING CAPITAL REQUIREMENT

4	Average Revenue Lag Days	C			40.35		40.35		
5	Average Expense Payment Lag Days	L 3: Dollar Days Lag/Expense			<u>27.46</u>		<u>27.43</u>		
6	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 4 - L 5			12.89		12.92		
7	TOTAL EXPENSES	L3: Expense			<u>\$ 1,917,767</u>		<u>\$ 2,723,741</u>		
8	CWC Requirement from Lead/Lag Study	<u>365</u>	L 6 * L 7/365		<u>\$ 67,712</u>		<u>\$ 96,445</u>		
9	(Lead) Lag Requirement To Schedule "A-1"	L 8			<u>\$ 67,712</u>		<u>\$ 96,445</u>		

[a] Expenditures for Commodity Costs, Franchise Fees on Commodity Costs, Pass-Through Taxes and Refundable/Balancing account program costs have been included in the Working Cash computation while they are not included as expenses in the determination of net operating income or revenue requirement for the test year.

Operating Expenses from Summary of Earnings:	1,202,096
Deferred Taxes:	(23,193)
Franchise Fees on Commodity:	37,627
Pass-Through Taxes	22,796
Balancing Account costs:	<u>386,566</u>
	<u>\$ 1,625,892</u>

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

(LEAD) / LAG FORECAST -- GAS

Schedule B-2

(\$ in Thousands)

Line No.	Description	[1]	[2]	[3]	[4]	[5]	[6]
		Schedule / Reference Or Factor	Days Expense (Lead) Lag	2013 CALCULATED		2016 PROPOSED	
				Expense	Dollar-Days (Lead)/Lag [2] * [3]	Expense	Dollar-Days (Lead)/Lag [2] * [5]
1	PURCHASED COMMODITIES--GAS	B-3	37.67	\$ 479,441	\$ 18,060,553	\$ 432,362	\$ 16,287,083
2	EXPENSES EXCLUDING COMMODITY	B-3	26.90	<u>359,392</u>	<u>9,667,345</u>	<u>350,145 [a]</u>	<u>9,418,584</u>
3	TOTAL EXPENSES			<u>838,834</u>	<u>27,727,898</u>	<u>782,507</u>	<u>25,705,668</u>

LEAD/LAG WORKING CAPITAL REQUIREMENT

4	Average Revenue Lag Days	C			40.35		40.35
5	Average Expense Payment Lag Days	L 3: Dollar Days Lag/Expense			<u>33.06</u>		<u>32.85</u>
6	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 4 - L 5			7.30		7.50
7	TOTAL EXPENSES	L3: Expense			<u>\$ 838,834</u>		<u>\$ 782,507</u>
8	CWC Requirement from Lead/Lag Study	<u>365</u>	L 6 * L 7 / 365		<u>\$ 16,768</u>		<u>\$ 16,081</u>
9	(Lead) Lag Requirement To Schedule "A-2"	L 8			<u>\$ 16,768</u>		<u>\$ 16,081</u>

[a] Expenditures for Commodity Costs, Franchise Fees on Commodity Costs, Pass-Through Taxes and Refundable/Balancing account program costs have been included in the Working Cash computation while they are not included as expenses in the determination of net operating income or revenue requirement for the test year.

Operating Expenses from Summary of Earnings:	270,096
Deferred Taxes:	(247)
Franchise Fees on Commodity:	8,962
Pass-Through Taxes	37,920
Balancing Account costs:	<u>33,414</u>
	<u>\$ 350,145</u>

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

(LEAD) / LAG SUMMARY

Schedule B-3

(\$ in Thousands)

Line No.	Description	[1]	[2]	[3] TOTAL COMPANY (Incl. Transmission)		[5]	[6] ELECTRIC DISTRIBUTION		[7]	[8]	[9] GAS		[10]
		Schedule / Reference Or Factor	Days Expense (Lead)/Lag	Expense	Dollar-Days (Lead)/Lag * [2] * [3]	Allocation %	Expense [3] * [5]	Dollar-Days (Lead)/Lag * [2] * [6]	Allocation %	Expense [3] * [8]	Dollar-Days (Lead)/Lag * [2] * [9]		
1	PURCHASED COMMODITIES--GAS	D-1	37.67	\$ 479,441	\$ 18,060,553	0.0%	\$ -	\$ -	100.0%	\$ 479,441	\$ 18,060,553		
2	PURCHASED COMMODITIES--ELECTRIC	D-2	36.10	777,851	28,080,409	100.0%	777,851	28,080,409	0.0%	-	-		
3	PAYROLL EXPENSE	E	13.02	289,061	3,763,423	62.82%	181,588	2,364,182	24.70%	71,398	929,566		
4	F. I. C. A. & MEDICARE EXPENSE	F	12.42	20,450	254,053	62.82%	12,847	159,596	24.7%	5,051	62,751		
5	FEDERAL & STATE UNEMPLOYMENT INSURANCE	F	76.05	469	35,704	62.82%	295	22,429	24.7%	116	8,819		
6	INCENTIVE COMPENSATION PLAN	G	256.00	25,945	6,641,927	62.82%	16,299	4,172,459	24.7%	6,408	1,640,556		
7	EMPLOYEE BENEFITS	H	5.12	144,587	740,285	62.82%	90,830	465,047	24.7%	35,713	182,850		
8	GOODS & SERVICES	I	30.70	443,532	13,616,447	62.82%	278,627	8,553,852	24.7%	109,553	3,363,262		
9	PAYMENTS BY CORPORATE CENTER	J	11.88	182,107	2,163,433	62.82%	114,400	1,359,069	24.7%	44,980	534,368		
10	REAL ESTATE RENTAL	K	(13.52)	23,737	(320,924)	62.20%	14,764	(199,614)	24.70%	5,863	(79,268)		
11	MATERIALS ISSUED FROM STORES	L	0.00	6,486	-	82.25%	5,335	-	15.10%	979	-		
12	PROPERTY/AD VALOREM, FRANCHISE TAXES, & PASS-THROUGH TAXES	M	86.34	244,993	21,152,660	62.82%	153,904	13,288,101	24.7%	60,513	5,224,707		
13	FEDERAL INCOME TAXES--CURRENT	N-1	0.00	-	-	62.8%	-	-	24.7%	-	-		
14	CALIFORNIA STATE FRANCHISE TAXES	N-2	(407.12)	21,880	(8,907,959)	62.8%	13,745	(5,595,980)	24.7%	5,404	(2,200,266)		
15	FEDERAL INCOME TAXES--DEFERRED	O-1	0.00	(99,392)	-		(54,929)	-		(44,463)	-		
16	DEPRECIATION & AMORTIZATION PROVISION	O-2	0.00	463,783	-	[b]	246,144	-	[b]	31,899	-		
17	AMORTIZATION OF INSURANCE PREMIUMS	O-3	0.00	105,170	-	62.8%	66,068	-	24.7%	25,977	-		
18	EXPENSES EXCLUDING COMMODITY			\$ 1,872,809	\$ 39,139,050		\$ 1,139,917	\$ 24,589,141		\$ 359,392	\$ 9,667,345		
19	TOTAL EXPENSES			3,130,101	85,280,012		1,917,767	52,669,550		838,834	27,727,898		

LEAD/LAG WORKING CAPITAL REQUIREMENT

20	Average Revenue Lag Days	C			40.35		40.35			40.35
21	Average Expense Payment Lag Days	L 19: Dollar Days Lag/Expense			27.25		27.46			33.06
22	Excess Lag Days Between Revenue Lag and Payment of Expenses	L 20 - L 21			13.11		12.89			7.30
23	TOTAL EXPENSES	L 19: Expense			\$ 3,130,101		\$ 1,917,767			\$ 838,834
24	CWC Requirement from Lead/Lag Study	365 L 22 * L 23/365			\$ 112,394		\$ 67,712			\$ 16,768
25	(Lead) Lag Requirement To Schedule "A-3"	L 24			\$ 112,394		\$ 67,712			\$ 16,768

[a] Tax expense used for distribution & gas are PBR Ratemaking taxes (split based on electric and gas allocation percentages).

[b] Depreciation expense is the actual distribution & gas expense.

* Dollar-Days (Lead)/Lag may not tie to detail schedules due to rounding. No material variance to revenue requirement.

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

REVENUE LAG
(\$ in Thousands)

Line No.	Description	[1]	[2]	[3]	[4]	Schedule [5]	C [6]
		Reference Or Count	Accounts Receivable Balance End of Month	Average A/R Balance	Total Sales	A/R Turnover [4] / [3]	Days Lag 365 / [5]
	Annual Number of Days						<u>365</u>
1	December-2012		\$ 194,168				
2	January-2013		208,526		\$ 311,896		
3	February-2013		208,663		286,064		
4	March-2013		204,428		257,468		
5	April-2013		168,926		233,800		
6	May-2013		173,514		249,430		
7	June-2013		206,157		260,950		
8	July-2013		209,268		299,027		
9	August-2013		191,913		279,129		
10	September-2013		268,361		348,534		
11	October-2013		178,911		286,165		
12	November-2013		194,938		261,663		
13	December-2013		\$ 209,440		\$ 286,217		
14	Total		<u>2,617,214</u>				
15	Less 1/2 of end periods		<u>(201,804)</u>				
16	Total, Less 1/2 of end periods		<u>2,415,409</u>				
17	Average	<u>12</u>		<u>\$201,284</u>	<u>\$ 3,360,343</u>	<u>16.69</u>	<u>21.87</u>
18	Collection Days Lag (Line 17)						21.87
19	Meter Reading Lag						2.39
20	Bank Lag						0.88
21	Billing Lag (Average Period) 365 days / 12 month / 2 half month (See [a] below)						15.21
22	Total Revenue Lag Days						<u>40.35</u>

[a] The meter is read 12 times a year, assuming service is rendered evenly throughout these meter reading periods, the average service period to meter reading is a 15.21 days lag.

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**PURCHASED COMMODITIES--GAS
SUMMARY**

Schedule D-1

	[1]	[2]	[3]	[4]
Line No.	Description	Invoice Amount	(Lead) Lag Dollar-Days Amount	Weighted Average (Lead) Lag Days [3] / [2]
<u>GAS PURCHASES</u>				
1	January-2013	\$ 29,635,224	\$ 1,151,848,048	38.87
2	February-2013	55,341,759	2,170,787,028	39.23
3	March-2013	51,830,868	1,856,464,844	35.82
4	April-2013	36,804,831	1,340,626,400	36.43
5	May-2013	31,407,868	1,157,923,342	36.87
6	June-2013	33,565,122	1,295,748,200	38.60
7	July-2013	38,591,116	1,418,961,102	36.77
8	August-2013	41,566,955	1,557,098,286	37.46
9	September-2013	40,833,029	1,562,747,120	38.27
10	October-2013	39,901,775	1,485,109,217	37.22
11	November-2013	37,023,802	1,418,492,457	38.31
12	December-2013	42,938,932	1,646,503,196	38.35
13	TOTAL GAS INVOICES TESTED	<u>\$ 479,441,280</u>	<u>\$ 18,062,309,242</u>	<u>37.67</u>
14	TOTAL	<u>\$ 479,441,280</u>		

Note: Amounts are netted between payables and receivables in each month.
The forecasted demand covers demand for core customers, company used fuel, and loss and unidentified gas (LUAF).

