

Application of SAN DIEGO GAS & ELECTRIC)
COMPANY for authority to update its gas and)
electric revenue requirement and base rates)
effective January 1, 2016 (U 902-M))

Application No. A.14-11-003
Exhibit No.: (SDG&E-26-R-WP)

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

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

MARCH 2015



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

Incurred (100% Level Forecast)	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	703	273	-	976	704	275	-	979	704	275	-	979	704	275	-	979
Electric Generation	525	177	-	702	729	215	-	944	729	215	-	944	729	215	-	944
Engineering	7	1	-	8	40	1	-	41	75	2	-	77	90	2	-	92
Environmental	2,968	1,220	-	4,188	3,065	1,404	-	4,468	3,111	1,438	-	4,548	3,111	1,504	-	4,614
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	2,958	837	-	3,795	2,960	932	-	3,891	2,960	1,022	-	3,981	3,060	2,060	-	5,119
Information Technology	25,905	50,195	-	76,100	26,065	49,370	-	75,435	27,517	54,922	-	82,439	28,969	62,033	-	91,002
Real Estate, Land & Facilities	1,675	5,391	6,382	13,448	2,027	4,109	6,278	12,414	2,027	3,869	8,665	14,561	2,027	3,729	10,523	16,279
Reg Affairs, Controllor, Finance, Legal & Ext Aff	10,271	2,336	-	12,607	10,654	2,929	-	13,583	10,654	2,929	-	13,583	10,654	2,929	-	13,583
Risk Management	552	79	-	631	879	787	-	1,667	1,224	1,740	-	2,965	1,224	1,740	-	2,965
Supply Management & Supplier Diversity	2,731	615	-	3,346	2,909	962	-	3,871	2,909	962	-	3,871	2,909	962	-	3,871
Total	48,295	61,124	6,382	115,801	50,033	60,983	6,278	117,294	51,911	67,373	8,665	127,949	53,478	75,448	10,523	139,449

Allocations Out	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	483	175	-	657	533	216	-	749	533	216	-	749	533	216	-	749
Electric Generation	44	15	-	58	61	18	-	78	61	18	-	78	61	18	-	78
Engineering	6	1	-	7	35	1	-	35	65	2	-	66	78	2	-	79
Environmental	171	47	-	217	355	59	-	413	355	59	-	413	355	59	-	413
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	205	25	-	230	250	38	-	288	250	41	-	291	261	61	-	322
Information Technology	13,001	28,544	-	41,545	13,461	29,135	-	42,596	14,167	32,272	-	46,439	14,872	36,527	-	51,399
Real Estate, Land & Facilities	250	2,008	3,290	5,548	354	1,435	5,690	7,479	354	1,297	7,987	9,639	354	1,216	9,700	11,271
Reg Affairs, Controllor, Finance, Legal & Ext Aff	2,477	487	-	2,965	2,501	506	-	3,007	2,501	506	-	3,007	2,501	506	-	3,007
Risk Management	35	5	-	40	307	31	-	338	395	31	-	426	395	31	-	426
Supply Management & Supplier Diversity	990	698	-	1,688	986	776	-	1,762	986	776	-	1,762	986	776	-	1,762
Total	17,661	32,004	3,290	52,955	18,843	32,213	5,690	56,746	19,666	35,217	7,987	62,870	20,394	39,412	9,700	69,506

Retained	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
Functional Area																
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	220	98	-	319	171	59	-	230	171	59	-	230	171	59	-	230
Electric Generation	481	162	-	644	669	197	-	866	669	197	-	866	669	197	-	866
Engineering	1	0	-	1	6	0	-	6	10	0	-	11	12	0	-	13
Environmental	2,797	1,173	-	3,971	2,710	1,345	-	4,055	2,756	1,379	-	4,135	2,756	1,445	-	4,201
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	2,753	812	-	3,565	2,709	894	-	3,603	2,709	981	-	3,690	2,799	1,498	-	4,297
Information Technology	12,904	21,651	-	34,555	12,604	20,235	-	32,839	13,351	22,649	-	36,000	14,097	25,506	-	39,603
Real Estate, Land & Facilities	1,425	3,383	3,092	7,900	1,673	2,674	588	4,935	1,673	2,572	678	4,923	1,673	2,512	823	5,008
Reg Affairs, Controllor, Finance, Legal & Ext Aff	7,794	1,849	-	9,642	8,154	2,422	-	10,576	8,154	2,422	-	10,576	8,154	2,422	-	10,576
Risk Management	517	74	-	591	572	756	-	1,328	830	1,709	-	2,539	830	1,709	-	2,539
Supply Management & Supplier Diversity	1,741	(83)	-	1,658	1,923	186	-	2,109	1,923	186	-	2,109	1,923	186	-	2,109
Total	30,634	29,120	3,092	62,846	31,190	28,770	588	60,548	32,245	32,156	678	65,078	33,083	36,036	823	69,942

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

Functional Area	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
CS - Field & Meter Reading	238	18	-	256	175	10	-	185	175	10	-	185	220	12	-	231
CS - Information	326	19	-	345	328	24	-	351	339	24	-	363	328	24	-	351
CS - Office Operations	928	235	0	1,163	948	234	0	1,183	948	234	0	1,183	948	234	0	1,183
CS - Technologies, Policies & Solutions	155	97	-	252	305	126	-	431	369	187	-	556	389	228	-	617
Engineering, Emergency Services & Land	1,036	270	-	1,306	1,395	474	-	1,869	1,521	537	-	2,057	1,617	452	-	2,069
Environmental	28	19	-	47	31	20	-	50	34	24	-	58	34	23	-	57
Fleet & Facilities	59	320	-	380	60	320	-	380	60	320	-	380	60	320	-	380
Gas Distribution	533	90	-	623	506	89	-	594	506	89	-	594	546	453	-	998
Gas Transmission	417	64	-	481	421	78	-	498	456	89	-	545	533	124	-	657
HR, Disability, Workers Comp & Safety	251	46	-	297	161	11	-	172	197	12	-	209	142	10	-	151
Information Technology	4,035	297	-	4,332	3,620	258	-	3,878	4,122	512	-	4,634	4,587	562	-	5,149
Real Estate	-	(1)	544	543	-	-	562	562	-	-	575	575	-	-	592	592
Reg Aff/A&F/Legal/Ext Aff	1,247	77	-	1,324	1,339	132	-	1,471	1,373	135	-	1,507	1,373	135	-	1,507
Risk Management	-	-	-	-	-	-	-	99	197	-	-	197	197	-	-	197
Total	9,252	1,551	545	11,348	9,386	1,774	562	11,722	10,295	2,172	575	13,041	10,971	2,576	593	14,140

Functional Area	2013				2014				2015				2016			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
CS - Field	238	18	-	256	175	10	-	185	175	10	-	185	220	12	-	231
CS - Information	326	19	-	345	328	24	-	351	339	24	-	363	328	24	-	351
CS - Operations, Information & Technologies	1,148	333	0	1,482	1,118	294	0	1,413	1,118	294	0	1,413	1,118	294	0	1,413
CS - Technologies, Policies & Solutions	155	97	-	252	305	126	-	431	369	187	-	556	389	228	-	617
Electric Generation	481	162	-	644	669	197	-	866	669	197	-	866	669	197	-	866
Engineering	1,037	270	-	1,307	1,401	474	-	1,875	1,531	537	-	2,068	1,630	452	-	2,082
Environmental	2,825	1,192	-	4,018	2,741	1,365	-	4,105	2,790	1,403	-	4,193	2,790	1,468	-	4,258
Fleet & Facilities	59	320	-	380	60	320	-	380	60	320	-	380	60	320	-	380
Gas Distribution	533	90	-	623	506	89	-	594	506	89	-	594	546	453	-	998
Gas Transmission	417	64	-	481	421	78	-	498	456	89	-	545	533	124	-	657
HR, Disability, Workers Comp & Safety	3,004	858	-	3,862	2,870	905	-	3,775	2,906	993	-	3,899	2,941	2,008	-	4,949
Information Technology	16,939	21,948	-	38,887	16,224	20,493	-	36,717	17,472	23,161	-	40,634	18,684	26,068	-	44,752
Real Estate, Land & Facilities	1,425	3,382	3,636	8,444	1,673	2,674	1,150	5,497	1,673	2,572	1,252	5,497	1,673	2,512	1,415	5,600
Reg Affairs, Controller, Finance, Legal & Ext Aff	9,041	1,926	-	10,966	9,493	2,554	-	12,047	9,526	2,557	-	12,083	9,526	2,557	-	12,083
Risk Management	517	74	-	591	671	756	-	1,427	1,026	1,709	-	2,736	1,026	1,709	-	2,736
Supply Management & Supplier Diversity	1,741	(83)	-	1,658	1,923	186	-	2,109	1,923	186	-	2,109	1,923	186	-	2,109
Total	39,887	30,671	3,637	74,194	40,576	30,544	1,150	72,270	42,540	34,327	1,253	78,120	44,055	38,612	1,416	84,083

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

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
2013												
Retained	30,634	29,120	3,092	62,846	-	-	-	-	30,634	29,120	3,092	62,846
Allocations Out:												
SCG												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	483	175	-	657	385	37	-	422	868	211	-	1,079
Electric Generation	44	15	-	58	35	3	-	38	78	18	-	96
Engineering	6	1	-	7	5	0	-	5	11	1	-	12
Environmental	155	44	-	199	124	9	-	133	278	54	-	332
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	150	9	-	159	120	2	-	121	270	11	-	280
Information Technology	11,759	26,477	-	38,236	9,382	5,534	-	14,915	21,141	32,011	-	53,152
Real Estate, Land & Facilities	-	353	-	353	-	74	-	74	-	427	-	427
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,200	427	-	2,626	1,755	89	-	1,844	3,955	516	-	4,471
Risk Management	35	5	-	40	28	1	-	29	63	6	-	69
Supply Management & Supplier Diversity	824	11	-	835	657	2	-	659	1,481	13	-	1,494
Total SCG	15,655	27,517	-	43,172	12,489	5,751	-	18,241	28,144	33,268	-	61,412
Corporate Center												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	-	-	-	-	-	-	-	-	-	-	-	-
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	14	2	-	16	12	0	-	13	26	2	-	29
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	35	8	-	44	31	2	-	33	67	10	-	77
Information Technology	1,206	1,860	-	3,066	1,058	389	-	1,447	2,263	2,249	-	4,513
Real Estate, Land & Facilities	161	1,209	2,857	4,227	141	253	597	991	302	1,462	3,454	5,218
Reg Affairs, Controller, Finance, Legal & Ext Aff	262	56	-	318	230	12	-	242	492	67	-	560
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	156	686	-	842	137	143	-	280	293	829	-	1,122
Total Corporate Center	1,834	3,821	2,857	8,512	1,610	799	597	3,005	3,444	4,619	3,454	11,517
Unregulated												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	-	-	-	-	-	-	-	-	-	-	-	-
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	2	0	-	2	2	0	-	2	4	0	-	4
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	19	8	-	27	17	2	-	18	36	10	-	46
Information Technology	36	207	-	243	31	43	-	75	67	250	-	317
Real Estate, Land & Facilities	89	445	433	967	78	93	91	262	167	538	524	1,229
Reg Affairs, Controller, Finance, Legal & Ext Aff	15	5	-	20	13	1	-	15	29	6	-	35
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	10	1	-	11	9	0	-	9	19	2	-	20
Total Unregulated	171	666	433	1,271	150	139	91	380	322	806	524	1,651
Total Allocations Out:	17,661	32,004	3,290	52,955	14,249	6,689	688	21,626	31,910	38,693	3,978	74,581
Total SDG&E Shared Service Forecast	48,295	61,124	6,382	115,801	14,249	6,689	688	21,626	62,544	67,813	7,070	137,427

Overhead Rates:

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

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

	(a)				(b)				(c)=(a)+(b)				
	Direct Costs			Total	Overheads			Total	Fully Loaded Costs			Total	
	L	NL	NSE		L	NL	NSE		L	NL	NSE		
2014													
Retained	31,190	28,770	588	60,548	-	-	-	-	31,190	28,770	588	60,548	
Allocations Out:													
SCG													
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	532	216	-	748	425	45	-	470	957	261	-	1,219	
Electric Generation	61	18	-	78	48	4	-	52	109	22	-	131	
Engineering	35	1	-	35	28	0	-	28	62	1	-	63	
Environmental	343	57	-	400	274	12	-	286	617	69	-	686	
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	176	10	-	185	140	2	-	142	316	12	-	328	
Information Technology	12,208	26,938	-	39,145	9,748	5,630	-	15,378	21,955	32,567	-	54,523	
Real Estate, Land & Facilities	95	357	-	452	76	75	-	151	171	432	-	603	
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,229	432	-	2,662	1,780	90	-	1,870	4,009	523	-	4,532	
Risk Management	307	31	-	338	245	7	-	252	553	38	-	590	
Supply Management & Supplier Diversity	805	42	-	847	642	9	-	651	1,447	51	-	1,498	
Total SCG	16,790	28,102	-	44,892	13,407	5,873	-	19,280	30,197	33,975	-	64,172	
Corporate Center													
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	8	1	-	10	7	0	-	8	15	2	-	17	
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	49	16	-	65	43	3	-	46	92	20	-	111	
Information Technology	1,203	1,850	-	3,053	1,056	387	-	1,443	2,259	2,237	-	4,495	
Real Estate, Land & Facilities	171	754	3,664	4,589	150	158	766	1,073	321	912	4,430	5,662	
Reg Affairs, Controller, Finance, Legal & Ext Aff	255	69	-	324	224	14	-	239	480	84	-	563	
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	172	732	-	904	151	153	-	304	323	885	-	1,207	
Total Corporate Center	1,857	3,423	3,664	8,944	1,631	715	766	3,112	3,489	4,138	4,430	12,056	
Unregulated													
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	0	-	-	0	0	-	-	0	1	-	-	1	
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	3	0	-	4	3	0	-	3	6	0	-	7	
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	26	12	-	37	23	2	-	25	49	14	-	63	
Information Technology	51	347	-	398	45	73	-	118	96	420	-	516	
Real Estate, Land & Facilities	88	324	2,026	2,438	77	68	423	569	166	391	2,449	3,006	
Reg Affairs, Controller, Finance, Legal & Ext Aff	16	5	-	21	14	1	-	15	30	6	-	36	
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	10	2	-	12	9	0	-	9	19	2	-	21	
Total Unregulated	195	689	2,026	2,910	171	144	423	739	366	833	2,449	3,649	
Total Allocations Out:	18,843	32,213	5,690	56,746	15,210	6,733	1,189	23,131	34,052	38,946	6,879	79,877	
Total SDG&E Shared Service Forecast	50,033	60,983	6,278	117,294	15,210	6,733	1,189	23,131	65,242	67,716	7,467	140,425	

Overhead Rates:

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

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

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	L	NL	NSE	Total	L	NL	NSE	Total	L	NL	NSE	Total
2015												
Retained	32,245	32,156	678	65,078	-	-	-	-	32,245	32,156	678	65,078
Allocations Out:												
SCG												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	532	216	-	748	425	45	-	470	958	261	-	1,219
Electric Generation	61	18	-	78	48	4	-	52	109	22	-	131
Engineering	65	2	-	66	52	0	-	52	117	2	-	119
Environmental	343	57	-	400	274	12	-	286	617	69	-	686
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	176	10	-	185	140	2	-	142	316	12	-	328
Information Technology	12,855	29,824	-	42,679	10,270	6,236	-	16,506	23,126	36,060	-	59,186
Real Estate, Land & Facilities	95	357	-	452	76	75	-	151	171	432	-	603
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,229	432	-	2,662	1,781	90	-	1,871	4,010	523	-	4,533
Risk Management	395	31	-	426	315	6	-	322	710	37	-	747
Supply Management & Supplier Diversity	805	42	-	847	643	9	-	652	1,447	51	-	1,498
Total SCG	17,556	30,989	-	48,544	14,025	6,480	-	20,505	31,581	37,468	-	69,049
Corporate Center												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	-	-	-	-	-	-	-	-	-	-	-	-
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	8	1	-	10	7	0	-	8	15	2	-	17
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	49	18	-	67	43	4	-	47	92	22	-	114
Information Technology	1,256	2,075	-	3,331	1,103	434	-	1,537	2,359	2,509	-	4,868
Real Estate, Land & Facilities	171	665	4,474	5,310	150	139	935	1,225	321	804	5,409	6,535
Reg Affairs, Controller, Finance, Legal & Ext Aff	255	69	-	324	224	14	-	239	480	84	-	563
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	172	732	-	904	151	153	-	304	323	885	-	1,207
Total Corporate Center	1,910	3,561	4,474	9,946	1,679	745	935	3,359	3,589	4,306	5,409	13,304
Unregulated												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	0	-	-	0	0	-	-	0	1	-	-	1
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	3	0	-	4	3	0	-	3	6	0	-	7
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	26	13	-	39	23	3	-	25	49	15	-	64
Information Technology	56	373	-	429	49	78	-	127	105	451	-	556
Real Estate, Land & Facilities	88	275	3,514	3,876	77	57	735	870	166	332	4,248	4,746
Reg Affairs, Controller, Finance, Legal & Ext Aff	16	5	-	21	14	1	-	15	30	6	-	36
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	10	2	-	12	9	0	-	9	19	2	-	21
Total Unregulated	199	667	3,514	4,380	175	140	735	1,049	375	807	4,248	5,430
Total Allocations Out:	19,666	35,217	7,987	62,870	15,879	7,364	1,670	24,913	35,545	42,581	9,658	87,784
Total SDG&E Shared Service Forecast	51,911	67,373	8,665	127,949	15,879	7,364	1,670	24,913	67,790	74,737	10,335	152,862

Overhead Rates:

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

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

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs			Total	Overheads			Total	Fully Loaded Costs			Total
2016	L	NL	NSE		L	NL	NSE		L	NL	NSE	
Retained	33,083	36,036	823	69,942	-	-	-	-	33,083	36,036	823	69,942
Allocations Out:												
SCG												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	532	216	-	748	426	45	-	471	958	261	-	1,219
Electric Generation	61	18	-	79	48	4	-	52	109	22	-	131
Engineering	78	2	-	80	62	0	-	62	140	2	-	142
Environmental	343	57	-	400	274	12	-	286	617	69	-	686
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	186	10	-	196	149	2	-	151	335	12	-	346
Information Technology	13,503	33,764	-	47,267	10,800	7,060	-	17,860	24,303	40,824	-	65,127
Real Estate, Land & Facilities	95	357	-	452	76	75	-	151	172	432	-	603
Reg Affairs, Controller, Finance, Legal & Ext Aff	2,229	432	-	2,661	1,783	90	-	1,873	4,012	523	-	4,535
Risk Management	395	31	-	426	316	6	-	322	710	37	-	747
Supply Management & Supplier Diversity	805	42	-	847	644	9	-	653	1,448	51	-	1,499
Total SCG	18,227	34,929	-	53,156	14,578	7,304	-	21,882	32,805	42,233	-	75,038
Corporate Center												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	-	-	-	-	-	-	-	-	-	-	-	-
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	8	1	-	9	7	0	-	7	16	2	-	18
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	49	32	-	81	43	7	-	50	92	38	-	130
Information Technology	1,309	2,361	-	3,670	1,151	494	-	1,645	2,460	2,855	-	5,315
Real Estate, Land & Facilities	171	614	5,433	6,217	150	128	1,136	1,415	321	742	6,569	7,632
Reg Affairs, Controller, Finance, Legal & Ext Aff	255	69	-	324	225	14	-	239	480	84	-	563
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	172	732	-	904	151	153	-	304	323	885	-	1,208
Total Corporate Center	1,964	3,809	5,433	11,205	1,727	796	1,136	3,660	3,691	4,605	6,569	14,865
Unregulated												
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	0	-	-	0	0	-	-	0	1	-	-	1
Electric Generation	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Environmental	3	0	-	3	3	0	-	3	6	0	-	6
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	26	20	-	46	23	4	-	27	49	24	-	73
Information Technology	60	401	-	461	53	84	-	137	113	485	-	598
Real Estate, Land & Facilities	88	246	4,267	4,601	78	51	892	1,021	166	297	5,159	5,622
Reg Affairs, Controller, Finance, Legal & Ext Aff	16	5	-	21	14	1	-	15	30	6	-	36
Risk Management	-	-	-	-	-	-	-	-	-	-	-	-
Supply Management & Supplier Diversity	10	2	-	12	9	0	-	9	19	2	-	21
Total Unregulated	204	674	4,267	5,145	179	141	892	1,213	383	815	5,159	6,357
Total Allocations Out:	20,394	39,412	9,700	69,506	16,484	8,241	2,028	26,754	36,879	47,653	11,728	96,260
Total SDG&E Shared Service Forecast	53,478	75,448	10,523	139,449	16,484	8,241	2,028	26,754	69,962	83,689	12,551	166,202

Overhead Rates:

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

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

	(a)				(b)				(c)=(a)+(b)			
	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
Total Company Summary												
Retained	62,846	60,548	65,078	69,942	-	-	-	-	62,846	60,548	65,078	69,942
Allocations In												
SCG	11,348	11,722	13,041	14,140	7,774	7,933	8,745	9,377	19,122	19,655	21,787	23,517
Overhead Credit Gross	-	-	-	-	(21,626)	(23,131)	(24,913)	(26,754)	(21,626)	(23,131)	(24,913)	(26,754)
Less Payroll Tax + Supp Ldr	-	-	-	-	1,348	1,443	1,510	1,578	1,348	1,443	1,510	1,578
Adjusted Overhead Credit	-	-	-	-	(20,278)	(21,688)	(23,404)	(25,176)	(20,278)	(21,688)	(23,405)	(25,176)
Total Net Shared Service O&M	74,194	72,270	78,120	84,083	(12,503)	(13,755)	(14,659)	(15,799)	61,691	58,515	63,460	68,284

Functional Area Detail

Retained	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
CS - Field	-	-	-	-	-	-	-	-	-	-	-	-
CS - Operations, Information & Technologies	319	230	230	230	-	-	-	-	319	230	230	230
Electric Generation	644	866	866	866	-	-	-	-	644	866	866	866
Engineering	1	6	11	13	-	-	-	-	1	6	11	13
Environmental	3,971	4,055	4,135	4,201	-	-	-	-	3,971	4,055	4,135	4,201
Gas Distribution	-	-	-	-	-	-	-	-	-	-	-	-
HR, Disability, Workers Comp & Safety	3,565	3,603	3,690	4,797	-	-	-	-	3,565	3,603	3,690	4,797
Information Technology	34,555	32,839	36,000	39,603	-	-	-	-	34,555	32,839	36,000	39,603
Real Estate, Land & Facilities	7,900	4,935	4,923	5,008	-	-	-	-	7,900	4,935	4,923	5,008
Reg Affairs, Controller, Finance, Legal & Ext Aff	9,642	10,576	10,576	10,576	-	-	-	-	9,642	10,576	10,576	10,576
Risk Management	591	1,328	2,539	2,539	-	-	-	-	591	1,328	2,539	2,539
Supply Management & Supplier Diversity	1,658	2,109	2,109	2,109	-	-	-	-	1,658	2,109	2,109	2,109
Total Retained	62,846	60,548	65,078	69,942	-	-	-	-	62,846	60,548	65,078	69,942

Allocations In

From SCG	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
CS - Field & Meter Reading	256	185	185	231	192	141	141	177	449	325	325	408
CS - Information	345	351	363	351	262	265	274	265	606	616	637	616
CS - Office Operations	1,163	1,183	1,183	1,183	785	801	801	801	1,948	1,983	1,984	1,984
CS - Technologies, Policies & Solutions	252	431	556	617	143	269	333	357	395	700	889	975
Engineering, Emergency Services & Land	1,306	1,869	2,057	2,069	878	1,206	1,320	1,379	2,184	3,075	3,378	3,448
Environmental	47	50	58	57	26	28	32	32	73	79	90	89
Fleet & Facilities	380	380	380	380	116	116	116	116	496	496	496	496
Gas Distribution	623	594	594	998	441	419	420	530	1,064	1,014	1,014	1,529
Gas Transmission	481	498	545	657	344	350	380	449	825	848	925	1,106
HR, Disability, Workers Comp & Safety	297	172	209	151	208	130	158	114	505	302	367	266
Information Technology	4,332	3,878	4,634	5,149	3,257	2,921	3,374	3,755	7,589	6,799	8,008	8,904
Real Estate	543	562	575	592	117	121	124	128	661	683	699	720
Reg Aff/A&F/Legal/Ext Aff	1,324	1,471	1,507	1,507	1,003	1,088	1,116	1,117	2,327	2,559	2,623	2,624
Risk Management	-	99	197	197	-	78	156	156	-	176	353	353
Total Allocations In	11,348	11,722	13,041	14,140	7,774	7,933	8,745	9,377	19,122	19,655	21,787	23,517

