

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2019 (U 902-M))

Application No. 17-10-___

Exhibit No.: (SDG&E-28-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF DEBBIE S. ROBINSON
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

OCTOBER 2017



**2019 General Rate Case - APP
INDEX OF WORKPAPERS**

Exhibit SDG&E-28-WP - CORP CTR - COMPENSATION & BENEFITS

DOCUMENT	PAGE
Overall Summary For Exhibit No. SDG&E-28-WP	1
<i>Summary of Non-Shared Services Workpapers</i>	2
Category: A. Compensation	3
..1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)	4
..1CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)	12
..1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)	20
..1CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS	28
Category: B. Health Benefits	35
..1PB000.000 - HEALTH BENEFITS-MEDICAL	37
..1PB000.001 - HEALTH BENEFITS-DENTAL	55
..1PB000.002 - HEALTH BENEFITS - VISION	65
..1PB000.003 - HEALTH BENEFITS-WELLNESS	75
..1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM	83
..1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH	91
Category: C. Welfare Benefits	98
..1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE	99
..1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS	106
..1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE	113
Category: D. Retirement Plans	120
..1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN	121
..1PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS PLAN	128
..1PB000.011 - RETIREMENT BENEFITS - SUPPLEMENTAL PENSION	136
Category: E. Other Benefit Programs	146
..1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES	148
..1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE	156
..1PB000.014 - OTHER BENEFITS - EMERGENCY CARE	163
..1PB000.015 - OTHER BENEFITS - MASS TRANSIT	171
..1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES	179
..1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION	187
<i>Appendix A: List of Non-Shared Cost Centers</i>	194

Overall Summary For Exhibit No. SDG&E-28-WP

Area:	CORP CTR - COMPENSATION & BENEFITS
Witness:	Debbie S. Robinson

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Non-Shared Services	145,263	154,425	155,879	166,890
Shared Services	0	0	0	0
Total	145,263	154,425	155,879	166,890

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Summary of Non-Shared Services Workpapers:

Description	In 2016 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
A. Compensation	75,858	74,674	76,607	80,617
B. Health Benefits	49,165	52,579	57,296	63,861
C. Welfare Benefits	700	737	776	833
D. Retirement Plans	17,892	24,637	19,665	19,984
E. Other Benefit Programs	1,647	1,798	1,535	1,595
Total	145,263	154,425	155,879	166,890

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary for Category: A. Compensation

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	66,200	68,043	71,708
Non-Labor	75,858	0	0	0
NSE	0	8,474	8,564	8,909
Total	75,858	74,674	76,607	80,617
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1CP000.000 COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Labor	0	65,230	67,073	70,738
Non-Labor	66,616	0	0	0
NSE	0	0	0	0
Total	66,616	65,230	67,073	70,738
FTE	0.0	0.0	0.0	0.0

1CP000.001 COMPENSATION - LTIP (GRC USE ONLY)

Labor	0	0	0	0
Non-Labor	8,743	0	0	0
NSE	0	8,158	8,240	8,570
Total	8,743	8,158	8,240	8,570
FTE	0.0	0.0	0.0	0.0

1CP000.002 COMPENSATION - SPOT CASH (GRC USE ONLY)

Labor	0	970	970	970
Non-Labor	412	0	0	0
NSE	0	0	0	0
Total	412	970	970	970
FTE	0.0	0.0	0.0	0.0

1CP000.003 COMPENSATION - SPECIAL RECOGNITION AWARDS

Labor	0	0	0	0
Non-Labor	87	0	0	0
NSE	0	316	324	339
Total	87	316	324	339
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE for more information

Non-Labor - Zero-Based

Please see NSE for more information

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	65,230	67,073	70,738	
Non-Labor		76,649	53,712	69,594	72,120	66,616	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		76,649	53,712	69,594	72,120	66,616	65,230	67,073	70,738	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	65,230	67,073	70,738	65,230	67,073	70,738
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	65,230	67,073	70,738	65,230	67,073	70,738
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	65,230	0	0	65,230	0.0	1-Sided Adj	JECHERRY20161203103042920	
Explanation:		2017 ICP Forecast							
2017 Total		65,230	0	0	65,230	0.0			
2018	Other	67,073	0	0	67,073	0.0	1-Sided Adj	JECHERRY20161203103010680	
Explanation:		2018 ICP Forecast							
2018 Total		67,073	0	0	67,073	0.0			
2019	Other	70,738	0	0	70,738	0.0	1-Sided Adj	JECHERRY20161203103126330	
Explanation:		2019 ICP Forecast							
2019 Total		70,738	0	0	70,738	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	49,021	61,110	91,354	69,442	55,583
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	49,021	61,110	91,354	69,442	55,583
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	-49,021	-61,110	-91,354	-69,442	-55,583
Non-Labor	74,604	52,977	69,477	71,959	66,616
NSE	0	0	0	0	0
Total	25,584	-8,133	-21,877	2,517	11,033
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	74,604	52,977	69,477	71,959	66,616
NSE	0	0	0	0	0
Total	74,604	52,977	69,477	71,959	66,616
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	2,044	734	118	161	0
NSE	0	0	0	0	0
Total	2,044	734	118	161	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	76,649	53,712	69,594	72,120	66,616
NSE	0	0	0	0	0
Total	76,649	53,712	69,594	72,120	66,616
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	-49,021	-61,110	-91,354	-69,442	-55,583
Non-Labor	74,604	52,977	69,477	71,959	66,616
NSE	0	0	0	0	0
Total	25,584	-8,133	-21,877	2,517	11,033
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	-49,021	49,021	0	0.0	1-Sided Adj	JECHERRY20161129163403097
Explanation:		GRID calculates a V&S amount to all historical labor costs but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2012	Other	0	25,584	0	0.0	1-Sided Adj	JECHERRY20161129163741273
Explanation:		Transfer ICP costs to correct workgroup					
2012 Total		-49,021	74,604	0	0.0		
2013	Other	-61,110	61,110	0	0.0	1-Sided Adj	JECHERRY20161129164728037
Explanation:		GRID calculates a V&S amount to all historical labor costs but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2013	Other	0	-8,133	0	0.0	1-Sided Adj	JECHERRY20161129164848330
Explanation:		Transfer ICP costs to correct workgroup					
2013 Total		-61,110	52,977	0	0.0		
2014	Other	-91,354	91,354	0	0.0	1-Sided Adj	JECHERRY20161129165523160
Explanation:		GRID calculates a V&S amount to all historical labor costs but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2014	Other	0	-21,877	0	0.0	1-Sided Adj	JECHERRY20161129165618020
Explanation:		Transfer ICP costs to correct workgroup					

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 1. Short-Term Incentive Compensation
 Workpaper: 1CP000.000 - COMPENSATION - VARIABLE PAY (GRC USE ONLY)

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2014 Total		-91,354	69,477	0	0.0		
2015	Other	-69,442	69,442	0	0.0	1-Sided Adj	JECHERRY20161129170322627
Explanation:		GRID calculates a V&S amount to all historical labor costs but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2015	Other	0	2,517	0	0.0	1-Sided Adj	JECHERRY20161129170407207
Explanation:		Transfer ICP costs to correct workgroup					
2015 Total		-69,442	71,959	0	0.0		
2016	Other	-55,583	55,583	0	0.0	1-Sided Adj	JECHERRY20161129170743910
Explanation:		GRID calculates a V&S amount to all historical labor costs but in the case of Variable Pay (ICP), V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.					
2016	Other	0	11,033	0	0.0	1-Sided Adj	JECHERRY20161129170821120
Explanation:		Transfer ICP costs to correct workgroup					
2016 Total		-55,583	66,616	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.000

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

SDG&E						
ICP Projection						
For Years 2017-2019						
ASSUMPTIONS						
1. ICP calculated based on an average of the actual annual 2012 to 2016 ICP expense for all employees. Projection for executives and non-rep. employees is adjusted for changes in salary and headcount, and projection for represented employees is not.						
2. Labor inflation for 2017-2019 are as follows:						
			2017	2018	2019	
			2.59%	3.00%	3.01%	
3. Projected headcount is as follows:						
	Actual	Average 2012-2016				
Executive Headcount	15	15	15	15	15	
Non Exec Headcount	2,910	2,950	2,950	3,040	3,219	
Union Headcount	1,209	1,250	1,250	1,260	1,281	
Total Headcount	4,134	4,215	4,215	4,315	4,515	
4. Average ICP per executive is						
	\$ 268,001	\$ 274,930	\$ 283,172	\$ 291,694		
5. Average ICP per remaining non represented employees is						
	\$ 20,478	\$ 21,007	\$ 21,637	\$ 22,288		
6. Includes projection for ICP payable to represented employees that perform duties of of non-represented employees based on prior year payment information						
		Actual	Average	Projected		
		2016	2012 - 2016	2017	2018	2019
Projected Total ICP Cost						
Executive ICP	\$	4,127,576	\$ 3,912,810	\$ 4,123,945	\$ 4,247,576	\$ 4,375,411
Non Executive ICP		61,967,697	61,958,727	61,971,886	65,777,085	71,746,339
Union ICP for Non-Rep Duties		523,448	799,426	820,093	844,679	870,100
Total Cost ¹		\$66,618,721	\$66,670,962	\$ 66,915,924	\$ 70,869,340	\$ 76,991,851
Projected ICP Costs in 2016 \$						
Executive ICP			\$ 3,912,810	\$ 4,020,015	\$ 4,020,015	\$ 4,020,015
Non Executive ICP			61,958,727	60,410,100	62,253,120	65,918,682
Union ICP for Non-Rep Duties			799,426	799,426	799,426	799,426
Total Cost in 2016 \$			\$66,670,962	\$ 65,229,541	\$ 67,072,561	\$ 70,738,123

Beginning of Workpaper
1CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 1CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		9,561	9,270	9,520	10,407	8,743	0	0	0	
NSE		0	0	0	0	0	8,158	8,240	8,570	
Total		9,561	9,270	9,520	10,407	8,743	8,158	8,240	8,570	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 1CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	8,158	8,240	8,570	8,158	8,240	8,570
Total		0	0	0	8,158	8,240	8,570	8,158	8,240	8,570
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	8,158	8,158	0.0	1-Sided Adj	JECHERRY20161204140135077	
Explanation:		2017 LTIP Projection							
2017 Total		0	0	8,158	8,158	0.0			
2018	Other	0	0	8,240	8,240	0.0	1-Sided Adj	JECHERRY20161204140209510	
Explanation:		2018 LTIP Projection							
2018 Total		0	0	8,240	8,240	0.0			
2019	Other	0	0	8,570	8,570	0.0	1-Sided Adj	JECHERRY20161204140219793	
Explanation:		2019 LTIP Projection							
2019 Total		0	0	8,570	8,570	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 1CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	8	15	0	5	0
NSE	0	0	0	0	0
Total	8	15	0	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	9,298	9,128	9,504	10,379	8,743
NSE	0	0	0	0	0
Total	9,298	9,128	9,504	10,379	8,743
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	9,306	9,143	9,504	10,384	8,743
NSE	0	0	0	0	0
Total	9,306	9,143	9,504	10,384	8,743
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	255	127	16	23	0
NSE	0	0	0	0	0
Total	255	127	16	23	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	9,561	9,270	9,520	10,407	8,743
NSE	0	0	0	0	0
Total	9,561	9,270	9,520	10,407	8,743
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 1CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	9,298	9,128	9,504	10,379	8,743
NSE	0	0	0	0	0
Total	9,298	9,128	9,504	10,379	8,743
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	9,298	0	0.0	1-Sided Adj	JECHERRY20161121094537323
Explanation:		Transfer LTIP costs to correct workgroup					
2012 Total		0	9,298	0	0.0		
2013	Other	0	9,128	0	0.0	1-Sided Adj	JECHERRY20161121094705293
Explanation:		Transfer LTIP costs to correct workgroup					
2013 Total		0	9,128	0	0.0		
2014	Other	0	9,504	0	0.0	1-Sided Adj	JECHERRY20161121094849297
Explanation:		Transfer LTIP costs to correct workgroup					
2014 Total		0	9,504	0	0.0		
2015	Other	0	10,379	0	0.0	1-Sided Adj	JECHERRY20161121095008823
Explanation:		Transfer LTIP costs to correct workgroup					
2015 Total		0	10,379	0	0.0		
2016	Other	0	10,379	0	0.0	1-Sided Adj	JECHERRY20161121095109550
Explanation:		Transfer LTIP costs to correct workgroup					
2016	Other	0	-1,637	0	0.0	1-Sided Adj	JECHERRY20170210143642967
Explanation:		Transfer LTIP costs to correct workgroup					

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 2. Long-Term Incentive Compensation
 Workpaper: 1CP000.001 - COMPENSATION - LTIP (GRC USE ONLY)

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016 Total		0	8,743	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.001

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

SDG&E														
Long Term Incentive Projection														
For Years 2017-2019														
ASSUMPTIONS														
<p>1. Projected costs for long-term incentives in the form of restricted stock units is based on accounting expense incurred for these awards issued to SDG&E employees.</p> <p>2. The accounting expense is derived by multiplying the fair value of each restricted stock unit award by the number of awards issued for each year.</p> <p>3. Expense for awards issued in 2016 and prior are based on actual grants and fair values calculated by outside consultants.</p> <p>4. Fair value of future grants is consistent with grants issued in 2016 assuming annual increases of 3.1% in 2017, 1% in 2018 and 4% in 2019.</p> <p>5. Employee populations based on current positions/levels.</p> <p>6. Number of participants in plan for each year are as follows:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">2016</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2018</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">85</td> <td style="text-align: center;">85</td> <td style="text-align: center;">85</td> <td style="text-align: center;">85</td> </tr> </table>							2016	2017	2018	2019	85	85	85	85
2016	2017	2018	2019											
85	85	85	85											
		Actual		Projected										
Grant Type		2016		2017	2018	2019								
Total Cost		\$ 8,742,573		\$ 8,158,351	\$ 8,239,934	\$ 8,569,532								

Beginning of Workpaper
1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Activity Description:

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

Forecast Explanations:

Labor - 5-YR Average

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

Non-Labor - 5-YR Average

Please see Labor

NSE - 5-YR Average

Please see Labor

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	970	970	970	
Non-Labor		1,408	1,018	975	1,039	412	0	0	0	
NSE		0	0	0	0	0	0	0	0	
Total		1,408	1,018	975	1,039	412	970	970	970	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	5-YR Average	0	0	0	970	970	970	970	970	970
Non-Labor	5-YR Average	970	970	970	-970	-970	-970	0	0	0
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		970	970	970	0	0	0	970	970	970
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	970	-970	0	0	0.0	1-Sided Adj	JECHERRY20161205120058283	
Explanation:		2017 Spot Cash projection							
2017 Total		970	-970	0	0	0.0			
2018	Other	970	-970	0	0	0.0	1-Sided Adj	JECHERRY20161205120133080	
Explanation:		2018 Spot Cash projection							
2018 Total		970	-970	0	0	0.0			
2019	Other	970	-970	0	0	0.0	1-Sided Adj	JECHERRY20161205120202070	
Explanation:		2019 Spot Cash projection							
2019 Total		970	-970	0	0	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	1,371	1,004	974	1,037	412
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,371	1,004	974	1,037	412
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	-1,371	-1,004	-974	-1,037	-412
Non-Labor	1,371	1,004	974	1,037	412
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,371	1,004	974	1,037	412
NSE	0	0	0	0	0
Total	1,371	1,004	974	1,037	412
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	38	14	2	2	0
NSE	0	0	0	0	0
Total	38	14	2	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	1,408	1,018	975	1,039	412
NSE	0	0	0	0	0
Total	1,408	1,018	975	1,039	412
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs						
Years	2012	2013	2014	2015	2016	
Labor	-1,371	-1,004	-974	-1,037	-412	
Non-Labor	1,371	1,004	974	1,037	412	
NSE	0	0	0	0	0	
Total	0	0	0	0	0	
FTE	0.0	0.0	0.0	0.0	0.0	

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
------	-----------	-------	------	-----	-----	----------	-------

2012	Other	-1,371	1,371	0	0.0	1-Sided Adj	JECHERRY20161129164104147
------	-------	--------	-------	---	-----	-------------	---------------------------

Explanation: GRID calculates a V&S amount to all historical labor costs but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.

2012 Total	-1,371	1,371	0	0.0	
-------------------	---------------	--------------	----------	------------	--

2013	Other	-1,004	1,004	0	0.0	1-Sided Adj	JECHERRY20161129165117283
------	-------	--------	-------	---	-----	-------------	---------------------------

Explanation: GRID calculates a V&S amount to all historical labor costs but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.

2013 Total	-1,004	1,004	0	0.0	
-------------------	---------------	--------------	----------	------------	--

2014	Other	-974	974	0	0.0	1-Sided Adj	JECHERRY20161129165811313
------	-------	------	-----	---	-----	-------------	---------------------------

Explanation: GRID calculates a V&S amount to all historical labor costs but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.