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**PURCHASED COMMODITIES--ELECTRIC
SUMMARY**

LINE No.	Description	[2]	[3]	[4]
		Invoice Amount	(Lead) Lag Dollar-Days Amount	Weighted Average (Lead) Lag Days [3] / [2]
<u>ELECTRIC PURCHASES: NON-ISO</u>				
1	January-2013	\$ 38,045,403	\$ 1,555,927,677	40.90
2	February-2013	39,610,026	1,574,820,678	39.76
3	March-2013	37,187,259	1,540,306,105	41.42
4	April-2013	40,398,435	1,808,070,987	44.76
5	May-2013	45,208,203	1,890,375,590	41.81
6	June-2013	58,852,453	2,419,285,559	41.11
7	July-2013	68,718,629	2,944,596,162	42.85
8	August-2013	72,174,495	3,036,346,750	42.07
9	September-2013	74,219,946	3,103,081,934	41.81
10	October-2013	76,070,618	3,280,995,193	43.13
11	November-2013	51,295,292	2,224,705,710	43.37
12	December-2013	53,457,743	2,440,270,706	45.65
13	NON ISO SUB-TOTAL	\$ 655,238,502	\$ 27,818,783,050	42.46
<u>ELECTRIC PURCHASES: ISO</u>				
14	January-2013	\$ 7,872,044	\$ 132,540,055	16.84
15	February-2013	4,223,755	49,527,496	11.73
16	March-2013	12,239,978	148,384,246	12.12
17	April-2013	22,455,994	325,850,659	14.51
18	May-2013	15,461,557	171,364,123	11.08
19	June-2013	10,525,308	195,066,790	18.53
20	July-2013	10,051,471	161,399,684	16.06
21	August-2013	5,912,146	57,688,185	9.76
22	September-2013	13,927,947	160,897,904	11.55
23	October-2013	2,551,376	37,841,581	14.83
24	November-2013	6,940,442	71,549,609	10.31
25	December-2013	6,889,241	64,963,848	9.43
26	ISO SUB-TOTAL	\$ 119,051,259	\$ 1,577,074,179	13.25

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**PURCHASED COMMODITIES--ELECTRIC
SUMMARY**

**Schedule
(continued) D-2**

	[1]	[2]	[3]	[4]
LINE No.	Description	Invoice Amount	(Lead) Lag Dollar-Days Amount	Weighted Average (Lead) Lag Days [3] / [2]
27	NON-ISO SUB-TOTAL	655,238,502	27,818,783,050	42.46
28	ISO SUBTOTAL	119,051,259	1,577,074,179	13.25
29	Option Premiums	3,560,908	(1,318,176,932)	(370.18)
30	TOTAL ELECTRIC INVOICES TESTED	777,850,669	<u>\$ 28,077,680,298</u>	<u>36.10</u>

Check clearing lag was calculated based on the dollar weighted average check clearing lag days for each individual payment category that has check payments.
Cogeneration payments are included in total electric non-iso purchases.

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

PAYROLL EXPENSE

Line No.	Description	Schedule	E	
		[1]	[2]	[3]
		Amount	Lag Days	Weighted Dollar Lag Days
COMPANY PAYROLL EXPENDITURES				
1	Clearing	\$ 22,192,041		
2	O&M	217,448,665		
3	Refundable	49,420,144		
4	Total Company Payroll Expenditures	\$ 289,060,850		
5	The Company pays all of its employees on Friday, every other week.			
6	Service Period For Payroll is therefore 13.4 days			
7	6.5 days from the midpoint to the end of the payroll period	6.5		
8	The Company pays its employees on a One-Week Lag.			
9	6.9 days to payday Friday	6.9		
10	Net Payroll Lag Days		13.4	
11	Total Payroll Withholding Taxes (Federal & State, incl. capital)	\$ 184,244,605		
12	Non-Capital Portion of Total Payroll Expenses	63.32%		
13	Total Payroll Withholding Taxes (Federal & State, excl. capital) (L11*L12)	\$ 116,662,778		
14	Withholding Tax Lag Days			
15	Payroll lag days		13.4	
16	Additional Lag Days (In 2009 SDG&E Payroll entered a contract with a outsourcing company (ADP), under which ADP takes care of all payroll tax payments on behalf of SDG&E, but requires SDG&E to fund the taxes one day before the check date)		-1.0	
17	Total Withholding Tax Lag Days		12.4	
18	Total Withholding Tax Dollar Lag Days (L13*L17)			\$ 1,449,310,662
19	Total Net Tax Amount (excl. withholding taxes) (L4 - L13)	\$ 172,398,072		
20	Total Net Tax Lag Days (excl. withholding taxes) (L10)		13.4	
21	Net Payroll Tax Weighted Dollar Days (excl. withholding taxes) (L19*L20)			\$ 2,314,112,583
22	Total Payroll Expenses & Expense Lag Days	\$ 289,060,850		\$ 3,763,423,245
23	Weighted Average Lag Days		13.02	

NOTE: There has been no adjustment made to account for the number of employees who receive paper checks in lieu of direct deposits because majority of the funds are direct deposited. Most of the remaining checks are deposited on the same day. The total for those that may not clear the payroll account on payday are not significant for purposes of the lead/lag calculation.

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

F. I. C. A. & MEDICARE EXPENSE

Schedule F

Line No.	Description	[1]	[2]	[3]	[4]
			Lag days	Amount / Days Lag to Payment	Total Lag Days [3] + [4]
1	2013 Actual F.I.C.A. & Medicare Expense			\$ 20,450,093	
2	TOTAL F.I.C.A. & MEDICARE EXPENSES			\$ 20,450,093	
3	Social Security - Taxes are deposited by wire one-day before the payroll payment day.				
4	Therefore, the lag days are Sch. E, Line 6		<u>13.42</u>	+ <u>(1.00)</u>	= <u>12.42</u>

UNEMPLOYMENT INSURANCE

1	2013 Actual FUTA Expense:			\$ 113,832	
2	2013 Actual SUI Expense:			355,643	
3	Total Unemployment Insurance Payments Amount (L 1 + L 2)			\$ 469,475	
4	Federal & State Unemployment Insurance payments are made electronically by ADP one month after the end of each year.				
5	Annual Lag Days	365			
6	Number of Quarters	4			
7	Days in Quarter Service Period (L10 / L11)		91.25		
8	One-Half of Quarter		2		
9	Quarterly Service Period Lag Days (L12 / L13)		<u>45.63</u>		
10	Number of Months	12			
11	Days in Month service Period (L10 / L15)		<u>30.42</u>		
12	Therefore the lag days for the SUI are		45.63	+ 30.42	= <u>76.05</u>
13	Dollar-Days Lag (L8*L17)				<u>\$ 35,703,566</u>

Note: FUTA and SUI are paid electronically by ADP, so no additional check clearing lag is added.
SDG&E's outsourcing company will continue to make quarterly deposits, even though it will file annually.

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

INCENTIVE COMPENSATION PLAN

Schedule G

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Line No.	Description	Invoice Amount	Service Period		Invoice Date or Service Midpoint	Payment Date	(Lead) Lag Days	(Lead) Lag Dollar-Days Amount
			Beginning	End	$([3] + [4]) / 2$		$[6] - [5]$	$[2] * [7]$
<u>INCENTIVE COMPENSATION PLAN (O&M Only) *</u>								
	ICP Payments	\$ 54,494,915						
1	O&M Portion of ICP (less taxes)	\$ 14,665,926	01/01/13	12/31/13	07/02/13	03/14/14	255.00	\$ 3,739,811,133
2	O&M ICP Withholding Taxes **	\$ 11,279,103	01/01/13	12/31/13	07/02/13	03/14/14	255.00	\$ 2,876,171,270
3	TOTAL	<u>\$ 25,945,029</u>	(A)					(B) <u>\$ 6,615,982,403</u>
4	Number of Lag Days (B/A)						<u>255.00</u>	
5	Add Additional Check Clear Date						1.00 ***	
6	Total Number of Lag Days						<u>256.00</u>	

* ICP amount includes O&M, Clearing and Refundable amounts. O&M portion is 47.61% of Total ICP.

*** Most checks are direct deposits, and for the rest, employees usually deposit the check on the same day. To be conservative, 1 day check clear lag is assumed.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS

Schedule H

Line No.	Description	[1] Reference	[2] Amount	[3] (Lead) Lag Dollar-Days Amount	[4] Weighted Average (Lead) Lag Days [3] / [2]
1	DISABILITY PLAN	H-1	\$ 913,816	\$ 12,793,430	14.00
2	RETIREMENT SAVINGS PLAN	H-2	12,250,344	171,504,819	14.00
3	LIFE INSURANCE	H-3.1 & H-3.2	803,017	5,578,467	6.95
4	DENTAL & VISION	H-4.1 & H-4.2	4,534,267	31,596,222	6.97
5	HEALTH INSURANCE	H-5.1 & H-5.2 & H-5.3	61,315,181	430,007,950	7.01
6	WORKERS' COMPENSATION	H-6	2,908,745	26,178,703	9.00
7	BENEFIT FEES & SERVICES	H-7.1 & H-7.2	889,141	62,295,501	70.06
8	PBOPs	H-8	14,193,202	-	0.00
9	PENSION	H-9	46,779,282	-	0.00
10	TOTAL PAYMENTS TESTED		<u>\$ 144,586,996</u>	<u>\$ 739,955,092</u>	<u>5.12</u>
11	USED IN LEAD/LAG STUDY		<u>\$ 144,586,996</u>	<u>\$ 739,955,092</u>	

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
DISABILITY PLAN

Schedule H-1

Line No.	[1] Description	[2] Amount	[3] Reference or Factor	[4] Lag Day Component	[5] (Lead) Lag Days	[6] Weighted Average (Lead) Lag Days [2] * [5]
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COMPANY DISABILITY EXPENDITURES

The Company's procedures for payment of these expenses is the same as its procedures for Payroll. Therefore the same Lag-Days apply.

1	The Company pays all of its employees on Friday, bi-weekly.					
2	a. Service Period For Payroll is therefore 14 days					
3	b. The Midpoint of the Service Period is therefore 7 days			7.00		
4	The Company pays its employees on a One-Week Lag.					
5	a. The Payment Lag is therefore 7 days			<u>7.00</u>		
6	DISABILITY EXPENDITURE LAG-DAYS				<u><u>14.00</u></u> *	
7	TOTALS	<u>\$ 913,816</u>				<u>\$ 12,793,430</u>

* Disability Lag-Days do not tie to Payroll Lag-Days shown on Schedule E due to rounding; no material variance to revenue requirement.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
RETIREMENT SAVINGS PLAN

Schedule H-2

Line No.	[1] Description	[2] Amount	[3] Reference or Factor	[4] Lag Day Component	[5] (Lead) Lag Days	[6] Weighted Average (Lead) Lag Days [2] * [5]
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COMPANY RETIREMENT SAVINGS PLAN EXPENDITURES

The Company's procedures for payment of these expenses is the same as its procedures for Payroll. Therefore the same Lag-Days apply.

1	The Company pays all of its employees on Friday, bi-wwekly. (See Schedule "E")					
2	a. Service Period For Payroll is therefore 14 days					
3	b. The Midpoint of the Service Period is therefore 7 days		Sch. E, L 3		7.00	
4	The Company pays its employees on a One-Week Lag.					
5	a. The Payment Lag is therefore 7 days		Sch. 3, L 5		<u>7.00</u>	
6	RETIREMENT SAVINGS LAG-DAYS				<u><u>14.00</u></u> *	
7	TOTALS	<u>\$ 12,250,344</u>				<u>\$ 171,504,819</u>

Note: Payments are made electronically, so no additional check clearing lag is added.

