

Company: San Diego Gas & Electric Company (U 902 M)  
Proceeding: 2016 General Rate Case  
Application: A.14-11-\_\_\_\_  
Exhibit: SDG&E-36

**SDG&E**

**DIRECT TESTIMONY OF KHAI NGUYEN**

**(SUMMARY OF EARNINGS)**

**November 2014**

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**



A  Sempra Energy utility®



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## **SUMMARY**

San Diego Gas & Electric (SDG&E) proposes \$1,910,958,000 for the test year (TY) 2016 revenue requirement. The electric revenue requirement is \$1,584,561,000 and the gas revenue requirement is \$326,397,000.

**SDG&E DIRECT TESTIMONY OF KHAI NGUYEN**  
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**I. INTRODUCTION**

SDG&E forecasted expenses, taxes, depreciation, return, and rate base are in tables KN-1 through 48 (see Appendix A). The resulting 2016 combined gas and electric revenue requirement of \$1,910,958,000 is shown in table KN-1, line 3. Tables KN-2 and KN-6 provide separate summaries of earnings data for the Electric and Gas Departments, respectively. These tables summarize TY 2016 revenue and costs at both Present and Proposed Rates. The revenue at Present Rates is the authorized base margin revenue effective as of August 1, 2014.<sup>1</sup> See testimony of Cynthia Fang for details on electric revenues at present and proposed rates (Exhibit SDG&E-39) and Gary Lenart for details on gas revenues at present and proposed rates (Exhibit SDG&E-40).

These expenditures are required to safely provide utility service to customers, to maintain adequate system reliability, to provide responsive customer services and to comply with governmental regulations and orders applicable to SDG&E, as discussed by various witnesses. SDG&E also seeks to recover costs for taxes and depreciation associated with plant investments. Testimony regarding taxes and depreciation are sponsored by Ragan Reeves (Exhibit SDG&E-29) and Bob Wiczorek (Exhibit SDG&E-28), respectively. In addition, this request includes revenue necessary to compensate investors for their capital investment in the utility.

**II. SCOPE**

Accumulated balances for regulatory accounts (balancing, tracking or memorandum) included in the testimony of Norma Jasso (Exhibit SDG&E-35) are not included in the TY 2016 revenue requirement described in my testimony. There are no deferred revenues included in the TY 2016 estimates. Commodity costs for gas and electricity are not addressed in this filing. SDG&E is not seeking the recovery of costs under the jurisdiction of the Federal Energy Regulatory Commission (FERC) in this proceeding.

SDG&E owns a 20% share of the San Onofre Nuclear Generating Station (SONGS). On June 7, 2013, SCE announced the permanent retirement of Units 2 and 3 at SONGS. SONGS costs, except for Marine Mitigation capital expenditures, have been removed from SCE's 2015

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<sup>1</sup> For SDG&E electric rates, the current effective rates were rates effective as of August 1, 2014 (AL 2632-E and 2632-E-A).

1 GRC. SDG&E's total revenue requirement request will consist of SDG&E's 20% share of the  
2 capital-related costs associated with the Marine Mitigation costs submitted by Southern  
3 California Edison (SCE) in its TY 2015 GRC Supplemental Filing. These amounts are subject to  
4 change pursuant to the Commission's final decision in the SCE 2015 GRC proceeding  
5 concerning Marine Mitigation costs. In light of its responsibility for 20% of Marine Mitigation  
6 costs, SDG&E respectfully requests a finding that SDG&E will be able to update its revenue  
7 requirement for its Marine Mitigation-related capital additions, escalation and any other related  
8 costs to reflect the Commission's final authorized amounts established in SCE's TY2015 GRC  
9 or other proceeding. Along with these costs, SDG&E requests recovery of certain internal costs  
10 that will continue during the decommissioning phase. Please see the direct testimony of Michael  
11 De Marco for details on the costs included in this requests (Exhibit SDG&E-12). Also see the  
12 direct testimony of Norma Jasso for details on the regulatory treatment pertaining to SONGS  
13 (Exhibit SDG&E-35). The forecasted 2016 SONGS revenue requirement is \$3,343,000.

14 The 2016 proposed revenue requirement includes the authorized annual legacy meter  
15 amortization adopted in 2012 GRC D.13-05-010 and subsequent PFM, D.13-10-027. The annual  
16 amortization is included in the Summary of Earnings report on line 23, "Depreciation and  
17 Amortization." The six year amortization will end after 2017. The legacy meter amortization is  
18 sponsored in my Summary of Earnings testimony. Details of the costs that traditionally make up  
19 Depreciation and Amortization, and exclude legacy meter amortization, are in the direct  
20 testimony of Robert Wiczorek (Exhibit SDG&E-28).

### 21 **III. RESULTS OF OPERATIONS (RO) SUMMARY TABLES**

22 The RO calculation compiles all of the cost estimates put before the Commission in this  
23 proceeding into an income statement format to estimate the amount of revenue needed for  
24 SDG&E to earn an authorized rate of return on its investment.

25 SDG&E provides electric service under the jurisdiction of two regulatory commissions:  
26 this Commission, which regulates electric sales to retail ratepayers in the state of California, and  
27 the FERC, which regulates electric transmission. SDG&E is presenting this application in an  
28 unbundled format consistent with its most recent GRC decision, D.13-05-051. All common  
29 costs have been separated into Unbundled Cost Categories. SDG&E provides gas service only  
30 under the jurisdiction of this Commission.

1 SDG&E also wholly owns and operates four electric generation facilities, Palomar,  
2 Miramar, Cuyamaca and Desert Star. Cost for these generation facilities are included in the  
3 Electric Department summaries. Please see the testimony of Carl LaPeter (Exhibit SDG&E-11)  
4 related to O&M and capital costs. The 2016 Generation revenue requirement is \$210,382,000  
5 and detailed in Table KN-4 of my testimony.

#### 6 **IV. ELEMENTS OF THE RO CALCULATION**

##### 7 **A. Revenue Requirement**

8 Total O&M and capital-related costs necessary to support SDG&E's rate base is called a  
9 revenue requirement. The revenue requirement is collected in two components: miscellaneous  
10 revenues, discussed below, and base margin. The electric base margin portion of the revenue  
11 requirement is collected in electric distribution and generation revenues, and gas base margin is  
12 collected in gas transportation service revenues. Both base margins are collected from SDG&E's  
13 ratepayers.

##### 14 **B. Miscellaneous Revenues**

15 Miscellaneous revenues consist of fees and revenues collected by SDG&E for the  
16 provision of specific products or services from non-rate sources and any revenues returned to the  
17 ratepayers pursuant to previous Commission decisions. Miscellaneous revenues reduce the  
18 amount of electric and gas sales revenues to be collected from customers for electric and gas  
19 utility services (i.e., base margin). Miscellaneous Revenues are sponsored by Michelle  
20 Somerville (Exhibit SDG&E-34).

##### 21 **C. O&M Expense Estimates**

22 The operating expense chapters in this Application describe the estimating methods used  
23 and the significant events reflected in forecasts for each expense area, known as cost centers.  
24 This Application uses cost center structures and project structures consistent with internal  
25 budgeting methods in the development of the test year revenue requirement. All RO O&M  
26 summary tables in my testimony are also presented using cost center format.

27 For purposes of calculating overheads and escalation, operating expenses are categorized  
28 in the RO model calculations between labor expense, and materials and services (also known as  
29 non-labor) expense.

30 O&M expense estimates for each category of expense are summarized for 2013 recorded  
31 and 2016 estimated year in constant 2013 dollars. Labor and non-labor escalation rates

1 sponsored by SDG&E witness Scott R. Wilder (Exhibit SDG&E-33) were applied to the 2013  
2 constant dollar estimates to determine the estimated test year O&M expense in 2016 dollar  
3 terms. Certain non-labor O&M expense estimates are not subject to escalation rates and are  
4 presented in nominal dollars. These costs are referred throughout this application as Non-  
5 Standard Escalation (NSE). An example of NSE costs is certain contractual costs set forth by  
6 existing agreements.

7 O&M expense forecasts are presented in testimony in two groupings: Shared Services  
8 (SS) and Non-Shared Services (NSS). Shared Services are O&M expenses incurred by SDG&E  
9 and subject to billing, or O&M expenses incurred by Southern California Gas Company  
10 (SoCalGas) or Corporate Center and billed to SDG&E. The second group of O&M expenses is  
11 NSS, which are expenses incurred by SDG&E that are not subject to billing. Costs have been  
12 separated in this manner in order to ensure cross-company billings include appropriate overheads  
13 and are properly allocated. The O&M Shared Services billing policy and process are explained  
14 in the testimony of Mark Diancin (Exhibit SDG&E-26). In the Summary of Earnings tables of  
15 my testimony, O&M expenses summarized on line 22 of Table KN -1 includes SS and NSS. A  
16 detail of NSS and SS costs is found in Table KN-7.

17 As stated earlier, SDG&E expense forecasts are stated in cost center format.<sup>2</sup> For  
18 purposes of allocating O&M costs between the electric distribution, electric generation, and gas  
19 unbundled cost categories, between expense or capital, and between CPUC or FERC  
20 jurisdictions, a conversion of cost center forecasts to FERC Uniform System of Accounts format  
21 is performed. The translation is based on 2013 recorded FERC settlements with adjustments  
22 made by various witnesses to reflect 2016 forecasted O&M activities. The finalized cost center  
23 factors ensure O&M cost center forecasts are appropriately mapped to FERC accounts to  
24 produce the proper basis to apply segmentation and reassignment ratios. Please see Appendix B  
25 for a Cost Center to FERC mapping which provides the ratio of each cost center's O&M forecast  
26 allocation to a FERC account. Please see the testimony of Jeff Stein for details on the  
27 development of reassignment and segmentation factors (Exhibit SDG&E- 41).  
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<sup>2</sup> Decision 08-07-046, OP 22.



1           **D.     Capital-related costs**

2           Capital-related costs include depreciation, income taxes,<sup>3</sup> ad valorem taxes, and return on  
3 investment. The driver of these costs is the capital investment in utility rate base. Capital  
4 investments forecasts are sponsored by various SDG&E witnesses and the utility rate base total  
5 is sponsored by Jesse Aragon (Exhibit SDG&E-27).

6           **E.     Rate of Return**

7           The TY 2016 revenues at Proposed Rates reflect the current authorized rate of return of  
8 7.79% based on 10.3% return on equity. The rate of return for SDG&E reflects the rate of return  
9 authorized per the 2013 TY Cost of Capital proceeding Decision D.12-12-034. The next Cost of  
10 Capital proceeding is expected in 2016 and any revisions to the 2016 adopted rate of return will  
11 be updated at the earliest opportunity.