2014 Total	-974	974	0	0.0	
-------------------	-------------	------------	----------	------------	--

2015	Other	-1,037	1,037	0	0.0	1-Sided Adj	JECHERRY20161129170532630
------	-------	--------	-------	---	-----	-------------	---------------------------

Explanation: GRID calculates a V&S amount to all historical labor costs but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 3. Special Recognition Awards
 Workpaper: 1CP000.002 - COMPENSATION - SPOT CASH (GRC USE ONLY)

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2015 Total		-1,037	1,037	0	0.0		
2016	Other	-412	412	0	0.0	1-Sided Adj	JECHERRY20161129171037440
Explanation: GRID calculates a V&S amount to all historical labor costs but in the case of Spot Cash Awards, V&S should not be calculated on this amount, which is why the costs shown in the labor category are being transferred to the non-labor category therefore avoiding the GRID-generated V&S add-on.							
2016 Total		-412	412	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.002

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

SDG&E						
Spot Cash Projection						
For Years 2017-2019						
ASSUMPTIONS						
1. Spot Cash payments are projected based on a five year average of historical payments.						
			Actual	Projected		
			2016	2017	2018	2019
Total Cost			\$ 412,000	\$ 970,000	\$ 970,000	\$ 970,000

S:\HR_Compliance\Regulatory-NR\GRC-CostofSvc\2019_GRC\P&B\SDGE P&B 2017-2019 Budget -FINAL_GRC
 TAB: Spot Cash

Beginning of Workpaper
1CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Activity Description:

SDG&E uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SDG&E maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Employee Recognition program is used to provide nominal non-cash awards, generally valued at \$75 or less.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		182	89	111	229	87	0	0	0	
NSE		0	34	0	0	0	316	324	339	
Total		182	122	111	229	87	316	324	339	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	316	324	339	316	324	339
Total		0	0	0	316	324	339	316	324	339
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	316	316	0.0	1-Sided Adj	JECHERRY20161203104028850	
Explanation:		2017 Employee Recognition Projection							
2017 Total		0	0	316	316	0.0			
2018	Other	0	0	324	324	0.0	1-Sided Adj	JECHERRY20161203104044360	
Explanation:		2018 Employee Recognition Projection							
2018 Total		0	0	324	324	0.0			
2019	Other	0	0	339	339	0.0	1-Sided Adj	JECHERRY20161203104110173	
Explanation:		2019 Employee Recognition Projection							
2019 Total		0	0	339	339	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	144	87	91	209	79
NSE	0	0	0	0	0
Total	144	87	91	209	79
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	33	0	20	20	7
NSE	0	33	0	0	0
Total	33	33	20	20	7
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	177	87	111	229	87
NSE	0	33	0	0	0
Total	177	121	111	229	87
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	5	1	0	1	0
NSE	0	0	0	0	0
Total	5	2	0	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	182	89	111	229	87
NSE	0	34	0	0	0
Total	182	122	111	229	87
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: A. Compensation
 Category-Sub: 4. Special Recognition Awards
 Workpaper: 1CP000.003 - COMPENSATION - SPECIAL RECOGNITION AWARDS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	33	0	20	20	7
NSE	0	33	0	0	0
Total	33	33	20	20	7
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	33	0	0.0	1-Sided Adj	JECHERRY20161115145848017
Explanation:		Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup					
2012 Total		0	33	0	0.0		
2013	Other	0	0	33	0.0	1-Sided Adj	JECHERRY20161116101924090
Explanation:		Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup					
2013 Total		0	0	33	0.0		
2014	Other	0	20	0	0.0	1-Sided Adj	JECHERRY20161116133626503
Explanation:		Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup					
2014 Total		0	20	0	0.0		
2015	Other	0	20	0	0.0	1-Sided Adj	JECHERRY20161116143301513
Explanation:		Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup					
2015 Total		0	20	0	0.0		
2016	Other	0	7	0	0.0	1-Sided Adj	JECHERRY20161116145424370
Explanation:		Transfer SPECIAL RECOGNITION AWARDS costs to correct workgroup					
2016 Total		0	7	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1CP000.003

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

San Diego Gas & Electric					
Employee Recognition Budget					
For Years 2017-2019					
ASSUMPTION					
1. Projection based on \$75 for each non executive employee.					
	Estimated		Projected		
	2016		2017	2018	2019
# of Employees	4,119		4,215	4,315	4,515
Cost per Employee			\$ 75	\$ 75	\$ 75
Total Cost			\$ 316,125	\$ 323,625	\$ 338,625

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary for Category: B. Health Benefits

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	49,165	0	0	0
NSE	0	52,579	57,296	63,861
Total	49,165	52,579	57,296	63,861
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.000 HEALTH BENEFITS-MEDICAL

Labor	0	0	0	0
Non-Labor	43,933	0	0	0
NSE	0	45,648	50,338	56,204
Total	43,933	45,648	50,338	56,204
FTE	0.0	0.0	0.0	0.0

1PB000.001 HEALTH BENEFITS-DENTAL

Labor	0	0	0	0
Non-Labor	2,441	0	0	0
NSE	0	3,460	3,590	3,993
Total	2,441	3,460	3,590	3,993
FTE	0.0	0.0	0.0	0.0

1PB000.002 HEALTH BENEFITS - VISION

Labor	0	0	0	0
Non-Labor	318	0	0	0
NSE	0	306	325	353
Total	318	306	325	353
FTE	0.0	0.0	0.0	0.0

1PB000.003 HEALTH BENEFITS-WELLNESS

Labor	0	0	0	0
Non-Labor	791	0	0	0
NSE	0	1,359	1,066	1,117
Total	791	1,359	1,066	1,117
FTE	0.0	0.0	0.0	0.0

1PB000.004 HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

Labor	0	0	0	0
Non-Labor	278	0	0	0
NSE	0	262	273	291
Total	278	262	273	291
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

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

In 2016\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2016	2017	2018	2019

1PB000.005 HEALTH BENEFITS-MENTAL HEALTH

Labor	0	0	0	0
Non-Labor	1,404	0	0	0
NSE	<u>0</u>	<u>1,544</u>	<u>1,704</u>	<u>1,903</u>
Total	1,404	1,544	1,704	1,903
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

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

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	4	20	0	0	0	0	
Non-Labor		48,942	48,593	44,164	40,779	43,933	0	0	0	
NSE		0	0	0	0	0	45,648	50,338	56,204	
Total		48,942	48,593	44,167	40,799	43,933	45,648	50,338	56,204	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	45,648	50,338	56,204	45,648	50,338	56,204
Total		0	0	0	45,648	50,338	56,204	45,648	50,338	56,204
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	46,811	46,811	0.0	1-Sided Adj	JECHERRY20161203104618013	
Explanation:		2017 Medical Projection							
2017	FOF-Ongoing	0	0	-1,163	-1,163	0.0	1-Sided Adj	JECHERRY20170310102726277	
Explanation:		FOF Cost Savings							
2017 Total		0	0	45,648	45,648	0.0			
2018	Other	0	0	51,625	51,625	0.0	1-Sided Adj	JECHERRY20161203104642270	
Explanation:		2018 Medical Projection							
2018	FOF-Ongoing	0	0	-1,287	-1,287	0.0	1-Sided Adj	JECHERRY20170310102747520	
Explanation:		FOF Cost Savings							
2018 Total		0	0	50,338	50,338	0.0			
2019	Other	0	0	57,646	57,646	0.0	1-Sided Adj	JECHERRY20161203104707343	
Explanation:		2019 Medical Projection							
2019	FOF-Ongoing	0	0	-1,442	-1,442	0.0	1-Sided Adj	JECHERRY20170310102808223	
Explanation:		FOF Cost Savings							
2019 Total		0	0	56,204	56,204	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	3	17	0
Non-Labor	47,651	47,956	44,098	40,882	44,285
NSE	0	0	0	0	0
Total	47,651	47,956	44,101	40,899	44,285
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-15	-28	-9	-194	-352
NSE	0	0	0	0	0
Total	-15	-28	-9	-194	-352
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	3	17	0
Non-Labor	47,636	47,929	44,089	40,688	43,933
NSE	0	0	0	0	0
Total	47,636	47,929	44,092	40,705	43,933
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	3	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	1,305	664	75	91	0
NSE	0	0	0	0	0
Total	1,305	664	75	91	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	4	20	0
Non-Labor	48,942	48,593	44,164	40,779	43,933
NSE	0	0	0	0	0
Total	48,942	48,593	44,167	40,799	43,933
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	-15	-28	-9	-194	-352
NSE	0	0	0	0	0
Total	-15	-28	-9	-194	-352
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	-15	0	0.0	1-Sided Adj	JECHERRY20161115150149247
Explanation:		Transfer medical costs to correct workgroup					
2012 Total		0	-15	0	0.0		
2013	Other	0	-28	0	0.0	1-Sided Adj	JECHERRY20161116102051230
Explanation:		Transfer medical costs to correct workgroup					
2013 Total		0	-28	0	0.0		
2014	Other	0	-9	0	0.0	1-Sided Adj	JECHERRY20161116133814807
Explanation:		Transfer medical costs to correct workgroup					
2014 Total		0	-9	0	0.0		
2015	Other	0	-194	0	0.0	1-Sided Adj	JECHERRY20161116143450733
Explanation:		Transfer medical costs to correct workgroup					
2015 Total		0	-194	0	0.0		
2016	Other	0	-352	0	0.0	1-Sided Adj	JECHERRY20161116145506177
Explanation:		Transfer medical costs to correct workgroup					
2016 Total		0	-352	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.000

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

SDG&E		Projected Medical Cost (Summary) For Years 2017-2019		Projected		Projected	
		2017	2018	2017	2018	2019	2019
ASSUMPTIONS							
1.	Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input.	4,215	4,315	4,215	4,315	4,515	4,515
2.	Projected adjusted non-represented headcount is as follows:	2,965	3,055	2,965	3,055	3,234	3,234
3.	Projected adjusted represented headcount is as follows:	1,250	1,260	1,250	1,260	1,281	1,281
4.	Projected adjusted non-represented headcount on leave is as follows:	79	80	79	80	82	82
5.	Projected adjusted represented headcount on leave is as follows:	65	67	65	67	68	68
6.	Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount.						
7.	Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017.						
8.	"Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm.						7.00%
9.	Increase in medical premium "Annual Employer Only Rates" (b) for 2017-2019 are based on the medical premium increases as provided by Willis Towers Watson, a certified actuarial firm.						8.00%
10.	Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2017 credit is projected based on credits taken through June 2016 and increases in 2017-2019 by half of projected medical rate inflation.						
(a) Participants							
		(a1)		(a1) * (1)		Total ER Premium or Equivalent	
		Actual Feb 2017	% of Total Feb 2017	Projected 2017	Projected 2018	Projected 2019	Projected 2019
Non Union							
	Blue Cross	1,505	51.45%	1,526	1,572	1,664	\$ 19,621,540
	Kaiser	1,089	37.23%	1,104	1,137	1,204	\$ 11,025,556
	Waives	312	10.67%	316	326	345	341,568
	Employees Not Covered	19	0.65%	19	20	21	-
	Total Non Union-Active	2,925	100.00%	2,965	3,055	3,234	\$ 30,988,663
	Blue Cross (Leaves)	46	0.00%	46	46	46	\$ 503,216
	Kaiser (Leaves)	17	0.00%	17	17	17	164,835
	Leaves Not Covered	16		16	17	19	-
	Total Non Union-Leaves	79	0.00%	79	80	82	\$ 668,051
	Total Non Union	3,004	100%	3,044	3,135	3,316	\$ 31,656,715
Union							
	Blue Cross	594	49.13%	614	619	629	\$ 8,645,283
	Kaiser	538	44.50%	556	561	570	5,959,850
	Waives	73	6.04%	75	76	77	117,742
	Employees Not Covered	4	0.33%	4	4	4	-
	Total Union-Active	1,209	100.00%	1,250	1,260	1,281	\$ 14,722,875
	Blue Cross (Leaves)	26	0.00%	26	26	26	\$ 293,455
	Kaiser (Leaves)	20	0.00%	20	20	20	184,227
	Leaves Not Covered	19		19	21	22	-
	Total Union-Leaves	65	0.00%	65	67	68	\$ 477,682
	Total Union	1,274	100.00%	1,315	1,327	1,349	\$ 15,200,557
Summary							
	Total Covered Participants	3,835	89.64%	3,909	3,998	4,176	\$ 46,397,962
							\$ 51,116,168
							\$ 56,995,517

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Carrier / Type	(a1)		(a1) * (1)				
	Actual Feb 2017	% of Total Feb 2017	2017	Projected 2018	2019	Projected 2018	2019
Waives	385	9.00%	392	402	422	\$ 459,310	\$ 470,620
Employees Not Covered	58	1.36%	58	62	66	-	-
Inactive Employees						\$ 218,800	\$ 236,304
Retiree Shift						(1,428,194)	(1,485,322)
Grand Total	4,278	100.00%	4,359	4,462	4,665	\$ 45,647,878	\$ 50,337,770
							\$ 56,204,273

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

ASSUMPTIONS																				
1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input.																				
2. Projected adjusted non-represented headcount is as follows:																				
3. Projected adjusted non-represented headcount is as follows:																				
4. Projected adjusted non-represented headcount on leave is as follows:																				
5. Projected adjusted non-represented headcount on leave is as follows:																				
6. Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount.																				
7. Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017.																				
8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm.																				
9. Increase in medical premium "Annual Employer Only Rates" (b) for 2017-2019 are based on the medical premium increases as provided by Willis Towers Watson, a certified actuarial firm.																				
10. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2017 credit is projected based on credits taken through June 2016 and increases in 2017-2019 by half of projected medical rate inflation.																				
Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total (a1)	(a) Participants			(b) Annual Employer Share of Premium or Equivalent			(a) x (b)									
					Feb 2017	2017	2018	2019	Actual 2017	Projected 2018	Projected 2019	2017	2018	2019						
Non Union																				
Blue Cross																				
HMO	H021	EE only	247	8.44%	250	258	273		\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 1,213,862	\$ 1,350,764	\$ 1,530,002						
HMO	H021	EE + 1	208	7.11%	211	217	230		\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 2,044,373	\$ 2,274,942	\$ 2,576,814						
HMO	H021	EE + 2	333	11.38%	338	348	368		\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 4,909,464	\$ 5,463,166	\$ 6,188,095						
HMO-Part Time	H021	EE only	1	0.03%	1	1	1		\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 4,914	\$ 5,469	\$ 6,194						
HMO-Part Time	H021	EE + 1	1	0.03%	1	1	1		\$ 10,266.48	\$ 11,087.80	\$ 11,863.94	\$ 10,407	\$ 11,581	\$ 13,117						
HMO-Part Time	H021	EE + 2	1	0.03%	1	1	1		\$ 10,266.48	\$ 11,087.80	\$ 11,863.94	\$ 10,407	\$ 11,581	\$ 13,117						
HMO-Scripps	H025	EE only	16	0.55%	16	17	18		\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 78,631	\$ 87,499	\$ 99,109						
HMO-Scripps	H025	EE + 1	20	0.68%	20	21	22		\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 196,574	\$ 218,744	\$ 247,771						
HMO-Scripps	H025	EE + 2	10	0.34%	10	10	11		\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 147,431	\$ 164,059	\$ 185,829						
HMO-Scripps-Part Time	H025	EE only	-	0.00%	-	-	-		\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ -	\$ -	\$ -						
HMO-Scripps-Part Time	H025	EE + 1	-	0.00%	-	-	-		\$ 6,844.32	\$ 7,391.87	\$ 7,909.30	\$ -	\$ -	\$ -						
HMO-Scripps-Part Time	H025	EE + 2	-	0.00%	-	-	-		\$ 10,266.48	\$ 11,087.80	\$ 11,863.94	\$ -	\$ -	\$ -						
Executive	E001	EE only	-	0.00%	-	-	-		\$ 8,426.04	\$ 9,100.12	\$ 9,737.13	\$ -	\$ -	\$ -						
Executive	E001	EE + 1	-	0.00%	-	-	-		\$ 8,426.04	\$ 9,100.12	\$ 9,737.13	\$ -	\$ -	\$ -						
Executive	E001	EE + 2	-	0.00%	-	-	-		\$ 8,426.04	\$ 9,100.12	\$ 9,737.13	\$ -	\$ -	\$ -						
Health Care Plus	H027	EE only	189	6.46%	192	197	209		\$ 6,632.64	\$ 7,163.25	\$ 7,664.68	\$ 1,270,712	\$ 1,414,026	\$ 1,601,658						
Health Care Plus	H027	EE + 1	137	4.68%	139	143	151		\$ 13,323.60	\$ 14,389.49	\$ 15,396.75	\$ 1,850,295	\$ 2,058,976	\$ 2,332,189						
Health Care Plus	H027	EE + 2	318	10.87%	322	332	352		\$ 19,950.48	\$ 21,546.52	\$ 23,054.77	\$ 6,431,012	\$ 7,156,317	\$ 8,105,917						
Health Care Plus-Part Time	H027	EE only	-	0.00%	-	-	-		\$ 6,632.64	\$ 7,163.25	\$ 7,664.68	\$ -	\$ -	\$ -						
Health Care Plus-Part Time	H027	EE + 1	-	0.00%	-	-	-		\$ 6,844.32	\$ 7,391.87	\$ 7,909.30	\$ -	\$ -	\$ -						
Health Care Plus-Part Time	H027	EE + 2	1	0.03%	1	1	1		\$ 10,266.48	\$ 11,087.80	\$ 11,863.94	\$ 10,407	\$ 11,581	\$ 13,117						
Health Care Plus Contribution	H054	EE only	189		192	197	209		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 191,585	\$ 197,400	\$ 208,966						
Health Care Plus Contribution	H054	EE + 1	137		139	143	151		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 277,747	\$ 286,178	\$ 302,946						
Health Care Plus Contribution	H054	EE + 2	319		323	333	353		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 646,725	\$ 666,356	\$ 705,399						
Out-of-Area	H054	EE only	3	0.10%	3	3	3		\$ 5,738.76	\$ 6,197.86	\$ 6,631.71	\$ 17,452	\$ 19,420	\$ 21,997						
Out-of-Area	H054	EE + 1	8	0.27%	8	8	9		\$ 11,477.52	\$ 12,395.72	\$ 13,263.42	\$ 93,076	\$ 103,573	\$ 117,317						
Out-of-Area	H054	EE + 2	13	0.44%	13	14	14		\$ 17,216.40	\$ 18,593.71	\$ 19,895.27	\$ 226,874	\$ 252,461	\$ 285,961						
Total Blue Cross			1,505	51.45%	1,526	1,572	1,664					\$ 19,621,540	\$ 21,742,510	\$ 24,542,398						
Kaiser																				

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total Feb 2017	(a1) * (1)				Projected			Projected				
					2017	2018	2019	2017	2018	2019	2017	2018	2019	2017	2018	2019
	H028	EE only	362	12.38%	367	378	400	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 1,779,020	\$ 1,979,662	\$ 2,242,351			
	H028	EE + 1	291	9.95%	295	304	322	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 2,860,157	\$ 3,182,732	\$ 3,605,061			
	H028	EE + 2	431	14.74%	437	450	477	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 6,354,291	\$ 7,070,944	\$ 8,009,216			
	H028	EE only	3	0.10%	3	3	3	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 14,743	\$ 16,406	\$ 18,583			
	H028	EE + 1	1	0.03%	1	1	1	\$ 6,844.32	\$ 7,391.87	\$ 7,909.30	\$ 6,938	\$ 7,720	\$ 8,745			
	H028	EE + 2	1	0.03%	1	1	1	\$ 10,266.48	\$ 11,087.80	\$ 11,863.94	\$ 10,407	\$ 11,581	\$ 13,117			
		Total Kaiser	1,089	37.23%	1,104	1,137	1,204				\$ 11,025,556	\$ 12,269,045	\$ 13,897,073			
		Waives														
		Non Union	312	10.67%	316	326	345	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 341,568	\$ 351,936	\$ 372,557			
		Employees Not Covered	19	0.65%	19	20	21									
		Total Active	2,925	100.00%	2,965	3,055	3,234				\$ 30,988,663	\$ 34,363,491	\$ 38,812,028			
		Employees on Leave														
		Non Union														
		Blue Cross														
	H021	EE only	15		15	15	15	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 72,722	\$ 78,540	\$ 84,037			
	H021	EE + 1	7		7	7	7	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 67,873	\$ 73,303	\$ 78,434			
	H021	EE + 2	11		11	11	11	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 159,987	\$ 172,786	\$ 184,881			
	H021	EE only	1		1	1	1	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 4,848	\$ 5,236	\$ 5,602			
	H021	EE + 1	-		-	-	-	\$ 6,844.32	\$ 7,391.87	\$ 7,909.30						
	H021	EE + 2	-		-	-	-	\$ 10,266.48	\$ 11,087.80	\$ 11,863.94						
	H025	EE only	1		1	1	1	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 4,848	\$ 5,236	\$ 5,602			
	H025	EE + 1	-		-	-	-	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84						
	H025	EE + 2	-		-	-	-	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32						
	H025	EE only	-		-	-	-	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49						
	H025	EE + 1	-		-	-	-	\$ 6,844.32	\$ 7,391.87	\$ 7,909.30						
	H025	EE + 2	-		-	-	-	\$ 10,266.48	\$ 11,087.80	\$ 11,863.94						
		Executive	-		-	-	-	\$ 8,426.04	\$ 9,100.12	\$ 9,737.13						
		Executive	-		-	-	-	\$ 8,426.04	\$ 9,100.12	\$ 9,737.13						
		Executive	-		-	-	-	\$ 8,426.04	\$ 9,100.12	\$ 9,737.13						
	H027	EE only	2		2	2	2	\$ 6,632.64	\$ 7,163.25	\$ 7,664.68	\$ 13,265	\$ 14,327	\$ 15,329			
	H027	EE + 1	3		3	3	3	\$ 13,323.60	\$ 14,389.49	\$ 15,396.75	\$ 39,971	\$ 43,168	\$ 46,190			
	H027	EE + 2	6		6	6	6	\$ 19,950.48	\$ 21,546.52	\$ 23,054.77	\$ 119,703	\$ 129,279	\$ 138,329			
	H027	EE only	-		-	-	-	\$ 6,632.64	\$ 7,163.25	\$ 7,664.68						
	H027	EE + 1	-		-	-	-	\$ 6,844.32	\$ 7,391.87	\$ 7,909.30						
	H027	EE + 2	-		-	-	-	\$ 10,266.48	\$ 11,087.80	\$ 11,863.94						
		Health Care Plus Contribution	2		2	2	2	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000	\$ 2,000	\$ 2,000			
		Health Care Plus Contribution	3		3	3	3	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 6,000	\$ 6,000	\$ 6,000			
		Health Care Plus Contribution	6		6	6	6	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 12,000	\$ 12,000	\$ 12,000			
	H054	EE only	-		-	-	-	\$ 5,738.76	\$ 6,197.86	\$ 6,631.71						
	H054	EE + 1	-		-	-	-	\$ 11,477.52	\$ 12,395.72	\$ 13,263.42						
	H054	EE + 2	-		-	-	-	\$ 17,216.40	\$ 18,593.71	\$ 19,895.27						
		Total Blue Cross	46		46	46	46				\$ 503,216	\$ 541,874	\$ 578,405			
		Kaiser														
	H028	EE only	7		7	7	7	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 33,937	\$ 36,652	\$ 39,217			
	H028	EE + 1	3		3	3	3	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 29,088	\$ 31,415	\$ 33,615			
	H028	EE + 2	7		7	7	7	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 101,810	\$ 109,954	\$ 117,651			
	H028	EE only	-		-	-	-	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49						
	H028	EE + 1	-		-	-	-	\$ 6,844.32	\$ 7,391.87	\$ 7,909.30						
	H028	EE + 2	-		-	-	-	\$ 10,266.48	\$ 11,087.80	\$ 11,863.94						
		Total Kaiser	17		17	17	17				\$ 164,835	\$ 178,022	\$ 190,483			
		Leaves Not Covered	16		16	17	19									
		Total Leave	79		79	80	82				\$ 668,051	\$ 719,895	\$ 768,888			
		Total Non Union	3,004		3,044	3,135	3,316				\$ 31,856,715	\$ 35,083,387	\$ 39,580,916			