* Retirement Savings Lag-Days do not tie to Payroll Lag-Days shown on Schedule E due to rounding; no material variance to revenue requirement.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
LIFE INSURANCE

Schedule H-3.1

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Line No.	Description	Amount	Service Period		Invoice Date or Service Midpoint	Check Clear Date	(Lead) Lag Days	Weighted Average (Lead) Lag Days
			Beginning	End			[6] - [5]	[2] * [7]
Metropolitan Life Insurance Co. (Life Insurance)								
1	January	\$ 58,478	01/01/13	01/31/13	01/16/13	1/28/2013	12.00	\$ 701,738
2	February	58,614	02/01/13	02/28/13	02/14/13	2/26/2013	11.50	674,067
3	March	58,630	03/01/13	03/31/13	03/16/13	3/22/2013	6.00	351,781
4	April	60,457	04/01/13	04/30/13	04/15/13	4/23/2013	7.50	453,425
5	May	60,277	05/01/13	05/31/13	05/16/13	5/20/2013	4.00	241,109
6	June	60,183	06/01/13	06/30/13	06/15/13	6/24/2013	8.50	511,554
7	July	60,012	07/01/13	07/31/13	07/16/13	7/24/2013	8.00	480,094
8	August	59,787	08/01/13	08/31/13	08/16/13	8/20/2013	4.00	239,149
9	September	59,751	09/01/13	09/30/13	09/15/13	9/19/2013	3.50	209,129
10	October	59,539	10/01/13	10/31/13	10/16/13	10/25/2013	9.00	535,855
11	November	58,559	11/01/13	11/30/13	11/15/13	11/22/2013	6.50	380,636
12	December	\$ 59,127	12/01/13	12/31/13	12/16/13	12/19/2013	3.00	\$ 177,380
13	SUB-TOTAL	<u>\$ 713,415</u>						<u>\$ 4,955,917</u>

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
LIFE INSURANCE

Schedule H-3.2

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	
LINE No.	DESCRIPTION	Amount	Service Period Beginning End		Invoice Date or Service Midpoint	Check Clear Date	(Lead) Lag Days [6] - [5]	Weighted Average (Lead) Lag Days [2] * [7]
CIGNA (AD&D)								
1	January	\$ 7,374	01/01/13	01/31/13	01/16/13	1/28/2013	12.00	\$ 88,482
2	February	7,405	02/01/13	02/28/13	02/14/13	2/26/2013	11.50	85,153
3	March	7,360	03/01/13	03/31/13	03/16/13	3/22/2013	6.00	44,157
4	April	7,571	04/01/13	04/30/13	04/15/13	4/23/2013	7.50	56,784
5	May	7,549	05/01/13	05/31/13	05/16/13	5/20/2013	4.00	30,197
6	June	7,544	06/01/13	06/30/13	06/15/13	6/24/2013	8.50	64,128
7	July	7,485	07/01/13	07/31/13	07/16/13	7/24/2013	8.00	59,883
8	August	7,528	08/01/13	08/31/13	08/16/13	8/20/2013	4.00	30,111
9	September	7,539	09/01/13	09/30/13	09/15/13	9/19/2013	3.50	26,387
10	October	7,483	10/01/13	10/31/13	10/16/13	10/25/2013	9.00	67,348
11	November	7,322	11/01/13	11/30/13	11/15/13	11/22/2013	6.50	47,592
12	December	\$ 7,443	12/01/13	12/31/13	12/16/13	12/19/2013	3.00	\$ 22,328
13	SUB-TOTAL--Sch H-3.2	\$ 89,602						\$ 622,550
14	SUB-TOTAL--Sch H-3.1	\$ 713,415						\$ 4,955,917
15	LIFE INSURANCE LAG-DAYS					<u>6.95</u>		
16	TOTAL	\$	<u>803,017</u>					\$ <u>5,578,467</u>

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
DENTAL & VISION

Schedule H-4.1

LINE No.	[1] DESCRIPTION	[2] Amount	[3] Service Period		[4] Beginning	[5] End	[6] Invoice Date or Service Midpoint	[7] Check Clear Date	[7] (Lead) Lag Days	[8] Weighted Average (Lead) Lag Days
			Beginning	End						
Blue Cross Dental										
1	January	\$ 7,166	01/01/13	01/31/13	01/16/13	01/28/13	12.00	\$	85,992	
2	February	7,256	02/01/13	02/28/13	02/14/13	02/26/13	11.50		83,443	
3	March	7,148	03/01/13	03/31/13	03/16/13	03/22/13	6.00		42,890	
4	April	7,129	04/01/13	04/30/13	04/15/13	04/23/13	7.50		53,469	
5	May	7,076	05/01/13	05/31/13	05/16/13	05/20/13	4.00		28,303	
6	June	7,057	06/01/13	06/30/13	06/15/13	06/24/13	8.50		59,983	
7	July	7,077	07/01/13	07/31/13	07/16/13	07/24/13	8.00		56,614	
8	August	6,915	08/01/13	08/31/13	08/16/13	08/20/13	4.00		27,660	
9	September	6,987	09/01/13	09/30/13	09/15/13	09/19/13	3.50		24,454	
10	October	7,005	10/01/13	10/31/13	10/16/13	10/25/13	9.00		63,045	
11	November	6,949	11/01/13	11/30/13	11/15/13	11/22/13	6.50		45,171	
12	December	\$ 6,881	12/01/13	12/31/13	12/16/13	12/19/13	3.00	\$	20,644	
Delta Dental										
13	January	\$ 317,949	01/01/13	01/31/13	01/16/13	01/28/13	12.00	\$	3,815,393	
14	February	319,343	02/01/13	02/28/13	02/14/13	02/26/13	11.50		3,672,449	
15	March	320,555	03/01/13	03/31/13	03/16/13	03/22/13	6.00		1,923,330	
16	April	319,483	04/01/13	04/30/13	04/15/13	04/23/13	7.50		2,396,125	
17	May	319,553	05/01/13	05/31/13	05/16/13	05/20/13	4.00		1,278,211	
18	June	318,894	06/01/13	06/30/13	06/15/13	06/24/13	8.50		2,710,600	
19	July	316,162	07/01/13	07/31/13	07/16/13	07/24/13	8.00		2,529,298	
20	August	316,093	08/01/13	08/31/13	08/16/13	08/20/13	4.00		1,264,371	
21	September	315,134	09/01/13	09/30/13	09/15/13	09/19/13	3.50		1,102,968	
22	October	312,469	10/01/13	10/31/13	10/16/13	10/25/13	9.00		2,812,222	
23	November	309,348	11/01/13	11/30/13	11/15/13	11/22/13	6.50		2,010,761	
24	December	\$ 310,663	12/01/13	12/31/13	12/16/13	12/19/13	3.00	\$	931,990	
25	SUB-TOTAL	<u>\$ 3,880,294</u>							<u>\$ 27,039,386</u>	

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
DENTAL & VISION

Schedule H-4.2

LINE No.	DESCRIPTION	[2] Amount	[3] Service Period		[5] Invoice Date or Service Midpoint	[6] Check Clear Date	[7] (Lead) Lag Days [6] - [5]	[8] Weighted Average (Lead) Lag Days [2] * [7]
			[4] Beginning	[4] End				
Safeguard								
1	January	\$ 5,984	01/01/13	01/31/13	01/16/13	01/28/13	12.00	\$ 71,813
2	February	5,984	02/01/13	02/28/13	02/14/13	02/26/13	11.50	68,821
3	March	5,934	03/01/13	03/31/13	03/16/13	03/22/13	6.00	35,601
4	April	5,959	04/01/13	04/30/13	04/15/13	04/23/13	7.50	44,695
5	May	5,986	05/01/13	05/31/13	05/16/13	05/20/13	4.00	23,945
6	June	5,824	06/01/13	06/30/13	06/15/13	06/24/13	8.50	49,507
7	July	5,922	07/01/13	07/31/13	07/16/13	07/24/13	8.00	47,374
8	August	5,924	08/01/13	08/31/13	08/16/13	08/20/13	4.00	23,697
9	September	5,887	09/01/13	09/30/13	09/15/13	09/19/13	3.50	20,603
10	October	5,827	10/01/13	10/31/13	10/16/13	10/25/13	9.00	52,442
11	November	5,780	11/01/13	11/30/13	11/15/13	11/22/13	6.50	37,572
12	December	\$ 5,693	12/01/13	12/31/13	12/16/13	12/19/13	3.00	\$ 17,079
VSP								
13	January	\$ 48,815	01/01/13	01/31/13	01/16/13	01/28/13	12.00	\$ 585,775
14	February	48,976	02/01/13	02/28/13	02/14/13	02/26/13	11.50	563,227
15	March	49,132	03/01/13	03/31/13	03/16/13	03/22/13	6.00	294,791
16	April	49,225	04/01/13	04/30/13	04/15/13	04/23/13	7.50	369,188
17	May	48,983	05/01/13	05/31/13	05/16/13	05/20/13	4.00	195,930
18	June	48,839	06/01/13	06/30/13	06/15/13	06/24/13	8.50	415,135
19	July	48,796	07/01/13	07/31/13	07/16/13	07/24/13	8.00	390,367
20	August	48,560	08/01/13	08/31/13	08/16/13	08/20/13	4.00	194,238
21	September	48,535	09/01/13	09/30/13	09/15/13	09/19/13	3.50	169,871
22	October	48,056	10/01/13	10/31/13	10/16/13	10/25/13	9.00	432,501
23	November	47,602	11/01/13	11/30/13	11/15/13	11/22/13	6.50	309,411
24	December	\$ 47,751	12/01/13	12/31/13	12/16/13	12/19/13	3.00	\$ 143,253
25	SUB-TOTAL--Sch H-4.2	\$ 653,973						\$ 4,556,836
26	SUB-TOTAL-- Sch H-4.1	\$ 3,880,294						\$ 27,039,386
	TOTAL	<u>\$ 4,534,267</u>						<u>\$ 31,596,222</u>
27	DENTAL & VISION LAG-DAYS					<u>6.97</u>		

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**EMPLOYEE BENEFITS
HEALTH INSURANCE**

Schedule H-5.1

LINE No.	DESCRIPTION	[2] Amount	[3] Service Period		[5] Invoice Date or Service Midpoint	[6] Check Clear Date	[7] (Lead) Lag Days [6] - [5]	[8] Weighted Average (Lead) Lag Days [2] * [7]
			Beginning	End				
MHN (Claims)								
1	December 2012	\$ 32,968	12/16/12	12/31/12	12/23/12	12/31/12	7.50	\$ 247,256
2	January	31,184	01/01/13	01/15/13	01/08/13	01/15/13	7.00	218,286
3	January	50,301	01/16/13	01/31/13	01/23/13	01/31/13	7.50	377,261
4	February	43,176	02/01/13	02/15/13	02/08/13	02/15/13	7.00	302,234
5	February	59,622	02/16/13	02/28/13	02/22/13	02/28/13	6.00	357,732
6	March	28,961	03/01/13	03/15/13	03/08/13	03/15/13	7.00	202,730
7	March	55,694	03/16/13	03/31/13	03/23/13	03/31/13	7.50	417,702
8	April	42,618	04/01/13	04/15/13	04/08/13	04/15/13	7.00	298,323
9	April	75,974	04/16/13	04/30/13	04/23/13	04/30/13	7.00	531,817
10	May	41,348	05/16/13	05/31/13	05/23/13	05/31/13	7.50	310,113
11	May	112,010	05/01/13	05/15/13	05/08/13	05/15/13	7.00	784,069
12	June	45,072	06/01/13	06/15/13	06/08/13	06/15/13	7.00	315,507
13	June	52,522	06/16/13	06/30/13	06/23/13	06/30/13	7.00	367,655
14	July	31,692	07/01/13	07/15/13	07/08/13	07/15/13	7.00	221,844
15	July	41,555	07/16/13	07/31/13	07/23/13	07/31/13	7.50	311,664
16	August	47,196	08/01/13	08/15/13	08/08/13	08/15/13	7.00	330,374
17	August	48,191	08/16/13	08/31/13	08/23/13	08/31/13	7.50	361,430
18	September	28,829	09/01/13	09/15/13	09/08/13	09/15/13	7.00	201,800
24	September	45,063	09/16/13	09/30/13	09/23/13	09/30/13	7.00	315,438
19	October	55,403	10/01/13	10/15/13	10/08/13	10/15/13	7.00	387,823
20	October	55,992	10/16/13	10/31/13	10/23/13	10/31/13	7.50	419,938
21	November	44,085	11/01/13	11/15/13	11/08/13	11/15/13	7.00	308,592
22	November	84,555	11/16/13	11/30/13	11/23/13	11/30/13	7.00	591,882
23	December	\$ 40,884	12/01/13	12/15/13	12/08/13	12/15/13	7.00	\$ 286,188
MHN (Admin fees)								
24	January	\$ 12,052	01/01/13	01/31/13	01/16/13	01/28/13	12.00	\$ 144,629
25	February	11,713	02/01/13	02/28/13	02/14/13	02/26/13	11.50	134,703
26	March	11,855	03/01/13	03/31/13	03/16/13	03/22/13	6.00	71,129
27	April	11,871	04/01/13	04/30/13	04/15/13	04/23/13	7.50	89,031
28	May	11,841	05/01/13	05/31/13	05/16/13	05/20/13	4.00	47,366
29	June	11,801	06/01/13	06/30/13	06/15/13	06/24/13	8.50	100,312
30	July	11,727	07/01/13	07/31/13	07/16/13	07/24/13	8.00	93,813
31	August	11,689	08/01/13	08/31/13	08/16/13	08/20/13	4.00	46,757
32	September	11,695	09/01/13	09/30/13	09/15/13	09/19/13	3.50	40,931
33	October	12,394	10/01/13	10/31/13	10/16/13	10/25/13	9.00	111,547
34	November	12,469	11/01/13	11/30/13	11/15/13	11/22/13	6.50	81,048
35	December	\$ 13,924	12/01/13	12/31/13	12/16/13	12/19/13	3.00	\$ 41,772
36	SUB-TOTAL	<u>\$ 1,339,925</u>						<u>\$ 9,470,696</u>