12          **V.     RECORDED DATA**

13           Adjustments have been made to the 2013 O&M data to exclude all revenues and  
14 expenses that are recovered through separate filing before the Commission or the FERC.  
15 Examples of excluded costs are Demand Side Management (DSM), Energy Savings Assistance  
16 Program (ESAP), and California Alternate Rates for Energy (CARE) costs.

17          **VI.    RO MODEL ENHANCEMENTS**

18           There were no major modifications made to the RO model since the 2012 GRC filing.  
19 This concludes my prepared direct testimony.

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<sup>3</sup> SDG&E discovered after the RO model was finalized for production that a state tax adjustment item was hard-coded in one area. For consistency in how tax adjustments are modeled, SDG&E will seek to make the hard-coded figure a dynamic one at its earliest opportunity.

1 **VII. WITNESS QUALIFICATIONS**

2 My name is Khai Nguyen. My business address is 555 West Fifth Street, Los Angeles,  
3 California, 90013-1011. I am currently employed by SoCalGas as the General Rate Case  
4 Financial Analysis Manager responsible for developing the revenue requirement forecasts for  
5 both SDG&E and SoCalGas.

6 I received a Bachelor of Science Degree in Accounting from California State University,  
7 Northridge. I am a Certified Public Accountant (CPA) and a member of the American Institute  
8 of Certified Public Accountants (AICPA) and the California Society of Certified Public  
9 Accountants. I was first employed by SoCalGas in 1998 and have held various positions in the  
10 Regulatory and Accounting and Finance areas of the company; including Cost Accounting,  
11 Affiliate Billing & Costing, and Financial Systems. I have previously testified before the  
12 Commission.

**APPENDIX A – SUMMARY OF EARNINGS TABLES**

TABLE KN-1  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
COMBINED SUMMARY OF EARNINGS  
(Thousands of Dollars)

Line No.	Description	2016	2016
		Present Rates (2016\$)	Proposed Rates (2016\$)
1	Base Margin	1,876,678	1,891,751
2	Miscellaneous Revenues	19,207	19,207
3	Revenue Requirement	1,895,885	1,910,958
<u>OPERATING &amp; MAINTENANCE EXPENSES</u>			
4	Distribution	163,291	163,291
5	Gas Transmission	4,663	4,663
6	PSEP	-	-
7	Generation	54,415	54,415
8	Nuclear Generation (SONGS)	1,293	1,293
9	Engineering	12,294	12,294
10	Procurement	8,757	8,757
11	Customer Services	89,719	89,719
12	Information Technology	109,748	109,748
13	Support Services	106,244	106,244
14	Administrative and General	433,251	433,251
15	Subtotal (2013\$)	983,675	983,675
16	Shared Services Adjustments	(91,124)	(91,124)
17	Reassignments	(128,211)	(128,211)
18	FERC Transmission Costs	(60,767)	(60,767)
19	Escalation	29,191	29,191
20	Uncollectibles	3,265	3,290
21	Franchise Fees	60,279	60,468
22	Total O&M (2016\$)	796,308	796,521
23	Depreciation & Amortization	438,531	438,531
24	Taxes on Income	168,872	167,103
25	Taxes Other Than on Income	89,641	89,641
26	Total Operating Expenses	1,493,351	1,491,796
27	Return	402,534	419,162
28	Rate Base	5,381,043	5,380,768
29	Rate of Return	7.48%	7.79%

TABLE KN-2  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
ELECTRIC SUMMARY OF EARNINGS  
(Thousands of Dollars)

Line No.	Description	2016	2016
		Present Rates (2016\$)	Proposed Rates (2016\$)
1	Base Margin	\$ 1,578,435	\$ 1,569,354
2	Miscellaneous Revenues	15,207	15,207
3	Revenue Requirement	\$ 1,593,642	\$ 1,584,561
<u>OPERATING &amp; MAINTENANCE EXPENSES</u>			
4	Distribution	137,920	137,920
5	Gas Transmission	-	-
6	PSEP	-	-
7	Generation	53,864	53,864
8	Nuclear Generation (SONGS)	1,293	1,293
9	Engineering	584	584
10	Procurement	8,647	8,647
11	Customer Services	57,445	57,445
12	Information Technology	81,177	81,177
13	Support Services	82,851	82,851
14	Administrative and General	347,802	347,802
15	Subtotal (2013\$)	771,583	771,583
16	Shared Services Adjustments	(72,651)	(72,651)
17	Reassignments	(98,047)	(98,047)
18	FERC Transmission Costs	(60,767)	(60,767)
19	Escalation	21,648	21,648
20	Uncollectibles (0.174%)	2,746	2,730
21	Franchise Fees (3.4273%)	54,098	53,785
22	Total O&M (2016\$)	618,609	618,280
23	Depreciation & Amortization	381,325	381,325
24	Taxes on Income	158,878	146,762
25	Taxes Other Than on Income	75,333	75,333
26	Total Operating Expenses	\$ 1,234,145	\$ 1,221,700
27	Return	359,497	362,861
28	Rate Base	4,658,709	4,658,033
29	Rate of Return	7.72%	7.79%

TABLE KN-3  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
ELECTRIC DISTRIBUTION SUMMARY OF EARNINGS  
(Thousands of Dollars)

Line No.	Description	2016	2016
		Present Rates (2016\$)	Proposed Rates Incl. Legacy Meter (2016\$)
1	Base Margin	\$ 1,166,751	\$ 1,355,628
2	Miscellaneous Revenues	15,207	15,207
3	Revenue Requirement	\$ 1,181,958	\$ 1,370,835
<u>OPERATING &amp; MAINTENANCE EXPENSES</u>			
4	Distribution	137,406	137,406
5	Gas Transmission	-	-
6	PSEP	-	-
7	Generation	1,634	1,634
8	Nuclear Generation (SONGS)	-	-
9	Engineering	576	576
10	Procurement	8,634	8,634
11	Customer Services	57,407	57,407
12	Information Technology	78,059	78,059
13	Support Services	80,724	80,724
14	Administrative and General	336,748	336,748
15	Subtotal (2013\$)	701,188	701,188
16	Shared Services Adjustments	(69,525)	(69,525)
17	Reassignments	(94,689)	(94,689)
18	FERC Transmission Costs	(60,767)	(60,767)
19	Escalation	18,735	18,735
20	Uncollectibles	2,030	2,358
21	Franchise Fees	39,988	46,460
22	Total O&M (2016\$)	536,959	543,759
23	Depreciation & Amortization	338,189	338,189
24	Taxes on Income	43,877	115,420
25	Taxes Other Than on Income	63,473	63,473
26	Total Operating Expenses	\$ 982,498	\$ 1,060,842
27	Return	199,460	309,994
28	Rate Base	\$ 3,980,058	\$ 3,979,381
29	Rate of Return	5.01%	7.79%

TABLE KN-4  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
GENERATION SUMMARY OF EARNINGS  
(Thousands of Dollars)

Line No.	Description	2016	2016
		Present Rates (2016\$)	Proposed Rates (2016\$)
1	Base Margin	\$ 243,824	\$ 210,382
2	Miscellaneous Revenues	-	-
3	Revenue Requirement	\$ 243,824	\$ 210,382
<u>OPERATING &amp; MAINTENANCE EXPENSES</u>			
4	Distribution	514	514
5	Gas Transmission	-	-
6	PSEP	-	-
7	Generation	52,229	52,229
8	Nuclear Generation (SONGS)	-	-
9	Engineering	8	8
10	Procurement	13	13
11	Customer Services	38	38
12	Information Technology	3,119	3,119
13	Support Services	2,127	2,127
14	Administrative and General	11,054	11,054
15	Subtotal (2013\$)	69,102	69,102
16	Shared Services Adjustments	(3,127)	(3,127)
17	Reassignments	(3,357)	(3,357)
18	FERC Transmission Costs	-	-
19	Escalation	2,913	2,913
20	Uncollectibles	424	366
21	Franchise Fees	8,357	7,210
22	Total O&M (2016\$)	74,312	73,108
23	Depreciation & Amortization	42,282	42,282
24	Taxes on Income	45,143	31,010
25	Taxes Other Than on Income	11,801	11,801
26	Total Operating Expenses	\$ 173,537	\$ 158,200
27	Return	70,287	52,182
28	Rate Base	\$ 669,858	\$ 669,858
29	Rate of Return	10.49%	7.79%

TABLE KN-5  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SONGS SUMMARY OF EARNINGS  
(Thousands of Dollars)

Line No.	Description	2016	2016
		Present Rates (2016\$)	Proposed Rates (2016\$)
1	Base Margin	\$ 167,860	\$ 3,343
2	Miscellaneous Revenues	-	-
3	Revenue Requirement	\$ 167,860	\$ 3,343
<u>OPERATING &amp; MAINTENANCE EXPENSES</u>			
4	Distribution		
5	Gas Transmission		
6	PSEP		
7	Generation		
8	Nuclear Generation (SONGS)	1,293	1,293
9	Engineering		
10	Procurement		
11	Customer Services		
12	Information Technology		
13	Support Services		
14	Administrative and General	-	-
15	Subtotal (2013\$)	1,293	1,293
16	Shared Services Adjustments		
17	Reassignments	-	-
18	FERC Transmission Costs	-	-
19	Escalation	-	-
20	Uncollectibles	292	6
21	Franchise Fees	5,753	115
22	Total O&M (2016\$)	7,338	1,413
23	Depreciation & Amortization	853	853
24	Taxes on Income	69,859	332
25	Taxes Other Than on Income	60	60
26	Total Operating Expenses	\$ 78,110	\$ 2,658
27	Return	89,750	685
28	Rate Base	\$ 8,793	\$ 8,793
29	Rate of Return	1020.67%	7.79%



TABLE KN-6  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
GAS SUMMARY OF EARNINGS  
(Thousands of Dollars)