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total Feb 2017	(a1) * (1)		Actual		Projected		Projected	
					2017	2018	2017	2018	2017	2018	2017	2018
Union												
Blue Cross												
HMO	H021	EE only	81	6.70%	84	86	\$ 5,333.16	\$ 5,759.81	\$ 6,163.00	\$ 446,636	\$ 486,225	\$ 528,932
HMO	H021	EE + 1	82	6.78%	85	87	\$ 10,666.32	\$ 11,519.63	\$ 12,326.00	\$ 904,299	\$ 984,456	\$ 1,070,924
HMO	H021	EE + 2	195	16.13%	202	203	\$ 16,007.52	\$ 17,288.12	\$ 18,498.29	\$ 3,227,323	\$ 3,513,392	\$ 3,821,985
HMO-Scripts	H025	EE only	13	1.08%	13	14	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 65,163	\$ 70,939	\$ 77,170
HMO-Scripts	H025	EE + 1	11	0.91%	11	11	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 110,274	\$ 120,049	\$ 130,593
HMO-Scripts	H025	EE + 2	11	0.91%	11	12	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 165,412	\$ 180,074	\$ 195,891
Health Care Plus	H027	EE only	37	3.06%	38	39	\$ 6,632.64	\$ 7,163.25	\$ 7,664.68	\$ 253,730	\$ 276,221	\$ 300,482
Health Care Plus	H027	EE + 1	42	3.47%	43	45	\$ 13,323.60	\$ 14,389.49	\$ 15,396.75	\$ 578,568	\$ 629,853	\$ 685,175
Health Care Plus	H027	EE + 2	122	10.09%	126	129	\$ 19,950.48	\$ 21,546.52	\$ 23,054.77	\$ 2,516,500	\$ 2,739,562	\$ 2,980,187
Health Care Plus Contribution		EE only	37		38	39	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 38,255	\$ 38,561	\$ 39,203
Health Care Plus Contribution		EE + 1	42		43	44	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 86,849	\$ 87,543	\$ 89,002
Health Care Plus Contribution		EE + 2	122		126	129	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 252,275	\$ 254,293	\$ 258,531
Out-of-Area	H054	EE only	-	0.00%	-	-	\$ 5,738.76	\$ 6,197.86	\$ 6,631.71	\$ -	\$ -	\$ -
Out-of-Area	H054	EE + 1	-	0.00%	-	-	\$ 11,477.52	\$ 12,395.72	\$ 13,263.42	\$ -	\$ -	\$ -
Out-of-Area	H054	EE + 2	-	0.00%	-	-	\$ 17,216.40	\$ 18,593.71	\$ 19,895.27	\$ -	\$ -	\$ -
Total Blue Cross			594	49.13%	614	629				\$ 8,645,283	\$ 9,381,169	\$ 10,178,077
Kaiser												
HMO	H028	EE only	142	11.75%	147	150	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 711,779	\$ 774,872	\$ 842,931
HMO	H028	EE + 1	141	11.66%	146	149	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 1,413,516	\$ 1,538,810	\$ 1,673,969
HMO	H028	EE + 2	255	21.09%	264	266	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 3,834,555	\$ 4,174,450	\$ 4,541,105
Total Kaiser			538	44.50%	556	570				\$ 5,959,850	\$ 6,488,131	\$ 7,058,006
Waived Coverage			73	6.04%	75	77	\$ 1,560.00	\$ 1,560.00	\$ 1,560.00	\$ 117,742	\$ 118,684	\$ 120,662
Employees Not Covered			4	0.33%	4	4				\$ -	\$ -	\$ -
Total Union-Active			1,209	100.00%	1,250	1,281				\$ 14,722,875	\$ 15,987,984	\$ 17,356,744
Union-Employees on Leave												
Blue Cross												
HMO	H021	EE only	8		8	8	\$ 5,333.16	\$ 5,759.81	\$ 6,163.00	\$ 42,665	\$ 46,079	\$ 49,304
HMO	H021	EE + 1	7		7	7	\$ 10,666.32	\$ 11,519.63	\$ 12,326.00	\$ 74,664	\$ 80,637	\$ 86,282
HMO	H021	EE + 2	7		7	7	\$ 16,007.52	\$ 17,288.12	\$ 18,498.29	\$ 112,053	\$ 121,017	\$ 129,488
HMO-Scripts	H025	EE only	1		1	1	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 4,848	\$ 5,236	\$ 5,602
HMO-Scripts	H025	EE + 1	-		-	-	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ -	\$ -	\$ -
HMO-Scripts	H025	EE + 2	-		-	-	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ -	\$ -	\$ -
Health Care Plus	H027	EE only	-		-	-	\$ 6,632.64	\$ 7,163.25	\$ 7,664.68	\$ -	\$ -	\$ -
Health Care Plus	H027	EE + 1	1		1	1	\$ 13,323.60	\$ 14,389.49	\$ 15,396.75	\$ 13,324	\$ 14,389	\$ 15,397
Health Care Plus	H027	EE + 2	2		2	2	\$ 19,950.48	\$ 21,546.52	\$ 23,054.77	\$ 39,901	\$ 43,093	\$ 46,110
Health Care Plus Contribution		EE only	-		-	-	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -
Health Care Plus Contribution		EE + 1	1		1	1	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000	\$ 2,000	\$ 2,000
Health Care Plus Contribution		EE + 2	2		2	2	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 4,000	\$ 4,000	\$ 4,000
Out-of-Area	H054	EE only	-		-	-	\$ 5,738.76	\$ 6,197.86	\$ 6,631.71	\$ -	\$ -	\$ -
Out-of-Area	H054	EE + 1	-		-	-	\$ 11,477.52	\$ 12,395.72	\$ 13,263.42	\$ -	\$ -	\$ -
Out-of-Area	H054	EE + 2	-		-	-	\$ 17,216.40	\$ 18,593.71	\$ 19,895.27	\$ -	\$ -	\$ -
Total Blue Cross			26		26	26				\$ 293,455	\$ 316,451	\$ 338,183
Kaiser												
HMO	H028	EE only	8		8	8	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 38,785	\$ 41,888	\$ 44,820
HMO	H028	EE + 1	6		6	6	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 58,177	\$ 62,831	\$ 67,229
HMO	H028	EE + 2	6		6	6	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 87,265	\$ 94,247	\$ 100,844
Total Kaiser			20		20	20				\$ 184,227	\$ 198,965	\$ 212,893
Leaves Not Covered			19		19	21						
Total Union-Leave			65		65	67				\$ 477,682	\$ 515,417	\$ 551,076

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total Feb 2017	(a1)			(a1) * (1)				
					Actual		Projected		Actual		Projected	
					2017	2018	2017	2018	2017	2018	2017	2018
Total Union			1,274		1,315	1,327	1,349			\$ 15,200,557	\$ 16,503,401	\$ 17,907,820
Inactive Employees										\$ 218,800	\$ 236,304	\$ 252,845
Retiree Shift										(1,428,194)	\$ (1,485,322)	\$ (1,537,308)
Grand Total			4,278		4,359	4,462	4,665			\$ 45,647,878	\$ 50,337,770	\$ 56,204,273

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

SDG&E		Projected Medical Cost Savings from the Fueling Our Future Initiative (Summary)		Projected	
For Years 2017-2019		2017	2018	2019	
ASSUMPTIONS					
1.	Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input.	4,215	4,315	4,515	
2.	Projected adjusted non-represented headcount is as follows:				
3.	Projected adjusted non-represented headcount on leave is as follows:	2,965	3,055	3,234	
4.	Projected adjusted non-represented headcount on leave is as follows:	1,250	1,260	1,281	
5.	Projected adjusted represented headcount on leave is as follows:	79	80	82	
6.	Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount.	65	67	68	
7.	Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017.				
8.	"Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm.				
9.	Increase in medical premium "Annual Employer Only Rates" (b) for 2017-2019 are based on the medical premium increases as provided by Willis Towers Watson, a certified actuarial firm.				8.00%
10.	Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2017 credit is projected based on credits taken through June 2016 and increases in 2017-2019 by half of projected medical rate inflation.				7.00%
(a) Participants					
Carrier / Type	Actual Feb 2017	% of Total Feb 2017	(a1) * (1)		Total ER Premium or Equivalent
			2017	2019	
Non Union					
Blue Cross	1,505	51.45%	1,526	1,664	\$ 20,468,922
Kaiser	1,089	37.23%	1,104	1,204	\$ 11,025,556
Waives	312	10.67%	316	345	\$ 341,568
Employees Not Covered	19	0.65%	19	21	\$ -
Total Non Union-Active	2,925	100.00%	2,965	3,234	\$ 31,836,045
Blue Cross (Leaves)	46	0.00%	46	46	\$ 518,510
Kaiser (Leaves)	17	0.00%	17	17	\$ 164,835
Leaves Not Covered	16	0.00%	16	19	\$ -
Total Non Union-Leaves	79	0.00%	79	82	\$ 683,345
Total Non Union	3,004	100%	3,044	3,316	\$ 32,519,390
Union					
Blue Cross	594	49.13%	614	629	\$ 8,941,362
Kaiser	538	44.50%	566	570	\$ 5,959,850
Waives	73	6.04%	75	77	\$ 117,742
Employees Not Covered	4	0.33%	4	4	\$ -
Total Union-Active	1,209	100.00%	1,259	1,281	\$ 15,018,954
Blue Cross (Leaves)	26	0.00%	26	26	\$ 298,164
Kaiser (Leaves)	20	0.00%	20	20	\$ 184,227
Leaves Not Covered	19	0.00%	19	22	\$ -
Total Union-Leaves	65	0.00%	65	68	\$ 482,391
Total Union	1,274	100.00%	1,315	1,349	\$ 15,501,345
Total Covered Participants	3,835	89.64%	3,909	4,176	\$ 47,561,425
					\$ 52,403,046
					\$ 58,437,342

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Carrier / Type	(a1)		(a1) * (1)				
	Actual Feb 2017	% of Total Feb 2017	2017	Projected 2018	2019	Projected 2018	2019
Waives	385	9.00%	392	402	422	\$ 459,310	\$ 470,620
Employees Not Covered	58	1.36%	58	62	66	-	-
Inactive Employees ¹						\$ 218,800	\$ 236,304
Retiree Shift						(1,428,194)	(1,485,322)
Grand Total	4,278	100.00%	4,359	4,462	4,665	\$ 46,811,341	\$ 51,624,648
FOF Savings						\$ (1,163,464)	\$ (1,286,878)
							\$ (1,441,825)

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

ASSUMPTIONS																
<p>1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input. 2. Projected adjusted non-represented headcount is as follows: 3. Projected adjusted represented headcount is as follows: 4. Projected adjusted non-represented headcount on leave is as follows: 5. Projected adjusted represented headcount on leave is as follows: 6. Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount. 7. Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017. 8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm. 9. Increase in medical premium "Annual Employer Only Rates" (b) for 2017-2019 are based on the medical premium increases as provided by Willis Towers Watson, a certified actuarial firm. 10. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated using percentages provided by Willis Towers Watson. This is done because medical rates for active employees and retirees under the age of 65 are negotiated together and therefore causes active rates to be higher than they would be if negotiated separately. The projected 2017 credit is projected based on credits taken through June 2016 and increases in 2017-2019 by half of projected medical rate inflation.</p>																
Carrier /Type	Plan Code	Coverage Level	Actual Feb 2017	(a1) % of Total Feb 2017	(a1) Participants	(a1) * (1) Projected	2017	2018	2019	Pre-FOF 2017	2018	2019	Projected 2017	2018	2019	Total ER Premium or Equivalent
Non Union																
Blue Cross																
HMO	H021	EE only	247	8.44%	250	258	273	273	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 5,602.49	\$ 1,213,862	\$ 1,350,764	\$ 1,530,002	
HMO	H021	EE + 1	208	7.11%	211	217	230	230	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 11,204.84	\$ 2,044,373	\$ 2,274,942	\$ 2,576,814	
HMO	H021	EE + 2	333	11.38%	338	348	368	368	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 16,807.32	\$ 4,909,464	\$ 5,463,166	\$ 6,188,095	
HMO-Part Time	H021	EE only	1	0.03%	1	1	1	1	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 5,602.49	\$ 4,914	\$ 5,469	\$ 6,194	
HMO-Part Time	H021	EE + 1	1	0.03%	1	1	1	1	\$ 6,844.32	\$ 7,391.87	\$ 7,909.30	\$ 7,909.30	\$ -	\$ -	\$ -	
HMO-Part Time	H021	EE + 2	1	0.03%	1	1	1	1	\$ 10,266.48	\$ 11,087.80	\$ 11,863.94	\$ 11,863.94	\$ 10,407	\$ 11,581	\$ 13,117	
HMO-Scripps	H025	EE only	16	0.55%	16	17	18	18	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 5,602.49	\$ 78,631	\$ 87,499	\$ 99,109	
HMO-Scripps	H025	EE + 1	20	0.68%	20	21	22	22	\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 11,204.84	\$ 196,574	\$ 218,744	\$ 247,771	
HMO-Scripps	H025	EE + 2	10	0.34%	10	10	11	11	\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 16,807.32	\$ 147,431	\$ 164,059	\$ 185,829	
HMO-Scripps-Part Time	H025	EE only	-	0.00%	-	-	-	-	\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 5,602.49	\$ -	\$ -	\$ -	
HMO-Scripps-Part Time	H025	EE + 1	-	0.00%	-	-	-	-	\$ 6,844.32	\$ 7,391.87	\$ 7,909.30	\$ 7,909.30	\$ -	\$ -	\$ -	
HMO-Scripps-Part Time	H025	EE + 2	-	0.00%	-	-	-	-	\$ 10,266.48	\$ 11,087.80	\$ 11,863.94	\$ 11,863.94	\$ -	\$ -	\$ -	
Executive	E001	EE only	-	0.00%	-	-	-	-	\$ 8,426.04	\$ 9,100.12	\$ 9,737.13	\$ 9,737.13	\$ -	\$ -	\$ -	
Executive	E001	EE + 1	-	0.00%	-	-	-	-	\$ 8,426.04	\$ 9,100.12	\$ 9,737.13	\$ 9,737.13	\$ -	\$ -	\$ -	
Executive	E001	EE + 2	-	0.00%	-	-	-	-	\$ 8,426.04	\$ 9,100.12	\$ 9,737.13	\$ 9,737.13	\$ -	\$ -	\$ -	
Health Care Plus	H027	EE only	189	6.48%	192	197	209	209	\$ 7,215.71	\$ 7,792.96	\$ 8,338.47	\$ 8,338.47	\$ 1,382,419	\$ 1,538,331	\$ 1,742,458	
Health Care Plus	H027	EE + 1	137	4.68%	139	143	151	151	\$ 14,505.70	\$ 15,666.15	\$ 16,762.78	\$ 16,762.78	\$ 2,014,457	\$ 2,241,652	\$ 2,539,106	
Health Care Plus	H027	EE + 2	318	10.87%	322	332	352	352	\$ 21,713.98	\$ 23,451.09	\$ 25,092.67	\$ 25,092.67	\$ 6,999,472	\$ 7,788,890	\$ 8,822,428	
Health Care Plus-Part Time	H027	EE only	-	0.00%	-	-	-	-	\$ 7,215.71	\$ 7,792.96	\$ 8,338.47	\$ 8,338.47	\$ -	\$ -	\$ -	
Health Care Plus-Part Time	H027	EE + 1	-	0.00%	-	-	-	-	\$ 8,853.28	\$ 9,561.55	\$ 10,230.86	\$ 10,230.86	\$ -	\$ -	\$ -	
Health Care Plus-Part Time	H027	EE + 2	1	0.03%	1	1	1	1	\$ 13,280.08	\$ 14,342.48	\$ 15,346.46	\$ 15,346.46	\$ 13,462	\$ 14,980	\$ 16,968	
Health Care Plus Contribution		EE only	189		192	197	209	209	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 191,585	\$ 197,400	\$ 208,966	
Health Care Plus Contribution		EE + 1	137		139	143	151	151	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 277,747	\$ 286,178	\$ 302,946	
Health Care Plus Contribution		EE + 2	319		323	333	353	353	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 646,725	\$ 666,356	\$ 705,399	
Out-of-Area	H054	EE only	3	0.10%	3	3	3	3	\$ 5,738.76	\$ 6,197.86	\$ 6,631.71	\$ 6,631.71	\$ 17,452	\$ 19,420	\$ 21,997	
Out-of-Area	H054	EE + 1	8	0.27%	8	8	9	9	\$ 11,477.51	\$ 12,395.71	\$ 13,263.41	\$ 13,263.41	\$ 93,076	\$ 103,573	\$ 117,317	
Out-of-Area	H054	EE + 2	13	0.44%	13	14	14	14	\$ 17,216.27	\$ 18,593.57	\$ 19,896.12	\$ 19,896.12	\$ 226,872	\$ 252,459	\$ 285,959	
Total Blue Cross			1,505	51.45%	1,526	1,572	1,664	1,664					\$ 20,468,922	\$ 22,685,462	\$ 25,610,474	
Kaiser																