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

	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
Shared Service O&M												
CS - Field	256	185	185	231	192	141	141	177	449	325	325	408
CS - Information	345	351	363	351	262	265	274	265	606	616	637	616
CS - Operations, Information & Technologies	1,482	1,413	1,413	1,413	785	801	801	801	2,267	2,213	2,214	2,214
CS - Technologies, Policies & Solutions	252	431	556	617	143	269	333	357	395	700	889	975
Electric Generation	644	866	866	866	-	-	-	-	644	866	866	866
Engineering	1,307	1,875	2,068	2,082	878	1,206	1,320	1,379	2,185	3,081	3,388	3,461
Environmental	4,018	4,105	4,193	4,258	26	28	32	32	4,044	4,134	4,225	4,290
Fleet & Facilities	380	380	380	380	116	116	116	116	496	496	496	496
Gas Distribution	623	594	594	998	441	419	420	530	1,064	1,014	1,014	1,529
Gas Transmission	481	498	545	657	344	350	380	449	825	848	925	1,106
HR, Disability, Workers Comp & Safety	3,862	3,775	3,899	4,949	208	130	158	114	4,071	3,905	4,058	5,063
Information Technology	38,887	36,717	40,634	44,752	3,257	2,921	3,374	3,755	42,144	39,638	44,008	48,507
Real Estate, Land & Facilities	8,444	5,497	5,497	5,600	117	121	124	128	8,561	5,618	5,622	5,728
Reg Affairs, Controller, Finance, Legal & Ext Aff	10,966	12,047	12,083	12,083	1,003	1,088	1,116	1,117	11,970	13,135	13,199	13,200
Risk Management	591	1,427	2,736	2,736	-	78	156	156	591	1,505	2,891	2,891
Supply Management & Supplier Diversity	1,658	2,109	2,109	2,109	-	-	-	-	1,658	2,109	2,109	2,109
Total Shared Service O&M	74,194	72,270	78,120	84,083	7,774	7,933	8,745	9,377	81,969	80,203	86,865	93,459
Overhead Credit	-	-	-	-	(20,278)	(21,688)	(23,404)	(25,176)	(20,278)	(21,688)	(23,405)	(25,176)
Total Net Shared Service O&M	74,194	72,270	78,120	84,083	(12,503)	(13,755)	(14,659)	(15,799)	61,691	58,515	63,460	68,284

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

Corporate Reallocation

Costs to Corporate Center

From SDG&E
From SCG
Total Costs to Corporate Center

	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
From SDG&E	8,512	8,944	9,946	11,205	3,005	3,112	3,359	3,660	11,517	12,056	13,304	14,865
From SCG	636	766	822	1,042	401	491	522	711	1,037	1,257	1,344	1,753
Total	9,148	9,710	10,768	12,248	3,406	3,604	3,880	4,370	12,554	13,314	14,648	16,618

Costs Allocated Back to Affiliates

SDG&E
SCG
Unregulated
Total

	Direct Costs				Overheads				Fully Loaded Costs			
	2013	2014	2015	2016	2013	2014	2015	2016	2013	2014	2015	2016
SDG&E	3,101	3,030	3,370	3,846	1,155	1,124	1,215	1,372	4,256	4,154	4,585	5,218
SCG	2,636	2,952	3,284	3,736	981	1,095	1,184	1,333	3,617	4,047	4,468	5,069
Unregulated	3,411	3,729	4,113	4,666	1,270	1,384	1,482	1,665	4,681	5,113	5,596	6,332
Total	9,148	9,710	10,768	12,248	3,406	3,604	3,880	4,370	12,554	13,314	14,648	16,618

Reallocation Factors From Corporate Center

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

Note: Difference due to rounding.

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

Functional Area	Witness	Cost Center	Cost Center Description	2013				2014				2015				2016			
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
CS - FIELD		2100-3456	CUSTOMER SERVICES FIELD STAFF MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CS - FIELD Total				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CS - OPERATIONS, INFORMATION & TECHNOLOGIES	Bradley M. Bauch	2100-3464	ENVIRONMENTAL AFFAIRS MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		2100-0006	CUSTOMER SERVICE STRATEGIES	113	8	-	121	113	8	-	121	113	8	-	121	113	8	-	121
		2100-3434	PLANNING & DEVELOPMENT	259	246	-	505	259	246	-	505	259	246	-	505	259	246	-	505
		2100-3461	BUSINESS PLANNING & BUDGETS CUSTOMER SERVICE	122	3	-	125	122	3	-	125	122	3	-	125	122	3	-	125
		2100-3511	CCC STRATEGY AND ANALYSIS MANAGER	125	5	-	130	125	5	-	130	125	5	-	130	125	5	-	130
		2100-3709	LOW EMISSIONS VEHICLE PROGRAM	84	11	-	95	84	14	-	98	84	14	-	98	84	14	-	98
CS - OPERATIONS, INFORMATION & TECHNOLOGIES Total				703	273	-	976	704	275	-	979	704	275	-	979	704	275	-	979
ELECTRIC GENERATION	Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	525	177	-	702	525	215	-	740	525	215	-	740	525	215	-	740
ELECTRIC GENERATION Total				525	177	-	702	525	215	-	740	525	215	-	740	525	215	-	740
ENGINEERING	Raymond K. Stanford	2100-3563	GAS ENGINEERING CODES & STANDARDS	7	1	-	8	40	1	-	41	75	2	-	77	90	2	-	92
ENGINEERING Total				7	1	-	8	40	1	-	41	75	2	-	77	90	2	-	92
ENVIRONMENTAL	Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	381	65	-	446	159	65	-	224	159	65	-	224	159	65	-	224
		2100-0632	ENVIRONMENTAL LAB OPERATIONS	791	402	-	1,193	839	406	-	1,245	839	406	-	1,245	839	406	-	1,245
		2100-3022	ENVIRONMENTAL PROGRAMS SDGE	757	559	-	1,316	924	739	-	1,663	970	773	-	1,743	970	751	-	1,721
		2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY MANAGER	607	143	-	750	641	143	-	784	641	143	-	784	641	143	-	784
		2100-3588	VP OPERATIONS SUPPORT	274	28	-	302	345	29	-	373	345	29	-	373	345	29	-	373
		2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	158	23	-	181	158	23	-	180	158	23	-	180	158	23	-	180
ENVIRONMENTAL Total				2,968	1,220	-	4,188	3,065	1,404	-	4,469	3,111	1,438	-	4,549	3,111	1,504	-	4,614
GAS DISTRIBUTION		2100-3480	VP FIELD SERVICES NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GAS DISTRIBUTION Total				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HR, DISABILITY, WORKERS COMP & SAFETY	Sarah E. Edgar	2100-3415	UTILITY SECURITY SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-0214	SAFETY OPERATIONS	848	456	-	1,304	848	491	-	1,339	848	456	-	1,304	848	1,519	-	2,367
		2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	876	58	-	934	876	58	-	934	876	58	-	934	876	58	-	1,034
		2100-3505	EMP CARE SERVICES - SDGE	580	54	-	634	581	114	-	695	581	239	-	820	581	214	-	795
		2100-3506	EMPLOYEE ASSISTANCE PROGRAM (EAP) AND WELLNESS PR	225	250	-	475	225	250	-	475	225	250	-	475	225	250	-	475
		2100-3833	HR BUSINESS PARTNER & COMPENSATION	276	12	-	288	276	12	-	288	276	12	-	288	276	12	-	288
		2100-3834	MANAGER ANALYSIS & WORKFORCE PLANNING	153	7	-	160	153	8	-	161	153	8	-	161	153	8	-	161
HR, DISABILITY, WORKERS COMP & SAFETY Total				2,958	837	-	3,795	2,960	932	-	3,891	2,960	1,022	-	3,981	3,060	2,060	-	5,119
INFORMATION TECHNOLOGY	Stephen J. Mikovits	2100-3857	IM CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3903	PRODUCTION SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3906	SAP SECURITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-0207	TELECOM FIELD VOICE - SDGE	1,842	476	-	2,318	1,841	746	-	2,587	1,841	746	-	2,587	1,841	746	-	2,587
		2100-3064	VP INFORMATION TECHNOLOGY	336	416	-	752	336	416	-	752	336	416	-	752	336	416	-	752
		2100-3067	IT BUSINESS PLANNING & BUDGETS	709	8	-	717	759	29	-	788	759	29	-	788	759	29	-	788
		2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	1,220	74	-	1,294	1,219	74	-	1,293	1,219	74	-	1,293	1,219	74	-	1,293
		2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	606	300	-	906	606	302	-	908	606	302	-	908	606	302	-	908
		2100-3073	ENTERPRISE INTEGRATION SERVICES	778	168	-	946	777	168	-	945	777	168	-	945	777	168	-	945
		2100-3074	SSDS PROJECT OFFICE	262	28	-	290	262	29	-	291	262	29	-	291	262	29	-	291
		2100-3076	CORPORATE SYSTEMS	1,317	7	-	1,324	1,317	7	-	1,324	1,317	7	-	1,324	1,317	7	-	1,324
		2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	33	29	-	62	33	30	-	63	33	30	-	63	33	30	-	63
		2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	3	16	-	19	2	16	-	18	2	16	-	18	2	16	-	18
		2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	(3)	54	-	51	(3)	53	-	50	(3)	53	-	50	(3)	53	-	50
		2100-3083	SCG CUSTOMER FIELD	(2)	-	-	(2)	(2)	0	-	(2)	(2)	0	-	(2)	(2)	0	-	(2)
		2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	488	365	-	853	488	365	-	853	488	365	-	853	488	365	-	853
		2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	375	27	-	402	375	27	-	402	375	27	-	402	375	27	-	402
		2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	158	30	-	188	158	30	-	188	158	30	-	188	158	30	-	188
		2100-3089	BUSINESS INTELLIGENCE GROUP	772	221	-	993	772	221	-	993	772	221	-	993	772	221	-	993
		2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	1,299	3,069	-	4,368	1,299	3,257	-	4,556	1,299	3,683	-	4,982	1,299	4,752	-	6,051
		2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC SYST	547	469	-	1,016	547	469	-	1,015	547	469	-	1,015	547	469	-	1,015
		2100-3095	NETWORK COMMUNICATION SERVICES DIRECTOR	136	30	-	166	136	31	-	166	136	31	-	166	136	31	-	166
		2100-3096	NETWORK ENGINEERING-NCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	802	50	-	852	802	50	-	852	802	50	-	852	802	50	-	852
		2100-3098	ENTERPRISE SERVER GROUP	34	-	-	34	34	0	-	35	34	0	-	35	34	0	-	35
		2100-3099	DESKTOP HARDWARE	-	586	-	586	-	188	-	188	-	203	-	203	-	219	-	219
		2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	1,067	198	-	1,265	1,067	198	-	1,266	1,067	198	-	1,266	1,067	198	-	1,266
		2100-3101	INFORMATION SECURITY	212	11	-	223	212	11	-	223	212	11	-	223	212	11	-	223
		2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	263	24	-	287	263	24	-	287	263	24	-	287	263	24	-	287
		2100-3103	CSG CONTRACT SERVICES	-	12,114	-	12,114	-	8,904	-	8,904	-	9,616	-	9,616	-	10,385	-	10,385
		2100-3105	STORAGE AND ADMINISTRATION	14	-	-	14	15	0	-	15	15	0	-	15	15	0	-	15
		2100-3106	NETWORK/TELECOM SERVICES - SDG&E	-	5,842	-	5,842	-	6,408	-	6,408	-	6,921	-	6,921	-	7,475	-	7,475
		2100-3107	ENTERPRISE OPERATIONS	1,003	129	-	1,132	1,003	129	-	1,131	1,003	129	-	1,131	1,003	129	-	1,131
		2100-3317	IT ACCOUNT MANAGEMENT	266	338	-	604	266	338	-	604	266	338	-	604	266	338	-	604
		2100-3334	SERVER MANAGEMENT	763	75	-	838	763	76	-	838	763	76	-	838	763	76	-	838
		2100-3335	UNIX SERVER GROUP	91	20	-	111	91	20	-	111	91	20	-	111	91	20	-	111
		2100-3494	DISTRIBUTED CONTRACTS	-	3,232	-	3,232	-	4,604	-	4,604	-	4,972	-	4,972	-	5,370	-	5,370
		2100-3495	MAINFRAME CONTRACTS	-	5,701	-	5,701	-	6,078	-	6,078	-	6,564	-	6,564	-	7,089	-	7,089
		2100-3498	INFRASTRUCTURE PROGRAM OFFICE	286															