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.2

LINE No.	DESCRIPTION	[2] Amount	[3] Service Period		[5] Invoice Date or Service Midpoint	[6] Check Clear Date	[7] (Lead) Lag Days [6] - [5]	[8] Weighted Average (Lead) Lag Days [2] * [7]
			Beginning	End				

Blue Cross-LTD

1	January	\$ 33,045	01/01/13	01/31/13	01/16/13	01/29/13	13.00	\$ 429,591
2	February	30,282	02/01/13	02/28/13	02/14/13	02/28/13	13.50	408,811
3	March	29,874	03/01/13	03/31/13	03/16/13	04/29/13	44.00	1,314,441
4	April	29,391	04/01/13	04/30/13	04/15/13	04/30/13	14.50	426,172
5	May	29,252	05/01/13	05/31/13	05/16/13	05/28/13	12.00	351,023
6	June	29,252	06/01/13	06/30/13	06/15/13	06/25/13	9.50	277,893
7	July	27,815	07/01/13	07/31/13	07/16/13	07/25/13	9.00	250,339
8	August	26,379	08/01/13	08/31/13	08/16/13	08/22/13	6.00	158,274
9	September	25,042	09/01/13	09/30/13	09/15/13	09/21/13	5.50	137,730
10	October	20,925	10/01/13	10/31/13	10/16/13	10/28/13	12.00	251,100
11	November	25,615	11/01/13	11/30/13	11/15/13	11/21/13	5.50	140,883
12	December	\$ 29,401	12/01/13	12/31/13	12/16/13	12/23/13	7.00	\$ 205,807

Blue Cross - Active Employees paid by wire

13	January	\$ 3,821,549	01/01/13	01/31/13	01/16/13	01/28/13	12.00	\$ 45,858,588
14	February	3,832,166	02/01/13	02/28/13	02/14/13	02/26/13	11.50	44,069,909
15	March	3,826,032	03/01/13	03/31/13	03/16/13	03/22/13	6.00	22,956,192
16	April	3,842,218	04/01/13	04/30/13	04/15/13	04/23/13	7.50	28,816,634
17	May	3,823,787	05/01/13	05/31/13	05/16/13	05/20/13	4.00	15,295,149
18	June	3,822,159	06/01/13	06/30/13	06/15/13	06/24/13	8.50	32,488,352
19	July	3,802,625	07/01/13	07/31/13	07/16/13	07/24/13	8.00	30,420,999
20	August	3,793,287	08/01/13	08/31/13	08/16/13	08/20/13	4.00	15,173,149
21	September	3,793,159	09/01/13	09/30/13	09/15/13	09/19/13	3.50	13,276,057
22	October	3,761,295	10/01/13	10/31/13	10/16/13	10/25/13	9.00	33,851,656
23	November	3,734,423	11/01/13	11/30/13	11/15/13	11/22/13	6.50	24,273,753
24	December	\$ 3,738,320	12/01/13	12/31/13	12/16/13	12/19/13	3.00	\$ 11,214,960

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.2 Continued

LINE No.	[1] DESCRIPTION	[2] Amount	[3] Service Period		[4] Beginning	[5] End	[5] Invoice Date or Service Midpoint	[6] Check Clear Date	[7] (Lead) Lag Days [6] - [5]	[8] Weighted Average (Lead) Lag Days [2] * [7]
Kaiser (LTD)										
25	January	\$ 9,144	01/01/13	01/31/13	01/16/13	01/29/13	13.00	\$	118,871	
26	February	8,220	02/01/13	02/28/13	02/14/13	02/28/13	13.50		110,977	
27	April	400	04/01/13	04/30/13	04/15/13	04/23/13	7.50		3,000	
28	March	8,220	03/01/13	03/31/13	03/16/13	04/29/13	44.00		361,701	
29	April	8,220	04/01/13	04/30/13	04/15/13	04/30/13	14.50		119,197	
30	May	8,220	05/01/13	05/31/13	05/16/13	05/28/13	12.00		98,646	
31	June	8,220	06/01/13	06/30/13	06/15/13	06/25/13	9.50		78,095	
32	July	10,991	07/01/13	07/31/13	07/16/13	07/25/13	9.00		98,916	
33	August	15,146	08/01/13	08/31/13	08/16/13	08/22/13	6.00		90,876	
34	September	375	09/01/13	09/30/13	09/15/13	09/23/13	7.50		2,813	
35	September	11,452	09/01/13	09/30/13	09/15/13	09/21/13	5.50		62,988	
36	October	11,621	10/01/13	10/31/13	10/16/13	10/28/13	12.00		139,456	
37	November	12,545	11/01/13	11/30/13	11/15/13	11/21/13	5.50		68,996	
38	December	\$ 12,545	12/01/13	12/31/13	12/16/13	12/23/13	7.00	\$	87,813	
Kaiser - Active Employees paid by wire										
39	January	\$ 1,151,018	01/01/13	01/31/13	01/16/13	01/28/13	12.00	\$	13,812,217	
40	February	1,157,944	02/01/13	02/28/13	02/14/13	02/26/13	11.50		13,316,351	
41	March	1,154,250	03/01/13	03/31/13	03/16/13	03/22/13	6.00		6,925,500	
42	April	1,165,793	04/01/13	04/30/13	04/15/13	04/23/13	7.50		8,743,444	
43	May	1,161,637	05/01/13	05/31/13	05/16/13	05/20/13	4.00		4,646,549	
44	June	1,155,635	06/01/13	06/30/13	06/15/13	06/24/13	8.50		9,822,898	
45	July	1,153,327	07/01/13	07/31/13	07/16/13	07/24/13	8.00		9,226,613	
46	August	1,142,246	08/01/13	08/31/13	08/16/13	08/20/13	4.00		4,568,983	
47	September	1,140,861	09/01/13	09/30/13	09/15/13	09/19/13	3.50		3,993,012	
48	October	1,132,088	10/01/13	10/31/13	10/16/13	10/25/13	9.00		10,188,796	
49	November	1,103,926	11/01/13	11/30/13	11/15/13	11/22/13	6.50		7,175,519	
50	December	\$ 1,125,163	12/01/13	12/31/13	12/16/13	12/19/13	3.00	\$	3,375,489	
51	SUB-TOTAL	\$ 59,796,503							\$ 419,285,178	

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
HEALTH INSURANCE

Schedule H-5.3

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Line No.	Description	Amount	Service Period		Invoice Date or Service Midpoint	Check Clear Date	(Lead) Lag Days	Weighted Average (Lead) Lag Days
			Beginning	End				
Horizon Health (Integrated Insights)								
1	January	\$ 15,892	01/01/13	01/31/13	01/16/13	01/28/13	12.00	\$ 190,706
2	February	15,213	02/01/13	02/28/13	02/14/13	02/26/13	11.50	174,954
3	March	15,232	03/01/13	03/31/13	03/16/13	03/22/13	6.00	91,392
4	April	15,371	04/01/13	04/30/13	04/15/13	04/23/13	7.50	115,283
5	May	15,222	05/01/13	05/31/13	05/16/13	05/20/13	4.00	60,886
6	June	15,256	06/01/13	06/30/13	06/15/13	06/24/13	8.50	129,676
7	July	15,089	07/01/13	07/31/13	07/16/13	07/24/13	8.00	120,712
8	August	15,042	08/01/13	08/31/13	08/16/13	08/20/13	4.00	60,169
9	September	15,054	09/01/13	09/30/13	09/15/13	09/19/13	3.50	52,688
10	October	13,924	10/01/13	10/31/13	10/16/13	10/25/13	9.00	125,316
11	November	13,691	11/01/13	11/30/13	11/15/13	11/22/13	6.50	88,991
12	December	\$ 13,768	12/01/13	12/31/13	12/16/13	12/19/13	3.00	\$ 41,303
	SUB-TOTAL--Sch H-5.3	\$ 178,753						\$ 1,252,076
13	SUB-TOTAL--Sch H-5.2	\$ 59,796,503						\$ 419,285,178
14	SUB-TOTAL--Sch H-5.1	\$ 1,339,925						\$ 9,470,696
15	HEALTH INSURANCE LAG-DAYS					<u>7.01</u>		
16	TOTAL	<u>\$ 61,315,181</u>					<u>\$ 430,007,950</u>	

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
WORKERS' COMPENSATION

Schedule H-6

Line No.	[1]	[2]	[3]		[4]	[5]	[6]	[7]	[8]
	Description	Amount	Beginning	End	Invoice Date or Service Midpoint	Check Clear Date	(Lead) Lag Days	Weighted Average (Lead) Lag Days	
				Service Period		$([3] + [4]) / 2$		$[6] - [5]$	$[2] * [7]$
1	January	\$ 163,070					[D]	9.00	\$ 1,467,626
2	February	138,288					[D]	9.00	1,244,596
3	March	280,075					[D]	9.00	2,520,672
4	April	217,586					[D]	9.00	1,958,271
5	May	317,831					[D]	9.00	2,860,477
6	June	305,653					[D]	9.00	2,750,873
7	July	276,265					[D]	9.00	2,486,387
8	August	228,921					[D]	9.00	2,060,293
9	September	351,121					[D]	9.00	3,160,090
10	October	175,091					[D]	9.00	1,575,817
11	November	187,385					[D]	9.00	1,686,465
12	December	\$ 267,460					[D]	9.00	\$ 2,407,136
13	TOTAL	<u>\$ 2,908,745</u>							<u>\$ 26,178,703</u>
14	(Lead) Lag Days								<u>9.00</u>

[D] : Multiple invoices are paid during the month; a full year average of 9 lag days.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES

Schedule H-7.1

Line No.	[1] Description	[2] Amount	[3] Service Period		[5] Invoice Date or Service Midpoint <small>([3] + [4]) / 2</small>	[6] Check Clear Date	[7] (Lead) Lag Days <small>[6] - [5]</small>	[8] Weighted Average (Lead) Lag Days <small>[2] * [7]</small>	
			Beginning	End					
Employee Benefit Plan Audit Fees (Simpson & Simpson)									
1	August	\$ 6,695			*	07/15/13	08/15/13	31.00	\$ 207,545
2	September	6,695			*	08/21/13	09/19/13	29.00	194,155
3	September	6,695			*	09/09/13	10/10/13	31.00	207,545
4	October	\$ 6,695			*	10/16/13	11/07/13	22.00	\$ 147,290
DIEGO & SON PRINTING									
5	July	\$ 4,550			*	07/23/13	08/27/13	35.00	\$ 159,250
6	July	1,020			*	07/23/13	08/27/13	35.00	35,700
7	August	1,890			*	07/31/13	09/04/13	35.00	66,150
8	October	2,234			*	10/03/13	11/05/13	33.00	73,722
9	October	\$ 2,640			*	10/03/13	11/05/13	33.00	\$ 87,107
10	SUB-TOTAL	<u>\$ 39,114</u>							<u>\$ 1,178,464</u>

* Progressive Billing, only Invoice Date included.