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total Feb 2017	(a1) * (1)			Pre-FOF			Projected			Projected								
					2017			2018			2019			2017			2018			2019		
					362	378	400	367	378	400	2017	2018	2019	2017	2018	2019	2017	2018	2019			
HMO	H028	EE only	362	12.38%				\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 1,779.020	\$ 1,979.662	\$ 2,242.351									
HMO	H028	EE + 1	291	9.95%				\$ 9,696.12	\$ 10,471.81	\$ 11,204.84	\$ 2,860.157	\$ 3,182.732	\$ 3,605.061									
HMO	H028	EE + 2	431	14.74%				\$ 14,544.24	\$ 15,707.78	\$ 16,807.32	\$ 6,354.291	\$ 7,070.944	\$ 8,009.216									
HMO-Part Time	H028	EE only	3	0.10%				\$ 4,848.12	\$ 5,235.97	\$ 5,602.49	\$ 14,743	\$ 16,406	\$ 18,583									
HMO-Part Time	H028	EE + 1	1	0.03%				\$ 6,844.32	\$ 7,391.87	\$ 7,909.30	\$ 6,938	\$ 7,720	\$ 8,745									
HMO-Part Time	H028	EE + 2	1	0.03%				\$ 10,266.48	\$ 11,087.80	\$ 11,863.94	\$ 10,407	\$ 11,581	\$ 13,117									
Total Kaiser			1,089	37.23%			1,104	1,137	1,204		\$ 11,025,556	\$ 12,269,045	\$ 13,897,073									
Waives																						
Non Union			312	10.67%			316	326	345		\$ 1,080.00	\$ 1,080.00	\$ 1,080.00									
Employees Not Covered			19	0.65%			19	20	21		\$ -	\$ -	\$ -									
Total Active			2,925	100.00%			2,965	3,055	3,234		\$ 31,836,045	\$ 35,306,443	\$ 39,880,104									
Employees on Leave																						
Non Union																						
Blue Cross																						
HMO	H021	EE only	15				15	15	15		\$ 4,848.12	\$ 5,235.97	\$ 5,602.49									
HMO	H021	EE + 1	7				7	7	7		\$ 9,696.12	\$ 10,471.81	\$ 11,204.84									
HMO	H021	EE + 2	11				11	11	11		\$ 14,544.24	\$ 15,707.78	\$ 16,807.32									
HMO-Part Time	H021	EE only	1				1	1	1		\$ 4,848.12	\$ 5,235.97	\$ 5,602.49									
HMO-Part Time	H021	EE + 1	-				-	-	-		\$ 6,844.32	\$ 7,391.87	\$ 7,909.30									
HMO-Part Time	H021	EE + 2	-				-	-	-		\$ 10,266.48	\$ 11,087.80	\$ 11,863.94									
HMO-Scripts	H025	EE only	1				1	1	1		\$ 4,848.12	\$ 5,235.97	\$ 5,602.49									
HMO-Scripts	H025	EE + 1	-				-	-	-		\$ 9,696.12	\$ 10,471.81	\$ 11,204.84									
HMO-Scripts	H025	EE + 2	-				-	-	-		\$ 14,544.24	\$ 15,707.78	\$ 16,807.32									
HMO-Scripts-Part Time	H025	EE only	-				-	-	-		\$ 4,848.12	\$ 5,235.97	\$ 5,602.49									
HMO-Scripts-Part Time	H025	EE + 1	-				-	-	-		\$ 6,844.32	\$ 7,391.87	\$ 7,909.30									
HMO-Scripts-Part Time	H025	EE + 2	-				-	-	-		\$ 10,266.48	\$ 11,087.80	\$ 11,863.94									
Executive	E001	EE only	-				-	-	-		\$ 8,426.04	\$ 9,100.12	\$ 9,737.13									
Executive	E001	EE + 1	-				-	-	-		\$ 8,426.04	\$ 9,100.12	\$ 9,737.13									
Executive	E001	EE + 2	-				-	-	-		\$ 8,426.04	\$ 9,100.12	\$ 9,737.13									
Health Care Plus	H027	EE only	2				2	2	2		\$ 7,215.71	\$ 7,792.96	\$ 8,338.47									
Health Care Plus	H027	EE + 1	3				3	3	3		\$ 14,505.70	\$ 15,666.15	\$ 16,762.78									
Health Care Plus	H027	EE + 2	6				6	6	6		\$ 21,713.98	\$ 23,451.09	\$ 25,092.67									
Health Care Plus-Part Time	H027	EE only	-				-	-	-		\$ 7,215.71	\$ 7,792.96	\$ 8,338.47									
Health Care Plus-Part Time	H027	EE + 1	-				-	-	-		\$ 8,853.28	\$ 9,561.55	\$ 10,230.86									
Health Care Plus-Part Time	H027	EE + 2	-				-	-	-		\$ 13,280.08	\$ 14,342.48	\$ 15,346.46									
Health Care Plus Contribution		EE only	2				2	2	2		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00									
Health Care Plus Contribution		EE + 1	3				3	3	3		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00									
Health Care Plus Contribution		EE + 2	6				6	6	6		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00									
Out-of-Area	H054	EE only	-				-	-	-		\$ 5,738.76	\$ 6,197.86	\$ 6,631.71									
Out-of-Area	H054	EE + 1	-				-	-	-		\$ 11,477.51	\$ 12,395.71	\$ 13,263.41									
Out-of-Area	H054	EE + 2	-				-	-	-		\$ 17,216.27	\$ 18,593.57	\$ 19,895.12									
Total Blue Cross			46				46	46	46		\$ 518,510	\$ 558,391	\$ 596,078									
Kaiser																						
HMO	H028	EE only	7				7	7	7		\$ 4,848.12	\$ 5,235.97	\$ 5,602.49									
HMO	H028	EE + 1	3				3	3	3		\$ 9,696.12	\$ 10,471.81	\$ 11,204.84									
HMO	H028	EE + 2	7				7	7	7		\$ 14,544.24	\$ 15,707.78	\$ 16,807.32									
HMO-Part Time	H028	EE only	-				-	-	-		\$ 4,848.12	\$ 5,235.97	\$ 5,602.49									
HMO-Part Time	H028	EE + 1	-				-	-	-		\$ 6,844.32	\$ 7,391.87	\$ 7,909.30									
HMO-Part Time	H028	EE + 2	-				-	-	-		\$ 10,266.48	\$ 11,087.80	\$ 11,863.94									
Total Kaiser			17				17	17	17		\$ 164,835	\$ 178,022	\$ 190,483									
Leaves Not Covered			16				16	17	19													
Total Leave			79				79	80	82		\$ 683,345	\$ 736,412	\$ 786,561									
Total Non Union			3,004				3,044	3,135	3,316		\$ 32,519,390	\$ 36,042,856	\$ 40,666,665									

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	(a1) % of Total Feb 2017	(a1) * (1) Projected			Projected							
					2017	2018	2019	2017	2018	2019					
					Pre-FOF	Pre-FOF	Pre-FOF	2017	2018	2019					
Inactive Employees													\$ 218,800	\$ 236,304	\$ 252,845
Retiree Shift													(1,428,194)	\$ (1,485,322)	\$ (1,537,308)
Grand Total			4,278		4,359	4,462	4,665						\$ 46,811,341	\$ 51,624,648	\$ 57,646,099
FOF Savings													\$ (1,163,464)	\$ (1,286,878)	\$ (1,441,825)

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

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		3,447	3,280	3,713	3,739	2,441	0	0	0	
NSE		0	0	0	0	0	3,460	3,590	3,993	
Total		3,447	3,280	3,713	3,739	2,441	3,460	3,590	3,993	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	3,460	3,590	3,993	3,460	3,590	3,993
Total		0	0	0	3,460	3,590	3,993	3,460	3,590	3,993
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	3,684	3,684	0.0	1-Sided Adj	JECHERRY20161203105109330	
Explanation:		2017 Dental Projection							
2017	FOF-Ongoing	0	0	-224	-224	0.0	1-Sided Adj	JECHERRY20170310103141510	
Explanation:		FOF Cost Savings							
2017 Total		0	0	3,460	3,460	0.0			
2018	Other	0	0	3,823	3,823	0.0	1-Sided Adj	JECHERRY20161203105128790	
Explanation:		2018 Dental Projection							
2018	FOF-Ongoing	0	0	-233	-233	0.0	1-Sided Adj	JECHERRY20170310103158840	
Explanation:		FOF Cost Savings							
2018 Total		0	0	3,590	3,590	0.0			
2019	Other	0	0	4,252	4,252	0.0	1-Sided Adj	JECHERRY20161203105143393	
Explanation:		2019 Dental Projection							
2019	FOF-Ongoing	0	0	-259	-259	0.0	1-Sided Adj	JECHERRY20170310103216320	
Explanation:		FOF Cost Savings							
2019 Total		0	0	3,993	3,993	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	3,355	3,236	3,707	3,365	2,441
NSE	0	0	0	0	0
Total	3,355	3,236	3,707	3,365	2,441
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	366	0
NSE	0	0	0	0	0
Total	0	0	0	366	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	3,355	3,236	3,707	3,731	2,441
NSE	0	0	0	0	0
Total	3,355	3,236	3,707	3,731	2,441
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	92	45	6	8	0
NSE	0	0	0	0	0
Total	92	45	6	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	3,447	3,280	3,713	3,739	2,441
NSE	0	0	0	0	0
Total	3,447	3,280	3,713	3,739	2,441
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	366	0
NSE	0	0	0	0	0
Total	0	0	0	366	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015	Other	0	366	0	0.0	1-Sided Adj	JECHERRY20161116143806580
Explanation:		Transfer dental costs to correct workgroup					
2015 Total		0	366	0	0.0		
2016	Other	0	366	0	0.0	1-Sided Adj	JECHERRY20161116145559393
Explanation:		Transfer dental costs to correct workgroup					
2016	Other	0	-366	0	0.0	1-Sided Adj	JECHERRY20170210145059780
Explanation:		Transfer dental costs to correct workgroup					
2016 Total		0	0	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.001

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

ASSUMPTIONS													
		Projected			Projected			Projected					
		2017	2018	2019	2017	2018	2019	2017	2018	2019			
		4,215	4,315	4,515									
		2,965	3,055	3,234									
		1,250	1,260	1,281									
		79	80	82									
		65	67	68									
		4.00%			4.00%			4.00%					
<p>1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input.</p> <p>2. Projected adjusted non-represented headcount is as follows:</p> <p>3. Projected adjusted non-represented headcount on leave is as follows:</p> <p>4. Projected adjusted non-represented headcount on leave is as follows:</p> <p>5. Projected adjusted represented headcount on leave is as follows:</p> <p>6. Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount.</p> <p>7. Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017.</p> <p>8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm.</p> <p>9. Increases in "Annual Employer Share of Premium or Equivalent" (b) for 2017 to 2019 are based on projected dental inflation provided by Willis Towers Watson as follows:</p>													
		(a) Participants			(a1) * (1)			(a) x (b) = Total ER Premium or Equivalent					
		Actual	2017	2018	2019	Actual	2017	2018	2019	Actual	2017	2018	2019
Carrier / Type	Plan Code	Coverage Level	% of Total Feb 2017	(a1)	(a1) * (1)	Actual Feb 2017	2017	2018	2019	Actual 2017	2017	2018	2019
Non Union													
Delta													
Delta Dental	D001	EE only	705	715	736	779	715	736	779	\$ 416.76	\$ 433.43	\$ 450.77	\$ 319.149
Delta Dental	D001	EE + 1	669	678	699	740	669	678	740	\$ 763.80	\$ 794.35	\$ 826.13	\$ 555.040
Delta Dental	D001	EE + 2	1,117	1,132	1,167	1,235	1,117	1,132	1,235	\$ 1,234.92	\$ 1,284.32	\$ 1,335.69	\$ 1,498.341
Total Delta			2,491	2,525	2,602	2,754				\$ 2,214.073	\$ 2,372.531	\$ 2,372.531	\$ 2,612.005
Met Life Dental (Safeguard)													
Met Life Dental (Safeguard)	D010	EE only	66	67	69	73	66	67	69	\$ 150.72	\$ 156.75	\$ 163.02	\$ 10.084
Met Life Dental (Safeguard)	D010	EE + 1	48	49	50	53	48	49	53	\$ 286.44	\$ 297.90	\$ 309.81	\$ 13.937
Met Life Dental (Safeguard)	D010	EE + 2	70	71	73	77	70	71	77	\$ 399.24	\$ 415.21	\$ 431.82	\$ 28.329
Total Safeguard			184	187	192	203				\$ 52.350	\$ 56.096	\$ 61.758	\$ 10.805
Waived Coverage			205	208	214	227				\$ 72.00	\$ 72.00	\$ 72.00	\$ 14.962
Employees Not Covered			45	46	47	50							
Total Non-Union Active			2,925	2,965	3,055	3,234				\$ 2,281.385	\$ 2,444.043	\$ 2,444.043	\$ 2,690.082
Employees on Leave													
Non Union													
Delta - Self-Insured													
Delta Dental	D001	EE only	19	19	19	19	19	19	19	\$ 416.76	\$ 433.43	\$ 450.77	\$ 7.918
Delta Dental	D001	EE + 1	13	13	13	13	13	13	13	\$ 763.80	\$ 794.35	\$ 826.13	\$ 9.929
Delta Dental	D001	EE + 2	26	26	26	26	26	26	26	\$ 1,234.92	\$ 1,284.32	\$ 1,335.69	\$ 32.108
Total Delta			58	58	58	58				\$ 49.956	\$ 54.032	\$ 54.032	\$ 54.032
Met Life Dental (Safeguard) - Insured													
Met Life Dental	D010	EE only	1	1	1	1	1	1	1	\$ 150.72	\$ 156.75	\$ 163.02	\$ 151
Met Life Dental	D010	EE + 1	1	1	1	1	1	1	1	\$ 286.44	\$ 297.90	\$ 309.81	\$ 286
Met Life Dental	D010	EE + 2	2	2	2	2	2	2	2	\$ 399.24	\$ 415.21	\$ 431.82	\$ 431.82
Total Safeguard			4	4	4	4				\$ 437	\$ 437	\$ 437	\$ 473
Employees on Leave Not Covered													
Total Leave			79	79	80	82				\$ 50.393	\$ 50.393	\$ 50.393	\$ 54.505
Total Non Union			3,004	3,044	3,135	3,316				\$ 2,331.778	\$ 2,444.043	\$ 2,444.043	\$ 2,744.587
Union													
Delta - Self-Insured													
Delta Dental	D001	EE only	244	252	254	259	244	252	254	\$ 416.76	\$ 433.43	\$ 450.77	\$ 105.138
Delta Dental	D001	EE + 1	271	280	282	287	271	280	287	\$ 763.80	\$ 794.35	\$ 826.13	\$ 214.009
										\$ 105.138	\$ 110.218	\$ 110.218	\$ 116.537
										\$ 214.009	\$ 224.350	\$ 224.350	\$ 237.213

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total Feb 2017	Projected			Actual			Projected		
					2017	2018	2019	2017	2018	2019	2017	2018	2019
Delta Dental	D001	EE + 2	559	46.24%	578	583	592	\$ 1,234.92	\$ 1,284.32	\$ 1,335.69	\$ 713,731	\$ 748,218	\$ 791,116
Total Delta			1,074	88.83%	1,110	1,119	1,138				\$ 1,032,878	\$ 1,082,787	\$ 1,144,866
Blue Cross Dental - Insured													
Blue Cross Dental	D008	EE only	22	1.82%	23	23	23	\$ 230.76	\$ 239.99	\$ 249.59	\$ 5,249	\$ 5,503	\$ 5,818
Blue Cross Dental	D008	EE + 1	25	2.07%	26	26	26	\$ 460.20	\$ 478.61	\$ 497.75	\$ 11,895	\$ 12,470	\$ 13,185
Blue Cross Dental	D008	EE + 2	32	2.65%	33	33	34	\$ 678.24	\$ 705.37	\$ 733.58	\$ 22,440	\$ 23,524	\$ 24,873
Total Blue Cross			79	6.53%	82	82	84				\$ 39,584	\$ 41,496	\$ 43,876
Waived Coverage													
			49	4.05%	51	51	52	\$ 72.00	\$ 72.00	\$ 72.00	\$ 3,648	\$ 3,677	\$ 3,738
Employees Not Covered													
			7	0.58%	7	7	7						
Total Union Active			1,209	100.00%	1,250	1,260	1,281				\$ 1,076,109	\$ 1,127,960	\$ 1,192,480
Employees on Leave													
Union 1													
Delta - Self-Insured													
Delta Dental	D001	EE only	17		17	-	17	\$ 416.76	\$ 433.43	\$ 450.77	\$ 7,085	\$ -	\$ 7,663
Delta Dental	D001	EE + 1	13		13	-	13	\$ 763.80	\$ 794.35	\$ 826.13	\$ 9,929	\$ -	\$ 10,740
Delta Dental	D001	EE + 2	14		14	-	14	\$ 1,234.92	\$ 1,284.32	\$ 1,335.69	\$ 17,289	\$ -	\$ 18,700
Total Delta			44		44	-	44				\$ 34,303	\$ -	\$ 37,102
Blue Cross Dental - Insured													
Blue Cross Dental	D010	EE only	-		-	-	-	\$ 230.76	\$ 239.99	\$ 249.59	\$ -	\$ -	\$ -
Blue Cross Dental	D010	EE + 1	1		1	-	1	\$ 460.20	\$ 478.61	\$ 497.75	\$ 460	\$ -	\$ 498
Blue Cross Dental	D010	EE + 2	-		-	-	-	\$ 678.24	\$ 705.37	\$ 733.58	\$ -	\$ -	\$ -
Total Blue Cross			1		1	-	1				\$ 460	\$ -	\$ 498
Employees on Leave Not Covered													
			20		20	67	23						
Total Leave			45		45	-	45				\$ 34,763	\$ -	\$ 37,600
Total Union			1,254		1,295	1,260	1,326				1,110,873	1,127,960	1,230,080
Inactive Employees													
											\$ 17,200	\$ 17,888	\$ 18,604
Grand Total			4,258	-	4,339	4,395	4,642				\$ 3,459,850	\$ 3,589,891	\$ 3,993,271
NOTES:													
1) There are projected covered employees on leave in 2018, they will be added subsequent submission.													