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

Functional Area	Witness	Cost Center	Cost Center Description	2013				2014				2015				2016			
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
		2100-3817	INFO SECURITY PROJ	18	-	-	18	18	0	-	19	18	0	-	19	18	0	-	19
		2100-3824	INFRASTR PRGRM OFFICE	203	14	-	217	203	14	-	217	203	14	-	217	203	14	-	217
		2100-3835	SDGE NETWRK INTEGRA	-	17	-	17	(0)	17	-	17	(0)	17	-	17	(0)	17	-	17
		2100-3842	IT ASSOCIATE PROGRAM	1,007	12	-	1,019	1,007	12	-	1,019	1,007	12	-	1,019	1,007	12	-	1,019
		2100-3843	SCG NETWORK INTEGRATION	1	-	-	1	1	0	-	1	1	0	-	1	1	0	-	1
		2100-3846	SCG APPS MAJOR MARKET APP	(6)	11	-	6	(5)	11	-	6	(5)	11	-	6	(5)	11	-	6
		2100-3848	CUSTOMER ANALYTICS SYSTEM	124	6	-	130	125	7	-	131	125	7	-	131	125	7	-	131
		2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	-	5,471	-	5,471	-	4,514	-	4,514	-	4,875	-	4,875	-	5,265	-	5,265
		2100-3856	VOICE LEASED CIRCUITS	-	900	-	900	-	1,069	-	1,069	-	1,155	-	1,155	-	1,247	-	1,247
		2100-3859	SDGE PERSONAL OWNED DEVICE ALLOWANCE	-	327	-	327	-	528	-	528	-	570	-	570	-	616	-	616
		2100-3884	MCD SVC VOICE ENTERP	-	888	-	888	-	890	-	890	-	961	-	961	-	1,038	-	1,038
		2100-3885	VOICE ENTERP SUPPORT	426	4	-	430	426	4	-	430	426	4	-	430	426	4	-	430
		2100-3888	CLIENT TECH SVCS	309	17	-	326	310	17	-	326	310	17	-	326	310	17	-	326
		2100-3900	IT PORTFOLIO MANAGEMENT	89	6	-	95	89	364	-	452	157	629	-	785	225	644	-	868
		2100-3905	ENTERPRISE MODELING TEST TEAM	18	-	-	18	19	-	-	19	-	-	-	19	-	-	-	19
		2100-4001	COLLABORATION SERVICES	415	64	-	479	415	64	-	479	481	254	-	735	547	259	-	806
		2100-4003	IT COMMUNICATIONS	90	1	-	91	90	2	-	92	90	2	-	92	90	2	-	92
INFORMATION TECHNOLOGY Total				25,905	50,195	-	76,100	26,065	49,370	-	75,435	27,517	54,922	-	82,439	28,969	62,033	-	91,002
REAL ESTATE, LAND & FACILITIES	James C. Seifert	2100-3028	FACILITIES CORPORATE CENTER PROJECTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-0706	RE PLANNING	405	658	-	1,063	299	300	-	600	299	300	-	600	299	300	-	600
		2100-0708	HQ RENT & FACILITIES MAINTENANCE	-	-	6,382	6,382	-	-	6,278	6,278	-	-	8,665	8,665	-	-	10,523	10,523
		2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	213	20	-	233	536	120	-	656	536	120	-	656	536	120	-	656
		2100-3029	FACILITIES CORPORATE CENTER UTILITIES	-	1,110	-	1,110	-	1,384	-	1,384	-	1,384	-	1,384	-	1,384	-	1,384
		2100-3030	CORPORATE REAL ESTATE MANAGER	79	103	-	182	150	96	-	247	150	96	-	247	150	96	-	247
		2100-3032	CORPORATE RENTS	-	1,094	-	1,094	-	480	-	480	-	240	-	240	-	100	-	100
		2100-3303	RE RESOURCES	322	469	-	791	477	261	-	738	477	261	-	738	477	261	-	738
		2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	297	497	-	794	297	498	-	795	297	498	-	795	297	498	-	795
		2100-3610	RB DATA CENTER & ANNEX	-	657	-	657	-	628	-	628	-	628	-	628	-	628	-	628
		2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	359	783	-	1,142	267	342	-	609	267	342	-	609	267	342	-	609
REAL ESTATE, LAND & FACILITIES Total				1,675	5,391	6,382	13,448	2,027	4,109	6,278	12,414	2,027	3,869	8,665	14,561	2,027	3,729	10,523	16,279
REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF	Kenneth J. Deremer	2100-3716	GAS RATES ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3808	GAS CASE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-4004	STATE GOVERNMENT AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-0274	AFFILIATE BILLING AND COSTING	496	4	-	500	473	6	-	479	473	6	-	479	473	6	-	479
		2100-0657	VP - CFO - CONTROLLER	381	99	-	480	386	68	-	454	386	68	-	454	386	68	-	454
		2100-3050	UTILITY ACCOUNTING DIRECTOR	226	25	-	251	225	50	-	275	225	50	-	275	225	50	-	275
		2100-3051	FINANCIAL ACCOUNTING	790	73	-	863	857	29	-	886	857	29	-	886	857	29	-	886
		2100-3052	REGULATORY REPORTING	737	11	-	748	876	15	-	891	876	15	-	891	876	15	-	891
		2100-3058	ACCOUNTS PAYABLE	839	173	-	1,012	741	275	-	1,016	741	275	-	1,016	741	275	-	1,016
		2100-3161	SVP FINANCIAL REGULATORY & LEGISLATIVE ANALYSIS	456	333	-	789	454	220	-	673	454	220	-	673	454	220	-	673
		2100-3162	VP - REGULATORY & LEGISLATIVE ANALYSIS	812	196	-	1,008	774	285	-	1,059	774	285	-	1,059	774	285	-	1,059
		2100-3427	CA REGULATORY AFFAIRS CASE MANAGEMENT	1,344	121	-	1,465	1,279	146	-	1,425	1,279	146	-	1,425	1,279	146	-	1,425
		2100-3428	FERC CASO AND COMPLIANCE	559	84	-	642	621	89	-	710	621	89	-	710	621	89	-	710
		2100-3430	CA REGULATORY INFO & CASE SUPPORT	318	54	-	372	332	65	-	397	332	65	-	397	332	65	-	397
		2100-3555	BUSINESS CONTROLS	474	39	-	513	508	44	-	551	508	44	-	551	508	44	-	551
		2100-3602	GENERAL RATE CASE	376	45	-	421	423	156	-	579	423	156	-	579	423	156	-	579
		2100-3791	VP EXTERNAL RELATIONS	228	449	-	677	318	861	-	1,179	318	861	-	1,179	318	861	-	1,179
		2100-3798	BANK RECONCILIATION AND ESCHEATMENT	419	18	-	437	493	15	-	508	493	15	-	508	493	15	-	508
		2100-3845	COMMUNITY RELATIONS SYSTEMS	56	-	-	56	59	1	-	60	59	1	-	60	59	1	-	60
		2100-4005	STATE REGULATORY AFFAIRS	52	1	-	53	60	3	-	64	60	3	-	64	60	3	-	64
		2100-4006	REGULATORY POLICY & LEGISLATIVE ANALYSIS	316	57	-	373	420	74	-	493	420	74	-	493	420	74	-	493
		2100-4008	MEDIA & EMPLOYEE COMMUNICATIONS	843	285	-	1,128	831	268	-	1,098	831	268	-	1,098	831	268	-	1,098
		2100-4009	COMMUNITY RELATIONS	550	269	-	819	526	260	-	786	526	260	-	786	526	260	-	786
REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF Total				10,271	2,336	-	12,607	10,654	2,929	-	13,583	10,654	2,929	-	13,583	10,654	2,929	-	13,583
RISK MANAGEMENT	Diana L. Day	2100-3590	RISK MANAGEMENT	552	79	-	631	879	787	-	1,667	1,224	1,740	-	2,965	1,224	1,740	-	2,965
RISK MANAGEMENT Total				552	79	-	631	879	787	-	1,667	1,224	1,740	-	2,965	1,224	1,740	-	2,965
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	Sydney L. Furbush	2100-3012	SECURITY SERVICES	(3)	-	-	(3)	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3013	SUPPLY MANAGEMENT DIRECTOR	245	60	-	305	274	141	-	415	274	141	-	415	274	141	-	415
		2100-3016	SUPPLY CHAIN FOUNDATION	738	(34)	-	704	679	29	-	708	679	29	-	708	679	29	-	708
		2100-3018	OFFICE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3266	OFFICE & DOCUMENT SERVICES - CORP	-	681	-	681	-	721	-	721	-	721	-	721	-	721	-	721
		2100-3331	SUPPORT SERVICES SOUTH	736	(137)	-	599	945	23	-	968	945	23	-	968	945	23	-	968
		2100-3332	IT & TELECOM PORTFOLIO - SDGE	730	7	-	737	730	20	-	750	730	20	-	750	730	20	-	750
		2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	285	38	-	323	281	29	-	310	281	29	-	310	281	29	-	310
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY Total				2,731	615	-	3,346	2,909	962	-	3,871	2,909	962	-	3,871	2,909	962	-	3,871
Grand Total				46,295	61,124	6,382	115,801	50,033	60,983	6,278	117,294	51,911	67,373	8,665	127,949	53,478	75,448	10,523	139,449

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

Functional Area	Witness	Bill To	Cost Center	Cost Center Description	2013				2014				2015				2016			
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
			2100-3506	EMPLOYEE ASSISTANCE PROGRAM (EAP) AND WELLNESS PROGRAMS	15	7	-	22	14	7	-	20	14	7	-	20	14	7	-	20
			2100-3833	HR SERVICE PARTNER & COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			2100-3834	MANAGER ANALYSIS & WORKFORCE PLANNING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			UNREG Total		19	8	-	27	26	12	-	37	26	13	-	39	26	20	-	46
HR, DISABILITY, WORKERS COMP & SAFETY Total					205	25	-	230	250	38	-	288	250	41	-	291	261	61	-	322
INFORMATION TECHNOLOGY	Stephen J. Mikovits	CORP	2100-3857	IM CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			2100-3903	PRODUCTION SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			2100-3906	SAP SECURITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			CORP Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		SCG	2100-3857	IM CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			2100-3903	PRODUCTION SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			2100-3906	SAP SECURITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			SCG Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		UNREG	2100-3857	IM CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			2100-3903	PRODUCTION SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			2100-3906	SAP SECURITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			UNREG Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		CORP	2100-0207	TELECOM FIELD VOICE - SDGE	145	38	-	183	154	64	-	218	154	64	-	218	154	64	-	218
			2100-3064	VP INFORMATION TECHNOLOGY	11	16	-	27	11	16	-	27	11	16	-	27	11	16	-	27
			2100-3067	IT BUSINESS PLANNING & BUDGETS	16	0	-	16	17	1	-	18	17	1	-	18	17	1	-	18
			2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	211	13	-	224	192	12	-	203	192	12	-	203	192	12	-	203
			2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	4	2	-	6	19	10	-	29	19	10	-	29	19	10	-	29
			2100-3073	ENTERPRISE INTEGRATION SERVICES	42	9	-	51	35	7	-	42	35	7	-	42	35	7	-	42
			2100-3074	SSDS PROJECT OFFICE	10	1	-	11	10	1	-	11	10	1	-	11	10	1	-	11
			2100-3076	CORPORATE SYSTEMS	79	0	-	79	79	0	-	79	79	0	-	79	79	0	-	79
			2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	-	-	-	-	1	1	-	1	1	1	-	1	1	1	-	1
			2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3083	SCG CUSTOMER FIELD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3089	BUSINESS INTELLIGENCE GROUP	28	8	-	36	28	8	-	36	28	8	-	36	28	8	-	36
			2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	47	104	-	151	47	109	-	155	47	124	-	171	47	163	-	209
			2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC SYST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3095	NETWORK COMMUNICATION SERVICES DIRECTOR	5	1	-	6	5	1	-	6	20	8	-	28	35	10	-	45
			2100-3096	NETWORK ENGINEERING-NCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	29	2	-	31	29	2	-	30	29	2	-	30	29	2	-	30
			2100-3098	ENTERPRISE SERVER GROUP	1	0	-	1	1	0	-	1	1	0	-	1	1	0	-	1
			2100-3099	DESKTOP HARDWARE	8	8	-	16	6	6	-	12	6	6	-	12	6	6	-	12
			2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	37	7	-	44	36	7	-	43	36	7	-	43	36	7	-	43
			2100-3101	INFORMATION SECURITY	8	0	-	8	8	0	-	8	8	0	-	8	8	0	-	8
			2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	10	1	-	10	10	1	-	11	26	3	-	28	41	4	-	45
			2100-3103	CSC CONTRACT SERVICES	-	443	-	443	-	321	-	321	-	346	-	346	-	374	-	374
			2100-3105	STORAGE AND ADMINISTRATION	1	1	-	2	1	0	-	1	1	0	-	1	1	0	-	1
			2100-3106	NETWORK/TELECOM SERVICES - SDG&E	193	-	-	193	210	-	-	210	228	-	-	228	248	-	-	248
			2100-3107	ENTERPRISE OPERATIONS	35	5	-	40	35	5	-	40	35	5	-	40	35	5	-	40
			2100-3317	IT ACCOUNT MANAGEMENT	10	12	-	22	10	12	-	21	10	12	-	21	10	12	-	21
			2100-3334	SERVER MANAGEMENT	27	2	-	29	26	2	-	29	26	2	-	29	26	2	-	29
			2100-3335	UNIX SERVER GROUP	1	1	-	2	1	1	-	2	1	1	-	2	1	1	-	2
			2100-3494	DISTRIBUTED CONTRACTS	-	118	-	118	-	166	-	166	-	179	-	179	-	193	-	193
			2100-3495	MAINFRAME CONTRACTS	-	205	-	205	-	215	-	215	-	233	-	233	-	252	-	252
			2100-3498	INFRASTRUCTURE PROGRAM OFFICE	8	0	-	8	7	0	-	7	7	0	-	7	7	0	-	7
			2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	13	1	-	13	12	1	-	13	12	1	-	13	12	1	-	13
			2100-3501	IT NETWORK HARDWARE SOFTWARE MAINTENANCE	-	81	-	81	-	39	-	39	-	42	-	42	-	45	-	45
			2100-3502	ENTERPRISE COMMAND CENTER	67	2	-	70	66	2	-	69	66	2	-	69	66	2	-	69
			2100-3544	WINTEL SERVER GROUP	1	0	-	1	1	0	-	1	1	0	-	1	1	0	-	1
			2100-3548	ENT SVC MGT & HELP DESK	6	3	-	9	6	3	-	9	6	3	-	9	6	3	-	9
			2100-3623	SHARED SOFTWARE DEVELOPMENT CONTRACTS	-	149	-	149	-	173	-	173	-	190	-	190	-	309	-	309
			2100-3682	PROJECT MANAGEMENT OFFICE-NCS	20	1	-	21	22	2	-	23	22	2	-	23	22	2	-	23
			2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	33	5	-	38	32	5	-	37	32	5	-	37	32	5	-	37
			2100-3684	SERVICE DELIVERY - NCS	13	2	-	15	29	6	-	35	29	6	-	35	29	6	-	35
			2100-3688	SERVICE DEVELOPMENT PROGRAM MANAGEMENT	(0)	0	-	(0)	(0)	0	-	(0)	8	1	-	9	16	2	-	18
			2100-3699	SOLUTIONS ARCHITECTURE	12	0	-	12	12	0	-	13	12	0	-	13	12	0	-	13
			2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3733	SVP & CITO	9	5	-	14	11	7	-	19	11	7	-	19	11	7	-	19
			2100-3754	CUSTOMER CARE PROJECT OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3762	IT ENTERPRISE TRAINING AND CC	62	2	-	63	62	2	-	63	62	2	-	63	62	2	-	63
			2100-3763	DIRECTOR - INFORMATION SECURITY	6	2	-	9	6	2	-	9	6	2	-	9	6	2	-	9
			2100-3774	SECURITY ENGINEERING	26	1	-	27	26	1	-	27	26	1	-	27	26	1	-	27
			2100-3775	SECURITY OPERATIONS	39	11	-	50	39	11	-	50	39	28	-	67	39	30	-	69
			2100-3781	IS CONTRACTS	-	19	-	19	-	32	-	32	-	47	-	47	-	49	-	49
			2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2100-3814	DIRECTOR IT INFRASTRUCTURE	8	2	-	10	8	2	-	10	12	3	-	15	17	4		