Line No.	Description	2016	2016
		Present Rates (2016\$)	Proposed Rates (2016\$)
1	Base Margin	\$ 298,243	\$ 322,397
2	Miscellaneous Revenues	4,000	4,000
3	Revenue Requirement	\$ 302,243	\$ 326,397
<u>OPERATING &amp; MAINTENANCE EXPENSES</u>			
4	Distribution	25,371	25,371
5	Gas Transmission	4,663	4,663
6	PSEP	-	-
7	Generation	552	552
8	Nuclear Generation (SONGS)	-	-
9	Engineering	11,710	11,710
10	Procurement	110	110
11	Customer Services	32,274	32,274
12	Information Technology	28,571	28,571
13	Support Services	23,392	23,392
14	Administrative and General	85,449	85,449
15	Subtotal (2013\$)	212,092	212,092
16	Shared Services Adjustments	(18,473)	(18,473)
17	Reassignments	(30,165)	(30,165)
18	FERC Transmission Costs		
19	Escalation	7,544	7,544
20	Uncollectibles (0.174%)	519	561
21	Franchise Fees (2.0727%)	6,182	6,682
22	Total O&M (2016\$)	177,698	178,241
23	Depreciation & Amortization	57,207	57,207
24	Taxes on Income	9,993	20,341
25	Taxes Other Than on Income	14,308	14,308
26	Total Operating Expenses	\$ 259,206	\$ 270,096
27	Return	43,037	56,301
28	Rate Base	722,334	722,735
29	Rate of Return	5.96%	7.79%

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TABLE KN-7  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016

(Thousands of Dollars)

Line No.	Description	2016	2016	2016
		Non-Shared Services Proposed Rates (2013\$)	Shared Services Proposed Rates (2013\$)	Total Proposed Rates (2013\$)
1	Base Margin			
2	Miscellaneous Revenues			
3	Revenue Requirement			
	<u>OPERATING &amp; MAINTENANCE EXPENSES</u>			
4	Distribution	163,291	-	163,291
5	Gas Transmission	4,663	-	4,663
6	PSEP	-	-	-
7	Generation	53,471	944	54,415
8	Nuclear Generation (SONGS)	1,293	-	1,293
9	Engineering	12,202	92	12,294
10	Procurement	8,757	-	8,757
11	Customer Services	88,740	979	89,719
12	Information Technology	18,702	91,046	109,748
13	Support Services	81,479	24,765	106,244
14	Administrative and General	411,584	21,667	433,251
14	Subtotal (2013\$)	844,182	139,493	983,675
A	Shared Services Billed Out	0	(69,534)	(69,534)
B	Shared Services Billed In	0	14,140	14,140
C	Shared Services Overhead Credit	0	(25,181)	(25,181)
D	Shared Services Billed In Overheads	0	9,377	9,377
E	Corporate Reallocation	5,219	-	5,219
F	Subtotal	5,219	(71,198)	(65,979)
G	Billed Capital Overhead Credit	0	(25,145)	(25,145)
H	SOP 98 Expense	-	0	-
15	Total Shared Service Adjustments	5,219	(96,343)	(91,124)
16	Total	849,401	43,150	892,550

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TABLE KN-8  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
DISTRIBUTION COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Jonathan Woldemariam	1ED000	Admin & Mgt	209	324	347
Jonathan Woldemariam	1ED001	Technology Innovation & Development	1,087	1,838	1,965
Jonathan Woldemariam	1ED002	Construction Services	5,225	18,865	20,085
Jonathan Woldemariam	1ED003	DistOps Enterprise Geographic Information System	2,090	2,647	2,828
Jonathan Woldemariam	1ED004	Electric Distribution Operations	10,938	15,315	16,350
Jonathan Woldemariam	1ED005	GEOGRAPHIC BUSINESS SOLUTIONS DESKTOP	37	37	40
Jonathan Woldemariam	1ED006	Kearny Operations Services	1,838	2,239	2,400
Jonathan Woldemariam	1ED008	Grid Operations	149	349	374
Jonathan Woldemariam	1ED009	Officer	519	476	509
Jonathan Woldemariam	1ED010	Project Management	482	1,368	1,466
Jonathan Woldemariam	1ED011	Electric Regional Operations	31,749	38,338	41,029
Jonathan Woldemariam	1ED013	Skills & Compliance Training	3,660	5,087	5,451
Jonathan Woldemariam	1ED014	Service Order Team (SOT)	846	883	943
Jonathan Woldemariam	1ED015	Substation C&O	5,896	6,912	7,399
Jonathan Woldemariam	1ED017	System Protection	1,545	1,711	1,832
Jonathan Woldemariam	1ED018	Distribution Engineering	1,319	1,909	2,046
Jonathan Woldemariam	1ED020	Troubleshooting	7,525	7,965	8,545
Jonathan Woldemariam	1ED021	Vegetation Management (Pole Brushing)	26,856	28,852	30,726
Jonathan Woldemariam	1ED022	Regional Public Affairs	1,687	1,687	1,804
Jonathan Woldemariam	1ED023	Major Projects	78	147	156
Jonathan Woldemariam	1ED024	Technology Utilization	1,287	1,948	2,085
Jonathan Woldemariam	1ED025	Compliance & Asset Management	2,458	2,702	2,883
		Total	107,480	141,599	151,263
Frank B. Ayala	1GD000	Field O&M - Other Services	10,430	11,108	11,897
Frank B. Ayala	1GD001	Asset Management	1,625	1,849	1,979
Frank B. Ayala	1GD002	Measurement & Regulation	3,058	3,464	3,707
Frank B. Ayala	1GD003	Cathodic Protection	1,034	1,867	2,001
Frank B. Ayala	1GD004	Operations Management & Training	2,238	3,404	3,647
		Total	18,385	21,692	23,232
		Total NSS	125,865	163,291	174,495
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution	\$ 125,865	\$ 163,291	\$ 174,495

TABLE KN-9  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
DISTRIBUTION ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Jonathan Woldemariam	1ED000	Admin & Mgt	209	324	347
Jonathan Woldemariam	1ED001	Technology Innovation & Development	1,015	1,644	1,758
Jonathan Woldemariam	1ED002	Construction Services	5,035	18,179	19,356
Jonathan Woldemariam	1ED003	DistOps Enterprise Geographic Information System	2,090	2,647	2,828
Jonathan Woldemariam	1ED004	Electric Distribution Operations	9,661	13,527	14,444
Jonathan Woldemariam	1ED005	GEOGRAPHIC BUSINESS SOLUTIONS DESKTOP	37	37	40
Jonathan Woldemariam	1ED006	Kearny Operations Services	1,536	1,871	2,006
Jonathan Woldemariam	1ED008	Grid Operations	146	342	366
Jonathan Woldemariam	1ED009	Officer	398	365	391
Jonathan Woldemariam	1ED010	Project Management	482	1,368	1,466
Jonathan Woldemariam	1ED011	Electric Regional Operations	29,891	36,095	38,630
Jonathan Woldemariam	1ED013	Skills & Compliance Training	3,152	4,380	4,694
Jonathan Woldemariam	1ED014	Service Order Team (SOT)	833	869	928
Jonathan Woldemariam	1ED015	Substation C&O	5,896	6,912	7,399
Jonathan Woldemariam	1ED017	System Protection	1,545	1,711	1,832
Jonathan Woldemariam	1ED018	Distribution Engineering	1,276	1,847	1,980
Jonathan Woldemariam	1ED020	Troubleshooting	7,525	7,965	8,545
Jonathan Woldemariam	1ED021	Vegetation Management (Pole Brushing)	26,856	28,852	30,726
Jonathan Woldemariam	1ED022	Regional Public Affairs	1,262	1,262	1,349
Jonathan Woldemariam	1ED023	Major Projects	70	131	139
Jonathan Woldemariam	1ED024	Technology Utilization	1,201	1,819	1,946
Jonathan Woldemariam	1ED025	Compliance & Asset Management	2,458	2,702	2,883
		Total	<u>102,574</u>	<u>134,849</u>	<u>144,053</u>
Frank B. Ayala	1GD000	Field O&M - Other Services	2,646	2,946	3,155
Frank B. Ayala	1GD001	Asset Management	110	126	134
Frank B. Ayala	1GD002	Measurement & Regulation	-	-	-
Frank B. Ayala	1GD003	Cathodic Protection	-	-	-
Frank B. Ayala	1GD004	Operations Management & Training	-	-	-
		Total	<u>2,756</u>	<u>3,071</u>	<u>3,289</u>
		Total NSS	<u>105,331</u>	<u>137,920</u>	<u>147,342</u>
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Distribution Electric Department	<u>\$ 105,331</u>	<u>\$ 137,920</u>	<u>\$ 147,342</u>

TABLE KN-10  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
DISTRIBUTION ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Jonathan Woldemariam	1ED000	Admin & Mgt	174	269	289
Jonathan Woldemariam	1ED001	Technology Innovation & Development	1,006	1,620	1,732
Jonathan Woldemariam	1ED002	Construction Services	5,018	18,118	19,291
Jonathan Woldemariam	1ED003	DistOps Enterprise Geographic Information System	2,090	2,647	2,828
Jonathan Woldemariam	1ED004	Electric Distribution Operations	9,527	13,339	14,243
Jonathan Woldemariam	1ED005	GEOGRAPHIC BUSINESS SOLUTIONS DESKTOP	37	37	40
Jonathan Woldemariam	1ED006	Kearny Operations Services	1,535	1,869	2,004
Jonathan Woldemariam	1ED008	Grid Operations	146	341	365
Jonathan Woldemariam	1ED009	Officer	384	352	377
Jonathan Woldemariam	1ED010	Project Management	482	1,368	1,466
Jonathan Woldemariam	1ED011	Electric Regional Operations	29,803	35,988	38,516
Jonathan Woldemariam	1ED013	Skills & Compliance Training	3,152	4,380	4,694
Jonathan Woldemariam	1ED014	Service Order Team (SOT)	831	868	927
Jonathan Woldemariam	1ED015	Substation C&O	5,896	6,912	7,399
Jonathan Woldemariam	1ED017	System Protection	1,545	1,711	1,832
Jonathan Woldemariam	1ED018	Distribution Engineering	1,276	1,847	1,980
Jonathan Woldemariam	1ED020	Troubleshooting	7,525	7,965	8,545
Jonathan Woldemariam	1ED021	Vegetation Management (Pole Brushing)	26,856	28,852	30,726
Jonathan Woldemariam	1ED022	Regional Public Affairs	1,210	1,210	1,293
Jonathan Woldemariam	1ED023	Major Projects	68	129	137
Jonathan Woldemariam	1ED024	Technology Utilization	1,201	1,819	1,946
Jonathan Woldemariam	1ED025	Compliance & Asset Management	2,458	2,702	2,883
Total			102,220	134,343	143,513
Frank B. Ayala	1GD000	Field O&M - Other Services	2,639	2,937	3,146
Frank B. Ayala	1GD001	Asset Management	110	126	134
Frank B. Ayala	1GD002	Measurement & Regulation	-	-	-
Frank B. Ayala	1GD003	Cathodic Protection	-	-	-
Frank B. Ayala	1GD004	Operations Management & Training	-	-	-
Total			2,750	3,063	3,280
Total NSS			104,970	137,406	146,793
Total			-	-	-
Total SS			-	-	-
Total Distribution Electric Distribution			\$ 104,970	\$ 137,406	\$ 146,793