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

SDG&E	Projected Dental Cost Savings from the Fueling Our Future Initiative For Years 2017-2019					Projected						(a) x (b) = Total ER Premium
						2017	2018	2019		2017	2018	2019
ASSUMPTIONS												
1. Total headcount based on number of employees as of December 2016 plus estimated increases or decreases based on planner input.												
2. Projected adjusted non-represented headcount is as follows:												
3. Projected adjusted represented headcount is as follows:												
4. Projected adjusted non-represented headcount on leave is as follows:												
5. Projected adjusted represented headcount on leave is as follows:												
6. Active employee participation in type and level of coverage for 2017-2019 is calculated using actual enrollment as of February 2017 (a1) indexed for changes in headcount.												
7. Participation for employees on leave in type and level of coverage for 2017-2019 is projected to remain the same as actual enrollment in February 2017.												
8. "Annual Employer Share of Premium or Equivalent" (b) for 2017 are actual premium rates for insured plans and self-insured premium equivalents provided by Willis Towers Watson, a certified actuarial firm.												
9. Increases in "Annual Employer Share of Premium or Equivalent" (b) for 2017 to 2019 are based on projected dental inflation provided by Willis Towers Watson as follows:												
						Actual	4.00%	4.00%		Actual	4.00%	4.00%
						2017	2018	2019		2017	2018	2019
						4,215	4,315	4,515				
						2,965	3,055	3,234				
						1,250	1,260	1,281				
						79	80	82				
						65	67	68				
(a) Participants (a1) * (1) % of 2/28/17 Total 2017 2018 2019												
(b) Annual Employer Only Rates Pre-FOF 2017 2018 2019												
Non Union												
Delta - Self-Insured												
Delta Dental						\$ 444.87	\$ 462.66	\$ 481.17	\$ 317,922	\$ 340,675	\$ 375,061	
Delta Dental						\$ 815.15	\$ 847.76	\$ 881.67	\$ 552,795	\$ 592,357	\$ 652,148	
Delta Dental						\$ 1,318.13	\$ 1,370.85	\$ 1,425.69	\$ 1,492,483	\$ 1,599,297	\$ 1,760,724	
Total Delta						\$ 2,368,199	\$ 2,532,330	\$ 2,787,933				
Met Life Dental (Safeguard) - Insured												
Met Life Dental (Safeguard)						\$ 150.72	\$ 156.75	\$ 163.02	\$ 10,084	\$ 10,805	\$ 11,896	
Met Life Dental (Safeguard)						\$ 286.44	\$ 297.90	\$ 309.81	\$ 13,937	\$ 14,935	\$ 16,442	
Met Life Dental (Safeguard)						\$ 399.24	\$ 415.21	\$ 431.82	\$ 28,329	\$ 30,356	\$ 33,420	
Total Safeguard						\$ 550.36	\$ 569.66	\$ 583.85	\$ 32,430	\$ 36,096	\$ 41,758	
Waived Coverage						\$ 72.00	\$ 72.00	\$ 72.00	\$ 14,962	\$ 15,416	\$ 16,319	
Employees Not Covered												
Total Non-Union Active						\$ 2,430,511	\$ 2,603,842	\$ 2,866,011				
Employees on Leave												
Union												
Delta - Self-Insured												
Delta Dental						\$ 444.87	\$ 462.66	\$ 481.17	\$ 8,453	\$ -	\$ 9,142	
Delta Dental						\$ 815.15	\$ 847.76	\$ 881.67	\$ 10,597	\$ -	\$ 11,462	
Delta Dental						\$ 1,318.13	\$ 1,370.85	\$ 1,425.69	\$ 34,271	\$ -	\$ 37,068	
Total Delta						\$ 564,071	\$ 581,202	\$ 603,901	\$ 53,321	\$ -	\$ 57,672	
Met Life Dental (Safeguard) - Insured												
Met Life Dental						\$ 150.72	\$ 156.75	\$ 163.02	\$ 151	\$ -	\$ 163	
Met Life Dental						\$ 286.44	\$ 297.90	\$ 309.81	\$ 286	\$ -	\$ 310	
Met Life Dental						\$ 399.24	\$ 415.21	\$ 431.82	\$ -	\$ -	\$ -	
Total Met Life Dental						\$ 536.40	\$ 569.86	\$ 593.85	\$ 437	\$ -	\$ 473	
Employees on Leave Not Covered												
Total Leave						\$ 53,758	\$ -	\$ -	\$ 53,758	\$ -	\$ -	\$ 58,145
Total Non Union						\$ 2,484,269	\$ 2,603,842	\$ 2,924,155				
Union												
Delta - Self-Insured												

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Actual % of 2/28/17	Actual 02/28/17	Projected			Pre-FOF			Projected		
					2017	2018	2019	2017	2018	2019	2017	2018	2019
Delta Dental	D001	EE only	20.18%	244	252	254	259	\$ 444.87	\$ 462.66	\$ 481.17	\$ 112,229	\$ 117,652	\$ 124,398
Delta Dental	D001	EE + 1	22.42%	271	280	282	287	\$ 815.15	\$ 847.76	\$ 881.67	\$ 228,398	\$ 239,434	\$ 253,162
Delta Dental	D001	EE + 2	46.24%	559	578	583	592	\$ 1,318.13	\$ 1,370.85	\$ 1,425.69	\$ 761,821	\$ 798,632	\$ 844,420
Total Delta			88.83%	1,074	1,110	1,119	1,138				\$ 1,102,448	\$ 1,155,718	\$ 1,221,979
Blue Cross Dental - Insured													
Blue Cross Dental	D008	EE only	1.82%	22	23	23	23	\$ 230.76	\$ 239.99	\$ 249.59	\$ 5,249	\$ 5,503	\$ 5,818
Blue Cross Dental	D008	EE + 1	2.07%	25	26	26	26	\$ 460.20	\$ 478.61	\$ 497.75	\$ 11,895	\$ 12,470	\$ 13,165
Blue Cross Dental	D008	EE + 2	2.65%	32	33	33	34	\$ 678.24	\$ 705.37	\$ 733.58	\$ 22,440	\$ 23,524	\$ 24,873
Total Blue Cross			6.53%	79	82	82	84				\$ 39,584	\$ 41,496	\$ 43,876
Waived Coverage													
			4.05%	49	51	51	52	\$ 72.00	\$ 72.00	\$ 72.00	\$ 3,648	\$ 3,677	\$ 3,738
Employees Not Covered													
			0.58%	7	7	7	7						
Total Union Active				1,209	1,250	1,260	1,281				\$ 1,145,679	\$ 1,200,891	\$ 1,269,593
Employees on Leave													
Union													
Delta - Self-Insured													
Delta Dental	D001	EE only	0.00%	17	17	-	17	\$ 444.87	\$ 462.66	\$ 481.17	\$ 7,563	\$ -	\$ 8,180
Delta Dental	D001	EE + 1	0.00%	13	13	-	13	\$ 815.15	\$ 847.76	\$ 881.67	\$ 10,597	\$ -	\$ 11,462
Delta Dental	D001	EE + 2	0.00%	14	14	-	14	\$ 1,318.13	\$ 1,370.85	\$ 1,425.69	\$ 18,454	\$ -	\$ 19,960
Total Delta			0.00%	44	44	-	44				\$ 36,614	\$ -	\$ 39,601
Blue Cross Dental - Insured													
Blue Cross Dental	D010	EE only	0.00%	-	-	-	-	\$ 230.76	\$ 239.99	\$ 249.59	\$ -	\$ -	\$ -
Blue Cross Dental	D010	EE + 1	0.00%	1	1	-	1	\$ 460.20	\$ 478.61	\$ 497.75	\$ 460	\$ -	\$ 498
Blue Cross Dental	D010	EE + 2	0.00%	-	-	-	-	\$ 678.24	\$ 705.37	\$ 733.58	\$ -	\$ -	\$ -
Total Blue Cross			0.00%	1	1	-	1				\$ 460	\$ -	\$ 498
Total Leave													
				45	45	-	45				\$ 37,074	\$ -	\$ 40,099
Total Union				1,254	1,295	1,260	1,326				1,182,753	1,200,891	1,309,692
Inactive Employees													
Grand Total				4,258	4,339	4,395	4,642				\$ 3,684,222	\$ 3,822,621	\$ 4,252,451
FOF Savings											\$ (224,372)	\$ (232,731)	\$ (259,180)
NOTES:													
1) There are projected covered employees on leave in 2018, they will be added subsequent submission.													

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

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		343	326	310	316	318	0	0	0	
NSE		0	0	0	0	0	306	325	353	
Total		343	326	310	316	318	306	325	353	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	306	325	353	306	325	353
Total		0	0	0	306	325	353	306	325	353
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2017	Other	0	0	317	317	0.0	1-Sided Adj	JECHERRY20161203105525980
Explanation: 2017 Vision Projection								
2017	FOF-Ongoing	0	0	-11	-11	0.0	1-Sided Adj	JECHERRY20170310103436963
Explanation: FOF Cost Savings								
2017 Total		0	0	306	306	0.0		
2018	Other	0	0	337	337	0.0	1-Sided Adj	JECHERRY20161203105545887
Explanation: 2018 Vision Projection								
2018	FOF-Ongoing	0	0	-12	-12	0.0	1-Sided Adj	JECHERRY20170310103451837
Explanation: FOF Cost Savings								
2018 Total		0	0	325	325	0.0		
2019	Other	0	0	366	366	0.0	1-Sided Adj	JECHERRY20161203105606877
Explanation: 2019 Vision Projection								
2019	FOF-Ongoing	0	0	-13	-13	0.0	1-Sided Adj	JECHERRY20170310103506133
Explanation: FOF Cost Savings								
2019 Total		0	0	353	353	0.0		

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	334	322	310	315	318
NSE	0	0	0	0	0
Total	334	322	310	315	318
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	334	322	310	315	318
NSE	0	0	0	0	0
Total	334	322	310	315	318
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	9	4	1	1	0
NSE	0	0	0	0	0
Total	9	4	1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	343	326	310	316	318
NSE	0	0	0	0	0
Total	343	326	310	316	318
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
-------------	------------------	--------------	-------------	------------	------------	-----------------	--------------

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.002

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total Total	Projected			Actual			Projected		
					2017	2018	2019	2017	2018	2019	2017	2018	2019
Total Union-Active			1,209	100.00%	1,250	1,260	1,281				\$ 88,655	\$ 92,845	\$ 98,072
Union-On Leave													
VSP - Self-Insured													
VSP	V002	EE only	17	0.00%	17	17	17	\$ 74.88	\$ 77.88	\$ 80.99	\$ 1,273	\$ 1,324	\$ 1,377
VSP	V002	EE + 1	13	0.00%	13	13	13	\$ 74.88	\$ 77.88	\$ 80.99	\$ 973	\$ 1,012	\$ 1,053
VSP	V002	EE + 2	11	0.00%	11	11	11	\$ 74.88	\$ 77.88	\$ 80.99	\$ 824	\$ 857	\$ 891
Total VSP			41	0.00%	41	41	41				\$ 3,070	\$ 3,193	\$ 3,321
Employees on Leave Not Covered													
			24		24	26	27						
Total Union			1,274		1,315	1,327	1,349				\$ 91,725	\$ 96,038	\$ 101,393
Inactive Employees													
											\$ 5,476	\$ 5,933	\$ 6,603
Grand Total			4,278		4,359	4,462	4,665				\$ 305,951	\$ 325,176	\$ 353,079

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

Carrier / Type	Plan Code	Coverage Level	Actual Feb 2017	% of Total Total	Projected			Pre-FOF			Projected		
					2017	2018	2019	2017	2018	2019	2017	2018	2019
Total Union-Active			1,209	100.00%	1,250	1,260	1,281				\$ 91,837	\$ 96,180	\$ 101,599
Union-On Leave													
VSP - Self-Insured													
VSP	V002	EE only	17	0.00%	17	17	17	\$ 77.64	\$ 80.75	\$ 83.98	\$ 1,320	\$ 1,373	\$ 1,428
VSP	V002	EE + 1	13	0.00%	13	13	13	\$ 77.64	\$ 80.75	\$ 83.98	\$ 1,009	\$ 1,050	\$ 1,092
VSP	V002	EE + 2	11	0.00%	11	11	11	\$ 77.64	\$ 80.75	\$ 83.98	\$ 854	\$ 888	\$ 924
Total VSP			41	0.00%	41	41	41				\$ 3,183	\$ 3,311	\$ 3,443
Employees on Leave Not Covered			24		24	26	27						
Total Union			1,274		1,315	1,327	1,349				\$ 95,020	\$ 99,491	\$ 105,042
Inactive Employees											\$ 5,665	\$ 6,139	\$ 6,836
Grand Total			4,278		4,359	4,462	4,665				\$ 316,827	\$ 336,750	\$ 365,664
FOF Savings											\$ (10,876)	\$ (11,574)	\$ (12,585)

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

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		405	542	715	676	791	0	0	0	
NSE		0	0	0	0	0	1,359	1,066	1,117	
Total		405	542	715	676	791	1,359	1,066	1,117	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,359	1,066	1,117	1,359	1,066	1,117
Total		0	0	0	1,359	1,066	1,117	1,359	1,066	1,117
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	1,359	1,359	0.0	1-Sided Adj	JECHERRY20161203111147393	
Explanation:		2017 Wellness Projection							
2017 Total		0	0	1,359	1,359	0.0			
2018	Other	0	0	1,066	1,066	0.0	1-Sided Adj	JECHERRY20161203111204210	
Explanation:		2018 Wellness Projection							
2018 Total		0	0	1,066	1,066	0.0			
2019	Other	0	0	1,117	1,117	0.0	1-Sided Adj	JECHERRY20161203111232927	
Explanation:		2019 Wellness Projection							
2019 Total		0	0	1,117	1,117	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	495	667	804	812	867
NSE	0	0	0	0	0
Total	495	667	804	812	867
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-101	-132	-91	-137	-76
NSE	0	0	0	0	0
Total	-101	-132	-91	-137	-76
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	394	535	714	675	791
NSE	0	0	0	0	0
Total	394	535	714	675	791
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	11	7	1	2	0
NSE	0	0	0	0	0
Total	11	7	1	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	405	542	715	676	791
NSE	0	0	0	0	0
Total	405	542	715	676	791
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	-101	-132	-91	-137	-76
NSE	0	0	0	0	0
Total	-101	-132	-91	-137	-76
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	-101	0	0.0	CCTR Transf To 2100-0360.002	JECHERRY20161203143320800
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2012 Total		0	-101	0	0.0		
2013	Other	0	-132	0	0.0	CCTR Transf To 2100-0360.002	JECHERRY20161203144216070
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2013 Total		0	-132	0	0.0		
2014	Other	0	-91	0	0.0	CCTR Transf To 2100-0360.002	JECHERRY20161203145542120
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2014 Total		0	-91	0	0.0		
2015	Other	0	-137	0	0.0	CCTR Transf To 2100-0360.002	JECHERRY20161203151327497
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2015 Total		0	-137	0	0.0		
2016	Other	0	-137	0	0.0	CCTR Transf To 2100-0360.002	JECHERRY20161203151857207
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2016	Other	0	61	0	0.0	1-Sided Adj	JECHERRY20170210145400980
Explanation:		Transfer Wellness costs to correct workgroup					

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

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

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016 Total		0	-76	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.003

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

SDG&E					
Wellness and Emergency Child Care Projection					
For Years 2017-2019					
ASSUMPTIONS					
1. Most costs below are projected for 2017 based on underlying assumptions for each item labeled below. Costs for 2018-2019 reflect increases for non labor inflation.					
2. Non labor inflation for 2017-2019 are as follows:					
		<u>2017</u>	<u>2018</u>	<u>2019</u>	
3. Emergency child care is estimated in increase as follows					
		1.55%	1.66%	1.92%	
			5.00%	5.00%	
4. Projected employees by year are as follows:					
		4,134	4,215	4,315	
5. Projected increase in flu shot costs are as follows:					
		2.20%	2.20%	2.20%	
	Actual	Projected			
	2016	2017	2018	2019	
Calendars (1 per employee)	\$ 17,561	\$ 10,000	\$ 10,166	\$ 10,360	
Quarterly Wellness Newsletter (approx.36 ea x 5163 x 4 qtrs)		5,000	5,083	5,180	
Health Fairs & Safety Stand Down Events (Org. Requests):	50,360	50,000	50,828	51,802	
Wellness Presentations: approx. 34 @ \$300 = \$10,200					
Chair Massages: 34 @ \$400 = \$13,600					
Reflexology: 24 @ \$200 = \$4800					
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800					
Literature/Brochures (Health Fairs, Safety SD, events)	963	3,500	3,558	3,626	
Wellness Library: Videos/Books; Training materials	399	1,200	1,220	1,243	
Wellness Initiatives	179,207	610,050	303,751	309,571	
Wellness Lunch N Learn Presentations (12 x \$425)	2,801	5,500	5,591	5,698	
Annual SDGE Safety Congress x 1/yr (Presenters/workshops)	13,745	2,000	2,033	2,072	
Incentive/Prizes/Giveaways	17,226	10,000	10,166	10,360	
Flu Shots	1,475	3,000	3,066	3,133	
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)					
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screening	21,561	175,000	177,900	181,308	
Approx. 3,000 ees/yr participating					
Occupational Health Nurses	430,621	428,000	435,092	443,428	
One-time Health Risk Assessment (employee wellness baseline study)				30,000	
EAP programs	55,115	56,028	57,101	58,814	
Other	(225)				
Wellness Total	\$ 790,808	\$ 1,359,278	\$ 1,065,554	\$ 1,116,598	
Emergency/Disaster Child Care Program	\$ 131,363	\$ 144,000	\$ 151,200	\$ 158,760	
SDGE share of Back up & Emergency Childcare Program					
2017 costs based on annualized costs to date as of December 31, 2016					

Beginning of Workpaper
1PB000.004 - HEALTH BENEFITS - EMP ASSISTANCE PROGRAM

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		370	365	303	288	278	0	0	0	
NSE		0	0	0	0	0	262	273	291	
Total		370	365	303	288	278	262	273	291	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	262	273	291	262	273	291
Total		0	0	0	262	273	291	262	273	291
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	262	262	0.0	1-Sided Adj	JECHERRY20161203112518270	
Explanation:		2017 EAP Projection							
2017 Total		0	0	262	262	0.0			
2018	Other	0	0	273	273	0.0	1-Sided Adj	JECHERRY20161203112534620	
Explanation:		2018 EAP Projection							
2018 Total		0	0	273	273	0.0			
2019	Other	0	0	291	291	0.0	1-Sided Adj	JECHERRY20161203112550770	
Explanation:		2019 EAP Projection							
2019 Total		0	0	291	291	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	360	360	302	287	333
NSE	0	0	0	0	0
Total	360	360	302	287	333
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-55
NSE	0	0	0	0	0
Total	0	0	0	0	-55
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	360	360	302	287	278
NSE	0	0	0	0	0
Total	360	360	302	287	278
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	10	5	1	1	0
NSE	0	0	0	0	0
Total	10	5	1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	370	365	303	288	278
NSE	0	0	0	0	0
Total	370	365	303	288	278
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-55
NSE	0	0	0	0	0
Total	0	0	0	0	-55
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016	Other	0	-55	0	0.0	1-Sided Adj	JECHERRY20170310191718813
2016 Total		0	-55	0	0.0		

Explanation: Transfer to correct work group

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

RAMP Item # 1

Ref ID: JECHERRY20161203112518270

RAMP Chapter: SDG&E-9

Program Name: Employee Assistance Program (EAP)

Program Description: Provides employees and their eligible dependents with confidential counseling and treatment services for various personal problems that may have a negative impact on job performance.

Risk/Mitigation:

Risk: ?

Mitigation: Workplace Violence

Forecast CPUC Cost Estimates (\$000)

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Low	0	0	0
High	0	0	0

Funding Source: CPUC-GRC

Forecast Method: Zero-Based

Work Type: Mandated

Work Type Citation: ?