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

Functional Area	Witness	Bill To	Cost Center	Cost Center Description	2013				2014				2015				2016			
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
2100-3074			SSDS PROJECT OFFICE		132	14	-	147	62	7	-	69	62	7	-	69	62	7	-	69
2100-3076			CORPORATE SYSTEMS		521	3	-	524	521	3	-	524	521	3	-	524	521	3	-	524
2100-3079			SCG CUSTOMER CARE PROJECT OFFICE		33	28	-	61	26	20	-	46	26	20	-	46	26	20	-	46
2100-3080			MAJOR MARKETS & CUSTOMER SELF SERVICE		2	15	-	17	1	16	-	17	1	16	-	17	1	16	-	17
2100-3082			SCG CUSTOMER INFORMATION SYSTEMS		2	46	-	48	2	46	-	48	2	46	-	48	2	46	-	48
2100-3083			SCG CUSTOMER FIELD		(2)	-	-	(2)	(2)	0	-	(2)	(2)	0	-	(2)	(2)	0	-	(2)
2100-3086			CUSTOMER ASSISTANCE AND RELATIONSHIP		74	42	-	116	74	42	-	116	74	42	-	116	74	42	-	116
2100-3087			UTILITY OPS SW DEVELOP SERVICES DIRECTOR		8	1	-	9	8	1	-	9	8	1	-	9	8	1	-	9
2100-3088			SOFTWARE DEV - WORK MEAS SYSTEMS		88	17	-	105	88	17	-	105	88	17	-	105	88	17	-	105
2100-3089			BUSINESS INTELLIGENCE GROUP		419	125	-	544	419	124	-	543	419	124	-	543	419	124	-	543
2100-3091			SOFTWARE DEV - DATABASE ADMINISTRATOR		708	1,787	-	2,494	755	1,998	-	2,753	755	2,247	-	3,002	755	2,870	-	3,625
2100-3093			SOFTWARE DEV - WORK MEAS & ELECTRIC SYST		177	154	-	331	202	175	-	377	202	175	-	377	202	175	-	377
2100-3095			NETWORK COMMUNICATION SERVICES DIRECTOR		72	16	-	89	77	17	-	94	320	137	-	457	563	169	-	732
2100-3096			NETWORK ENGINEERING-NCs		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2100-3097			CLIENT TECHNOLOGY & DEPOT SERVICES		436	27	-	463	465	29	-	494	465	29	-	494	465	29	-	494
2100-3098			ENTERPRISE SERVER GROUP		19	-	-	19	19	0	-	19	19	0	-	19	19	0	-	19
2100-3099			DESKTOP HARDWARE		-	328	-	328	-	102	-	102	-	111	-	111	-	120	-	120
2100-3100			MIDDLEWARE AND INTERNET ENGINEERING		611	111	-	721	647	118	-	764	647	118	-	764	647	118	-	764
2100-3101			INFORMATION SECURITY		116	6	-	122	116	6	-	122	116	33	-	149	116	33	-	149
2100-3102			INFRASTRUCTURE ENG & OPS DIRECTOR		131	12	-	143	135	12	-	148	336	33	-	369	536	55	-	591
2100-3103			CSG CONTRACT SERVICES		-	6,626	-	6,626	-	5,193	-	5,193	-	5,608	-	5,608	-	6,056	-	6,056
2100-3105			STORAGE AND ADMINISTRATION		8	-	-	8	8	0	-	8	8	0	-	8	8	0	-	8
2100-3106			NETWORK/TELECOM SERVICES - SDG&E		-	2,877	-	2,877	-	3,398	-	3,398	-	3,697	-	3,697	-	4,020	-	4,020
2100-3107			ENTERPRISE OPERATIONS		554	71	-	625	599	75	-	674	599	75	-	674	599	75	-	674
2100-3317			IT ACCOUNT MANAGEMENT		145	181	-	326	154	193	-	348	154	193	-	348	154	193	-	348
2100-3334			SERVER MANAGEMENT		429	46	-	475	456	49	-	505	456	49	-	505	456	49	-	505
2100-3335			UNIX SERVER GROUP		16	11	-	27	15	11	-	26	15	11	-	26	15	11	-	26
2100-3494			DISTRIBUTED CONTRACTS		-	1,768	-	1,768	-	2,695	-	2,695	-	2,900	-	2,900	-	3,132	-	3,132
2100-3495			MAINFRAME CONTRACTS		-	3,165	-	3,165	-	3,587	-	3,587	-	3,870	-	3,870	-	4,177	-	4,177
2100-3498			INFRASTRUCTURE PROGRAM OFFICE		122	7	-	129	129	7	-	136	129	7	-	136	129	7	-	136
2100-3500			IT NETWORK FIELD - LAN/WAN VOICE		163	8	-	171	170	9	-	179	170	9	-	179	170	9	-	179
2100-3501			IT NETWORK HARDWARE SOFTWARE MAINTENANCE		-	479	-	479	-	627	-	627	-	677	-	677	-	732	-	732
2100-3502			ENTERPRISE COMMAND CENTER		1,006	36	-	1,042	1,072	39	-	1,111	1,072	39	-	1,111	1,072	39	-	1,111
2100-3544			WINTEL SERVER GROUP		15	2	-	17	18	2	-	20	18	2	-	20	18	2	-	20
2100-3548			ENT SVC MGT & HELP DESK		88	41	-	129	94	44	-	138	94	44	-	138	94	44	-	138
2100-3623			SHARED SOFTWARE DEVELOPMENT CONTRACTS		-	3,006	-	3,006	-	3,142	-	3,142	-	3,358	-	3,358	-	4,853	-	4,853
2100-3682			PROJECT MANAGEMENT OFFICE-NCs		12	4	-	16	12	4	-	16	12	4	-	16	12	4	-	16
2100-3683			PROJECT IMPROVEMENT OFFICE-NCs		549	75	-	624	581	81	-	661	581	81	-	661	581	81	-	661
2100-3684			SERVICE DELIVERY - NCs		191	37	-	228	172	33	-	204	172	33	-	204	172	33	-	204
2100-3698			SERVICE DEVELOPMENT PROGRAM MANAGEMENT		(5)	1	-	(4)	(6)	1	-	(5)	11	11	-	123	228	22	-	250
2100-3699			SOLUTIONS ARCHITECTURE		181	(41)	-	140	181	(41)	-	140	181	(41)	-	140	181	(41)	-	140
2100-3713			FIELD FORCE PROGRAM DELIVERY TEAM		327	26	-	353	328	25	-	353	328	25	-	353	328	25	-	353
2100-3733			SVP & CITO		122	75	-	197	194	120	-	314	194	120	-	314	194	120	-	314
2100-3754			CUSTOMER CARE PROJECT OFFICE		1	5	-	6	1	5	-	6	1	5	-	6	1	5	-	6
2100-3762			IT ENTERPRISE TRAINING AND CC		39	24	-	63	39	24	-	63	39	24	-	63	39	24	-	63
2100-3763			DIRECTOR - INFORMATION SECURITY		96	34	-	130	96	35	-	130	96	35	-	130	96	35	-	130
2100-3774			SECURITY ENGINEERING		386	18	-	404	386	18	-	404	386	18	-	404	386	18	-	404
2100-3775			SECURITY OPERATIONS		584	168	-	752	583	168	-	751	583	168	-	751	583	168	-	751
2100-3785			CS CONTRACTS		-	277	-	277	-	706	-	706	-	706	-	706	-	728	-	728
2100-3807			ENTERPRISE FINANCIAL & OPS SOLUTION		3	292	-	294	63	214	-	278	63	214	-	278	63	214	-	278
2100-3814			DIRECTOR IT INFRASTRUCTURE		120	35	-	155	120	35	-	155	185	46	-	231	250	56	-	307
2100-3817			INFO SECURITY PROG		10	-	-	10	10	0	-	10	10	0	-	10	10	0	-	10
2100-3824			INFRASTR PROGRAM OFFICE		101	8	-	109	101	8	-	109	101	8	-	109	101	8	-	109
2100-3835			SDGE NETWK INTEGRA		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2100-3842			IT ASSOCIATE PROGRAM		567	7	-	573	567	7	-	574	567	7	-	574	567	7	-	574
2100-3843			SCG NETWORK INTEGRATION		1	-	-	1	0	0	-	0	0	0	-	0	0	0	-	0
2100-3846			SCG APPS MAJOR MARKET APP		(5)	11	-	6	(4)	10	-	6	(4)	10	-	6	(4)	10	-	6
2100-3848			CUSTOMER ANALYTICS SYSTEM		66	3	-	69	66	4	-	70	66	4	-	70	66	4	-	70
2100-3855			CLINT SERVICES MAINTENANCE & SUPPORT		-	2,900	-	2,900	-	2,435	-	2,435	-	2,630	-	2,630	-	2,840	-	2,840
2100-3856			VOICE LEASED CIRCUITS		-	477	-	477	-	483	-	483	-	521	-	521	-	563	-	563
2100-3859			SDGE PERSONAL OWNED DEVICE ALLOWANCE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2100-3884			MGD SVC VOICE ENTERP		-	399	-	399	-	402	-	402	-	434	-	434	-	468	-	468
2100-3885			VOICE ENTERP SUPPORT		191	2	-	193	192	2	-	194	192	2	-	194	192	2	-	194
2100-3889			CLIENT TECH SVCS		169	9	-	179	180	10	-	190	180	10	-	190	180	10	-	190
2100-3900			IT PORTFOLIO MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2100-3905			ENTERPRISE MODELING TEST TEAM		-	-	-	-	11	-	-	11	11	-	-	11	11	-	-	11
2100-4001			COLLABORATION SERVICES		127	20	-	147	120	19	-	139	140	74	-	213	159	75	-	234
2100-4003			IT COMMUNICATIONS		53	1	-	54	53	1	-	53	53	1	-	53	53	1	-	53
SCG Total					11,759	26,477	-	38,236	12,208	26,938	-	39,145	12,855	29,824	-	42,679	13,503	33,764	-	47,268
UNREG					-	-														