TABLE KN-11  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
DISTRIBUTION GENERATION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Jonathan Woldemariam	1ED000	Admin & Mgt	35	55	59
Jonathan Woldemariam	1ED001	Technology Innovation & Development	9	24	26
Jonathan Woldemariam	1ED002	Construction Services	17	61	65
Jonathan Woldemariam	1ED003	DistOps Enterprise Geographic Information System	-	-	-
Jonathan Woldemariam	1ED004	Electric Distribution Operations	134	188	200
Jonathan Woldemariam	1ED005	GEOGRAPHIC BUSINESS SOLUTIONS DESKTOP	-	-	-
Jonathan Woldemariam	1ED006	Kearny Operations Services	1	2	2
Jonathan Woldemariam	1ED008	Grid Operations	0	1	1
Jonathan Woldemariam	1ED009	Officer	15	14	15
Jonathan Woldemariam	1ED010	Project Management	-	-	-
Jonathan Woldemariam	1ED011	Electric Regional Operations	88	107	114
Jonathan Woldemariam	1ED013	Skills & Compliance Training	-	-	-
Jonathan Woldemariam	1ED014	Service Order Team (SOT)	1	1	1
Jonathan Woldemariam	1ED015	Substation C&O	-	-	-
Jonathan Woldemariam	1ED017	System Protection	-	-	-
Jonathan Woldemariam	1ED018	Distribution Engineering	-	-	-
Jonathan Woldemariam	1ED020	Troubleshooting	-	-	-
Jonathan Woldemariam	1ED021	Vegetation Management (Pole Brushing)	-	-	-
Jonathan Woldemariam	1ED022	Regional Public Affairs	52	52	56
Jonathan Woldemariam	1ED023	Major Projects	1	2	2
Jonathan Woldemariam	1ED024	Technology Utilization	-	-	-
Jonathan Woldemariam	1ED025	Compliance & Asset Management	-	-	-
		Total	354	506	540
Frank B. Ayala	1GD000	Field O&M - Other Services	7	8	9
Frank B. Ayala	1GD001	Asset Management	-	-	-
Frank B. Ayala	1GD002	Measurement & Regulation	-	-	-
Frank B. Ayala	1GD003	Cathodic Protection	-	-	-
Frank B. Ayala	1GD004	Operations Management & Training	-	-	-
		Total	7	8	9
		Total NSS	361	514	549
		Total	-	-	-
		Total SS	-	-	-
		Total Distribution Generation	\$ 361	\$ 514	\$ 549

TABLE KN-12  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
DISTRIBUTION GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Jonathan Woldemariam	1ED000	Admin & Mgt	-	-	-
Jonathan Woldemariam	1ED001	Technology Innovation & Development	72	194	208
Jonathan Woldemariam	1ED002	Construction Services	190	686	729
Jonathan Woldemariam	1ED003	DistOps Enterprise Geographic Information System	-	-	-
Jonathan Woldemariam	1ED004	Electric Distribution Operations	1,277	1,788	1,907
Jonathan Woldemariam	1ED005	GEOGRAPHIC BUSINESS SOLUTIONS DESKTOP	-	-	-
Jonathan Woldemariam	1ED006	Kearny Operations Services	302	368	394
Jonathan Woldemariam	1ED008	Grid Operations	3	7	8
Jonathan Woldemariam	1ED009	Officer	121	111	118
Jonathan Woldemariam	1ED010	Project Management	-	-	-
Jonathan Woldemariam	1ED011	Electric Regional Operations	1,858	2,243	2,399
Jonathan Woldemariam	1ED013	Skills & Compliance Training	508	707	757
Jonathan Woldemariam	1ED014	Service Order Team (SOT)	13	14	15
Jonathan Woldemariam	1ED015	Substation C&O	-	-	-
Jonathan Woldemariam	1ED017	System Protection	-	-	-
Jonathan Woldemariam	1ED018	Distribution Engineering	43	62	66
Jonathan Woldemariam	1ED020	Troubleshooting	-	-	-
Jonathan Woldemariam	1ED021	Vegetation Management (Pole Brushing)	-	-	-
Jonathan Woldemariam	1ED022	Regional Public Affairs	425	425	454
Jonathan Woldemariam	1ED023	Major Projects	8	16	17
Jonathan Woldemariam	1ED024	Technology Utilization	86	129	138
Jonathan Woldemariam	1ED025	Compliance & Asset Management	-	-	-
		Total	<u>4,906</u>	<u>6,750</u>	<u>7,210</u>
Frank B. Ayala	1GD000	Field O&M - Other Services	7,784	8,162	8,742
Frank B. Ayala	1GD001	Asset Management	1,515	1,723	1,845
Frank B. Ayala	1GD002	Measurement & Regulation	3,058	3,464	3,707
Frank B. Ayala	1GD003	Cathodic Protection	1,034	1,867	2,001
Frank B. Ayala	1GD004	Operations Management & Training	2,238	3,404	3,647
		Total	<u>15,629</u>	<u>18,621</u>	<u>19,942</u>
		Total NSS	<u>20,534</u>	<u>25,371</u>	<u>27,153</u>
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Distribution Gas	<u>\$ 20,534</u>	<u>\$ 25,371</u>	<u>\$ 27,153</u>

TABLE KN-13  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
GAS TRANSMISSION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
John L. Dagg	1GT000	Pipeline Operations	1,054	1,243	1,327
John L. Dagg	1GT001	Compression Stations Operations	2,969	3,314	3,528
John L. Dagg	1GT002	Field Engineering and Technical Support	106	106	114
		Gas Transmission Total	<u>4,129</u>	<u>4,663</u>	<u>4,968</u>
		Total NSS	<u>4,129</u>	<u>4,663</u>	<u>4,968</u>
		Gas Transmission Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Gas Transmission	<u>\$ 4,129</u>	<u>\$ 4,663</u>	<u>\$ 4,968</u>



TABLE KN-14  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
GENERATION COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Carl S. La Peter	1EG001	Generation - Plant - Admin	173	287	308
Carl S. La Peter	1EG002	Generation Plant Miramar	3,380	2,264	2,413
Carl S. La Peter	1EG003	Generation Plant Palomar	17,554	22,788	24,289
Carl S. La Peter	1EG004	Resource Planning	425	1,260	1,346
Carl S. La Peter	1EG005	SVP - Power Supply	664	658	704
Carl S. La Peter	1EG006	Generation Plant Desert Star	18,705	24,641	25,472
Carl S. La Peter	1EG007	Generation Plant Cuyamaca Peak	1,059	1,137	1,212
Carl S. La Peter	1EG008	VP - Generation & Resource Planning	201	436	468
		Total	<u>42,161</u>	<u>53,471</u>	<u>56,211</u>
		Total NSS	<u>42,161</u>	<u>53,471</u>	<u>56,211</u>
Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	702	944	1,009
		Electric Generation Total	<u>702</u>	<u>944</u>	<u>1,009</u>
		Total SS	<u>702</u>	<u>944</u>	<u>1,009</u>
		Total Generation Combined	<u>\$ 42,863</u>	<u>\$ 54,415</u>	<u>\$ 57,220</u>

TABLE KN-15  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
GENERATION ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Carl S. La Peter	1EG001	Generation - Plant - Admin	173	287	308
Carl S. La Peter	1EG002	Generation Plant Miramar	3,380	2,264	2,413
Carl S. La Peter	1EG003	Generation Plant Palomar	17,554	22,788	24,289
Carl S. La Peter	1EG004	Resource Planning	412	1,222	1,305
Carl S. La Peter	1EG005	SVP - Power Supply	497	492	527
Carl S. La Peter	1EG006	Generation Plant Desert Star	18,705	24,641	25,472
Carl S. La Peter	1EG007	Generation Plant Cuyamaca Peak	1,059	1,137	1,212
Carl S. La Peter	1EG008	VP - Generation & Resource Planning	150	326	350
		Total	<u>41,930</u>	<u>53,157</u>	<u>55,875</u>
		Total NSS	<u>41,930</u>	<u>53,157</u>	<u>55,875</u>
Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	525	706	755
		Total	<u>525</u>	<u>706</u>	<u>755</u>
		Total SS	<u>525</u>	<u>706</u>	<u>755</u>
		Total Generation Electric Department	<u><u>\$ 42,455</u></u>	<u><u>\$ 53,864</u></u>	<u><u>\$ 56,630</u></u>

TABLE KN-16  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
GENERATION ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Carl S. La Peter	1EG001	Generation - Plant - Admin	-	-	-
Carl S. La Peter	1EG002	Generation Plant Miramar	-	-	-
Carl S. La Peter	1EG003	Generation Plant Palomar	-	-	-
Carl S. La Peter	1EG004	Resource Planning	58	173	185
Carl S. La Peter	1EG005	SVP - Power Supply	476	472	505
Carl S. La Peter	1EG006	Generation Plant Desert Star	-	-	-
Carl S. La Peter	1EG007	Generation Plant Cuyamaca Peak	-	-	-
Carl S. La Peter	1EG008	VP - Generation & Resource Planning	144	313	335
		Total	<u>679</u>	<u>957</u>	<u>1,025</u>
		Total NSS	<u>679</u>	<u>957</u>	<u>1,025</u>
Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	503	677	724
		Total	<u>503</u>	<u>677</u>	<u>724</u>
		Total SS	<u>503</u>	<u>677</u>	<u>724</u>
		Total Generation Electric Distribution	<u>\$ 1,182</u>	<u>\$ 1,634</u>	<u>\$ 1,749</u>

TABLE KN-17  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
GENERATION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Carl S. La Peter	1EG001	Generation - Plant - Admin	173	287	308
Carl S. La Peter	1EG002	Generation Plant Miramar	3,380	2,264	2,413
Carl S. La Peter	1EG003	Generation Plant Palomar	17,554	22,788	24,289
Carl S. La Peter	1EG004	Resource Planning	354	1,049	1,120
Carl S. La Peter	1EG005	SVP - Power Supply	21	20	22
Carl S. La Peter	1EG006	Generation Plant Desert Star	18,705	24,641	25,472
Carl S. La Peter	1EG007	Generation Plant Cuyamaca Peak	1,059	1,137	1,212
Carl S. La Peter	1EG008	VP - Generation & Resource Planning	6	14	14
		Total	<u>41,252</u>	<u>52,200</u>	<u>54,850</u>
		Total NSS	<u>41,252</u>	<u>52,200</u>	<u>54,850</u>
Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	22	29	31
		Total	<u>22</u>	<u>29</u>	<u>31</u>
		Total SS	<u>22</u>	<u>29</u>	<u>31</u>
		Total Generation Gen	<u>\$ 41,273</u>	<u>\$ 52,229</u>	<u>\$ 54,881</u>