Historical Embedded Cost Estimates (\$000)

Embedded Costs: 0

Explanation:

Supplemental Workpapers for Workpaper 1PB000.004

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

SDG&E						
Employee Assistance Program (EAP) and Mental Health Claims Projection						
For Years 2017-2019						
ASSUMPTIONS						
1. Projected administrative fees are based on projected enrollment in EAP and Mental Health(MH)/Substance Abuse(SA) plans.						
2. Projected enrollment based on actual enrollment as of 12/31/2016 indexed for changes in headcount.						
3. Projected headcount and percentage increase are as follows:						
		2017	2018	2019		
	Active Headcount	4,215	4,315	4,515		
	Increase/(Decrease) from PY	1.96%	2.37%	4.63%		
	On Leave Headcount	147	150	156		
4. Administrative fee rates for 2016 are actual; 2017-2019 rates are indexed by non-labor inflation.						
5. Projected non-labor inflation rates are as follows:						
		1.55%	1.66%	1.92%		
6. Projected self-insured mental health claims are based on actual 2016 claims paid and forecasts changes in headcount and projected increase in medical costs.						
7. Projected increase in medical costs for 2017-2019 are as follows:						
		8.00%	8.00%	7.00%		
		Actual		Projected		
		2016	As of Jan 2017	2017	2018	2019
Administration	\$ 278,053			\$ 262,227	\$ 272,896	\$ 291,016
Mental Health Claims	1,404,398			1,544,267	1,704,446	1,902,758
Total EAP & Mental Health Costs	\$ 1,682,450			\$ 1,806,494	\$ 1,977,342	\$ 2,193,774
1. EAP Administrative Fee Projection						
# Estimated Active and On Leave Employees	4,278			4,362	4,465	4,671
Horizon Health - EAP Only		4,311		4,395	4,500	4,708
MHN ASO Fee - SA Only	1,728			1,762	1,804	1,887
MHN ASO Fee - MH/SA	1,536			1,566	1,603	1,678
Total		7,575		7,723	7,907	8,273
EAP Administrative Fee Rates Per Covered Employee						
Horizon Health- EAP Only - Annually				\$ 35.40	\$ 35.99	\$ 36.68
MHN - ASO Fee SA Only - Annually				\$ 32.04	\$ 32.57	\$ 33.19
MHN - ASO Fee MH/SA - Annually				\$ 32.04	\$ 32.57	\$ 33.19
Projection of EAP Administrative Fees						
Horizon Health- EAP Only				\$155,600	\$161,930	\$172,682
MHN ASO Fee - SA Only				56,450	58,747	62,647
MHN ASO Fee - MH/SA				50,178	52,219	55,687
Total EAP Administrative Fees				\$262,227	\$272,896	\$291,016
2. Mental Health Claims Projection						
Mental Health Claims	\$ 1,404,398			\$ 1,544,267	\$ 1,704,446	\$ 1,902,758

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

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,181	1,214	1,194	1,151	1,404	0	0	0	
NSE		0	0	0	0	0	1,544	1,704	1,903	
Total		1,181	1,214	1,194	1,151	1,404	1,544	1,704	1,903	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,544	1,704	1,903	1,544	1,704	1,903
Total		0	0	0	1,544	1,704	1,903	1,544	1,704	1,903
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	1,544	1,544	0.0	1-Sided Adj	JECHERRY20161203113750760	
Explanation:		2017 Mental Health Projection							
2017 Total		0	0	1,544	1,544	0.0			
2018	Other	0	0	1,704	1,704	0.0	1-Sided Adj	JECHERRY20161203113817197	
Explanation:		2018 Mental Health Projection							
2018 Total		0	0	1,704	1,704	0.0			
2019	Other	0	0	1,903	1,903	0.0	1-Sided Adj	JECHERRY20161203113833587	
Explanation:		2019 Mental Health Projection							
2019 Total		0	0	1,903	1,903	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,150	1,198	1,192	1,149	1,404
NSE	0	0	0	0	0
Total	1,150	1,198	1,192	1,149	1,404
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,150	1,198	1,192	1,149	1,404
NSE	0	0	0	0	0
Total	1,150	1,198	1,192	1,149	1,404
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	32	17	2	3	0
NSE	0	0	0	0	0
Total	32	17	2	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	1,181	1,214	1,194	1,151	1,404
NSE	0	0	0	0	0
Total	1,181	1,214	1,194	1,151	1,404
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
-------------	------------------	--------------	-------------	------------	------------	-----------------	--------------

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.005

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

SDG&E					
Employee Assistance Program (EAP) and Mental Health Claims Projection					
For Years 2017-2019					
ASSUMPTIONS					
1. Projected administrative fees are based on projected enrollment in EAP and Mental Health(MH)/Substance Abuse(SA) plans.					
2. Projected enrollment based on actual enrollment as of 12/31/2016 indexed for changes in headcount.					
3. Projected headcount and percentage increase are as follows:					
		2017	2018	2019	
	Active Headcount	4,215	4,315	4,515	
	Increase/(Decrease) from PY	1.96%	2.37%	4.63%	
	On Leave Headcount	147	150	156	
4. Administrative fee rates for 2016 are actual; 2017-2019 rates are indexed by non-labor inflation.					
5. Projected non-labor inflation rates are as follows:					
		1.55%	1.66%	1.92%	
6. Projected self-insured mental health claims are based on actual 2016 claims paid and forecasts changes in headcount and projected increase in medical costs.					
7. Projected increase in medical costs for 2017-2019 are as follows:					
		8.00%	8.00%	7.00%	
	Actual		Projected		
	2016	As of Jan 2017	2017	2018	2019
Administration	\$ 278,053		\$ 262,227	\$ 272,896	\$ 291,016
Mental Health Claims	1,404,398		1,544,267	1,704,446	1,902,758
Total EAP & Mental Health Costs	\$ 1,682,450		\$ 1,806,494	\$ 1,977,342	\$ 2,193,774
1. EAP Administrative Fee Projection					
# Estimated Active and On Leave Employees	4,278		4,362	4,465	4,671
Horizon Health - EAP Only		4,311	4,395	4,500	4,708
MHN ASO Fee - SA Only		1,728	1,762	1,804	1,887
MHN ASO Fee - MH/SA		1,536	1,566	1,603	1,678
Total		7,575	7,723	7,907	8,273
EAP Administrative Fee Rates Per Covered Employee					
Horizon Health- EAP Only - Annually			\$ 35.40	\$ 35.99	\$ 36.68
MHN - ASO Fee SA Only - Annually			\$ 32.04	\$ 32.57	\$ 33.19
MHN - ASO Fee MH/SA - Annually			\$ 32.04	\$ 32.57	\$ 33.19
Projection of EAP Administrative Fees					
Horizon Health- EAP Only			\$155,600	\$161,930	\$172,682
MHN ASO Fee - SA Only			56,450	58,747	62,647
MHN ASO Fee - MH/SA			50,178	52,219	55,687
Total EAP Administrative Fees			\$262,227	\$272,896	\$291,016
2. Mental Health Claims Projection					
Mental Health Claims	\$ 1,404,398		\$ 1,544,267	\$ 1,704,446	\$ 1,902,758

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary for Category: C. Welfare Benefits

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	700	0	0	0
NSE	0	737	776	833
Total	700	737	776	833
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.006 WELFARE BENEFITS-AD&D INSURANCE

Labor	0	0	0	0
Non-Labor	74	0	0	0
NSE	0	85	90	96
Total	74	85	90	96
FTE	0.0	0.0	0.0	0.0

1PB000.007 WELFARE BENEFITS - BUSINESS TRAVEL INS

Labor	0	0	0	0
Non-Labor	25	0	0	0
NSE	0	26	26	27
Total	25	26	26	27
FTE	0.0	0.0	0.0	0.0

1PB000.008 WELFARE BENEFITS-LIFE INSURANCE

Labor	0	0	0	0
Non-Labor	601	0	0	0
NSE	0	626	660	710
Total	601	626	660	710
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2012	2013	2014	2015	2016	2017	2018	2019	
Years										
	Labor	0	0	0	0	0	0	0	0	
	Non-Labor	95	91	84	85	74	0	0	0	
	NSE	0	0	0	0	0	85	90	96	
	Total	95	91	84	85	74	85	90	96	
	FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	85	90	96	85	90	96
Total		0	0	0	85	90	96	85	90	96
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	85	85	0.0	1-Sided Adj	JECHERRY20161203114441213	
Explanation:		2017 AD&D Insurance Projection							
2017 Total		0	0	85	85	0.0			
2018	Other	0	0	90	90	0.0	1-Sided Adj	JECHERRY20161203114500577	
Explanation:		2018 AD&D Insurance Projection							
2018 Total		0	0	90	90	0.0			
2019	Other	0	0	96	96	0.0	1-Sided Adj	JECHERRY20161203114517523	
Explanation:		2019 AD&D Insurance Projection							
2019 Total		0	0	96	96	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	93	90	84	85	74
NSE	0	0	0	0	0
Total	93	90	84	85	74
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	93	90	84	85	74
NSE	0	0	0	0	0
Total	93	90	84	85	74
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	3	1	0	0	0
NSE	0	0	0	0	0
Total	3	1	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	95	91	84	85	74
NSE	0	0	0	0	0
Total	95	91	84	85	74
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 1. Accidental Death & Dismemberment (AD&D)
 Workpaper: 1PB000.006 - WELFARE BENEFITS-AD&D INSURANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
-------------	------------------	--------------	-------------	------------	------------	-----------------	--------------

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.006

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

San Diego Gas & Electric					
AD&D Forecast					
For Years 2017-2019					
ASSUMPTIONS					
1. AD&D Insurance costs are projected based on estimated coverage amounts in effect for 2017-2019 and premium rate in effect for 2017.					
2. Coverage amount for 2017 is estimated based on coverage in effect as of January 2017 and is indexed by labor inflation and changes in headcount					
3. Labor Inflation is as follows:					
		2017	2018	2019	
			3.00%		3.01%
4. Projected headcount and percentage increase are as follows:					
		2017	2018	2019	
	Headcount	4,215	4,315		4,515
	Increase/(Decrease) to Prior Year	1.96%	2.37%		4.63%
		Actual	Projected		
		2016	2017	2018	2019
	Amount of Coverage per January 2017 Analysis		\$ 534,071,650		
	Premium per \$1,000 of coverage:		\$ 0.156	\$ 0.156	\$ 0.156
	Annual Premium	\$73,894	\$ 84,948	\$ 89,510	\$ 96,352

Beginning of Workpaper
1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		0	0	0	2	25	0	0	0	
NSE		0	0	0	0	0	26	26	27	
Total		0	0	0	2	25	26	26	27	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	26	26	27	26	26	27
Total		0	0	0	26	26	27	26	26	27
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	26	26	0.0	1-Sided Adj	JECHERRY20161203115051870	
Explanation:		2017 Business Travel Insurance Projection							
2017 Total		0	0	26	26	0.0			
2018	Other	0	0	26	26	0.0	1-Sided Adj	JECHERRY20161203115108447	
Explanation:		2018 Business Travel Insurance Projection							
2018 Total		0	0	26	26	0.0			
2019	Other	0	0	27	27	0.0	1-Sided Adj	JECHERRY20161203115127840	
Explanation:		2019 Business Travel Insurance Projection							
2019 Total		0	0	27	27	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	2	0
NSE	0	0	0	0	0
Total	0	0	0	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	25
NSE	0	0	0	0	0
Total	0	0	0	0	25
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	2	25
NSE	0	0	0	0	0
Total	0	0	0	2	25
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	2	25
NSE	0	0	0	0	0
Total	0	0	0	2	25
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 2. Business Travel Insurance
 Workpaper: 1PB000.007 - WELFARE BENEFITS - BUSINESS TRAVEL INS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	25
NSE	0	0	0	0	0
Total	0	0	0	0	25
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016	Other	0	25	0	0.0	1-Sided Adj	JECHERRY20170310200402227
2016 Total		0	25	0	0.0		

Explanation: Move to correct work paper group

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.007

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Sempra Energy (Consolidated)				
Business Travel Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Business Travel Insurance projection calculated based on the 2016 premium indexed by non-labor inflation and allocating the cost to each business unit based on headcount.				
2. Non labor inflation for each year are as follows:				
		2017	2018	2019
		1.55%	1.66%	1.92%
	Actual	Projected		
	2016	2017	2018	2019
SDG&E Premium Allocation	\$ 24,519	\$ 26,013	\$ 26,379	\$ 26,765
Calculation of Premium and Allocation				
Consolidated Premium	\$ 79,166	\$ 80,391	\$ 81,723	\$ 83,289
Headcount by Business Unit				
SoCalGas		7,900	8,142	8,624
SDG&E		4,215	4,315	4,515
Sempra		393	393	393
USGP		302	302	302
Sempra Global Services		72	72	72
LNG		109	109	109
SE International		35	35	35
Totals		13,026	13,368	14,050
Allocation by Business Unit				
SoCalGas		48,756	49,775	51,124
SDG&E		26,013	26,379	26,765
Sempra		2,425	2,403	2,330
USGP		1,864	1,846	1,790
Sempra Global Services		444	440	427
LNG		673	666	646
SE International		216	214	207
Totals	\$ 79,166	\$ 80,391	\$ 81,723	\$ 83,289

Beginning of Workpaper
1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		756	756	810	845	601	0	0	0	
NSE		0	0	0	0	0	626	660	710	
Total		756	756	810	845	601	626	660	710	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	626	660	710	626	660	710
Total		0	0	0	626	660	710	626	660	710
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	626	626	0.0	1-Sided Adj	JECHERRY20161203115632480	
Explanation:		2017 Life Insurance Projection							
2017 Total		0	0	626	626	0.0			
2018	Other	0	0	660	660	0.0	1-Sided Adj	JECHERRY20161203115658230	
Explanation:		2018 Life Insurance Projection							
2018 Total		0	0	660	660	0.0			
2019	Other	0	0	710	710	0.0	1-Sided Adj	JECHERRY20161203115718950	
Explanation:		2019 Life Insurance Projection							
2019 Total		0	0	710	710	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	736	746	809	843	675
NSE	0	0	0	0	0
Total	736	746	809	843	675
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-73
NSE	0	0	0	0	0
Total	0	0	0	0	-73
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	736	746	809	843	601
NSE	0	0	0	0	0
Total	736	746	809	843	601
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	20	10	1	2	0
NSE	0	0	0	0	0
Total	20	10	1	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	756	756	810	845	601
NSE	0	0	0	0	0
Total	756	756	810	845	601
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: C. Welfare Benefits
 Category-Sub: 3. Life Insurance
 Workpaper: 1PB000.008 - WELFARE BENEFITS-LIFE INSURANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	-73
NSE	0	0	0	0	0
Total	0	0	0	0	-73
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012 Total		0	0	0	0.0		
2013 Total		0	0	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016	Other	0	-73	0	0.0	1-Sided Adj	JECHERRY20170310191859793
2016 Total		0	-73	0	0.0		

Explanation: Transfer cost to correct work group

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.008

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

San Diego Gas & Electric				
Life Insurance Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Life Insurance costs are projected based on estimated coverage amounts in effect for 2017-2019 and premium rate in effect for 2016.				
2. Coverage amount for 2017 is estimated based on coverage in effect as of January 1, 2017 and is indexed by changes in headcount and labor inflation.				
3. Labor Inflation is as follows:				
	2017	2018	2019	
	2.59%	3.00%	3.01%	
4. Projected headcount and percentage increase are as follows:				
	2017	2018	2019	
Headcount	4,215	4,315	4,515	
Increase/(Decrease) to Prior Year	1.96%	2.37%	4.63%	
	Actual	Projected		
	2016	2017	2018	2019
Eligible Salary per January 2017	\$ 442,092,850	\$ 453,522,305	\$ 467,118,421	\$ 481,176,844
Premium per \$1,000 of coverage:		1.224	\$ 1.224	\$ 1.224
Premiums - active and leaves	542,052	566,686	597,119	642,767
Premiums - disability	8,086	8,295	8,544	8,801
Basic level credit	51,281	51,281	51,281	51,281
Annual Premium	\$ 601,419	\$ 626,262	\$ 659,895	\$ 710,341

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary for Category: D. Retirement Plans

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	17,892	0	0	0
NSE	0	24,637	19,665	19,984
Total	17,892	24,637	19,665	19,984
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.009 RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	14,478	0	0	0
NSE	0	15,287	16,118	17,369
Total	14,478	15,287	16,118	17,369
FTE	0.0	0.0	0.0	0.0

1PB000.010 RETIREMENT BENEFITS - NQ SAVINGS PLAN

Labor	0	0	0	0
Non-Labor	225	0	0	0
NSE	0	230	237	245
Total	225	230	237	245
FTE	0.0	0.0	0.0	0.0

1PB000.011 RETIREMENT BENEFITS - SUPPLEMENTAL PENSION

Labor	0	0	0	0
Non-Labor	3,189	0	0	0
NSE	0	9,120	3,310	2,370
Total	3,189	9,120	3,310	2,370
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Activity Description:

The SDG&E Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SDG&E encourages participation in the plan by providing a company matching contribution equal to 50 percent of employee contributions, up to 6 percent of eligible pay, and an additional 0.2% for each 1% incremental increase to each employee's contribution over 6%, up to 11% of eligible pay.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		14,037	12,676	15,296	13,448	14,478	0	0	0	
NSE		0	0	0	0	0	15,287	16,118	17,369	
Total		14,037	12,676	15,296	13,448	14,478	15,287	16,118	17,369	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	15,287	16,118	17,369	15,287	16,118	17,369
Total		0	0	0	15,287	16,118	17,369	15,287	16,118	17,369
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	15,287	15,287	0.0	1-Sided Adj	JECHERRY20161203120628327	
Explanation:		2017 Retirement Savings Plan Projection							
2017 Total		0	0	15,287	15,287	0.0			
2018	Other	0	0	16,118	16,118	0.0	1-Sided Adj	JECHERRY20161203120657730	
Explanation:		2018 Retirement Savings Plan Projection							
2018 Total		0	0	16,118	16,118	0.0			
2019	Other	0	0	17,369	17,369	0.0	1-Sided Adj	JECHERRY20161203120718747	
Explanation:		2019 Retirement Savings Plan Projection							
2019 Total		0	0	17,369	17,369	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	13,760	13,585	17,596	13,061	14,647
NSE	0	0	0	0	0
Total	13,760	13,585	17,596	13,061	14,647
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-97	-1,082	-2,326	357	-169
NSE	0	0	0	0	0
Total	-97	-1,082	-2,326	357	-169
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	13,662	12,503	15,270	13,418	14,478
NSE	0	0	0	0	0
Total	13,662	12,503	15,270	13,418	14,478
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	374	173	26	30	0
NSE	0	0	0	0	0
Total	374	173	26	30	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	14,037	12,676	15,296	13,448	14,478
NSE	0	0	0	0	0
Total	14,037	12,676	15,296	13,448	14,478
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 1. Retirement Savings Plan
 Workpaper: 1PB000.009 - RETIREMENT BENEFITS - RETIREMENT SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	-97	-1,082	-2,326	357	-169
NSE	0	0	0	0	0
Total	-97	-1,082	-2,326	357	-169
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	-97	0	0.0	1-Sided Adj	JECHERRY20161118164538513
Explanation:		Transfer Retirement Savings Plan costs to correct workgroup					
2012 Total		0	-97	0	0.0		
2013	Other	0	-1,082	0	0.0	1-Sided Adj	JECHERRY20161118164951220
Explanation:		Transfer Retirement Savings Plan costs to correct workgroup					
2013 Total		0	-1,082	0	0.0		
2014	Other	0	-2,326	0	0.0	1-Sided Adj	JECHERRY20161118165221623
Explanation:		Transfer Retirement Savings Plan costs to correct workgroup					
2014 Total		0	-2,326	0	0.0		
2015	Other	0	357	0	0.0	1-Sided Adj	JECHERRY20161118165424657
Explanation:		Transfer Retirement Savings Plan costs to correct workgroup					
2015 Total		0	357	0	0.0		
2016	Other	0	-169	0	0.0	1-Sided Adj	JECHERRY20161118170151097
Explanation:		Transfer Retirement Savings Plan costs to correct workgroup					
2016 Total		0	-169	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.009