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
BENEFIT FEES & SERVICES

Schedule H-7.2

Line No.	[1] Description	[2] Amount	[3] Service Period		[5] Invoice Date or Service Midpoint	[6] Check Clear Date	[7] (Lead) Lag Days	[8] Weighted Average (Lead) Lag Days
			Beginning	End				
<u>Towers Watson</u>								
1	November 2012	\$ 40,055	11/01/12	11/30/12	11/15/12	02/05/13	81.50	\$ 3,264,459
2	December 2012	37,870	12/01/12	12/31/12	12/16/12	03/04/13	78.00	2,953,872
3	January	104,801	01/01/13	01/30/13	01/15/13	04/22/13	96.50	10,113,308
4	February	39,180	02/01/13	02/28/13	02/14/13	05/07/13	81.50	3,193,199
5	March	45,646	03/01/13	03/31/13	03/16/13	06/04/13	80.00	3,651,640
6	April	49,374	04/01/13	04/30/13	04/15/13	07/08/13	83.50	4,122,718
7	May	67,575	05/01/13	05/31/13	05/16/13	08/05/13	81.00	5,473,537
8	June	113,719	06/01/13	06/30/13	06/15/13	09/04/13	80.50	9,154,417
9	July	74,456	07/01/13	07/31/13	07/16/13	10/08/13	84.00	6,254,345
10	August	52,532	08/01/13	08/31/13	08/16/13	11/12/13	88.00	4,622,855
11	September	46,836	09/01/13	09/30/13	09/15/13	12/09/13	84.50	3,957,605
12	October	\$ 30,634	10/01/13	10/31/13	10/16/13	01/08/14	84.00	\$ 2,573,272
<u>T Rowe Price</u>								
13	December 2012	\$ 2,356	12/01/12	12/31/12	12/16/12	01/15/13	30.00	\$ 70,684
14	January	2,330	01/01/13	01/30/13	01/15/13	02/21/13	36.50	85,062
15	February	2,273	02/01/13	02/28/13	02/14/13	03/11/13	24.50	55,681
16	March	2,330	03/01/13	03/31/13	03/16/13	04/15/13	30.00	69,914
17	April	2,388	04/01/13	04/30/13	04/15/13	05/21/13	35.50	84,783
18	May	2,440	05/01/13	05/31/13	05/16/13	06/18/13	33.00	80,507
19	June	2,324	06/01/13	06/30/13	06/15/13	07/18/13	32.50	75,531
20	July	2,202	07/01/13	07/31/13	07/16/13	08/06/13	21.00	46,243
21	August	2,080	08/01/13	08/31/13	08/16/13	09/25/13	40.00	83,203
22	September	2,009	09/01/13	09/30/13	09/15/13	10/16/13	30.50	61,289
23	October	1,990	10/01/13	10/31/13	10/16/13	11/27/13	42.00	83,588
24	November	\$ 1,642	11/01/13	11/30/13	11/15/13	12/26/13	40.50	\$ 66,512
<u>Deloitte & Touche</u>								
25	August 2013 (interco)	\$ 69,483			* 08/20/13	08/31/13	11.00	\$ 764,313
<u>PASSPORT UNLIMITED</u>								
26	December -2013	\$ 51,500			12/17/13	12/20/13	3.00	\$ 154,500
27	SUB-TOTAL--Sch H-7.2	\$ 850,027						\$ 61,117,037
28	SUB-TOTAL--Sch H-7.1	\$ 39,114						\$ 1,178,464
29	TOTAL	<u>\$ 889,141</u>						<u>\$ 62,295,501</u>
30	Number of Days (Lead) Lag						<u>70.06</u>	
* Progressive Billing, only Invoice Date included.								

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**EMPLOYEE BENEFITS
PBOPs**

Schedule H-8

Line No.	Description	Amount	[3] (Lead) Lag Days	[4] Weighted Average (Lead) Lag Days [2] * [3]
	[1]	[2]		
1	Jan 13 - Dec 13 Trust Payment	\$ 14,193,202	0	
	This is a balancing account and collections are already in revenue lag			
2	PBOPs LAG DAYS			
3	SUB-TOTAL	<u>\$ 14,193,202</u>		<u>\$ -</u>

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2016

EMPLOYEE BENEFITS
 PENSION

Schedule H-9

	[1]	[2]	[3]	[4]
Line No.	Description		(Lead) Lag Days	Weighted Average (Lead) Lag Days [2] * [3]
		51500		
1	Total Pension Payments	<u>\$ 46,779,282</u>		
	This is a balancing account and collections are already in revenue lag			
2	PENSION LAG DAYS		<u>-</u>	
3	SUB-TOTAL	<u>\$ 46,779,282</u>		<u>\$ -</u>

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

**GOODS & SERVICES *
SUMMARY**

Schedule I

	[1]	[2]	[3]	[4]	[5]
Line No.	Description	Number of Invoiced Tested	Invoice Amount	(Lead) Lag Dollar-Days Amount	Weighted Average (Lead) Lag Days [4] / [3]
1	January 2013	20,105	\$ 39,897,882	\$ 1,275,375,656	31.97
2	February 2013	17,216	29,176,596	902,787,308	30.94
3	March 2013	18,591	29,623,357	927,259,799	31.30
4	April 2013	19,212	37,633,047	1,201,544,749	31.93
5	May 2013	20,477	48,591,101	1,647,242,754	33.90
6	June 2013	17,484	32,381,214	940,335,304	29.04
7	July 2013	17,284	34,279,437	1,085,765,596	31.67
8	August 2013	19,559	33,856,936	1,097,744,409	32.42
9	September 2013	16,031	41,281,762	991,239,925	24.01
10	October 2013	20,003	34,908,284	1,013,916,302	29.05
11	November 2013	16,373	34,047,646	1,049,850,539	30.83
12	December 2013	18,021	\$ 47,855,204	\$ 1,482,552,242	30.98
13	Total Invoices Tested	<u>220,356</u>	<u>\$ 443,532,466</u>	<u>\$ 13,615,614,583</u>	<u>30.70</u>

* Includes O&M, Clearing, and Refundable; excludes Warehouse Purchases & Capital.
The specific amounts include Inventory, Small Price Difference, Goods Received/Invoice Received (O&M), and Invoice Reduction.

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

PAYMENTS BY CORPORATE CENTER

Line No.	Description	[2] Amount	[3] Lag Days	Schedule [4] (Lead) Lag Dollar Days [2] * [3]	J [5] Weighted Average (Lead) Lag Days L 3 [4] / [2]
1	Corporate Labor Charges	\$ 13,570,421	13.42 [a]	\$ 182,156,802	
2	Payroll Taxes	1,310,955	12.42 [b]	16,286,098	
3	Incentive Compensation Plan	2,910,082	256.00 [c]	744,981,071	
4	Employee Benefits	17,981,112	5.12 [d]	92,063,293	
5	Property Taxes	181,557	40.60 [e]	7,371,222	
6	Depreciation, ROR & Amortization	2,494,868	0.00 [f]	-	
7	Insurance Premiums (Cash Basis)	107,127,723	0.00 [g]	-	
8	Other Goods & Services	\$ 36,530,432	30.70 [h]	1,121,484,252	
9	Total	<u>\$ 182,107,150</u>		<u>\$ 2,164,342,738</u>	
10	Average Lag Days				<u>11.88</u>
11	USED IN LEAD/LAG STUDY		<u>\$ 182,107,150</u>		

Notes:

The amounts shown include fully loaded labor and non-labor Corporate Center cost as well as pass-through utility cost.

Since the daily cash management functions of the Utility and the Corporate Center are consolidated, same lead lag days have been used for charges and payments made by the Corporate Center.

- [a] See Schedule E for Payroll Lag Calculation.
- [b] See Schedule F for Payroll Tax Expense Lag Calculation.
- [c] See Schedule G for Incentive Compensation Lag.
- [d] See Schedule H, Page 1 for Benefit Lag Calculation.
- [e] See Schedule M Line 1 for Property Taxes Lag.
- [f] See Schedule O-2 for Lag on Depreciation
- [g] Insurance premiums are included in prepayments and the lead/lag portion uses a zero lag day.
- [h] See Schedule I for Lag on Other Goods & Services.

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

REAL ESTATE RENTAL

Line No.	Description	[2] Invoice Amount	[3] [4] Service Period		[5] Invoice Date or Service Midpoint $[(3) + (4)] / 2$	[6] Payment Date [a]	[7] Check Clearing Lag [b]	Schedule [8] (Lead) Lag Days $[6] - [5] + [7]$	K [9] Weighted Average (Lead) Lag Days $[2] * [8]$
			Beginning	End					
Office Space									
1	January-2013	\$ 806,349	01/01/13	01/31/13	01/16/13	01/05/13	0.00	(11.00)	\$ (8,869,839)
2	February-2013	1,060,509	02/01/13	02/28/13	02/14/13	02/02/13	0.00	(12.50)	(13,256,362)
3	March-2013	1,044,288	03/01/13	03/31/13	03/16/13	03/02/13	0.00	(14.00)	(14,620,032)
4	April-2013	1,034,005	04/01/13	04/30/13	04/15/13	04/01/13	0.00	(14.50)	(14,993,073)
5	May-2013	1,137,451	05/01/13	05/31/13	05/16/13	05/01/13	0.00	(15.00)	(17,061,765)
6	June-2013	1,055,663	06/01/13	06/30/13	06/15/13	06/01/13	0.00	(14.50)	(15,307,114)
7	July-2013	1,049,552	07/01/13	07/31/13	07/16/13	07/01/13	0.00	(15.00)	(15,743,280)
8	August-2013	1,037,375	08/01/13	08/31/13	08/16/13	08/03/13	0.00	(13.00)	(13,485,875)
9	September-2013	995,786	09/01/13	09/30/13	09/15/13	09/01/13	0.00	(14.50)	(14,438,897)
10	October-2013	1,048,602	10/01/13	10/31/13	10/16/13	10/01/13	0.00	(15.00)	(15,729,030)
11	November-2013	967,818	11/01/13	11/30/13	11/15/13	11/02/13	0.00	(13.50)	(13,065,543)
12	December-2013	\$ 1,078,151	12/01/13	12/31/13	12/16/13	12/01/13	0.00	(15.00)	\$ (16,172,265)
Easements									
13	January-2013	\$ 245,773	01/01/13	01/31/13	01/16/13	12/30/12	3.27 [a]	(13.73)	\$ (3,373,242)
14	February-2013	257,287	02/01/13	02/28/13	02/14/13	01/30/13	3.27 [a]	(12.23)	(3,145,344)
15	March-2013	244,603	03/01/13	03/31/13	03/16/13	02/27/13	3.27 [a]	(13.73)	(3,357,183)
16	April-2013	155,887	04/01/13	04/30/13	04/15/13	03/31/13	3.27 [a]	(12.23)	(1,905,723)
17	May-2013	153,018	05/01/13	05/31/13	05/16/13	04/30/13	3.27 [a]	(12.73)	(1,947,158)
18	June-2013	122,058	06/01/13	06/30/13	06/15/13	05/29/13	3.27 [a]	(14.23)	(1,736,279)
19	July-2013	162,695	07/01/13	07/31/13	07/16/13	06/30/13	3.27 [a]	(12.73)	(2,070,299)
20	August-2013	162,681	08/01/13	08/31/13	08/16/13	07/31/13	3.27 [a]	(12.73)	(2,070,120)
21	September-2013	115,474	09/01/13	09/30/13	09/15/13	08/31/13	3.27 [a]	(12.23)	(1,411,673)
22	October-2013	162,852	10/01/13	10/31/13	10/16/13	09/30/13	3.27 [a]	(12.73)	(2,072,296)
23	November-2013	811,040	11/01/13	11/30/13	11/15/13	10/30/13	3.27 [a]	(13.23)	(10,726,027)
24	December-2013	\$ 238,512	12/01/13	12/31/13	12/16/13	11/30/13	3.27 [a]	(12.73)	\$ (3,035,072)
Communication Sites									
25	January-2013	\$ 59,868	01/01/13	01/31/13	01/16/13	12/30/12	3.27 [a]	(13.73)	\$ (821,690)
26	February-2013	60,233	02/01/13	02/28/13	02/14/13	01/30/13	3.27 [a]	(12.23)	(736,350)
27	March-2013	58,606	03/01/13	03/31/13	03/16/13	02/27/13	3.27 [a]	(13.73)	(804,369)
28	April-2013	64,419	04/01/13	04/30/13	04/15/13	03/31/13	3.27 [a]	(12.23)	(787,524)
29	May-2013	62,617	05/01/13	05/31/13	05/16/13	04/30/13	3.27 [a]	(12.73)	(796,803)
30	June-2013	93,327	06/01/13	06/30/13	06/15/13	05/29/13	3.27 [a]	(14.23)	(1,327,579)
31	July-2013	62,891	07/01/13	07/31/13	07/16/13	06/30/13	3.27 [a]	(12.73)	(800,290)
32	August-2013	70,258	08/01/13	08/31/13	08/16/13	07/31/13	3.27 [a]	(12.73)	(894,035)
33	September-2013	99,103	09/01/13	09/30/13	09/15/13	08/31/13	3.27 [a]	(12.23)	(1,211,537)
34	October-2013	61,748	10/01/13	10/31/13	10/16/13	09/30/13	3.27 [a]	(12.73)	(785,745)
35	November-2013	63,258	11/01/13	11/30/13	11/15/13	10/30/13	3.27 [a]	(13.23)	(836,589)
36	December-2013	\$ 81,703	12/01/13	12/31/13	12/16/13	11/30/13	3.27 [a]	(12.73)	\$ (1,039,673)
37	Sub-Total	\$ 15,985,460							\$ (220,435,675)