San Diego Gas & Electric
Total Allocations Out By Functional Area / Cost Center
For Years 2013 - 2016
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Functional Area	Witness	Bill To	Cost Center	Cost Center Description	2013				2014				2015				2016					
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total		
CORP	UNREG Total	2100-0274		AFFILIATE BILLING AND COSTING	1	0	-	1	1	0	-	1	1	0	-	1	1	0	-	1		
		2100-0657		VP - CFO - CONTROLLER	-	-	-	-	-	2	-	-	-	2	-	-	-	2	-	-		
		2100-3050		UTILITY ACCOUNTING DIRECTOR	11	1	-	13	11	3	-	14	11	3	-	14	11	3	-	14		
		2100-3051		FINANCIAL ACCOUNTING	4	0	-	4	4	0	-	4	4	0	-	4	4	0	-	4		
		2100-3052		REGULATORY REPORTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2100-3058		ACCOUNTS PAYABLE	59	12	-	71	59	22	-	81	59	22	-	81	59	22	-	81		
		2100-3161		SVP FINANCIAL REGULATORY & LEGISLATIVE ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2100-3162		VP - REGULATORY & LEGISLATIVE ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2100-3427		CA REGULATORY AFFAIRS CASE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2100-3428		FERC CAISO AND COMPLIANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2100-3430		CA REGULATORY INFO & CASE SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2100-3555		BUSINESS CONTROLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2100-3602		GENERAL RATE CASE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2100-3791		VP EXTERNAL RELATIONS	1	2	-	3	2	4	-	6	2	4	-	6	2	4	-	6		
		2100-3798		BANK RECONCILIATION AND ESCHEATMENT	62	3	-	65	73	2	-	75	73	2	-	75	73	2	-	75		
		2100-3845		COMMUNITY RELATIONS SYSTEMS	20	-	-	20	17	0	-	17	17	0	-	17	17	0	-	17		
		2100-4005		STATE REGULATORY AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2100-4006		REGULATORY POLICY & LEGISLATIVE ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
		2100-4008		MEDIA & EMPLOYEE COMMUNICATIONS	8	3	-	11	8	3	-	11	8	3	-	11	8	3	-	11		
		2100-4009		COMMUNITY RELATIONS	96	35	-	131	80	34	-	114	80	34	-	114	80	34	-	114		
		CORP Total					262	56	-	318	255	69	-	324	255	69	-	324	255	69	-	324
		SCG	UNREG Total	2100-0274		AFFILIATE BILLING AND COSTING	7	0	-	7	16	0	-	16	16	0	-	16	16	0	-	16
				2100-0657		VP - CFO - CONTROLLER	103	49	-	152	106	30	-	136	106	30	-	136	106	30	-	136
				2100-3050		UTILITY ACCOUNTING DIRECTOR	100	11	-	112	95	21	-	117	95	21	-	117	95	21	-	117
				2100-3051		FINANCIAL ACCOUNTING	365	34	-	399	395	13	-	408	395	13	-	408	395	13	-	408
				2100-3052		REGULATORY REPORTING	221	3	-	224	210	3	-	214	210	3	-	214	210	3	-	214
				2100-3058		ACCOUNTS PAYABLE	8	2	-	10	7	3	-	10	7	3	-	10	7	3	-	10
				2100-3161		SVP FINANCIAL REGULATORY & LEGISLATIVE ANALYSIS	225	163	-	388	230	110	-	340	230	110	-	340	230	110	-	340
				2100-3162		VP - REGULATORY & LEGISLATIVE ANALYSIS	399	91	-	489	388	121	-	509	388	121	-	509	388	121	-	509
				2100-3427		CA REGULATORY AFFAIRS CASE MANAGEMENT	72	7	-	79	64	7	-	71	64	7	-	71	64	7	-	71
				2100-3428		FERC CAISO AND COMPLIANCE	24	4	-	28	19	3	-	22	19	3	-	22	19	3	-	22
				2100-3430		CA REGULATORY INFO & CASE SUPPORT	48	8	-	56	50	10	-	60	50	10	-	60	50	10	-	60
				2100-3555		BUSINESS CONTROLS	64	5	-	69	68	6	-	74	68	6	-	74	68	6	-	74
				2100-3602		GENERAL RATE CASE	185	16	-	202	193	77	-	271	193	77	-	271	193	77	-	271
				2100-3791		VP EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				2100-3798		BANK RECONCILIATION AND ESCHEATMENT	240	10	-	250	281	8	-	290	281	8	-	290	281	8	-	290
				2100-3845		COMMUNITY RELATIONS SYSTEMS	7	-	-	7	8	0	-	8	8	0	-	8	8	0	-	8
				2100-4005		STATE REGULATORY AFFAIRS	21	0	-	21	18	1	-	19	18	1	-	19	18	1	-	19
				2100-4006		REGULATORY POLICY & LEGISLATIVE ANALYSIS	95	17	-	112	63	11	-	74	63	11	-	74	63	11	-	74
				2100-4008		MEDIA & EMPLOYEE COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2100-4009				COMMUNITY RELATIONS	16	7	-	23	16	7	-	23	16	7	-	23	16	7	-	23		
SCG Total					2,200	427	-	2,627	2,229	432	-	2,662	2,229	432	-	2,662	2,229	432	-	2,662		
UNREG	UNREG Total			2100-0274		AFFILIATE BILLING AND COSTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-0657		VP - CFO - CONTROLLER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3050		UTILITY ACCOUNTING DIRECTOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3051		FINANCIAL ACCOUNTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3052		REGULATORY REPORTING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3058		ACCOUNTS PAYABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3161		SVP FINANCIAL REGULATORY & LEGISLATIVE ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3162		VP - REGULATORY & LEGISLATIVE ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3427		CA REGULATORY AFFAIRS CASE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3428		FERC CAISO AND COMPLIANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3430		CA REGULATORY INFO & CASE SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3555		BUSINESS CONTROLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3602		GENERAL RATE CASE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3791		VP EXTERNAL RELATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3798		BANK RECONCILIATION AND ESCHEATMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3845		COMMUNITY RELATIONS SYSTEMS	5	-	-	5	6	0	-	6	6	0	-	6	6	0	-	6
				2100-4005		STATE REGULATORY AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-4006		REGULATORY POLICY & LEGISLATIVE ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-4008		MEDIA & EMPLOYEE COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		2100-4009		COMMUNITY RELATIONS	11	5	-	16	10	5	-	15	10	5	-	15	10	5	-	15		
		UNREG Total					15	5	-	20	16	5	-	21	16	5	-	21	16	5	-	21
		REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF Total					2,477	487	-	2,965	2,501	506	-	3,007	2,501	506	-	3,007	2,501	506	-	3,007
		RISK MANAGEMENT	Diana L. Day	CORP	2100-3590	RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				CORP Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				SCG	2100-3590	RISK MANAGEMENT	35	5	-	40	307	31	-	338	395	31	-	426	395	31	-	426
				SCG Total			35	5	-	40	307	31	-	338	395	31	-	426	395	31	-	426
				UNREG	2100-3590	RISK MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		RISK MANAGEMENT Total					35	5	-	40	307	31	-	338	395	31	-	426	395	31	-	426
		SUPPLY MANAGEMENT & SUPPLIER DIVERSITY	Sydney L. Furbush	CORP	2100-3012	SECURITY SERVICES	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	
				CORP Total			(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	
				SCG	2100-3012	SECURITY SERVICES	(1)	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	
				SCG Total			(1)	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	
				UNREG	2100-3012	SECURITY SERVICES	(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	
				UNREG Total			(0)	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	
				CORP	2100-3013	SUPPLY MANAGEMENT DIRECTOR	13	3	-	16	14	7	-	22	14	7	-	22	14	7	-	22
				2100-3016	SUPPLY CHAIN FOUNDATION	24	(1)	-	23	22	1	-	23	22	1	-	23	22	1	-	23	
				2100-3018	OFFICE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				2100-3266	OFFICE & DOCUMENT SERVICES - CORP	-	677	-	677	-												