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

SDG&E					
Retirement Savings Plan (RSP) Projection					
For Years 2017-2019					
ASSUMPTIONS					
Overall Summary					
RSP projection is the sum of two costs, the company match on employee contributions for bi-weekly payrolls and the company match for ICP payment					
Assumptions for Company Match for Bi-Weekly Payrolls					
1. Company match on employee contributions based on 2016 expense indexed for inflation and changes in total headcount					
2. Projected total headcount and percentage change are as follows:					
		<u>2017</u>	<u>2018</u>	<u>2019</u>	
Total Headcount		4,215	4,315	4,515	
Increase/(Decrease) to Prior Year		1.96%	2.37%	4.63%	
3. Labor Inflation for 2017-2019 are as follows:					
		2.59%	3.00%	3.01%	
Assumptions for Company Match for ICP					
1. ICP company match based on ICP assuming a target payout indexed by labor inflation and changes in non-represented headcount.					
2. Projected non-represented headcount and percentage change are as follows:					
	<u>Avg 2012-2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	
Non Represented Headcount	3,040	2,950	3,040	3,219	
Increase/(Decrease) to Prior Year		-2.97%	3.05%	5.89%	
		Actual		Projected	
Type of Cost	2016	Avg 2012-2016	2017	2018	2019
Company Match on Employee Contributions	\$ 13,205,199		\$ 13,805,332	\$ 14,546,729	\$ 15,658,769
ICP Company Match based on a 5yr avg of actual ICP payouts	1,442,887	1,486,991	1,481,317	1,570,918	1,710,694
Total RSP Expense	\$ 14,648,086		\$ 15,286,648	\$ 16,117,647	\$ 17,369,463

Beginning of Workpaper
1PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS PLAN

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS PLAN

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		253	256	226	284	225	0	0	0	
NSE		0	0	0	0	0	230	237	245	
Total		253	256	226	284	225	230	237	245	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS PLAN

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	230	237	245	230	237	245
Total		0	0	0	230	237	245	230	237	245
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	230	230	0.0	1-Sided Adj	JECHERRY20161203132019223	
Explanation:		2017 Nonqualified Savings Plan Projection							
2017 Total		0	0	230	230	0.0			
2018	Other	0	0	237	237	0.0	1-Sided Adj	JECHERRY20161203132045557	
Explanation:		2018 Nonqualified Savings Plan Projection							
2018 Total		0	0	237	237	0.0			
2019	Other	0	0	245	245	0.0	1-Sided Adj	JECHERRY20161203132112303	
Explanation:		2019 Nonqualified Savings Plan Projection							
2019 Total		0	0	245	245	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	247	253	226	284	225
NSE	0	0	0	0	0
Total	247	253	226	284	225
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	247	253	226	284	225
NSE	0	0	0	0	0
Total	247	253	226	284	225
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	7	3	0	1	0
NSE	0	0	0	0	0
Total	7	3	0	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	253	256	226	284	225
NSE	0	0	0	0	0
Total	253	256	226	284	225
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: D. Retirement Plans
 Category-Sub: 2. Nonqualified Savings Plans
 Workpaper: 1PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	247	253	226	284	225
NSE	0	0	0	0	0
Total	247	253	226	284	225
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	247	0	0.0	1-Sided Adj	JECHERRY20161203124354377
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					
2012 Total		0	247	0	0.0		
2013	Other	0	253	0	0.0	1-Sided Adj	JECHERRY20161203124554830
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					
2013 Total		0	253	0	0.0		
2014	Other	0	226	0	0.0	1-Sided Adj	JECHERRY20161203124750830
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					
2014 Total		0	226	0	0.0		
2015	Other	0	284	0	0.0	1-Sided Adj	JECHERRY20161203125117297
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					
2015 Total		0	284	0	0.0		
2016	Other	0	284	0	0.0	1-Sided Adj	JECHERRY20161203125249330
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					
2016	Other	0	-59	0	0.0	1-Sided Adj	JECHERRY20170210145852510
Explanation:		Transfer Nonqualified Savings Plan costs to correct workgroup					

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub: 2. Nonqualified Savings Plans
Workpaper: 1PB000.010 - RETIREMENT BENEFITS - NQ SAVINGS PLAN

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016 Total		0	225	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.010

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

San Diego Gas & Electric				
Nonqualified Savings Plan Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Projected cost is based on 2016 expenditures and increases by labor inflation. 2. Labor inflation rates for 2017-2019 are as follows				
		2017	2018	2019
		2.59%	3.00%	3.01%
	Actual	Projected		
	2016	2017	2018	2019
Cost	\$ 224,657	\$ 230,465	\$ 237,374	\$ 244,518

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

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		5,432	5,541	6,058	3,685	3,189	0	0	0	
NSE		0	0	0	0	0	9,120	3,310	2,370	
Total		5,432	5,541	6,058	3,685	3,189	9,120	3,310	2,370	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	9,120	3,310	2,370	9,120	3,310	2,370
Total		0	0	0	9,120	3,310	2,370	9,120	3,310	2,370
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	9,120	9,120	0.0	1-Sided Adj	JECHERRY20161203160535143	
Explanation:		2017 Supplemental Pension projection							
2017 Total		0	0	9,120	9,120	0.0			
2018	Other	0	0	3,310	3,310	0.0	1-Sided Adj	JECHERRY20161203160557017	
Explanation:		2018 Supplemental Pension projection							
2018 Total		0	0	3,310	3,310	0.0			
2019	Other	0	0	2,370	2,370	0.0	1-Sided Adj	JECHERRY20161203160612673	
Explanation:		2019 Supplemental Pension projection							
2019 Total		0	0	2,370	2,370	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	5,287	5,459	6,048	3,677	3,189
NSE	0	0	0	0	0
Total	5,287	5,459	6,048	3,677	3,189
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	6	0	0	0
NSE	0	0	0	0	0
Total	0	6	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	5,287	5,465	6,048	3,677	3,189
NSE	0	0	0	0	0
Total	5,287	5,465	6,048	3,677	3,189
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	145	76	10	8	0
NSE	0	0	0	0	0
Total	145	76	10	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	5,432	5,541	6,058	3,685	3,189
NSE	0	0	0	0	0
Total	5,432	5,541	6,058	3,685	3,189
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	6	0	0	0
NSE	0	0	0	0	0
Total	0	6	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012 Total		0	0	0	0.0		
2013	Other	0	6	0	0.0	1-Sided Adj	JECHERRY20161116110246830
2013 Total		0	6	0	0.0		
2014 Total		0	0	0	0.0		
2015 Total		0	0	0	0.0		
2016 Total		0	0	0	0.0		

Explanation: Transfer costs from Supplemental Pension

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.011

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

San Diego Gas & Electric				
Supplemental Pension Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Supplemental pension projection based on projected net periodic pension cost as projected by Willis Towers Watson, a global actuarial services firm.				
	Actual		Projected	
	2016		2017	2018
			2019	
Net Periodic Cost	\$ 3,188,828		\$ 9,120,000	\$ 3,310,000
			\$ 2,370,000	
Settlement	\$ -		\$ -	\$ -
See attached projection from Willis Towers Watson				

San Diego Gas & Electric Company and Southern California Gas Company
 General Rate Case Forecast
 5-Year Forecast of Projected ASC Accounting Costs and Contributions reflecting Projected Headcount
 (\$ in millions)

	SDG&E Non-Qualified Plan				SoCalGas Non-Qualified Plan					
	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021
• Estimated ASC Cost										
Service Cost	0.34	0.33	0.34	0.31	0.33	0.18	0.19	0.20	0.20	0.21
Interest Cost	1.00	0.83	0.77	0.58	0.37	0.84	0.79	0.75	0.71	0.65
Expected Return on Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Amortizations										
Prior Service Cost	(0.11)	(0.09)	(0.07)	(0.07)	(0.03)	0.66	0.69	0.71	0.71	0.74
Unamortized Loss / (Gain)	0.81	0.61	0.58	0.54	0.28	0.75	0.69	0.64	0.59	0.54
Settlements ⁽¹⁾	2.38	0.00	0.00	3.53	0.00	0.00	0.00	0.00	0.00	0.00
Total	4.42	1.68	1.62	4.89	0.95	2.43	2.36	2.30	2.21	2.14
• Contributions reflecting age 65 retirement for select SERP Execs	9.12	3.31	2.37	10.68	2.59	2.60	2.11	1.92	2.51	2.71
• Contributions reflecting financial reporting assumptions	9.83	4.03	4.49	2.36	2.62	2.60	2.11	1.92	2.51	2.71
• Discount Rate	3.55%	3.55%	3.55%	3.55%	3.55%	3.65%	3.65%	3.65%	3.65%	3.65%
• Funded Status Beginning of Year	(32.43)	(24.67)	(22.51)	(21.25)	(11.46)	(24.12)	(22.54)	(21.41)	(20.44)	(18.84)
Projected benefit obligation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fair value of assets	(32.43)	(24.67)	(22.51)	(21.25)	(11.46)	(24.12)	(22.54)	(21.41)	(20.44)	(18.84)
Funded Status										

⁽¹⁾ Settlement charges

- SDG&E: Executive 1 in 2017 (assumed lump sum of \$5.5M)
- SDG&E: Executive 2 in 2020 (assumed lump sum of \$8.4M)

San Diego Gas & Electric Company and Southern California Gas Company
 General Rate Case Forecast
 5-Year Forecast of Projected ASC Accounting Costs and Contributions reflecting Projected Headcount
 Other Key Assumptions and Methodology

<u>Other Key Assumptions</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Ultimate</u>
FAS Discount rate	See forecast exhibits	4.50%	4.50%	4.50%	4.50%	4.50%
Salary Scale - Nonqualified plans	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Cash Balance Crediting Rate/Interest Crediting Rate for HRA	2.86%	2.86%	2.86%	2.86%	2.86%	2.86%
Lump sum interest rate	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates	Segment Rates
Pre-retirement Mortality ⁽¹⁾	RP-2016 Employee table with MP-2016 generational projection scale	RP-2016 Employee table with MP-2016 generational projection scale	RP-2016 Employee table with MP-2016 generational projection scale	RP-2016 Employee table with MP-2016 generational projection scale	RP-2016 Employee table with MP-2016 generational projection scale	RP-2016 Employee table with MP-2016 generational projection scale
Post-retirement Mortality	Semptra specific table, base year of 2011, with MP-2016 generational mortality projection scale, rates are blended 50% MIF	Semptra specific table, base year of 2011, with MP-2016 generational mortality projection scale, rates are blended 50% MIF	Semptra specific table, base year of 2011, with MP-2016 generational mortality projection scale, rates are blended 50% MIF	Semptra specific table, base year of 2011, with MP-2016 generational mortality projection scale, rates are blended 50% MIF	Semptra specific table, base year of 2011, with MP-2016 generational mortality projection scale, rates are blended 50% MIF	Semptra specific table, base year of 2011, with MP-2016 generational mortality projection scale, rates are blended 50% MIF
Lump Sum Mortality	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF	RP-2016 Healthy Annuitant table with MP-2016 generational mortality projection scale, rates are blended 50% MIF
Retirement Termination/Participation Rates and Marital Status	Same as those used for 2016 year-end disclosures	Same as those used for 2016 year-end disclosures	Same as those used for 2016 year-end disclosures	Same as those used for 2016 year-end disclosures	Same as those used for 2016 year-end disclosures	Same as those used for 2016 year-end disclosures

⁽¹⁾ Executive Life Insurance uses white collar adjustment.

Refer to September 22, 2016 with updates through December 19, 2016 Assumptions Review sent on January 7, 2017 and provided with December 31, 2016 discount rate analyses for assumptions not shown above.



San Diego Gas & Electric Company and Southern California Gas Company
General Rate Case Forecast
**5-Year Forecast of Projected ASC Accounting Costs and Contributions reflecting Projected Headcount
Other Key Assumptions and Methodology**

Methodology

Data and Demographics

- January 1, 2016 participant census. Assumed level/headcount.

Plan Design

- Includes all plan changes described with December 31, 2016 disclosure

Contribution Amounts

- Contributions for nonqualified plans equal to expected benefit payments from general assets

Contribution Policy

- Nonqualified pension plans: expected benefit payments per current pay-as-you-go policy

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

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

Summary for Category: E. Other Benefit Programs

	In 2016\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2016	2017	2018	2019
Labor	0	0	0	0
Non-Labor	1,647	0	0	0
NSE	0	1,798	1,535	1,595
Total	1,647	1,798	1,535	1,595
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1PB000.012 OTHER BENEFITS - BENEFIT ADMIN FEES

Labor	0	0	0	0
Non-Labor	669	0	0	0
NSE	0	807	655	667
Total	669	807	655	667
FTE	0.0	0.0	0.0	0.0

1PB000.013 OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Labor	0	0	0	0
Non-Labor	441	0	0	0
NSE	0	456	476	508
Total	441	456	476	508
FTE	0.0	0.0	0.0	0.0

1PB000.014 OTHER BENEFITS - EMERGENCY CARE

Labor	0	0	0	0
Non-Labor	131	0	0	0
NSE	0	144	151	159
Total	131	144	151	159
FTE	0.0	0.0	0.0	0.0

1PB000.015 OTHER BENEFITS - MASS TRANSIT

Labor	0	0	0	0
Non-Labor	71	0	0	0
NSE	0	80	82	86
Total	71	80	82	86
FTE	0.0	0.0	0.0	0.0

1PB000.016 OTHER BENEFITS - RETIREMENT ACTIVITIES

Labor	0	0	0	0
Non-Labor	209	0	0	0
NSE	0	209	76	67
Total	209	209	76	67
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

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

In 2016\$ (000) Incurred Costs			
Adjusted-Recorded	Adjusted-Forecast		
2016	2017	2018	2019

1PB000.017 OTHER BENEFITS - SERVICE RECOGNITION

Labor	0	0	0	0
Non-Labor	126	0	0	0
NSE	<u>0</u>	<u>102</u>	<u>95</u>	<u>108</u>
Total	126	102	95	108
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	77	205	36	0	0	0	0	
Non-Labor		1,030	843	764	781	669	0	0	0	
NSE		0	0	0	0	0	807	655	667	
Total		1,030	920	969	817	669	807	655	667	
FTE		0.0	0.2	0.0	0.1	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	807	655	667	807	655	667
Total		0	0	0	807	655	667	807	655	667
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	807	807	0.0	1-Sided Adj	JECHERRY20161203161025720	
Explanation:		2017 Benefit Admin Fees & Services Projection							
2017 Total		0	0	807	807	0.0			
2018	Other	0	0	655	655	0.0	1-Sided Adj	JECHERRY20161203161040783	
Explanation:		2018 Benefit Admin Fees & Services Projection							
2018 Total		0	0	655	655	0.0			
2019	Other	0	0	667	667	0.0	1-Sided Adj	JECHERRY20161203161109560	
Explanation:		2019 Benefit Admin Fees & Services Projection							
2019 Total		0	0	667	667	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	62	169	30	0
Non-Labor	347	156	-33	46	22
NSE	0	0	0	0	0
Total	347	218	136	76	22
FTE	0.0	0.2	0.0	0.1	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	656	675	796	733	647
NSE	0	0	0	0	0
Total	656	675	796	733	647
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	62	169	30	0
Non-Labor	1,002	831	763	779	669
NSE	0	0	0	0	0
Total	1,002	894	932	809	669
FTE	0.0	0.2	0.0	0.1	0.0
Vacation & Sick (Nominal \$)					
Labor	0	10	27	5	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	10	27	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	5	9	1	0
Non-Labor	27	12	1	2	0
NSE	0	0	0	0	0
Total	27	17	10	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	77	205	36	0
Non-Labor	1,030	843	764	781	669
NSE	0	0	0	0	0
Total	1,030	920	969	817	669
FTE	0.0	0.2	0.0	0.1	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	656	675	796	733	647
NSE	0	0	0	0	0
Total	656	675	796	733	647
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	663	0	0.0	CCTR Transf To 2100-8959.000	JECHERRY20161116093858713
Explanation:		AGCP_2100_1PB000.012_1-Transferring LTD cost from benefits and comp area to disability area (2100-8959.0000)					
2012	Other	0	-8	0	0.0	1-Sided Adj	JECHERRY20161116094141950
Explanation:		Transfer Benefit Admin Fees and Services costs to correct workgroup					
2012 Total		0	656	0	0.0		
2013	Other	0	730	0	0.0	CCTR Transf To 2100-8959.000	JECHERRY20161116094427477
Explanation:		AGCP_2100_1PB000.012_1-Transferring LTD cost from benefits and comp area to disability area (2100-8959.0000)					
2013	Other	0	-55	0	0.0	1-Sided Adj	JECHERRY20161116094623913
Explanation:		Transfer Benefit Admin Fees and Services costs to correct workgroup					
2013 Total		0	675	0	0.0		
2014	Other	0	970	0	0.0	CCTR Transf To 2100-8959.000	JECHERRY20161116095032383
Explanation:		AGCP_2100_1PB000.012_1-Transferring LTD cost from benefits and comp area to disability area (2100-8959.0000)					
2014	Other	0	-174	0	0.0	1-Sided Adj	JECHERRY20161116095154367
Explanation:		Transfer Benefit Admin Fees and Services costs to correct workgroup					
2014 Total		0	796	0	0.0		

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 1. Benefit Administration Fees and Serices
 Workpaper: 1PB000.012 - OTHER BENEFITS - BENEFIT ADMIN FEES

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2015	Other	0	818	0	0.0	CCTR Transf To 2100-8959.000	JECHERRY20161116095528710
Explanation: AGCP_2100_1PB000.012_1-Transferring LTD cost from benefits and comp area to disability area (2100-8959.0000)							
2015	Other	0	-85	0	0.0	1-Sided Adj	JECHERRY20161116095628367
Explanation: Transfer Benefit Admin Fees and Services costs to correct workgroup							
2015 Total		0	733	0	0.0		
2016	Other	0	-85	0	0.0	1-Sided Adj	JECHERRY20161116100026697
Explanation: Transfer Benefit Admin Fees and Services costs to correct workgroup							
2016	Other	0	31	0	0.0	1-Sided Adj	JECHERRY20170210150010470
Explanation: Transfer Benefit Admin Fees and Services costs to correct workgroup							
2016	Other	0	702	0	0.0	CCTR Transf To 2100-8959.000	JECHERRY20170224132427000
Explanation: Transferring LTD cost from Compensation and Benefits area to the Disability area (2100-8959.0000)							
2016 Total		0	647	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.012