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

REAL ESTATE RENTAL

										Schedule	K-1
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]			
Line No.	Description	Invoice Amount	Service Period		Invoice Date or Service Midpoint ([3] + [4]) / 2	Payment Date	Check Clearing Lag	(Lead) Lag Days [6] - [5] + [7]	Weighted Average (Lead) Lag Days [2] * [8]		
			Beginning	End							
Payment Offices											
38	January-2013	\$ 24,871	01/01/13	01/31/13	01/16/13	12/30/12	3.27 [a]	(13.73)	\$	(341,355)	
39	February-2013	23,081	02/01/13	02/28/13	02/14/13	01/30/13	3.27 [a]	(12.23)		(282,172)	
40	March-2013	23,081	03/01/13	03/31/13	03/16/13	02/27/13	3.27 [a]	(13.73)		(316,787)	
41	April-2013	23,081	04/01/13	04/30/13	04/15/13	03/31/13	3.27 [a]	(12.23)		(282,166)	
42	May-2013	23,081	05/01/13	05/31/13	05/16/13	04/30/13	3.27 [a]	(12.73)		(293,706)	
43	June-2013	23,430	06/01/13	06/30/13	06/15/13	05/29/13	3.27 [a]	(14.23)		(333,292)	
44	July-2013	23,383	07/01/13	07/31/13	07/16/13	06/30/13	3.27 [a]	(12.73)		(297,549)	
45	August-2013	23,517	08/01/13	08/31/13	08/16/13	07/31/13	3.27 [a]	(12.73)		(299,255)	
46	September-2013	23,517	09/01/13	09/30/13	09/15/13	08/31/13	3.27 [a]	(12.23)		(287,496)	
47	October-2013	23,517	10/01/13	10/31/13	10/16/13	09/30/13	3.27 [a]	(12.73)		(299,255)	
48	November-2013	23,517	11/01/13	11/30/13	11/15/13	10/30/13	3.27 [a]	(13.23)		(311,013)	
49	December-2013	\$ 20,501	12/01/13	12/31/13	12/16/13	11/30/13	3.27 [a]	(12.73)	\$	(260,876)	
Other Sempra											
50	January-2013	\$ 3,966	01/01/13	01/31/13	01/16/13	12/30/12	3.27 [a]	(13.73)	\$	(54,433)	
51	February-2013	3,966	02/01/13	02/28/13	02/14/13	01/30/13	3.27 [a]	(12.23)		(48,484)	
52	March-2013	3,966	03/01/13	03/31/13	03/16/13	02/27/13	3.27 [a]	(13.73)		(54,433)	
53	April-2013	4,837	04/01/13	04/30/13	04/15/13	03/31/13	3.27 [a]	(12.23)		(59,132)	
54	May-2013	4,855	05/01/13	05/31/13	05/16/13	04/30/13	3.27 [a]	(12.73)		(61,780)	
55	June-2013	4,846	06/01/13	06/30/13	06/15/13	05/29/13	3.27 [a]	(14.23)		(68,934)	
56	July-2013	4,846	07/01/13	07/31/13	07/16/13	06/30/13	3.27 [a]	(12.73)		(61,665)	
57	August-2013	2,743	08/01/13	08/31/13	08/16/13	07/31/13	3.27 [a]	(12.73)		(34,905)	
58	September-2013	2,743	09/01/13	09/30/13	09/15/13	08/31/13	3.27 [a]	(12.23)		(33,533)	
59	October-2013	13,897	10/01/13	10/31/13	10/16/13	09/30/13	3.27 [a]	(12.73)		(176,840)	
60	November-2013	-	11/01/13	11/30/13	11/15/13	10/30/13	3.27 [a]	(13.23)		-	
61	December-2013	\$ 4,846	12/01/13	12/31/13	12/16/13	11/30/13	3.27 [a]	(12.73)	\$	(61,665)	
Total Allocated SRE Office Space											
62	January-2013	\$ 561,984	01/01/13	01/31/13	01/16/13	12/30/12	3.27 [a]	(13.73)	\$	(7,713,247)	
63	February-2013	559,361	02/01/13	02/28/13	02/14/13	01/30/13	3.27 [a]	(12.23)		(6,838,204)	
64	March-2013	555,152	03/01/13	03/31/13	03/16/13	02/27/13	3.27 [a]	(13.73)		(7,619,477)	
65	April-2013	552,072	04/01/13	04/30/13	04/15/13	03/31/13	3.27 [a]	(12.23)		(6,749,096)	
66	May-2013	553,477	05/01/13	05/31/13	05/16/13	04/30/13	3.27 [a]	(12.73)		(7,043,011)	
67	June-2013	555,661	06/01/13	06/30/13	06/15/13	05/29/13	3.27 [a]	(14.23)		(7,904,294)	
68	July-2013	492,027	07/01/13	07/31/13	07/16/13	06/30/13	3.27 [a]	(12.73)		(6,261,058)	
69	August-2013	503,649	08/01/13	08/31/13	08/16/13	07/31/13	3.27 [a]	(12.73)		(6,408,948)	
70	September-2013	554,961	09/01/13	09/30/13	09/15/13	08/31/13	3.27 [a]	(12.23)		(6,784,414)	
71	October-2013	537,482	10/01/13	10/31/13	10/16/13	09/30/13	3.27 [a]	(12.73)		(6,839,474)	
72	November-2013	537,979	11/01/13	11/30/13	11/15/13	10/30/13	3.27 [a]	(13.23)		(7,114,788)	
73	December-2013	\$ 537,722	12/01/13	12/31/13	12/16/13	11/30/13	3.27 [a]	(12.73)	\$	(6,842,528)	

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

REAL ESTATE RENTAL

Annual Leases

									Schedule	K-2
74	January-2013	\$ 217,838	01/01/13	01/31/13	01/16/13	12/30/12	3.27	[a]	(13.73)	\$ (2,989,833)
75	February-2013	3,358	02/01/13	02/28/13	02/14/13	01/30/13	3.27	[a]	(12.23)	(41,046)
76	March-2013	28,244	03/01/13	03/31/13	03/16/13	02/27/13	3.27	[a]	(13.73)	(387,650)
77	April-2013	20,587	04/01/13	04/30/13	04/15/13	03/31/13	3.27	[a]	(12.23)	(251,677)
78	May-2013	20,587	05/01/13	05/31/13	05/16/13	04/30/13	3.27	[a]	(12.73)	(261,970)
79	June-2013	131,843	06/01/13	06/30/13	06/15/13	05/29/13	3.27	[a]	(14.23)	(1,875,470)
80	July-2013	22,865	07/01/13	07/31/13	07/16/13	06/30/13	3.27	[a]	(12.73)	(290,958)
81	August-2013	-	08/01/13	08/31/13	08/16/13	07/31/13	3.27	[a]	(12.73)	-
82	September-2013	117,382	09/01/13	09/30/13	09/15/13	08/31/13	3.27	[a]	(12.23)	(1,434,998)
83	October-2013	42,827	10/01/13	10/31/13	10/16/13	09/30/13	3.27	[a]	(12.73)	(544,975)
84	November-2013	-	11/01/13	11/30/13	11/15/13	10/30/13	3.27	[a]	(13.23)	-
85	December-2013	\$ 310,340	12/01/13	12/31/13	12/16/13	11/30/13	3.27	[a]	(12.73)	\$ (3,949,085)
86	Sub-Total (Ln 38 - Ln 85)	7,751,486								(100,466,927)
87	Sub-Total (Ln 37)	<u>15,985,460</u>								<u>(220,435,675)</u>
88	TOTAL	\$ <u>23,736,946</u>							<u>(13.52)</u>	\$ <u>(320,902,602)</u>
89	USED IN LEAD/LAG STUDY	<u>\$ 23,736,946</u>								

[a] Additional days added for Check Clearing Lag. Number of Days added
(Weighted average lag based on the actual check clearing lag days for lease payments in 2013)

3.27

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

MATERIALS ISSUED FROM STORES

Schedule L

	[1]	[2]	[3]
Line No.	Description	Amount	(Lead) Lag Days
1	Materials issued and charged to O&M	\$ 6,485,763	
2	TOTAL MATERIALS ISSUED	<u>\$ 6,485,763</u>	
3	LAG DAYS IS ZERO		<u>0.00</u>

Note: The lag for materials issued from stores to maintenance expenses has been set to zero based on the offset of accounts payable related to materials & supplies.

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

PROPERTY/AD VALOREM, FRANCHISE TAXES, & PASS-THROUGH TAXES

Schedule Ma

SUMMARY

Line No.	Description	[1] Reference	[2] Invoice Amount	[3] Lead/Lag Dollar Days	[4] (Lead) Lag Days [3] / [2]
1	Property/Ad Valorem Taxes		\$ 89,889,712	\$ 3,649,888,756	40.60
2	Franchise Taxes		98,311,407	12,321,845,250	125.33
3	Pass-through Taxes				
3.1a	2013 Municipal Surcharge Payments - Electric	M-3	14,174,909	1,743,964,229	123.03
3.1b	2013 Municipal Surcharge Payments - Gas	M-3	2,793,223	496,344,729	177.70
3.2	Utility User Tax	M-4	2,401,599	113,811,384	47.39
3.3a	Natural Surcharge- Electric	M-5	4,746,106	360,220,318	75.90
3.3b	Natural Surcharge- Gas	M-5	32,675,634	2,466,380,778	75.48
	Total Pass-Through Taxes		<u>\$ 56,791,471</u>	<u>\$ 5,180,721,438</u>	91.22
4	TOTAL		<u><u>\$ 244,992,590</u></u>	<u><u>\$ 21,152,455,444</u></u>	<u><u>86.34</u></u>