San Diego Gas & Electric
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Functional Area	Witness	Cost Center	Cost Center Description	2013				2014				2015				2016			
				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
CS - FIELD	Sara Franke	2100-3456	CUSTOMER SERVICES FIELD STAFF MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CS - FIELD Total				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CS - OPERATIONS, INFORMATION & TECHNOLOGIES	Bradley M. Baugh	2100-3464	ENVIRONMENTAL AFFAIRS MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		2100-0006	CUSTOMER SERVICE STRATEGIES	65	5	-	70	57	4	-	60	57	4	-	60	57	4	-	
		2100-3434	PLANNING & DEVELOPMENT	81	84	-	165	36	43	-	79	36	43	-	79	36	43	-	
		2100-3461	BUSINESS PLANNING & BUDGETS CUSTOMER SERVICE	3	0	-	4	4	0	-	4	4	0	-	4	4	0	-	
		2100-3511	CCC STRATEGY AND ANALYSIS MANAGER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		2100-3709	LOW EMISSIONS VEHICLE PROGRAM	71	9	-	80	74	12	-	87	74	12	-	87	74	12	-	
CS - OPERATIONS, INFORMATION & TECHNOLOGIES Total				220	98	-	319	171	59	-	230	171	59	-	230	171	59	-	
ELECTRIC GENERATION	Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	481	162	-	644	669	197	-	866	669	197	-	866	669	197	-	
ELECTRIC GENERATION Total				481	162	-	644	669	197	-	866	669	197	-	866	669	197	-	
ENGINEERING	Raymond K. Stanford	2100-3563	GAS ENGINEERING CODES & STANDARDS	1	0	-	1	6	0	-	6	10	0	-	11	12	0	-	
ENGINEERING Total				1	0	-	1	6	0	-	6	10	0	-	11	12	0	-	
ENVIRONMENTAL	Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	377	64	-	441	158	64	-	222	158	64	-	222	158	64	-	
		2100-0632	ENVIRONMENTAL LAB OPERATIONS	763	388	-	1,152	810	392	-	1,201	810	392	-	1,201	810	392	-	
		2100-3022	ENVIRONMENTAL PROGRAMS SDGE	756	559	-	1,314	922	739	-	1,661	968	773	-	1,741	968	751	-	
		2100-3292	ENVIRONMENTAL STRATEGY & SUSTAINABILITY MANAGER	493	113	-	606	520	113	-	633	520	113	-	633	520	113	-	
		2100-3588	VP OPERATIONS SUPPORT	252	26	-	278	145	15	-	160	145	15	-	160	145	15	-	
		2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	157	23	-	180	157	22	-	179	157	22	-	179	157	22	-	
ENVIRONMENTAL Total				2,797	1,173	-	3,971	2,710	1,345	-	4,055	2,756	1,379	-	4,135	2,756	1,445	-	
GAS DISTRIBUTION	Frank B. Ayala	2100-3400	VP FIELD SERVICES NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GAS DISTRIBUTION Total				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
HR, DISABILITY, WORKERS COMP & SAFETY	Sarah E. Edgar	2100-3415	UTILITY SECURITY SERVICES	-	(1)	-	(1)	-	-	-	-	-	-	-	-	-	-	-	
		2100-0214	SAFETY OPERATIONS	948	456	-	1,304	831	481	-	1,312	831	447	-	1,278	831	1,489	-	
		2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	808	54	-	861	786	52	-	838	786	52	-	838	876	52	-	
		2100-3505	EMP CARE SERVICES - SDGE	566	53	-	618	562	110	-	673	562	231	-	794	562	207	-	
		2100-3506	EMPLOYEE ASSISTANCE PROGRAM (EAP) AND WELLNESS PROGRAMS	197	236	-	433	198	236	-	434	198	236	-	434	198	236	-	
		2100-3833	HR BUSINESS PARTNER & COMPENSATION	228	10	-	238	225	10	-	235	225	10	-	234	225	10	-	
		2100-3834	MANAGER ANALYSIS & WORKFORCE PLANNING	107	5	-	112	107	5	-	113	107	5	-	113	107	5	-	
HR, DISABILITY, WORKERS COMP & SAFETY Total				2,753	812	-	3,565	2,709	894	-	3,603	2,709	981	-	3,690	2,799	1,998	-	
INFORMATION TECHNOLOGY	Stephen J. Mikovits	2100-3857	IM CONTRACTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		2100-0207	TELECOM FIELD VOICE - SDGE	1,693	438	-	2,131	1,684	682	-	2,366	1,684	682	-	2,366	1,684	682	-	
		2100-3064	VP INFORMATION TECHNOLOGY	156	160	-	316	156	160	-	316	156	160	-	316	156	160	-	
		2100-3067	IT BUSINESS PLANNING & BUDGETS	472	5	-	477	505	19	-	525	505	19	-	525	505	19	-	
		2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	499	27	-	526	465	27	-	492	465	27	-	492	465	27	-	
		2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	202	110	-	313	202	110	-	311	202	110	-	311	202	110	-	
		2100-3073	ENTERPRISE INTEGRATION SERVICES	312	66	-	378	262	55	-	317	262	55	-	317	262	55	-	
		2100-3074	SSDS PROJECT OFFICE	120	13	-	133	200	22	-	222	200	22	-	222	200	22	-	
		2100-3076	CORPORATE SYSTEMS	717	4	-	721	717	4	-	720	717	4	-	720	717	4	-	
		2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	1	-	-	1	7	9	-	16	7	9	-	16	7	9	-	
		2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	1	1	-	2	1	1	-	2	1	1	-	2	1	1	-	
		2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	(5)	8	-	3	(5)	8	-	3	(5)	8	-	3	(5)	8	-	
		2100-3083	SCG CUSTOMER FIELD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	414	323	-	737	414	323	-	737	414	323	-	737	414	323	-	
		2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	367	26	-	394	367	26	-	393	367	26	-	393	367	26	-	
		2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	110	83	-	193	70	13	-	83	70	13	-	83	70	13	-	
		2100-3089	BUSINESS INTELLIGENCE GROUP	324	89	-	413	325	89	-	413	325	89	-	413	325	89	-	
		2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	544	1,179	-	1,723	498	1,150	-	1,648	498	1,312	-	1,810	498	1,719	-	
		2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC SYST	370	315	-	685	344	294	-	638	344	294	-	638	344	294	-	
		2100-3095	NETWORK COMMUNICATION SERVICES DIRECTOR	59	12	-	71	54	12	-	66	54	12	-	66	54	12	-	
		2100-3096	NETWORK ENGINEERING-NCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		2100-3097	CLIENT TECHNOLOGY & DEPOIT SERVICES	337	21	-	358	308	19	-	327	308	19	-	327	308	19	-	
		2100-3098	ENTERPRISE SERVER GROUP	14	0	-	14	14	0	-	14	14	0	-	14	14	0	-	
		2100-3099	DESKTOP HARDWARE	-	260	-	260	-	81	-	81	-	86	-	86	-	92	-	
		2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	419	80	-	500	384	74	-	458	384	74	-	458	384	74	-	
		2100-3101	INFORMATION SECURITY	88	5	-	93	89	5	-	93	89	5	-	93	89	5	-	
		2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	123	11	-	134	117	11	-	129	117	11	-	129	117	11	-	
		2100-3103	CSC CONTRACT SERVICES	-	5,044	-	5,044	-	3,391	-	3,391	-	3,662	-	3,662	-	3,955	-	
		2100-3105	STORAGE AND ADMINISTRATION	6	-	-	6	6	0	-	6	6	0	-	6	6	0	-	
		2100-3106	NETWORK/TELECOM SERVICES - SDG&E	-	2,750	-	2,750	-	2,778	-	2,778	-	2,974	-	2,974	-	3,184	-	
		2100-3107	ENTERPRISE OPERATIONS	403	54	-	457	369	49	-	418	369	49	-	418	369	49	-	
		2100-3317	IT ACCOUNT MANAGEMENT	111	145	-	256	102	133	-	235	102	133	-	235	102	133	-	
		2100-3334	SERVER MANAGEMENT	307	27	-	333	280	25	-	305	280	25	-	305	280	25	-	
		2100-3335	LINK SERVER GROUP	14	8	-	23	14	8	-	23	14	8	-	23	14	8	-	
		2100-3494	DISTRIBUTED CONTRACTS	-	1,346	-	1,346	-	1,753	-	1,753	-	1,893	-	1,893	-	2,045	-	
		2100-3495	MAINFRAME CONTRACTS	-	2,331	-	2,331	-	2,275	-	2,275	-	2,461	-	2,461	-	2,660	-	
		2100-3498	INFRASTRUCTURE PROGRAM OFFICE	157	5	-	162	149	5	-	154	149	5	-	154	149	5	-	
		2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	126	6	-	132	116	6	-	122	116	6	-	122	116	6	-	
		2100-3501	IT NETWORK HARDWARE SOFTWARE MAINTENANCE	-	443	-	443	-	410	-	410	-	442	-	442	-	478	-	
		2100-3502	ENTERPRISE COMMAND CENTER	770	27	-	797	704	25	-	729	704	25	-	729	704	25	-	
		2100-3544	WINTEL SERVER GROUP	15	2	-	16	15	2	-	16	15	2	-	16	15	2	-	
		2100-3548	ENT SVC MGT & HELP DESK	67	31	-	98	61	29	-	90	61	29	-	90	61	29	-	
		2100-3623	SHARED SOFTWARE DEVELOPMENT CONTRACTS	-	1,800	-	1,800	-	1,640	-	1,640	-	1,803	-	1,803	-	2,931	-	
		2100-3682	PROJECT MANAGEMENT OFFICE-NCS	266	18	-	285	265	17	-	282	265	17	-	282	265	17	-	
		2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	375	57	-	432	3											

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				Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
		2100-3884	MGD SVC VOICE ENTERP	-	369	-	369	-	349	-	349	-	377	-	377	-	407	-	407
		2100-3885	VOICE ENTERP SUPPORT	177	2	-	179	167	2	-	169	167	2	-	169	167	2	-	169
		2100-3888	CLIENT TECH SVCS	128	7	-	135	118	6	-	124	118	6	-	124	118	6	-	124
		2100-3900	IT PORTFOLIO MANAGEMENT	89	6	-	95	89	364	-	452	157	629	-	785	225	644	-	868
		2100-3905	ENTERPRISE MODELING TEST TEAM	7	-	-	7	7	-	-	7	-	-	-	7	-	-	-	7
		2100-4001	COLLABORATION SERVICES	221	34	-	255	231	36	-	267	288	141	-	429	305	144	-	449
		2100-4003	IT COMMUNICATIONS	34	0	-	35	34	1	-	35	34	1	-	35	34	1	-	35
INFORMATION TECHNOLOGY Total				12,904	21,651	-	34,555	12,604	20,235	-	32,839	13,351	22,649	-	36,000	14,097	25,506	-	39,603
REAL ESTATE, LAND & FACILITIES																			
	James C. Seifert	2100-0706	FACILITIES CORPORATE CENTER PROJECTS	328	538	-	866	244	231	-	475	244	231	-	475	244	231	-	475
		2100-0708	HQ RENT & FACILITIES MAINTENANCE	-	-	3,092	3,092	-	588	588	-	-	678	678	-	-	823	823	823
		2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	208	20	-	228	524	119	-	643	524	119	-	643	524	119	-	643
		2100-3029	FACILITIES CORPORATE CENTER UTILITIES	-	598	-	598	-	918	-	918	-	918	-	918	-	918	-	918
		2100-3030	CORPORATE REAL ESTATE MANAGER	65	92	-	157	79	81	-	160	79	81	-	160	79	81	-	160
		2100-3032	CORPORATE RENTS	-	488	-	488	-	204	-	204	-	102	-	102	-	43	-	43
		2100-3303	RE RESOURCES	263	209	-	472	361	159	-	520	361	159	-	520	361	159	-	520
		2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	243	406	-	649	243	407	-	650	243	407	-	650	243	407	-	650
		2100-3610	RB DATA CENTER & ANNEX	-	282	-	282	-	250	-	250	-	250	-	250	-	250	-	250
		2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	317	751	-	1,069	223	305	-	528	223	305	-	528	223	305	-	528
REAL ESTATE, LAND & FACILITIES Total				1,425	3,383	3,092	7,900	1,673	2,674	588	4,935	1,673	2,572	678	4,933	1,673	2,512	823	5,008
REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF																			
	Kenneth J. Deremer	2100-3716	GAS RATES ANALYSIS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3808	GAS CASE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-4004	STATE GOVERNMENT AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-0274	AFFILIATE BILLING AND COSTING	488	4	-	492	456	6	-	462	456	6	-	462	456	6	-	462
		2100-0657	VP - CFO - CONTROLLER	278	50	-	328	280	37	-	317	280	37	-	317	280	37	-	317
		2100-3050	UTILITY ACCOUNTING DIRECTOR	114	13	-	127	119	26	-	145	119	26	-	145	119	26	-	145
		2100-3051	FINANCIAL ACCOUNTING	422	39	-	460	457	15	-	473	457	15	-	473	457	15	-	473
		2100-3052	REGULATORY REPORTING	516	8	-	524	666	11	-	676	666	11	-	676	666	11	-	676
		2100-3058	ACCOUNTS PAYABLE	772	159	-	931	675	251	-	925	675	251	-	925	675	251	-	925
		2100-3161	SVP FINANCIAL REGULATORY & LEGISLATIVE ANALYSIS	231	170	-	401	223	110	-	333	223	110	-	333	223	110	-	333
		2100-3162	VP - REGULATORY & LEGISLATIVE ANALYSIS	413	105	-	519	385	165	-	550	385	165	-	550	385	165	-	550
		2100-3427	CA REGULATORY AFFAIRS CASE MANAGEMENT	1,272	114	-	1,386	1,215	139	-	1,353	1,215	139	-	1,353	1,215	139	-	1,353
		2100-3428	FERC CAISO AND COMPLIANCE	534	80	-	614	602	86	-	688	602	86	-	688	602	86	-	688
		2100-3430	CA REGULATORY INFO & CASE SUPPORT	270	46	-	316	282	55	-	337	282	55	-	337	282	55	-	337
		2100-3555	BUSINESS CONTROLS	410	34	-	444	439	38	-	477	439	38	-	477	439	38	-	477
		2100-3602	GENERAL RATE CASE	191	29	-	219	229	79	-	308	229	79	-	308	229	79	-	308
		2100-3791	VP EXTERNAL RELATIONS	227	447	-	674	316	857	-	1,174	316	857	-	1,174	316	857	-	1,174
		2100-3798	BANK RECONCILIATION AND ESCHEATMENT	118	5	-	123	139	4	-	143	139	4	-	143	139	4	-	143
		2100-3845	COMMUNITY RELATIONS SYSTEMS	24	-	-	24	28	0	-	28	28	0	-	28	28	0	-	28
		2100-4005	STATE REGULATORY AFFAIRS	31	1	-	32	42	2	-	44	42	2	-	44	42	2	-	44
		2100-4006	REGULATORY POLICY & LEGISLATIVE ANALYSIS	221	40	-	261	357	63	-	420	357	63	-	420	357	63	-	420
		2100-4008	MEDIA & EMPLOYEE COMMUNICATIONS	835	282	-	1,117	822	265	-	1,087	822	265	-	1,087	822	265	-	1,087
		2100-4009	COMMUNITY RELATIONS	428	222	-	650	420	213	-	634	420	213	-	634	420	213	-	634
REG AFFAIRS, CONTROLLER, FINANCE, LEGAL & EXT AFF Total				7,794	1,849	-	9,643	8,154	2,422	-	10,576	8,154	2,422	-	10,576	8,154	2,422	-	10,576
RISK MANAGEMENT																			
	Diana L. Day	2100-3590	RISK MANAGEMENT	517	74	-	591	572	756	-	1,328	830	1,709	-	2,539	830	1,709	-	2,539
RISK MANAGEMENT Total				517	74	-	591	572	756	-	1,328	830	1,709	-	2,539	830	1,709	-	2,539
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY																			
	Sydney L. Furbush	2100-3012	SECURITY SERVICES	(2)	-	-	(2)	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3013	SUPPLY MANAGEMENT DIRECTOR	217	53	-	270	243	125	-	367	243	125	-	367	243	125	-	367
		2100-3016	SUPPLY CHAIN FOUNDATION	450	(21)	-	429	414	18	-	432	414	18	-	432	414	18	-	432
		2100-3018	OFFICE SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		2100-3266	OFFICE & DOCUMENT SERVICES - CORP	-	4	-	4	-	6	-	6	-	6	-	6	-	6	-	6
		2100-3331	SUPPORT SERVICES SOUTH	677	(139)	-	538	869	19	-	888	869	19	-	888	869	19	-	888
		2100-3332	IT & TELECOM PORTFOLIO - SDGE	278	3	-	281	276	8	-	284	276	8	-	284	276	8	-	284
		2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	121	17	-	138	120	12	-	132	120	12	-	132	120	12	-	132
SUPPLY MANAGEMENT & SUPPLIER DIVERSITY Total				1,741	(83)	-	1,658	1,923	186	-	2,109	1,923	186	-	2,109	1,923	186	-	2,109
Grand Total				30,634	29,120	3,092	62,846	31,190	28,770	588	60,548	32,245	32,156	678	65,078	33,083	36,036	823	69,942