TABLE KN-18  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
GENERATION GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Carl S. La Peter	1EG001	Generation - Plant - Admin	-	-	-
Carl S. La Peter	1EG002	Generation Plant Miramar	-	-	-
Carl S. La Peter	1EG003	Generation Plant Palomar	-	-	-
Carl S. La Peter	1EG004	Resource Planning	13	38	41
Carl S. La Peter	1EG005	SVP - Power Supply	167	166	177
Carl S. La Peter	1EG006	Generation Plant Desert Star	-	-	-
Carl S. La Peter	1EG007	Generation Plant Cuyamaca Peak	-	-	-
Carl S. La Peter	1EG008	VP - Generation & Resource Planning	51	110	118
		Total	<u>231</u>	<u>314</u>	<u>336</u>
		Total NSS	<u>231</u>	<u>314</u>	<u>336</u>
Carl S. La Peter	2100-3433	RESOURCE PLANNING DIRECTOR	177	238	254
		Total	<u>177</u>	<u>238</u>	<u>254</u>
		Total SS	<u>177</u>	<u>238</u>	<u>254</u>
		Total Generation Gas	<u>\$ 408</u>	<u>\$ 552</u>	<u>\$ 590</u>

TABLE KN-19  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SONGS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Michael L. DeMarco	1ES000	EG -SONGS Wkp_Grp_1	1,012	1,064	1,064
Michael L. DeMarco	1ES001	EG -SONGS Wkp_Grp_2	312	229	229
		Electric Generation - SONGS Total	<u>1,324</u>	<u>1,293</u>	<u>1,293</u>
		Total NSS	<u>1,324</u>	<u>1,293</u>	<u>1,293</u>
		0			
		Electric Generation - SONGS Total	-	-	-
		Total SS	-	-	-
		Total SONGS	<u><u>\$ 1,324</u></u>	<u><u>\$ 1,293</u></u>	<u><u>\$ 1,293</u></u>

TABLE KN-20  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
ENGINEERING COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Raymond K. Stanford	1EN000	Gas Engineering	1	257	275
Raymond K. Stanford	1EN003	Public Awareness	260	461	491
		Total	<u>261</u>	<u>718</u>	<u>765</u>
Maria T. Martinez	1TD000	TIMP	7,410	11,484	12,222
		Total	<u>7,410</u>	<u>11,484</u>	<u>12,222</u>
		Total NSS	<u>7,671</u>	<u>12,202</u>	<u>12,987</u>
Raymond K. Stanford	2100-3563	GAS ENGINEERING CODES & Engineering Total	8	92	98
		Total SS	<u>8</u>	<u>92</u>	<u>98</u>
		Total Engineering Combined	<u><u>7,679</u></u>	<u><u>12,294</u></u>	<u><u>13,086</u></u>

TABLE KN-21  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
ENGINEERING ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Raymond K. Stanford	1EN000	Gas Engineering	1	184	197
Raymond K. Stanford	1EN003	Public Awareness	221	392	417
		Total	<u>222</u>	<u>576</u>	<u>614</u>
Maria T. Martinez	1TD000	TIMP	-	-	-
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total NSS	<u>222</u>	<u>576</u>	<u>614</u>
Raymond K. Stanford	2100-3563	GAS ENGINEERING CODES &	-	-	-
		Total	<u>-</u>	<u>-</u>	<u>-</u>
		Total SS	<u>-</u>	<u>-</u>	<u>-</u>
		Total Engineering Electric Distribution	<u>\$ 222</u>	<u>\$ 576</u>	<u>\$ 614</u>
Raymond K. Stanford	1EN000	Gas Engineering	0	8	9
		Total Engineering Generation	<u>0</u>	<u>8</u>	<u>9</u>
		Total Engineering Electric Department	<u><u>222</u></u>	<u><u>584</u></u>	<u><u>623</u></u>



TABLE KN-22  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
ENGINEERING GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Raymond K. Stanford	1EN000	Gas Engineering	0	65	69
Raymond K. Stanford	1EN003	Public Awareness	39	69	73
		Total	<u>39</u>	<u>134</u>	<u>143</u>
Maria T. Martinez	1TD000	TIMP	7,410	11,484	12,222
		Total	<u>7,410</u>	<u>11,484</u>	<u>12,222</u>
		Total NSS	<u>7,449</u>	<u>11,618</u>	<u>12,365</u>
Raymond K. Stanford	2100-3563	GAS ENGINEERING CODES &	8	92	98
		Total	<u>8</u>	<u>92</u>	<u>98</u>
		Total SS	<u>8</u>	<u>92</u>	<u>98</u>
		Total Engineering Gas	<u>\$ 7,457</u>	<u>\$ 11,710</u>	<u>\$ 12,463</u>

TABLE KN-23  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
PROCUREMENT COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sue E. Garcia	1EP001	Long Term Procurement	2,268	2,451	2,627
Sue E. Garcia	1EP002	Trading & Scheduling	2,948	2,966	3,176
Sue E. Garcia	1EP003	Mid and Back Office	3,352	3,340	3,575
SDG&E Electric & Gas Procurement Total			8,568	8,757	9,379
Total NSS			8,568	8,757	9,379
SDG&E Electric & Gas Procurement Total			-	-	-
Total SS			-	-	-
Total Procurement Combined			\$ 8,568	\$ 8,757	\$ 9,379

TABLE KN-24  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
PROCUREMENT ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sue E. Garcia	1EP001	Long Term Procurement	2,166	2,341	2,509
Sue E. Garcia	1EP002	Trading & Scheduling	2,948	2,966	3,176
Sue E. Garcia	1EP003	Mid and Back Office	3,352	3,340	3,575
Total			<u>8,466</u>	<u>8,647</u>	<u>9,261</u>
Total NSS			<u>8,466</u>	<u>8,647</u>	<u>9,261</u>
Total			<u>-</u>	<u>-</u>	<u>-</u>
Total SS			<u>-</u>	<u>-</u>	<u>-</u>
Total Procurement Electric Department			<u><u>\$ 8,466</u></u>	<u><u>\$ 8,647</u></u>	<u><u>\$ 9,261</u></u>

TABLE KN-25  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
PROCUREMENT ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sue E. Garcia	1EP001	Long Term Procurement	2,154	2,328	2,495
Sue E. Garcia	1EP002	Trading & Scheduling	2,948	2,966	3,176
Sue E. Garcia	1EP003	Mid and Back Office	3,352	3,340	3,575
Total			<u>8,454</u>	<u>8,634</u>	<u>9,247</u>
Total NSS			<u>8,454</u>	<u>8,634</u>	<u>9,247</u>
Total			<u>-</u>	<u>-</u>	<u>-</u>
Total SS			<u>-</u>	<u>-</u>	<u>-</u>
Total Procurement Electric Distribution			<u><u>\$ 8,454</u></u>	<u><u>\$ 8,634</u></u>	<u><u>\$ 9,247</u></u>

TABLE KN-26  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
PROCUREMENT GENERATION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sue E. Garcia	1EP001	Long Term Procurement	12	13	14
Sue E. Garcia	1EP002	Trading & Scheduling	-	-	-
Sue E. Garcia	1EP003	Mid and Back Office	-	-	-
Total			<u>12</u>	<u>13</u>	<u>14</u>
Total NSS			<u>12</u>	<u>13</u>	<u>14</u>
Total			<u>-</u>	<u>-</u>	<u>-</u>
Total SS			<u>-</u>	<u>-</u>	<u>-</u>
Total Procurement Generation			<u>\$ 12</u>	<u>\$ 13</u>	<u>\$ 14</u>

TABLE KN-27  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
PROCUREMENT GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sue E. Garcia	1EP001	Long Term Procurement	102	110	118
Sue E. Garcia	1EP002	Trading & Scheduling	-	-	-
Sue E. Garcia	1EP003	Mid and Back Office	-	-	-
Total			<u>102</u>	<u>110</u>	<u>118</u>
Total NSS			<u>102</u>	<u>110</u>	<u>118</u>
Total			<u>-</u>	<u>-</u>	<u>-</u>
Total SS			<u>-</u>	<u>-</u>	<u>-</u>
Total Procurement Gas			<u><u>\$ 102</u></u>	<u><u>\$ 110</u></u>	<u><u>\$ 118</u></u>

TABLE KN-28  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
CUSTOMER SERVICES COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	1FC001	Customer Services Field - Operations	15,678	14,675	15,739
Sara Franke	1FC002	Customer Services Field - Supervision	1,491	1,484	1,592
Sara Franke	1FC003	Customer Services Field - Dispatch	2,973	3,002	3,221
Sara Franke	1FC004	Customer Services Field - Support	2,848	2,974	3,187
Total			22,990	22,135	23,739
Bradley M. Baugh	10O000	Advanced Metering Ops	8,135	8,771	9,406
Bradley M. Baugh	10O002	Billing	5,073	5,839	6,263
Bradley M. Baugh	10O003	Credit & Collections	2,709	2,849	3,052
Bradley M. Baugh	10O004	Remittance Processing	5,318	5,208	5,263
Bradley M. Baugh	10O005	Branch Offices	2,019	1,734	1,856
Bradley M. Baugh	10O006	CCC Operations	9,188	8,813	9,454
Bradley M. Baugh	10O007	CCC Support	2,322	2,395	2,560
Bradley M. Baugh	10O008	Residential Customer Services	5,575	6,606	7,056
Bradley M. Baugh	10O009	C&I Services	5,304	5,788	6,203
Bradley M. Baugh	10O010	Communications Research & Web	7,940	14,287	15,232
Bradley M. Baugh	10O011	Customer Programs & Projects	2,722	3,444	3,682
Bradley M. Baugh	10O012	Other Office	871	871	932
Total			57,176	66,605	70,958
Total NSS			80,166	88,740	94,697
Bradley M. Baugh	2100-0006	Customer Service Strategies	121	121	129
Bradley M. Baugh	2100-3434	Planning & Development	505	505	540
Bradley M. Baugh	2100-3461	Business Planning & Budgets Customer Service	125	125	134
Bradley M. Baugh	2100-3511	CCC Strategy and Analysis Manager	130	130	139
Bradley M. Baugh	2100-3709	Low Emissions Vehicle Program	95	98	105
Total			976	979	1,047
Total SS			976	979	1,047
Total Customer Services Electric Distribution			\$ 81,142	\$ 89,719	\$ 95,743