SAN DIEGO GAS & ELECTRIC

CASH WORKING CAPITAL STUDY--TEST YEAR 2016

Schedule Mb

Test Year Pass-through Tax Forecast

	<u>Pass-Through Taxes</u>	<u>* 2013 Actual Payments</u>	<u>Escalation Factor</u>	<u>Forecasted 2016 Payments Electric</u>	<u>Forecasted 2016 Payments Gas</u>	<u>Forecasted 2016 Payments Total</u>
M-3	2013 Municipal Surcharge Payments - Electric	\$ 14,174,909	1.0691	\$ 15,154,395	\$ -	\$ 15,154,395
M-3	2013 Municipal Surcharge Payments - Gas	2,793,223	1.0691		2,986,235	2,986,235
M-4	2013 Utility User Taxes	2,401,599	1.0691	2,567,550	-	2,567,550
M-5	2013 Natural Surcharge - Electric	4,746,106	1.0691	5,074,062		5,074,062
M-5	2013 Natural Surcharge - Gas	32,675,634	1.0691		34,933,521	34,933,521
	Total 2013 Payment	<u>\$ 56,791,471</u>	1.0691	<u>\$ 22,796,007</u>	<u>\$ 37,919,755</u>	<u>\$ 60,715,762</u>
	In Thousands:	\$ 56,791		\$ 22,796	\$ 37,919.76	\$ 60,716
	2016 Pass-through Tax Payment (in Thousands)			\$ 22,796	\$ 37,920	\$ 60,716
	* Payment amount excludes franchise taxes on commodities. Pass-through taxes only.			22,837	37,987	

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

Test Year Franchise Taxes on Commodity

Schedule Mc

2016 Forecasted Franchise Taxes on Commodities from RO Model:

2016 Forecast in the RO Model (in Thousands)

Commodity Costs

Franchise Fees (FF&U Multiplier)

Franchise Taxes on Commodity (in Thousands)

	Electric	Gas	Total
	\$1,097,849	\$432,362	\$1,530,211
	3.4011%	2.0727%	
	\$37,339	\$8,962	\$46,301

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

FEDERAL INCOME TAXES--CURRENT
(\$ in Millions)

Schedule N-1

Line No.	[1] Service Period		[3]	[4]	[5]	[6]	[7]
	Beginning	End	Service Midpoint $([1] + [2]) / 2$	Payment Date	(Lead) Lag Days $[4] - [3]$	Tax Amount	Lead/Lag Dollar Days $[5] * [6]$
1	2013 1/1/2013	12/31/2013	07/02/13	-	-	-	-
USED IN LEAD LAG STUDY				Average Lag Days	-	\$ -	

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

CALIFORNIA STATE FRANCHISE TAXES

(\$ in Millions)

Schedule N-2

	[1]	[2]	[3]	[4]	[5]	[6]	[7]
Line No.	Service Period		Service Midpoint	Payment Date	(Lead) Lag Days	Tax Amount	Lead/Lag Dollar Days
	Beginning	End	([1] + [2]) / 2		[4] - [3]		[5] * [6]
	2013						
1	1/1/2012	12/31/2012	07/01/12	12/15/2013	531.5	\$ (25,519,573) *	\$ (13,563,653,050)
2	1/1/2013	12/31/2013	07/02/13	4/15/2013	(78.0)	\$ 17,000,000	(1,326,000,000)
3	1/1/2013	12/31/2013	07/02/13	6/15/2013	(17.0)	\$ 1,900,000	(32,300,000)
4	1/1/2013	12/31/2013	07/02/13	9/15/2013	75.0	\$ 14,300,000	1,072,500,000
5	1/1/2013	12/31/2013	07/02/13	6/15/2014	348.0	\$ 14,200,000	4,941,600,000
	TOTAL			Lag Days	(407.12)	\$ 21,880,427	(8,907,853,050)

USED IN LEAD LAG STUDY

Average Lag Days

(407.12)

\$ 21,880,427

* 2012 True-up Payment (Refund)

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

FEDERAL & STATE INCOME TAXES--DEFERRED Schedule O-1

Line No.	Description	Total
1	ANNUAL AMOUNT	\$ (99,392,295)
2	TOTAL	<u>\$ (99,392,295)</u>
3	TOTAL TO LEAD LAG STUDY	<u>\$ (99,392,000)</u>
4	Deferred Income Taxes for Electric Distribution	\$ (44,463,479)
5	Deferred Income Taxes for Gas	\$ (54,928,816)

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

DEPRECIATION & AMORTIZATION PROVISION Schedule O-2

Line No.	Description	Total
1	2013 ANNUAL AMOUNT	\$ 463,783,065
3	TOTAL	<u>\$ 463,783,065</u>
4	TOTAL TO LEAD LAG STUDY	<u>\$ 463,783,000</u>
5	Depreciation & Amortization for Electric Distribution	\$ 246,144,270
6	Depreciation & Amortization for Gas	\$ 31,899,356

**SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

AMORTIZATION OF INSURANCE PREMIUMS Schedule O-3

Line No.	Description	Total
<hr/>		<hr/>
1	ANNUAL AMOUNT	\$ 105,170,000
2	TOTAL	<hr/> \$ 105,170,000 <hr/>
3	TOTAL TO LEAD LAG STUDY	<hr/> \$ 105,170,000 <hr/>

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

CASH BALANCES

Schedule P-1

	[1]	[2]	[3]	[4]
Line No.	Average of Average Collected Balances			
	Description			
1	Union Bank	\$ 3,105,953		
2	Mellon Bank	1,440,782		
3	Total	<u>\$ 4,546,735</u>		

Cost of Service Positions

4 Included in CWC \$ 4,546,735

5 2013 Calculated amount to Schedule "A-3"--\$ in Thousands 4,547

	<u>% Split</u>	<u>Escalation Factor</u>	<u>Base Year 2013</u>	<u>Test Year 2016</u>
6	Electric Distribution -- to Sch. A-1	62.8%	1.0691	<u>2,856</u> <u>\$ 3,054</u>
7	Gas -- to Sch. A-2	24.7%	1.0691	<u>1,123</u> <u>\$ 1,201</u>

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

OTHER RECEIVABLES

Schedule P-2

Line No.	Description	[1] 2013	[2] Base Year 2013 Allocation	[3] Escalation Factor	[4] Test Year 2016
1	December-2012	\$ 17,818,174			
2	January-2013	21,886,747			
3	February-2013	18,237,637			
4	March-2013	19,012,525			
5	April-2013	21,937,091			
6	May-2013	16,544,527			
7	June-2013	21,339,896			
8	July-2013	29,539,688			
9	August-2013	22,618,846			
10	September-2013	27,881,511			
11	October-2013	16,122,466			
12	November-2013	15,172,834			
13	December-2013	14,032,408			
14	Total for 13 months	262,144,350			
15	1/2 of Decembers	<u>(15,925,291)</u>			
16	12 Month Total	<u>\$ 246,219,059</u>			
17	Average 12 Month Balance	<u>\$ 20,518,255</u>			
18	Base Year 2013 Amount	<u>\$ 20,518,255</u>			
19	To Sch "A-3"---\$ in Thousands	<u>\$ 20,518</u>			
	ALLOCATION (\$ in Thousands)	<u>% Split</u>			
20	Electric Distribution -- to Sch. A-1	62.8%	<u>\$12,890</u>	1.0691	<u>\$13,780</u>
21	Gas -- to Sch. A-2	24.7%	<u>\$5,068</u>	1.0691	<u>\$5,418</u>

SEE SCHEDULE P-2.1 FOR DETAIL

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

PREPAYMENTS AND CURRENT ASSETS

Schedule P-3a

Line No.	Description	[1] 2013	[2] Base Year 2013 Allocation	[3] Escalation Factor	[4] Test Year 2016
1	December-2012	\$ 20,870,697			
2	January-2013	20,986,744			
3	February-2013	17,949,143			
4	March-2013	15,526,626			
5	April-2013	35,654,167			
6	May-2013	25,397,317			
7	June-2013	21,299,807			
8	July-2013	47,937,727			
9	August-2013	27,597,047			
10	September-2013	28,175,357			
11	October-2013	25,463,836			
12	November-2013	40,020,600			
13	December-2013	24,870,868			
14	Total for 13 months	351,749,936			
15	1/2 of Decembers	<u>(22,870,783)</u>			
16	12 Month Total	<u>\$ 328,879,153</u>			
17	Average 12 Month Balance	<u>\$ 27,406,596</u>			
18	Base Year 2013 Amount	<u>\$ 27,406,596</u>			
19	To Sch "A-3"---\$ in Thousands	<u>\$ 27,407</u>			
	ALLOCATION (\$ in Thousands)	<u>% Split</u>			
20	Electric Distribution -- to Sch. A-1	62.8%	<u>\$17,217</u>	1.0691	<u>\$18,407</u>
21	Gas -- to Sch. A-2	24.7%	<u>\$6,769</u>	1.0691	<u>\$7,237</u>

SEE SCHEDULE P-3.1 FOR DETAIL

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

FIRE INSURANCE PREPAYMENT

Schedule P-3b

	[1]	[2]	[3]	[4]
Line No.	Description	2013	Base Year 2013 Allocation	Test Year 2016
1	December-2012	\$ 33,900,234		
2	January-2013	\$ 26,719,681		
3	February-2013	\$ 19,539,128		
4	March-2013	\$ 21,541,659		
5	April-2013	\$ 14,361,106		
6	May-2013	\$ 7,140,014		
7	June-2013	\$ (1)		
8	July-2013	\$ 32,501,396		
9	August-2013	\$ 44,370,189		
10	September-2013	\$ 45,898,682		
11	October-2013	\$ 38,964,329		
12	November-2013	\$ 31,962,130		
13	December-2013	\$ 33,813,992		
14	Total for 13 months	350,712,539		
15	1/2 of Decembers	<u>(33,857,113)</u>		
16	12 Month Total	<u>\$ 316,855,426</u>		
17	Average 12 Month Balance	<u>\$ 26,404,619</u>		
18	Base Year 2013 Amount	<u>\$ 26,404,619</u>		
19	To Sch "A-3"---\$ in Thousands	<u>\$ 26,405</u>		
	ALLOCATION (\$ in Thousands)	<u>% Split</u>		
19	Electric Distribution -- to Sch. A-1	83.5%	<u>\$22,048</u>	1.0691 <u>\$23,571</u>
20	Gas -- to Sch. A-2	0.0%	<u>\$0</u>	1.0691 <u>\$0</u>

SEE SCHEDULE P-3.1 FOR DETAIL

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

EMPLOYEES WITHHOLDING

Schedule P-4

Line No.	Description	[1] 2013	[2] Base Year 2013 Allocation	[3] Escalation Factor	[4] Test Year 2016
1	December-2012	\$ (1,361,756)			
2	January-2013	(1,792,457)			
3	February-2013	(1,807,416)			
4	March-2013	(1,949,925)			
5	April-2013	(2,202,688)			
6	May-2013	(1,348,932)			
7	June-2013	(1,271,355)			
8	July-2013	(1,586,429)			
9	August-2013	(1,802,535)			
10	September-2013	(1,955,667)			
11	October-2013	(1,061,965)			
12	November-2013	(1,126,839)			
13	December-2013	(892,082)			
14	Total for 13 months	(20,160,046)			
15	1/2 of Decembers	<u>1,126,919</u>			
16	12 Month Total	<u>\$ (19,033,127)</u>			
17	Average 12 Month Balance	<u>\$ (1,586,094)</u>			
18	Base Year 2013 Amount	<u>\$ (1,586,094)</u>			
19	To Sch "A-3"---\$ in Thousands	<u>\$ (1,586)</u>			
	ALLOCATION (\$ in Thousands)	<u>% Split</u>			
20	Electric Distribution -- to Sch. A-1	62.8%	<u>(\$996)</u>	1.0691	<u>(\$1,065)</u>
21	Gas -- to Sch. A-2	24.7%	<u>(\$392)</u>	1.0691	<u>(\$419)</u>

SEE SCHEDULE P-4.1 FOR DETAIL

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

CURRENT AND ACCRUED LIABILITIES

Schedule P-5

	[1]	[2]	[3]	[4]
Line No.	Description	2013	Base Year 2013 Allocation	Test Year 2016
1	December-2012	\$ (58,319,564)		
2	January-2013	(47,976,117)		
3	February-2013	(48,275,379)		
4	March-2013	(50,174,985)		
5	April-2013	(46,777,436)		
6	May-2013	(46,328,539)		
7	June-2013	(49,706,342)		
8	July-2013	(47,541,088)		
9	August-2013	(49,077,763)		
10	September-2013	(48,426,383)		
11	October-2013	(56,057,308)		
12	November-2013	(54,777,396)		
13	December-2013	(71,521,564)		
14	Total for 13 months	(674,959,863)		
15	1/2 of Decembers	<u>64,920,564</u>		
16	12 Month Total	<u>\$ (610,039,299)</u>		
17	Average 12 Month Balance	<u>\$ (50,836,608)</u>		
18	Base Year 2013 Amount	<u>\$ (50,836,608)</u>		
19	To Sch "A-3"---\$ in Thousands	<u>\$ (50,837)</u>		
	ALLOCATION (\$ in Thousands)	<u>% Split</u>		
20	Electric Distribution -- to Sch. A-1	62.8%	<u>(\$31,936)</u>	1.0691 <u>(\$34,142)</u>
21	Gas -- to Sch. A-2	24.7%	<u>(\$12,557)</u>	1.0691 <u>(\$13,424)</u>