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

Functional Area	Witness	SCG Receiving Cost Center	SDG&E Sending Cost Center	SDG&E Cost Center Description	2013				2014				2015				2016			
					Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total	Labor	Non-Labor	NSE	Total
			2200-2469	IT INFORMATION SECURITY SCG	314	3	-	317	295	3	-	299	322	7	-	329	349	11	-	360
			2200-2470	IT INFORMATION MANAGEMENT SCG	237	38	-	275	217	35	-	251	217	35	-	251	217	35	-	251
			2200-2495	IT PORTFOLIO MANAGEMENT	15	-	-	15	15	-	-	15	33	99	-	132	50	103	-	153
			2200-2496	SCG IT ASSOCIATE PROGRAM	2	-	-	2	2	0	-	2	26	4	-	30	50	8	-	58
INFORMATION TECHNOLOGY Total					4,035	297	-	4,332	3,620	258	-	3,878	4,122	512	-	4,634	4,587	562	-	5,149
REAL ESTATE	James C. Seifert	2100-8919	2200-0618	GCT RENTS	-	(1)	45	44	-	-	47	47	-	-	49	49	-	-	50	50
			2200-2284	SCG MICROWAVE RENTS	-	-	500	500	-	-	514	514	-	-	525	525	-	-	543	543
REAL ESTATE Total					-	(1)	544	543	-	-	562	562	-	-	575	575	-	-	592	592
REG AFF/A&F/LEGAL/EXT AFF	Ramon Gonzales	2100-8929	2200-1334	AFFILIATE BILLING & COSTING NORTH	2	0	-	2	2	0	-	2	2	0	-	2	2	0	-	2
			2200-2040	GRC & REVENUE REQUIREMENTS	344	29	-	372	491	79	-	570	504	79	-	582	504	79	-	582
			2200-2075	REGULATORY CASE MANAGEMENT	161	10	-	171	180	13	-	193	201	16	-	217	201	16	-	217
			2200-2095	CLAIMS MANAGEMENT - NORTH	223	9	-	230	215	14	-	229	215	14	-	229	215	14	-	229
			2200-2268	MARP LOANED TO SECC-INTERNAL AUDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2305	SCG REGULATORY AFFAIRS DIRECTOR	24	2	-	26	23	2	-	26	23	2	-	26	23	2	-	26
			2200-2307	GAS RATES ANALYSIS	189	4	-	193	129	3	-	131	129	3	-	131	129	3	-	131
			2200-2308	GAS DEMAND FORECASTING & ANALYSIS	251	23	-	274	251	21	-	271	251	21	-	271	251	21	-	271
			2200-2339	COMMUNITY RELATIONS	5	1	-	5	-	-	-	-	-	-	-	-	-	-	-	-
			2200-2343	CASE MANAGEMENT - ADMIN SUPPORT	50	1	-	50	49	0	-	49	49	0	-	49	49	0	-	49
REG AFF/A&F/LEGAL/EXT AFF Total					1,247	77	-	1,324	1,339	132	-	1,471	1,373	135	-	1,507	1,373	135	-	1,507
RISK MANAGEMENT	Diana L. Day	2100-8937	2200-8962	RISK MANAGEMENT	-	-	-	-	99	-	-	99	197	-	-	197	197	-	-	197
RISK MANAGEMENT Total					-	-	-	-	99	-	-	99	197	-	-	197	197	-	-	197
Grand Total					9,252	1,551	545	11,348	9,386	1,774	562	11,722	10,295	2,172	575	13,041	10,971	2,576	593	14,140

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note:

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

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

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

Note:

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

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

SAN DIEGO GAS & ELECTRIC**Payroll Tax Rates****Test Year 2016 General Rate Case**

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

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

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

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

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

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

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

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

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

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

Note:

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

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

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

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

SAN DIEGO GAS & ELECTRIC

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

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

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

Line #	Year	Dollars	Hours
1	2009	15.44%	16.74%
2	2010	15.92%	17.33%
3	2011	14.73%	16.41%
4	2012	14.49%	16.15%
5	2013	15.86%	17.52%
6	2014	15.86%	17.52%
7	2015	15.86%	17.52%
8	2016	15.86%	17.52%

9

10 Notes:

11 Years 2014 - 2016 rates are based on 2013 recorded expenses.

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

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	7,104,109.98	200,585.12	26,564,005.68	893,846.77		(112,243.42)	7,216,353.40	27.17%
February	3,510,105.88	106,608.30	27,213,934.28	707,607.90		(226,293.48)	3,736,399.36	13.73%
March	1,463,508.04	52,294.46	33,779,828.68	858,119.56		(226,905.53)	1,690,413.57	5.00%
April	3,885,412.42	114,372.53	30,862,222.34	789,226.90		(226,822.95)	4,112,235.37	13.32%
2 May	1,930,794.23	63,116.81	31,589,049.86	805,267.17		(227,506.50)	2,158,300.73	6.83%
0 June	4,556,228.82	135,705.72	31,268,757.82	786,275.64		(339,002.51)	4,895,231.33	15.66%
0 July	5,448,039.29	151,661.28	31,971,758.72	818,027.66		(110,753.53)	5,559,792.82	17.39%
9 August	3,251,755.05	97,626.84	31,280,115.21	791,723.88		(227,689.72)	3,479,454.77	11.12%
September	5,476,172.41	154,046.98	31,205,346.86	776,496.34		(222,337.54)	5,698,509.95	18.26%
October	1,769,959.58	54,789.58	35,007,800.20	875,078.58		(226,460.69)	1,996,420.27	5.70%
November	2,674,041.22	79,073.45	32,312,310.92	807,944.69		(227,689.98)	2,901,731.20	8.98%
December	13,348,696.42	353,293.47	26,260,551.17	628,470.33		(218,040.96)	13,566,737.38	51.66%
	54,419,823.34	1,563,174.54	369,315,681.74	9,338,085.42	14.74%	(2,591,756.81)	57,011,580.15	15.44%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	6,099,616.65	171,182.58	29,791,413.61	726,227.08		(225,386.92)	6,325,003.57	21.23%
February	3,752,673.95	109,234.40	28,527,416.39	724,621.00		(244,644.45)	3,997,318.40	14.01%
March	1,926,016.98	64,940.78	36,052,790.92	902,214.44		(243,860.11)	2,169,877.09	6.02%
2 April	4,252,698.55	121,900.82	31,790,574.79	795,185.29		(242,277.73)	4,494,976.28	14.14%
0 May	2,222,919.58	70,711.58	32,335,170.22	805,172.32		(240,789.10)	2,463,708.68	7.62%
0 June	5,181,882.47	149,192.08	30,881,007.18	784,107.82		(235,136.29)	5,416,998.76	17.96%
1 July	5,194,040.68	142,689.09	31,374,056.08	778,201.70		(120,008.19)	5,314,048.87	16.94%
0 August	3,635,227.07	102,528.49	33,044,264.61	812,819.40		(242,165.27)	3,877,392.34	11.73%
September	5,779,048.42	159,335.33	31,049,460.07	753,741.48		(240,941.83)	6,019,990.25	19.39%
October	1,796,708.84	55,273.13	34,514,491.98	826,004.77		(235,818.64)	2,032,527.48	5.89%
November	3,359,985.40	93,629.26	34,641,139.11	830,548.64		(231,467.59)	3,591,452.99	10.37%
December	14,270,174.44	371,819.05	24,936,252.07	587,061.36		(234,635.34)	14,504,809.78	58.17%
	57,470,993.03	1,612,436.59	378,938,037.03	9,306,617.00	15.17%	(2,865,725.76)	60,336,718.79	15.92%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	5,841,599.96	161,567.95	29,452,718.47	715,218.30		(234,323.47)	6,075,923.43	20.63%
February	1,707,816.69	55,360.86	31,796,365.01	768,299.42		(236,382.63)	1,944,199.32	6.11%
March	4,239,216.92	120,934.86	36,494,776.78	836,860.20		(236,282.34)	4,475,498.26	12.27%
April	3,535,105.93	100,471.24	32,574,358.28	767,334.08		(235,136.29)	3,770,244.21	11.57%
2 May	2,991,506.07	89,508.92	35,374,830.89	828,815.96		(234,866.06)	3,226,372.13	9.12%
0 June	5,389,635.68	148,155.06	32,570,195.40	765,988.94		(352,379.04)	5,742,014.72	17.63%
1 July	5,425,776.72	141,779.52	32,144,638.28	741,961.56		(115,566.87)	5,541,343.59	17.24%
1 August	3,953,995.90	106,863.50	36,327,775.46	860,104.60		(233,996.42)	4,187,992.32	11.53%
September	6,057,478.05	161,640.00	33,986,713.96	773,085.60		(234,150.22)	6,291,628.27	18.51%
October	1,555,167.74	47,600.62	35,881,280.73	842,656.92		(233,923.24)	1,789,090.98	4.99%
November	6,797,310.48	181,654.80	32,905,070.80	756,907.41		(352,935.61)	7,150,146.09	21.73%
December	8,856,736.94	221,777.70	32,252,345.06	709,231.22		(115,245.69)	8,971,982.63	27.82%
	56,351,347.08	1,537,315.03	401,751,069.12	9,366,464.21	14.03%	(2,815,089.87)	59,166,436.95	14.73%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	8,431,751.40	220,125.89	30,052,451.80	703,231.85		(238,138.19)	8,669,889.59	28.86%
February	1,607,923.37	53,539.49	35,420,807.85	829,405.10		(237,213.38)	1,845,136.75	5.21%
March	4,243,161.67	116,401.56	36,479,684.55	815,352.10		(238,415.99)	4,481,577.66	12.29%
April	4,578,654.44	122,688.49	33,343,704.25	761,892.82		(236,479.45)	4,815,133.89	14.44%
2 May	2,482,159.99	73,965.91	39,468,944.26	899,050.24		(352,144.65)	2,834,304.64	7.18%
0 June	5,169,810.51	133,631.35	33,438,795.62	760,453.79		(117,161.34)	5,286,971.85	15.81%
1 July	5,979,577.19	155,621.97	34,729,048.70	775,786.24		(237,121.12)	6,216,698.31	17.90%
2 August	4,066,469.22	107,467.98	38,819,369.42	878,846.71		(236,947.70)	4,303,416.92	11.09%
September	6,067,358.12	157,030.00	30,376,972.28	694,070.80		(233,303.12)	6,300,661.24	20.74%
October	1,749,712.70	53,472.37	41,158,470.22	927,138.37		(347,794.42)	2,097,507.12	5.10%
November	9,417,860.93	231,544.43	32,705,979.23	(199,407,383.27)		(116,265.90)	9,534,126.83	29.15%
December	4,417,336.15	112,167.63	35,216,313.60	200,894,307.36		(232,405.01)	4,649,741.16	13.20%
	58,211,775.69	1,537,657.07	421,210,341.78	9,522,152.11	13.82%	(2,823,390.27)	61,035,165.96	14.46%

	<u>Recorded Expense</u>	<u>V&S Hours</u>	<u>V&S Base</u>	<u>V&S Base Hours</u>	<u>V&S Percent</u> <u>Before Adj</u>	<u>Vacation</u> <u>Bought/Sold</u>	<u>Expense Less Adjustments</u>	<u>V&S Percent</u> <u>After Adj</u>
January	9,195,990.18	233,729.90	30,253,513.4	891,113.07		(240,384.15)	9,436,374.33	31.19%
February	3,958,545.05	107,521.21	31,399,507.5	707,160.45		(245,939.99)	4,204,485.04	13.39%
March	4,082,619.77	110,019.28	33,606,959.0	744,529.22		(245,322.40)	4,327,942.17	12.88%
April	4,038,523.22	108,172.06	35,194,588.9	787,145.96		(245,184.05)	4,283,707.27	12.17%
2 May	3,282,427.61	91,407.79	36,343,817.8	824,240.19		(245,120.80)	3,527,548.41	9.71%
0 June	4,815,682.52	125,097.35	29,429,246.1	669,274.50		(243,671.28)	5,059,353.80	17.19%
1 July	1,028,356.20	155,180.50	33,087,167.4	749,569.63		(242,100.79)	6,271,066.99	18.96%
3 August	3,680,959.74	96,605.80	33,706,329.4	769,151.82		(226,195.78)	3,907,155.52	11.59%
September	6,522,702.26	163,442.67	31,042,992.3	675,514.11		(259,915.98)	6,782,618.24	21.85%
October	1,580,546.51	49,174.87	37,726,505.3	839,568.16		(354,244.97)	1,934,791.48	5.13%
November	3,532,402.09	88,743.41	33,167,065.8	735,338.52		(121,150.79)	3,653,552.88	11.02%
December	8,935,263.08	217,242.43	29,356,353.1	633,242.04		(230,505.82)	9,165,768.90	31.22%
	59,654,618.23	1,546,337.27	394,314,045.93	8,825,847.66	15.13%	(2,899,736.80)	62,554,355.03	15.86%