TABLE KN-29  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
CUSTOMER SERVICES ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Sara Franke	1FC001	Customer Services Field - Operations	3,546	3,319	3,560
Sara Franke	1FC002	Customer Services Field - Supervision	337	336	360
Sara Franke	1FC003	Customer Services Field - Dispatch	1,522	1,537	1,649
Sara Franke	1FC004	Customer Services Field - Support	171	178	191
		Total	<u>5,576</u>	<u>5,370</u>	<u>5,760</u>
Bradley M. Baugh	10O000	Advanced Metering Ops	7,620	8,215	8,810
Bradley M. Baugh	10O002	Billing	3,287	3,784	4,058
Bradley M. Baugh	10O003	Credit & Collections	1,755	1,846	1,978
Bradley M. Baugh	10O004	Remittance Processing	3,446	3,375	3,411
Bradley M. Baugh	10O005	Branch Offices	1,308	1,124	1,203
Bradley M. Baugh	10O006	CCC Operations	5,954	5,711	6,126
Bradley M. Baugh	10O007	CCC Support	1,505	1,552	1,659
Bradley M. Baugh	10O008	Residential Customer Services	4,739	5,615	5,999
Bradley M. Baugh	10O009	C&I Services	4,409	4,811	5,156
Bradley M. Baugh	10O010	Communications Research & Web	6,749	12,144	12,950
Bradley M. Baugh	10O011	Customer Programs & Projects	1,988	2,515	2,689
Bradley M. Baugh	10O012	Other Office	666	666	713
		Total	<u>43,426</u>	<u>51,358</u>	<u>54,754</u>
		Total NSS	<u>49,002</u>	<u>56,728</u>	<u>60,514</u>
Bradley M. Baugh	2100-0006	Customer Service Strategies	78	78	84
Bradley M. Baugh	2100-3434	Planning & Development	378	378	404
Bradley M. Baugh	2100-3461	Business Planning & Budgets Customer Service	94	94	100
Bradley M. Baugh	2100-3511	CCC Strategy and Analysis Manager	84	84	90
Bradley M. Baugh	2100-3709	Low Emissions Vehicle Program	81	83	89
		Total	<u>715</u>	<u>717</u>	<u>767</u>
		Total SS	<u>715</u>	<u>717</u>	<u>767</u>
		Total Customer Services Electric Distribution	<u>\$ 49,716</u>	<u>\$ 57,445</u>	<u>\$ 61,281</u>



TABLE KN-30  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
CUSTOMER SERVICES ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	1FC001	Customer Services Field - Operations	3,546	3,319	3,560
Sara Franke	1FC002	Customer Services Field - Supervision	337	336	360
Sara Franke	1FC003	Customer Services Field - Dispatch	1,522	1,537	1,649
Sara Franke	1FC004	Customer Services Field - Support	171	178	191
		Total	<u>5,576</u>	<u>5,370</u>	<u>5,760</u>
Bradley M. Baugh	100000	Advanced Metering Ops	7,620	8,215	8,810
Bradley M. Baugh	100002	Billing	3,287	3,784	4,058
Bradley M. Baugh	100003	Credit & Collections	1,755	1,846	1,978
Bradley M. Baugh	100004	Remittance Processing	3,446	3,375	3,411
Bradley M. Baugh	100005	Branch Offices	1,308	1,124	1,203
Bradley M. Baugh	100006	CCC Operations	5,954	5,711	6,126
Bradley M. Baugh	100007	CCC Support	1,505	1,552	1,659
Bradley M. Baugh	100008	Residential Customer Services	4,739	5,615	5,999
Bradley M. Baugh	100009	C&I Services	4,409	4,811	5,156
Bradley M. Baugh	100010	Communications Research & Web	6,749	12,144	12,950
Bradley M. Baugh	100011	Customer Programs & Projects	1,988	2,515	2,689
Bradley M. Baugh	100012	Other Office	648	648	693
		Total	<u>43,407</u>	<u>51,339</u>	<u>54,734</u>
		Total NSS	<u>48,983</u>	<u>56,709</u>	<u>60,494</u>
Bradley M. Baugh	2100-0006	Customer Service Strategies	78	78	84
Bradley M. Baugh	2100-3434	Planning & Development	362	362	387
Bradley M. Baugh	2100-3461	Business Planning & Budgets Customer Service	90	90	96
Bradley M. Baugh	2100-3511	CCC Strategy and Analysis Manager	84	84	90
Bradley M. Baugh	2100-3709	Low Emissions Vehicle Program	81	83	89
		Total	<u>695</u>	<u>698</u>	<u>746</u>
		Total SS	<u>695</u>	<u>698</u>	<u>746</u>
		Total Customer Services Electric Distribution	<u>\$ 49,678</u>	<u>\$ 57,407</u>	<u>\$ 61,240</u>

TABLE KN-31  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
CUSTOMER SERVICES GENERATION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	1FC001	Customer Services Field - Operations	-	-	-
Sara Franke	1FC002	Customer Services Field - Supervision	-	-	-
Sara Franke	1FC003	Customer Services Field - Dispatch	-	-	-
Sara Franke	1FC004	Customer Services Field - Support	-	-	-
Total			-	-	-
Bradley M. Baugh	100000	Advanced Metering Ops	-	-	-
Bradley M. Baugh	100002	Billing	-	-	-
Bradley M. Baugh	100003	Credit & Collections	-	-	-
Bradley M. Baugh	100004	Remittance Processing	-	-	-
Bradley M. Baugh	100005	Branch Offices	-	-	-
Bradley M. Baugh	100006	CCC Operations	-	-	-
Bradley M. Baugh	100007	CCC Support	-	-	-
Bradley M. Baugh	100008	Residential Customer Services	-	-	-
Bradley M. Baugh	100009	C&I Services	-	-	-
Bradley M. Baugh	100010	Communications Research & Web	-	-	-
Bradley M. Baugh	100011	Customer Programs & Projects	-	-	-
Bradley M. Baugh	100012	Other Office	18	18	20
Total			18	18	20
Total NSS			18	18	20
Bradley M. Baugh	2100-0006	Customer Service Strategies	-	-	-
Bradley M. Baugh	2100-3434	Planning & Development	16	16	17
Bradley M. Baugh	2100-3461	Business Planning & Budgets Customer Service	4	4	4
Bradley M. Baugh	2100-3511	CCC Strategy and Analysis Manager	-	-	-
Bradley M. Baugh	2100-3709	Low Emissions Vehicle Program	-	-	-
Total			20	20	21
Total SS			20	20	21
Total Customer Services Generation			<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 41</u>

TABLE KN-32  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
CUSTOMER SERVICES GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Sara Franke	1FC001	Customer Services Field - Operations	12,132	11,356	12,179
Sara Franke	1FC002	Customer Services Field - Supervision	1,154	1,148	1,232
Sara Franke	1FC003	Customer Services Field - Dispatch	1,451	1,465	1,572
Sara Franke	1FC004	Customer Services Field - Support	2,677	2,796	2,996
		Total	<u>17,414</u>	<u>16,765</u>	<u>17,978</u>
Bradley M. Baugh	10O000	Advanced Metering Ops	515	556	596
Bradley M. Baugh	10O002	Billing	1,786	2,055	2,204
Bradley M. Baugh	10O003	Credit & Collections	954	1,003	1,074
Bradley M. Baugh	10O004	Remittance Processing	1,872	1,833	1,852
Bradley M. Baugh	10O005	Branch Offices	711	610	653
Bradley M. Baugh	10O006	CCC Operations	3,234	3,102	3,327
Bradley M. Baugh	10O007	CCC Support	817	843	901
Bradley M. Baugh	10O008	Residential Customer Services	836	991	1,057
Bradley M. Baugh	10O009	C&I Services	895	977	1,046
Bradley M. Baugh	10O010	Communications Research & Web	1,191	2,143	2,282
Bradley M. Baugh	10O011	Customer Programs & Projects	734	929	993
Bradley M. Baugh	10O012	Other Office	205	205	219
		Total	<u>13,750</u>	<u>15,247</u>	<u>16,205</u>
		Total NSS	<u>31,164</u>	<u>32,012</u>	<u>34,183</u>
Bradley M. Baugh	2100-0006	Customer Service Strategies	43	42	45
Bradley M. Baugh	2100-3434	Planning & Development	127	127	136
Bradley M. Baugh	2100-3461	Business Planning & Budgets Customer Service	32	32	34
Bradley M. Baugh	2100-3511	CCC Strategy and Analysis Manager	46	46	49
Bradley M. Baugh	2100-3709	Low Emissions Vehicle Program	14	15	16
		Total	<u>261</u>	<u>262</u>	<u>280</u>
		Total SS	<u>261</u>	<u>262</u>	<u>280</u>
		Total Customer Services Gas	<u>\$ 31,426</u>	<u>\$ 32,274</u>	<u>\$ 34,463</u>