SEE SCHEDULE P-5.1 FOR DETAIL

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

DEFERRED DEBITS

Schedule P-6

	[1]	[2]	[3]	[4]
Line No.	Description	2013	Base Year 2013 Allocation	Escalation Factor
				Test Year 2016
1	December-2012	\$ 5,376,369		
2	January-2013	5,417,969		
3	February-2013	5,492,101		
4	March-2013	5,570,672		
5	April-2013	5,628,439		
6	May-2013	5,878,916		
7	June-2013	6,103,238		
8	July-2013	6,290,351		
9	August-2013	6,461,943		
10	September-2013	6,702,522		
11	October-2013	6,887,881		
12	November-2013	6,214,858		
13	December-2013	6,327,449		
14	Total for 13 months	\$ 78,352,708		
15	1/2 of Decembers	(5,851,909)		
16	12 Month Total	<u>72,500,799</u>		
17	Average 12 Month Balance	\$ 6,041,733		
18	Base Year 2013 Amount	\$ 6,041,733		
19	To Sch "A-3"---\$ in Thousands	\$ 6,042		
	ALLOCATION (\$ in Thousands)	% Split		
19	Electric Distribution -- to Sch. A-1	62.82%	<u>\$3,795</u>	1.0691 <u>\$4,058</u>
20	Gas -- to Sch. A-2	24.70%	<u>\$1,492</u>	1.0691 <u>\$1,595</u>

SEE SCHEDULE P-6.1 FOR DETAIL

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13]

OTHER RECEIVABLES

Schedule P-2.1

Line No.	Account #	Account Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	1106000	SUNDRY BILLING RECON ACCT	9,202,583	12,858,176	8,821,449	9,172,760	12,102,318	7,008,803	14,896,548	23,064,361	15,829,392	21,111,045	8,723,100	7,893,998	6,643,407
2	1106009	ARS SUNDRY-CONTRA ACCOUNT	(2,597,000)	(2,597,000)	(2,597,000)	(2,224,000)	(2,224,000)	(2,224,000)	(2,392,300)	(2,392,300)	(2,392,300)	(2,104,500)	(2,104,500)	(2,104,500)	(1,942,300)
3	1106027	ACCTS REC CONTRACT/JOBING	2,763,935	2,866,759	3,014,516	3,023,359	2,971,004	2,888,875	(95,655)	(142,108)	(180,282)	(55,633)	126,279	90,905	140,133
4	1106028	ACCTS REC DAMAGE CLAIMS	3,585,702	3,895,858	4,135,718	4,242,284	4,289,647	4,072,727	4,539,331	4,617,763	4,970,064	4,604,828	5,051,816	4,966,660	5,143,899
5	1107118	WORKERS COMP RESERVE	4,862,954	4,862,954	4,862,954	4,798,122	4,798,122	4,798,122	4,391,972	4,391,972	4,391,972	4,325,771	4,325,771	4,325,771	4,047,269
6		TOTAL -- TO SCHEDULE P-2	\$ 17,818,174	\$ 21,886,747	\$ 18,237,637	\$ 19,012,525	\$ 21,937,091	\$ 16,544,527	\$ 21,339,896	\$ 29,539,688	\$ 22,618,846	\$ 27,881,511	\$ 16,122,466	\$ 15,172,834	\$ 14,032,408

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13]

PREPAYMENTS AND CURRENT ASSETS

Schedule P-3.1

Line No.	Account #	Account Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	1110029	Prepaid Exp-Prepaid Insurance Risk Mgt Use	1,752,820	1,662,797	817,106	267,712	1,102,443	5,928,654	4,949,987	6,923,396	6,560,677	5,628,828	4,426,291	3,674,532	3,007,615
2	1110033	Prepaid Exp-Prepaid Ad Valorem Taxes	951,501	951,501	951,501	951,501	15,684,652	8,793,827	1,903,002	1,903,002	1,903,002	1,903,002	1,903,002	2,655,572	2,438,570
3	1110039	Prepaid Exp-Miscellaneous Prepaymen	12,752,099	13,193,480	11,858,673	11,285,742	11,525,273	9,985,869	12,964,752	12,040,245	11,613,193	12,958,680	12,256,500	12,747,011	14,229,245
4	1110500	MISC DEFERRED DB SUNDRY&CURR	1,280,477	1,734,133	1,565,996	954,771	5,963,866	0	1,482,066	19,594,148	0	925,226	869,491	15,686,002	689,024
5	1110072	PREPAID EXP-FINE INS	24,679,789	20,666,491	16,453,193	12,339,895	8,226,597	4,072,760	0	26,826,472	41,532,727	37,386,295	33,239,862	29,081,316	25,264,448
6	1110073	PREPAID EXP-GNRL EXCESS	4,133,800	3,444,833	2,755,867	2,066,900	1,377,933	688,967	0	7,476,936	7,520,175	6,759,621	6,008,552	5,257,483	4,506,414
7	1110076	PREPAID EXP-FIRE RE-INSUR	9,220,445	6,153,190	3,085,935	9,201,764	6,134,509	3,067,254	(1)	5,674,924	2,837,462	8,512,387	5,724,467	2,880,812	8,549,544
8		TOTAL -- TO SCHEDULE P-3a / P-3b	\$ 54,770,931	\$ 47,706,425	\$ 37,488,271	\$ 37,068,285	\$ 50,015,273	\$ 32,537,331	\$ 21,299,806	\$ 80,439,123	\$ 71,967,236	\$ 74,074,039	\$ 64,428,165	\$ 71,982,730	\$ 58,684,860

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13]

EMPLOYEES WITHHOLDING

Schedule P-4.1

Line No.	Account #	Account Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	2120214	A/P-Retiree Billings-Medical	(636,983)	(636,983)	(636,983)	(636,983)	(636,983)	(636,983)	(636,983)	(636,983)	(636,983)	(636,983)	(636,983)	(636,983)	0
2	2126000	A/P-Employee (Reconciliation Account)	(8,797)	(32,433)	(22,664)	(10,265)	(18,855)	(72,312)	(38,526)	(21,736)	(18,892)	(137,427)	(35,495)	(34,913)	(16,653)
3	2165039	A/P Fed Inc Tax W/Held Fr Empl	0	(18)	0	0	0	0	0	0	0	0	(97)	(97)	(97)
4	2165040	A/P Emp Contr Fed Ins Cont Act	(328,440)	(901,536)	(922,396)	(1,033,325)	(1,236,293)	(508,569)	(473,699)	(730,735)	(858,957)	(894,818)	(286,541)	(327,164)	(689,738)
5	2165046	A/P Emp Contr Medicare (Fica)	(387,536)	(221,487)	(225,373)	(269,352)	(310,557)	(131,068)	(122,147)	(196,975)	(287,703)	(286,439)	(102,849)	(127,682)	(185,594)
6		TOTAL -- TO SCHEDULE P-4	\$ (1,361,756)	\$ (1,792,457)	\$ (1,807,416)	\$ (1,949,925)	\$ (2,202,688)	\$ (1,348,932)	\$ (1,271,355)	\$ (1,586,429)	\$ (1,802,535)	\$ (1,955,667)	\$ (1,061,965)	\$ (1,126,839)	\$ (892,082)

SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13]

CURRENT AND ACCRUED LIABILITIES

Schedule P-5.1

Line No.	Account #	Account Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	2163010	Accrued Use Tax-Ca	(50,459)	387,574	320,067	375,051	420,816	411,102	379,540	411,508	403,932	400,014	407,502	179,724	(42,198)
2	2126101	Goods Received/Invoice Received Clearing Account	(14,240,966)	(8,061,603)	(6,357,111)	(7,253,283)	(3,060,324)	(1,549,818)	(5,120,038)	(3,940,293)	(6,814,141)	(5,457,167)	(12,144,476)	(10,202,367)	(29,276,384)
3	2160020	Employee Loan Prepayment	1,366	2,265	3,618	4,605	5,969	(376,087)	(377,281)	9,012	2,502	3,172	(392,207)	(397,091)	(717)
4	2500071	Workers Comp Reserve	(16,360,835)	(16,360,835)	(16,360,835)	(16,064,588)	(16,064,588)	(16,064,588)	(15,805,710)	(15,605,710)	(15,605,710)	(15,713,086)	(15,713,086)	(15,713,086)	(15,194,877)
5	2160056	Accrued Vacation	(27,668,670)	(23,943,518)	(25,881,118)	(27,236,770)	(28,079,309)	(28,749,148)	(28,982,853)	(28,415,605)	(27,064,346)	(27,659,316)	(28,215,041)	(28,644,576)	(27,007,388)
[a] Liability represents the payable balance for capitalized goods.															
6		TOTAL -- TO SCHEDULE P-5	\$ (58,319,564)	\$ (47,976,117)	\$ (48,275,379)	\$ (50,174,985)	\$ (46,777,436)	\$ (46,328,539)	\$ (49,706,342)	\$ (47,541,088)	\$ (49,077,763)	\$ (48,426,383)	\$ (56,057,308)	\$ (54,777,396)	\$ (71,521,564)

SAN DIEGO GAS & ELECTRIC
 CASH WORKING CAPITAL STUDY--TEST YEAR 2016

[1] [2] [3] [4] [5] [6] [7] [8] [9] [10] [11] [12] [13]

DEFERRED DEBITS

Schedule P-6.1

Line No.	Account #	Account Description	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
1	1333500	Preliminary Survey & Investigation	5,376,369	5,417,969	5,492,101	5,570,672	5,628,439	5,878,916	6,103,238	6,290,351	6,461,943	6,702,522	6,887,881	6,214,858	6,327,449
2		TOTAL -- TO SCHEDULE P-5	\$ 5,376,369	\$ 5,417,969	\$ 5,492,101	\$ 5,570,672	\$ 5,628,439	\$ 5,878,916	\$ 6,103,238	\$ 6,290,351	\$ 6,461,943	\$ 6,702,522	\$ 6,887,881	\$ 6,214,858	\$ 6,327,449

**SAN DIEGO GAS & ELECTRIC
CASH WORKING CAPITAL STUDY--TEST YEAR 2016**

TEST YEAR FORECASTED REFUNDABLE PROGRAM COSTS
(\$ in Thousands)

Schedule Q

	<u>Forecasted 2016 Test Year Costs</u>
<u>Electric Programs:</u>	
1 Energy Efficiency	\$ 73,865
2 Procurement	(792)
3 CEC Renewables	1,279
4 Care PPP	53,819
5 LIEE - DAP - PPP	8,290
6 DRP-demand response	10,881
7 CSI	30,318
8 SGIP	3,899
9 AMIBA	(4,808)
10 RDDEA	1,920
11 TTBA	23,100
12 Streamlining	514
13 Hazardous Waste	276
14 ZFMA	184,006
15 Total 2013 Costs for Electric Distribution	<u>\$ 386,566</u>
<u>Gas Programs:</u>	
16 Energy Efficiency	\$ 8,538
17 Care PPP	13,710
18 LIEE - DAP - PPP	9,318
19 Distributed Generation	0
SGIP	293
20 AMIBA	(3,163)
21 DIMPBA	4,072
22 Hazardous Waste	645
23 Total 2013 Costs for Gas	<u>\$ 33,414</u>
24 Total SDG&E Refundable O&M (excl. Pension/PBOP)	<u><u>\$ 419,980</u></u>