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

San Diego Gas & Electric						
Benefit Administration Fees and Services Projection						
For Years 2017-2019						
ASSUMPTIONS						
1. Costs for 2017 estimated based on actual 2016 expenditures, 2017-2019 increased by non-labor inflation						
2. Projected non-labor inflation rates are as follows:						
			2017	2018	2019	
			1.55%	1.66%	1.92%	
		Actual	Projected			
Type of Fee	Vendor	2016	2017	2018	2019	
Savings Plan Audit	Deloitte	\$ 61,527	\$ 62,479	\$ 63,515	\$ 64,732	
Health & Welfare Plan Audits	Simpson & Simpson	29,262	29,715	30,207	30,786	
Evercore Sempra Stock Fund Fiduciary	Evercore	87,136	88,485	89,951	91,674	
Retirement Plan Consulting	Willis Towers Watson	379,271	385,142	391,524	399,025	
Savings Plan Admin Fees	T Rowe Price	12,836	13,035	13,251	13,505	
Passport Unlimited Membership Fees	Passport	46,000	46,712	47,486	48,396	
Total Comp Study for GRC	Willis Towers Watson	-	162,500	-	-	
Consultation Services	Best Doctors	34,725	-	-	-	
Employee Address Research	AXA Equitable	595	604	604	604	
Benefit Info Printing	Diego & Sons	17,670	17,944	18,241	18,590	
Total Cost		\$ 669,022	\$ 806,616	\$ 654,778	\$ 667,312	

Beginning of Workpaper
1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		555	469	456	458	441	0	0	0	
NSE		0	0	0	0	0	456	476	508	
Total		555	469	456	458	441	456	476	508	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	456	476	508	456	476	508
Total		0	0	0	456	476	508	456	476	508
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	456	456	0.0	1-Sided Adj	JECHERRY20161203161510380	
Explanation:		2017 Educational Assistance Projection							
2017 Total		0	0	456	456	0.0			
2018	Other	0	0	476	476	0.0	1-Sided Adj	JECHERRY20161203161526957	
Explanation:		2018 Educational Assistance Projection							
2018 Total		0	0	476	476	0.0			
2019	Other	0	0	508	508	0.0	1-Sided Adj	JECHERRY20161203161541160	
Explanation:		2019 Educational Assistance Projection							
2019 Total		0	0	508	508	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	540	462	455	457	441
NSE	0	0	0	0	0
Total	540	462	455	457	441
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	540	462	455	457	441
NSE	0	0	0	0	0
Total	540	462	455	457	441
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	15	6	1	1	0
NSE	0	0	0	0	0
Total	15	6	1	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	555	469	456	458	441
NSE	0	0	0	0	0
Total	555	469	456	458	441
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 2. Educational Assistance
 Workpaper: 1PB000.013 - OTHER BENEFITS - EDUCATIONAL ASSISTANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
-------------	------------------	--------------	-------------	------------	------------	-----------------	--------------

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.013

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

San Diego Gas & Electric				
Educational Assistance Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Future participation based on rate of participation in 2016				
2. Headcount percentage changes are as follows:				
	2017	2018	2019	
	1.96%	2.37%	4.63%	
3. Cost per participant based on 2016 cost indexed for inflation				
4. Inflation factors are as follows				
	2017	2018	2019	
	1.55%	1.66%	1.92%	
	Actual	Projected		
Year	2016	2017	2018	2019
Employees	4,134	4,215	4,315	4,515
Participants	142	145	149	156
Estimated Cost per Participant	\$ 3,094	\$ 3,142	\$ 3,194	\$ 3,255
Total Annual Cost	\$ 440,933	\$ 455,610	\$ 475,936	\$ 507,843

Beginning of Workpaper
1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		104	143	91	137	131	0	0	0	
NSE		0	0	0	0	0	144	151	159	
Total		104	143	91	137	131	144	151	159	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	144	151	159	144	151	159
Total		0	0	0	144	151	159	144	151	159
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	144	144	0.0	1-Sided Adj	JECHERRY20161203161933397	
Explanation:		2017 Emergency Child Care Projection							
2017 Total		0	0	144	144	0.0			
2018	Other	0	0	151	151	0.0	1-Sided Adj	JECHERRY20161203161952210	
Explanation:		2018 Emergency Child Care Projection							
2018 Total		0	0	151	151	0.0			
2019	Other	0	0	159	159	0.0	1-Sided Adj	JECHERRY20161203162006643	
Explanation:		2019 Emergency Child Care Projection							
2019 Total		0	0	159	159	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	101	141	91	137	131
NSE	0	0	0	0	0
Total	101	141	91	137	131
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	101	141	91	137	131
NSE	0	0	0	0	0
Total	101	141	91	137	131
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	3	2	0	0	0
NSE	0	0	0	0	0
Total	3	2	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	104	143	91	137	131
NSE	0	0	0	0	0
Total	104	143	91	137	131
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	101	141	91	137	131
NSE	0	0	0	0	0
Total	101	141	91	137	131
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	101	0	0.0	CCTR Transf From 2100-0359.003	JECHERRY20161203143320800
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2012 Total		0	101	0	0.0		
2013	Other	0	132	0	0.0	CCTR Transf From 2100-0359.003	JECHERRY20161203144216070
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2013	Other	0	9	0	0.0	1-Sided Adj	JECHERRY20161203144649867
Explanation:		Transfer Emergency Child Care costs to correct workgroup					
2013 Total		0	141	0	0.0		
2014	Other	0	91	0	0.0	CCTR Transf From 2100-0359.003	JECHERRY20161203145542120
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2014 Total		0	91	0	0.0		
2015	Other	0	137	0	0.0	CCTR Transf From 2100-0359.003	JECHERRY20161203151327497
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					
2015 Total		0	137	0	0.0		
2016	Other	0	137	0	0.0	CCTR Transf From 2100-0359.003	JECHERRY20161203151857207
Explanation:		Transfer Emergency Child Care costs recorded to Wellness					

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 3. Emergency Day Care
 Workpaper: 1PB000.014 - OTHER BENEFITS - EMERGENCY CARE

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016	Other	0	-5	0	0.0	1-Sided Adj	JECHERRY20170310200851697
Explanation: Transfer to correct work paper group							
2016 Total		0	131	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.014

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

SDG&E				
Wellness and Emergency Child Care Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Most costs below are projected for 2017 based on underlying assumptions for each item labeled below. Costs for 2018-2019 reflect increases for non labor inflation.				
2. Non labor inflation for 2017-2019 are as follows:				
		<u>2017</u>	<u>2018</u>	<u>2019</u>
3. Emergency child care is estimated in increase as follows		1.55%	1.66%	1.92%
			5.00%	5.00%
4. Projected employees by year are as follows:		4,134	4,215	4,315
5. Projected increase in flu shot costs are as follows:		2.20%	2.20%	2.20%
		Actual	Projected	
		2016	2017	2018
			2019	
Calendars (1 per employee)	\$ 17,561	\$ 10,000	\$ 10,166	\$ 10,360
Quarterly Wellness Newsletter (approx.36 ea x 5163 x 4 qtrs)		5,000	5,083	5,180
Health Fairs & Safety Stand Down Events (Org. Requests):	50,360	50,000	50,828	51,802
Wellness Presentations: approx. 34 @ \$300 = \$10,200				
Chair Massages: 34 @ \$400 = \$13,600				
Reflexology: 24 @ \$200 = \$4800				
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800				
Literature/Brochures (Health Fairs, Safety SD, events)	963	3,500	3,558	3,626
Wellness Library: Videos/Books; Training materials	399	1,200	1,220	1,243
Wellness Initiatives	179,207	610,050	303,751	309,571
Wellness Lunch N Learn Presentations (12 x \$425)	2,801	5,500	5,591	5,698
Annual SDGE Safety Congress x 1/yr (Presenters/workshops)	13,745	2,000	2,033	2,072
Incentive/Prizes/Giveaways	17,226	10,000	10,166	10,360
Flu Shots	1,475	3,000	3,066	3,133
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)				
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screening	21,561	175,000	177,900	181,308
Approx. 3,000 ees/yr participating				
Occupational Health Nurses	430,621	428,000	435,092	443,428
One-time Health Risk Assessment (employee wellness baseline study)				30,000
EAP programs	55,115	56,028	57,101	58,814
Other	(225)			
Wellness Total	\$ 790,808	\$ 1,359,278	\$ 1,065,554	\$ 1,116,598
Emergency/Disaster Child Care Program	\$ 131,363	\$ 144,000	\$ 151,200	\$ 158,760
SDGE share of Back up & Emergency Childcare Program				
2017 costs based on annualized costs to date as of December 31, 2016				

Beginning of Workpaper
1PB000.015 - OTHER BENEFITS - MASS TRANSIT

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		129	63	54	68	71	0	0	0	
NSE		0	0	0	0	0	80	82	86	
Total		129	63	54	68	71	80	82	86	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	80	82	86	80	82	86
Total		0	0	0	80	82	86	80	82	86
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	80	80	0.0	1-Sided Adj	JECHERRY20161203162350300	
Explanation:		2017 Mass Transit Subsidy							
2017 Total		0	0	80	80	0.0			
2018	Other	0	0	82	82	0.0	1-Sided Adj	JECHERRY20161203162411490	
Explanation:		2018 Mass Transit Subsidy							
2018 Total		0	0	82	82	0.0			
2019	Other	0	0	86	86	0.0	1-Sided Adj	JECHERRY20161203162431450	
Explanation:		2019 Mass Transit Subsidy							
2019 Total		0	0	86	86	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive
Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	-5	-4	28	58	85
NSE	0	0	0	0	0
Total	-5	-4	28	58	85
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	130	67	26	10	-14
NSE	0	0	0	0	0
Total	130	67	26	10	-14
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	125	62	54	68	71
NSE	0	0	0	0	0
Total	125	62	54	68	71
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	3	1	0	0	0
NSE	0	0	0	0	0
Total	3	1	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	129	63	54	68	71
NSE	0	0	0	0	0
Total	129	63	54	68	71
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	130	67	26	10	-14
NSE	0	0	0	0	0
Total	130	67	26	10	-14
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	130	0	0.0	1-Sided Adj	JECHERRY20161122123837167
Explanation:		Transfer mass transit costs to correct workgroup					
2012 Total		0	130	0	0.0		
2013	Other	0	67	0	0.0	1-Sided Adj	JECHERRY20161122124008057
Explanation:		Transfer mass transit costs to correct workgroup					
2013 Total		0	67	0	0.0		
2014	Other	0	26	0	0.0	1-Sided Adj	JECHERRY20161122124126843
Explanation:		Transfer mass transit costs to correct workgroup					
2014 Total		0	26	0	0.0		
2015	Other	0	10	0	0.0	1-Sided Adj	JECHERRY20161122124256397
Explanation:		Transfer mass transit costs to correct workgroup					
2015 Total		0	10	0	0.0		
2016	Other	0	10	0	0.0	1-Sided Adj	JECHERRY20161122124424900
Explanation:		Transfer mass transit costs to correct workgroup					
2016	Other	0	-24	0	0.0	1-Sided Adj	JECHERRY20170210150529643
Explanation:		Transfer mass transit costs to correct workgroup					

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 4. Mass Transit Incentive
 Workpaper: 1PB000.015 - OTHER BENEFITS - MASS TRANSIT

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016 Total		0	-14	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.015

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

San Diego Gas & Electric					
Transportation Subsidy Forecast					
For Years 2017-2019					
Assumptions					
1. Transportation subsidy costs projected based on utilization as of December 2016 based on current subsidies and indexed for changes in headcount.					
2. Primary assumptions for projection are as follows:					
# Participants as of 12/31/16				89	
Average Monthly Cost/Participant				\$ 73.32	
Annualized Average Cost				\$ 879.84	
Headcount as of 12/31/16				4,134	
	Actual		Projected		
Year	2016		2017	2018	2019
Total Employees			4,215	4,315	4,515
Estimated Participants			91	93	97
Total Cost	\$ 70,745		\$ 79,840	\$ 81,734	\$ 85,523

Beginning of Workpaper
1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chose for projection.

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		45	110	129	64	209	0	0	0	
NSE		0	0	0	0	0	209	76	67	
Total		45	110	129	64	209	209	76	67	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	209	76	67	209	76	67
Total		0	0	0	209	76	67	209	76	67
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year	Adj Group	Labor	NLbr	NSE	Total	FTE	Adj Type	RefID	
2017	Other	0	0	209	209	0.0	1-Sided Adj	JECHERRY20161203162809740	
Explanation:		2017 Retirement Activities Projection							
2017 Total		0	0	209	209	0.0			
2018	Other	0	0	76	76	0.0	1-Sided Adj	JECHERRY20161203162826630	
Explanation:		2018 Retirement Activities Projection							
2018 Total		0	0	76	76	0.0			
2019	Other	0	0	67	67	0.0	1-Sided Adj	JECHERRY20161203162851817	
Explanation:		2019 Retirement Activities Projection							
2019 Total		0	0	67	67	0.0			

Note: Totals may include rounding differences.

SDG&E/CORP CTR - COMPENSATION & BENEFITS/Exh No:SDG&E-28-WP/Witness: D. Robinson

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	42	101	122	60	199
NSE	0	0	0	0	0
Total	42	101	122	60	199
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	2	7	6	4	10
NSE	0	0	0	0	0
Total	2	7	6	4	10
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	44	108	129	64	209
NSE	0	0	0	0	0
Total	44	108	129	64	209
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	1	2	0	0	0
NSE	0	0	0	0	0
Total	1	2	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	45	110	129	64	209
NSE	0	0	0	0	0
Total	45	110	129	64	209
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 5. Retirement Activities
 Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	2	7	6	4	10
NSE	0	0	0	0	0
Total	2	7	6	4	10
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year	Adj Group	Labor	NLbr	NSE	FTE	Adj Type	RefID
2012	Other	0	2	0	0.0	1-Sided Adj	JECHERRY20161115150431220
Explanation:		Transfer retirement activities to correct workgroup					
2012 Total		0	2	0	0.0		
2013	Other	0	7	0	0.0	1-Sided Adj	JECHERRY20161116110513130
Explanation:		Transfer retirement activities to correct workgroup					
2013 Total		0	7	0	0.0		
2014	Other	0	6	0	0.0	1-Sided Adj	JECHERRY20161116134705860
Explanation:		Transfer retirement activities to correct workgroup					
2014 Total		0	6	0	0.0		
2015	Other	0	4	0	0.0	1-Sided Adj	JECHERRY20161116144903737
Explanation:		Transfer retirement activities to correct workgroup					
2015 Total		0	4	0	0.0		
2016	Other	0	4	0	0.0	1-Sided Adj	JECHERRY20161116145952300
Explanation:		Transfer retirement activities to correct workgroup					
2016	Other	0	6	0	0.0	1-Sided Adj	JECHERRY20170210150626223
Explanation:		Transfer retirement activities to correct workgroup					

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Category-Sub: 5. Retirement Activities
Workpaper: 1PB000.016 - OTHER BENEFITS - RETIREMENT ACTIVITIES

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
2016 Total		0	10	0	0.0		

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.016

San Diego Gas & Electric Company
 2019 GRC - APP
 Non-Shared Service Workpapers

San Diego Gas & Electric				
Retirement Activities Projection				
For Years 2017-2019				
ASSUMPTIONS				
1. Cost for 2017-2019 projected based on 2016 costs indexed for non-labor inflation.				
2. Non labor inflation rates are as follows:				
		2017	2018	2019
		1.55%	1.66%	1.92%
	Actual			
3. Expected retirements	319	314	112	98
4. Cost per retirement	\$ 655	665	676	689
	Actual	Projected		
	2016	2017	2018	2019
Total Cost	\$ 208,826	208,735	75,687	67,495

Beginning of Workpaper
1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Activity Description:

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

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

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

Summary of Results:

		In 2016\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2012	2013	2014	2015	2016	2017	2018	2019	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		152	120	164	111	126	0	0	0	
NSE		0	0	0	0	0	102	95	108	
Total		152	120	164	111	126	102	95	108	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Summary of Adjustments to Forecast:

In 2016 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2017	2018	2019	2017	2018	2019	2017	2018	2019
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	102	95	108	102	95	108
Total		0	0	0	102	95	108	102	95	108
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>	
2017	Other	0	0	102	102	0.0	1-Sided Adj	JECHERRY20161203163338740	
Explanation:		2017 Service Recognition Projection							
2017 Total		0	0	102	102	0.0			
2018	Other	0	0	95	95	0.0	1-Sided Adj	JECHERRY20161203163354600	
Explanation:		2018 Service Recognition Projection							
2018 Total		0	0	95	95	0.0			
2019	Other	0	0	108	108	0.0	1-Sided Adj	JECHERRY20161203163417770	
Explanation:		2019 Service Recognition Projection							
2019 Total		0	0	108	108	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Determination of Adjusted-Recorded (Incurred Costs):

	2012 (\$000)	2013 (\$000)	2014 (\$000)	2015 (\$000)	2016 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	148	118	164	111	126
NSE	0	0	0	0	0
Total	148	118	164	111	126
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	148	118	164	111	126
NSE	0	0	0	0	0
Total	148	118	164	111	126
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2016\$					
Labor	0	0	0	0	0
Non-Labor	4	2	0	0	0
NSE	0	0	0	0	0
Total	4	2	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2016\$)					
Labor	0	0	0	0	0
Non-Labor	152	120	164	111	126
NSE	0	0	0	0	0
Total	152	120	164	111	126
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
 Witness: Debbie S. Robinson
 Category: E. Other Benefit Programs
 Category-Sub: 6. Service Recognition
 Workpaper: 1PB000.017 - OTHER BENEFITS - SERVICE RECOGNITION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2012	2013	2014	2015	2016
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0

<u>Year</u>	<u>Adj Group</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>RefID</u>
-------------	------------------	--------------	-------------	------------	------------	-----------------	--------------

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1PB000.017

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

San Diego Gas & Electric					
Service Award Forecast					
For Years 2017-2019					
ASSUMPTIONS					
1. Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.					
2. Estimated cost per award based on sampling of invoices paid in 2016 for each award level indexed for non-labor inflation					
3. Non labor inflation for 2017-2019 are as follows:					
		2017	2018	2019	
		1.55%	1.66%	1.92%	
		Actual	Projected		
		2016	2017	2018	2019
Estimated Recipients					
5 Years of Service			150	116	56
10 Years of Service			193	190	179
15 Years of Service			187	216	112
20 Years of Service			56	71	151
25 Years of Service			37	33	54
30 Years of Service			18	13	24
35 Years of Service			48	16	41
40 Years of Service			59	53	68
Estimated Cost Per Award					
5 Years of Service			\$ 70	\$ 71	\$ 72
10 Years of Service			110	112	114
15 Years of Service			120	122	124
20 Years of Service			150	152	155
25 Years of Service			175	178	181
30 Years of Service			200	203	207
35 Years of Service			250	254	259
40 Years of Service			300	305	310
Budgeted Amount per Type of Award					
5 Years of Service			\$ 10,500	\$ 8,246	\$ 4,057
10 Years of Service			21,230	21,224	20,378
15 Years of Service			22,440	26,321	13,910
20 Years of Service			8,400	10,815	23,441
25 Years of Service			6,475	5,864	9,780
30 Years of Service			3,600	2,640	4,968
35 Years of Service			12,000	4,062	10,608
40 Years of Service			17,700	16,146	21,113
Total Cost		\$ 125,912	\$ 102,345	\$ 95,318	\$ 108,254

San Diego Gas & Electric Company
2019 GRC - APP
Non-Shared Service Workpapers

Area: CORP CTR - COMPENSATION & BENEFITS
Witness: Debbie S. Robinson

Appendix A: List of Non-Shared Cost Centers

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