TABLE KN-33  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
INFORMATION TECHNOLOGY COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Stephen J. Mikovits	11T001	IT Applications NSS	12,993	17,667	18,896
Stephen J. Mikovits	11T002	IT Infrastructue NSS	224	224	240
Stephen J. Mikovits	11T003	IT Support	1,069	652	698
Stephen J. Mikovits	11T004	Information Security NSS	159	159	170
		Total NSS	14,445	18,702	20,004
Stephen J. Mikovits	2100-0207	TELECOM FIELD VOICE - SDGE	2,318	2,587	2,766
Stephen J. Mikovits	2100-3064	VP INFORMATION TECHNOLOGY	752	752	804
Stephen J. Mikovits	2100-3067	IT BUSINESS PLANNING & BUDGETS	717	788	842
Stephen J. Mikovits	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	1,294	1,293	1,382
Stephen J. Mikovits	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	909	908	971
Stephen J. Mikovits	2100-3073	ENTERPRISE INTEGRATION SERVICES	946	945	1,010
Stephen J. Mikovits	2100-3074	SSDS PROJECT OFFICE	290	291	311
Stephen J. Mikovits	2100-3076	CORPORATE SYSTEMS	1,324	1,324	1,415
Stephen J. Mikovits	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	62	63	67
Stephen J. Mikovits	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	19	18	19
Stephen J. Mikovits	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	51	50	54
Stephen J. Mikovits	2100-3083	SCG CUSTOMER FIELD	(2)	(2)	(2)
Stephen J. Mikovits	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	853	853	912
Stephen J. Mikovits	2100-3087	UTILITY OPS SW DEVELOP SERVICES	402	824	881
Stephen J. Mikovits	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	188	188	201
Stephen J. Mikovits	2100-3089	BUSINESS INTELLIGENCE GROUP	993	993	1,062
Stephen J. Mikovits	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	4,368	6,095	6,516
Stephen J. Mikovits	2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC	1,016	1,015	1,086
Stephen J. Mikovits	2100-3095	NETORK COMMUNICATION SERVICES	166	1,259	1,346
Stephen J. Mikovits	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	852	852	910
Stephen J. Mikovits	2100-3098	ENTERPRISE SERVER GROUP	34	35	37
Stephen J. Mikovits	2100-3099	DESKTOP HARDWARE	596	219	234
Stephen J. Mikovits	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	1,265	1,266	1,353
Stephen J. Mikovits	2100-3101	INFORMATION SECURITY	223	273	292
Stephen J. Mikovits	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	287	1,124	1,202
Stephen J. Mikovits	2100-3103	CSC CONTRACT SERVICES	12,114	10,385	11,102
Stephen J. Mikovits	2100-3105	STORAGE AND ADMINISTRATION	14	15	16
Stephen J. Mikovits	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	5,842	7,475	7,991
Stephen J. Mikovits	2100-3107	ENTERPRISE OPERATIONS	1,132	1,131	1,209
Stephen J. Mikovits	2100-3317	IT ACCOUNT MANAGEMENT	604	604	646
Stephen J. Mikovits	2100-3334	SERVER MANAGEMENT	838	838	896
Stephen J. Mikovits	2100-3335	UNIX SERVER GROUP	51	51	54
Stephen J. Mikovits	2100-3494	DISTRIBUTED CONTRACTS	3,232	5,370	5,741
Stephen J. Mikovits	2100-3495	MAINFRAME CONTRACTS	5,701	7,089	7,578
Stephen J. Mikovits	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	298	298	319
Stephen J. Mikovits	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	319	319	341
Stephen J. Mikovits	2100-3501	IT NETWORK HARDWARE SOFTWARE	1,066	1,254	1,341
Stephen J. Mikovits	2100-3502	ENTERPRISE COMMAND CENTER	1,909	1,909	2,040

TABLE KN-33  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
INFORMATION TECHNOLOGY COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Stephen J. Mikovits	2100-3544	WINTEL SERVER GROUP	38	38	41
Stephen J. Mikovits	2100-3548	ENT SVC MGT & HELP DESK	236	236	253
Stephen J. Mikovits	2100-3623	SHARED SOFTWARE DEVELOPMENT	4,954	8,092	8,652
Stephen J. Mikovits	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	321	321	343
Stephen J. Mikovits	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	1,094	1,094	1,170
Stephen J. Mikovits	2100-3684	SERVICE DELIVERY - NCS	422	422	451
Stephen J. Mikovits	2100-3698	SERVICE DEVELOPMENT PROGRAM	(8)	469	502
Stephen J. Mikovits	2100-3699	SOLUTIONS ARCHITECTURE	299	300	320
Stephen J. Mikovits	2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	536	536	573
Stephen J. Mikovits	2100-3733	SVP & CITO	638	637	681
Stephen J. Mikovits	2100-3754	CUSTOMER CARE PROJECT OFFICE	6	6	7
Stephen J. Mikovits	2100-3762	IT ENTERPRISE TRAINING AND CC	174	174	186
Stephen J. Mikovits	2100-3763	DIRECTOR - INFORMATION SECURITY	240	460	492
Stephen J. Mikovits	2100-3774	SECURITY ENGINEERING	874	995	1,064
Stephen J. Mikovits	2100-3775	SECURITY OPERATIONS	1,429	1,954	2,089
Stephen J. Mikovits	2100-3781	IS Contracts	507	1,330	1,422
Stephen J. Mikovits	2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	568	534	570
Stephen J. Mikovits	2100-3814	DIRECTOR IT INFRASTRUCTURE	296	582	622
Stephen J. Mikovits	2100-3817	INFO SECURITY PROG	18	19	20
Stephen J. Mikovits	2100-3824	INFRASTR PRGRM OFFICE	217	217	232
Stephen J. Mikovits	2100-3835	SDGE NETWRK INTEGRA	17	17	18
Stephen J. Mikovits	2100-3842	IT ASSOCIATE PROGRAM	1,019	1,019	1,089
Stephen J. Mikovits	2100-3843	SCG NETWORK INTEGRATION	1	1	1
Stephen J. Mikovits	2100-3846	SCG APPS MAJOR MARKET APP	6	6	7
Stephen J. Mikovits	2100-3848	CUSTOMER ANALYTICS SYSTEM	130	131	140
Stephen J. Mikovits	2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	5,471	5,265	5,629
Stephen J. Mikovits	2100-3856	VOICE LEASED CIRCUITS	900	1,247	1,334
Stephen J. Mikovits	2100-3859	SDGE PERSONAL OWNED DEVICE	327	616	659
Stephen J. Mikovits	2100-3884	MGD SVC VOICE ENTERP	888	1,038	1,109
Stephen J. Mikovits	2100-3885	VOICE ENTERP SUPPORT	430	430	460
Stephen J. Mikovits	2100-3888	CLIENT TECH SVCS	326	326	349
Stephen J. Mikovits	2100-3900	IT PORTFOLIO MANAGEMENT	95	868	928
Stephen J. Mikovits	2100-3905	ENTERPRISE MODELING TEST TEAM	18	19	20
Stephen J. Mikovits	2100-4001	Collaboration Services	479	806	862
Stephen J. Mikovits	2100-4003	IT Communications	91	92	98
		Total	76,100	91,046	97,337
		Total SS	76,100	91,046	97,337
		Total IT	<u>\$ 90,545</u>	<u>\$ 109,748</u>	<u>\$ 117,341</u>

TABLE KN-34  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
INFORMATION TECHNOLOGY ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Stephen J. Mikovits	1IT001	IT Applications NSS	9,117	12,396	13,261
Stephen J. Mikovits	1IT002	IT Infrastructure NSS	168	168	180
Stephen J. Mikovits	1IT003	IT Support	796	486	520
Stephen J. Mikovits	1IT004	Information Security NSS	119	119	127
		Total	10,199	13,168	14,088
Stephen J. Mikovits	2100-0207	TELECOM FIELD VOICE - SDGE	1,734	1,935	2,069
Stephen J. Mikovits	2100-3064	VP INFORMATION TECHNOLOGY	562	562	601
Stephen J. Mikovits	2100-3067	IT BUSINESS PLANNING & BUDGETS	536	589	630
Stephen J. Mikovits	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	968	967	1,034
Stephen J. Mikovits	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	680	679	726
Stephen J. Mikovits	2100-3073	ENTERPRISE INTEGRATION SERVICES	708	707	756
Stephen J. Mikovits	2100-3074	SSDS PROJECT OFFICE	217	218	233
Stephen J. Mikovits	2100-3076	CORPORATE SYSTEMS	990	990	1,059
Stephen J. Mikovits	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	46	47	50
Stephen J. Mikovits	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	12	12	13
Stephen J. Mikovits	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	33	33	35
Stephen J. Mikovits	2100-3083	SCG CUSTOMER FIELD	(1)	(1)	(1)
Stephen J. Mikovits	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	553	553	591
Stephen J. Mikovits	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	301	616	659
Stephen J. Mikovits	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	141	141	150
Stephen J. Mikovits	2100-3089	BUSINESS INTELLIGENCE GROUP	743	743	794
Stephen J. Mikovits	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	3,267	4,559	4,874
Stephen J. Mikovits	2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC	760	760	812
Stephen J. Mikovits	2100-3095	NETORK COMMUNICATION SERVICES DIRECTOR	124	942	1,007
Stephen J. Mikovits	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	637	637	681
Stephen J. Mikovits	2100-3098	ENTERPRISE SERVER GROUP	25	26	28
Stephen J. Mikovits	2100-3099	DESKTOP HARDWARE	446	164	175
Stephen J. Mikovits	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	946	947	1,012
Stephen J. Mikovits	2100-3101	INFORMATION SECURITY	167	204	218
Stephen J. Mikovits	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	215	841	899
Stephen J. Mikovits	2100-3103	CSC CONTRACT SERVICES	9,061	7,768	8,305
Stephen J. Mikovits	2100-3105	STORAGE AND ADMINISTRATION	10	11	12
Stephen J. Mikovits	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	4,370	5,591	5,977
Stephen J. Mikovits	2100-3107	ENTERPRISE OPERATIONS	847	846	905
Stephen J. Mikovits	2100-3317	IT ACCOUNT MANAGEMENT	452	452	483
Stephen J. Mikovits	2100-3334	SERVER MANAGEMENT	627	627	670
Stephen J. Mikovits	2100-3335	UNIX SERVER GROUP	38	38	40
Stephen J. Mikovits	2100-3494	DISTRIBUTED CONTRACTS	2,418	4,017	4,294
Stephen J. Mikovits	2100-3495	MAINFRAME CONTRACTS	4,264	5,302	5,669
Stephen J. Mikovits	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	223	223	238
Stephen J. Mikovits	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	239	239	255
Stephen J. Mikovits	2100-3501	IT NETWORK HARDWARE SOFTWARE	797	938	1,003
Stephen J. Mikovits	2100-3502	ENTERPRISE COMMAND CENTER	1,428	1,428	1,526

TABLE KN-34  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
INFORMATION TECHNOLOGY ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Stephen J. Mikovits	2100-3544	WINTEL SERVER GROUP	28	28	30
Stephen J. Mikovits	2100-3548	ENT SVC MGT & HELP DESK	177	177	189
Stephen J. Mikovits	2100-3623	SHARED SOFTWARE DEVELOPMENT	3,706	6,053	6,471
Stephen J. Mikovits	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	240	240	257
Stephen J. Mikovits	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	818	818	875
Stephen J. Mikovits	2100-3684	SERVICE DELIVERY - NCS	316	316	338
Stephen J. Mikovits	2100-3698	SERVICE DEVELOPMENT PROGRAM	(6)	351	375
Stephen J. Mikovits	2100-3699	SOLUTIONS ARCHITECTURE	224	224	240
Stephen J. Mikovits	2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	401	401	429
Stephen J. Mikovits	2100-3733	SVP & CITO	477	476	509
Stephen J. Mikovits	2100-3754	CUSTOMER CARE PROJECT OFFICE	4	4	4
Stephen J. Mikovits	2100-3762	IT ENTERPRISE TRAINING AND CC	130	130	139
Stephen J. Mikovits	2100-3763	DIRECTOR - INFORMATION SECURITY	180	344	368
Stephen J. Mikovits	2100-3774	SECURITY ENGINEERING	654	744	796
Stephen J. Mikovits	2100-3775	SECURITY OPERATIONS	1,069	1,461	1,562
Stephen J. Mikovits	2100-3781	IS Contracts	379	995	1,064
Stephen J. Mikovits	2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	425	399	427
Stephen J. Mikovits	2100-3814	DIRECTOR IT INFRASTRUCTURE	221	435	465
Stephen J. Mikovits	2100-3817	INFO SECURITY PROG	13	14	15
Stephen J. Mikovits	2100-3824	INFRAST PRGRM OFFICE	162	163	174
Stephen J. Mikovits	2100-3835	SDGE NETWRK INTEGRA	13	12	13
Stephen J. Mikovits	2100-3842	IT ASSOCIATE PROGRAM	762	762	815
Stephen J. Mikovits	2100-3843	SCG NETWORK INTEGRATION	1	1	1
Stephen J. Mikovits	2100-3846	SCG APPS MAJOR MARKET APP	4	4	4
Stephen J. Mikovits	2100-3848	CUSTOMER ANALYTICS SYSTEM	97	98	105
Stephen J. Mikovits	2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	4,092	3,938	4,210
Stephen J. Mikovits	2100-3856	VOICE LEASED CIRCUITS	673	933	998
Stephen J. Mikovits	2100-3859	SDGE PERSONAL OWNED DEVICE ALLOWANCE	245	461	493
Stephen J. Mikovits	2100-3884	MGD SVC VOICE ENTERP	664	776	830
Stephen J. Mikovits	2100-3885	VOICE ENTERP SUPPORT	322	322	344
Stephen J. Mikovits	2100-3888	CLIENT TECH SVCS	244	244	261
Stephen J. Mikovits	2100-3900	IT PORTFOLIO MANAGEMENT	71	649	694
Stephen J. Mikovits	2100-3905	ENTERPRISE MODELING TEST TEAM	13	14	15
Stephen J. Mikovits	2100-4001	Collaboration Services	358	603	645
Stephen J. Mikovits	2100-4003	IT Communications	68	69	73
		Total	56,829	68,009	72,709
		Total SS	56,829	68,009	72,709
		Total IT Electric Department	\$ 67,029	\$ 81,177	\$ 86,797

TABLE KN-35  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
INFORMATION TECHNOLOGY ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Stephen J. Mikovits	11T001	IT Applications NSS	8,901	12,102	12,947
Stephen J. Mikovits	11T002	IT Infrastructure NSS	161	161	172
Stephen J. Mikovits	11T003	IT Support	764	466	499
Stephen J. Mikovits	11T004	Information Security NSS	114	114	122
		Total	9,939	12,843	13,740
Stephen J. Mikovits	2100-0207	TELECOM FIELD VOICE - SDGE	1,662	1,855	1,983
Stephen J. Mikovits	2100-3064	VP INFORMATION TECHNOLOGY	539	539	576
Stephen J. Mikovits	2100-3067	IT BUSINESS PLANNING & BUDGETS	514	565	604
Stephen J. Mikovits	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	928	927	991
Stephen J. Mikovits	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	652	651	696
Stephen J. Mikovits	2100-3073	ENTERPRISE INTEGRATION SERVICES	678	677	724
Stephen J. Mikovits	2100-3074	SSDS PROJECT OFFICE	208	209	223
Stephen J. Mikovits	2100-3076	CORPORATE SYSTEMS	949	949	1,015
Stephen J. Mikovits	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	44	45	48
Stephen J. Mikovits	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	12	12	13
Stephen J. Mikovits	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	33	33	35
Stephen J. Mikovits	2100-3083	SCG CUSTOMER FIELD	(1)	(1)	(1)
Stephen J. Mikovits	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	553	553	591
Stephen J. Mikovits	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	288	591	631
Stephen J. Mikovits	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	135	135	144
Stephen J. Mikovits	2100-3089	BUSINESS INTELLIGENCE GROUP	712	712	761
Stephen J. Mikovits	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	3,132	4,370	4,672
Stephen J. Mikovits	2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC	728	728	778
Stephen J. Mikovits	2100-3095	NETORK COMMUNICATION SERVICES DIRECTOR	119	903	965
Stephen J. Mikovits	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	611	611	653
Stephen J. Mikovits	2100-3098	ENTERPRISE SERVER GROUP	24	25	27
Stephen J. Mikovits	2100-3099	DESKTOP HARDWARE	427	157	168
Stephen J. Mikovits	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	907	907	970
Stephen J. Mikovits	2100-3101	INFORMATION SECURITY	160	196	209
Stephen J. Mikovits	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	206	806	862
Stephen J. Mikovits	2100-3103	CSC CONTRACT SERVICES	8,686	7,446	7,960
Stephen J. Mikovits	2100-3105	STORAGE AND ADMINISTRATION	10	11	11
Stephen J. Mikovits	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	4,189	5,359	5,730
Stephen J. Mikovits	2100-3107	ENTERPRISE OPERATIONS	812	811	867
Stephen J. Mikovits	2100-3317	IT ACCOUNT MANAGEMENT	433	433	463
Stephen J. Mikovits	2100-3334	SERVER MANAGEMENT	601	601	643
Stephen J. Mikovits	2100-3335	UNIX SERVER GROUP	37	36	39
Stephen J. Mikovits	2100-3494	DISTRIBUTED CONTRACTS	2,317	3,850	4,116
Stephen J. Mikovits	2100-3495	MAINFRAME CONTRACTS	4,088	5,082	5,434
Stephen J. Mikovits	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	214	214	229
Stephen J. Mikovits	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	229	229	245
Stephen J. Mikovits	2100-3501	IT NETWORK HARDWARE SOFTWARE	764	899	962
Stephen J. Mikovits	2100-3502	ENTERPRISE COMMAND CENTER	1,369	1,368	1,463



TABLE KN-35  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
INFORMATION TECHNOLOGY ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Stephen J. Mikovits	2100-3544	WINTEL SERVER GROUP	27	27	29
Stephen J. Mikovits	2100-3548	ENT SVC MGT & HELP DESK	169	169	181
Stephen J. Mikovits	2100-3623	SHARED SOFTWARE DEVELOPMENT	3,552	5,802	6,203
Stephen J. Mikovits	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	230	230	246
Stephen J. Mikovits	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	784	785	839
Stephen J. Mikovits	2100-3684	SERVICE DELIVERY - NCS	303	303	324
Stephen J. Mikovits	2100-3698	SERVICE DEVELOPMENT PROGRAM	(6)	336	360
Stephen J. Mikovits	2100-3699	SOLUTIONS ARCHITECTURE	214	215	230
Stephen J. Mikovits	2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	384	385	411
Stephen J. Mikovits	2100-3733	SVP & CITO	457	457	488
Stephen J. Mikovits	2100-3754	CUSTOMER CARE PROJECT OFFICE	4	4	4
Stephen J. Mikovits	2100-3762	IT ENTERPRISE TRAINING AND CC	125	125	133
Stephen J. Mikovits	2100-3763	DIRECTOR - INFORMATION SECURITY	172	330	353
Stephen J. Mikovits	2100-3774	SECURITY ENGINEERING	627	714	763
Stephen J. Mikovits	2100-3775	SECURITY OPERATIONS	1,025	1,401	1,498
Stephen J. Mikovits	2100-3781	IS Contracts	364	954	1,020
Stephen J. Mikovits	2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	407	383	409
Stephen J. Mikovits	2100-3814	DIRECTOR IT INFRASTRUCTURE	212	417	446
Stephen J. Mikovits	2100-3817	INFO SECURITY PROG	13	13	14
Stephen J. Mikovits	2100-3824	INFRASTR PRGRM OFFICE	156	156	167
Stephen J. Mikovits	2100-3835	SDGE NETWRK INTEGRA	12	12	13
Stephen J. Mikovits	2100-3842	IT ASSOCIATE PROGRAM	731	730	781
Stephen J. Mikovits	2100-3843	SCG NETWORK INTEGRATION	1	1	1
Stephen J. Mikovits	2100-3846	SCG APPS MAJOR MARKET APP	4	4	4
Stephen J. Mikovits	2100-3848	CUSTOMER ANALYTICS SYSTEM	93	94	100
Stephen J. Mikovits	2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	3,923	3,775	4,036
Stephen J. Mikovits	2100-3856	VOICE LEASED CIRCUITS	645	894	956
Stephen J. Mikovits	2100-3859	SDGE PERSONAL OWNED DEVICE ALLOWANCE	234	442	472
Stephen J. Mikovits	2100-3884	MGD SVC VOICE ENTERP	637	744	795
Stephen J. Mikovits	2100-3885	VOICE ENTERP SUPPORT	308	308	330
Stephen J. Mikovits	2100-3888	CLIENT TECH SVCS	234	234	250
Stephen J. Mikovits	2100-3900	IT PORTFOLIO MANAGEMENT	68	622	665
Stephen J. Mikovits	2100-3905	ENTERPRISE MODELING TEST TEAM	13	13	14
Stephen J. Mikovits	2100-4001	Collaboration Services	343	578	618
Stephen J. Mikovits	2100-4003	IT Communications	65	66	70
Total			54,499	65,216	69,722
Total SS			54,499	65,216	69,722
Total IT Electric Distribution			\$ 64,438	\$ 78,059	\$ 83,462

TABLE KN-36  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
INFORMATION TECHNOLOGY GENERATION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Stephen J. Mikovits	11T001	IT Applications NSS	216	294	314
Stephen J. Mikovits	11T002	IT Infrastructue NSS	7	7	7
Stephen J. Mikovits	11T003	IT Support	32	20	21
Stephen J. Mikovits	11T004	Information Security NSS	5	5	5
		Total	<u>260</u>	<u>325</u>	<u>348</u>
Stephen J. Mikovits	2100-0207	TELECOM FIELD VOICE - SDGE	72	80	86
Stephen J. Mikovits	2100-3064	VP INFORMATION TECHNOLOGY	23	23	25
Stephen J. Mikovits	2100-3067	IT BUSINESS PLANNING & BUDGETS	22	24	26
Stephen J. Mikovits	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	40	40	43
Stephen J. Mikovits	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	28	28	30
Stephen J. Mikovits	2100-3073	ENTERPRISE INTEGRATION SERVICES	29	29	31
Stephen J. Mikovits	2100-3074	SSDS PROJECT OFFICE	9	9	10
Stephen J. Mikovits	2100-3076	CORPORATE SYSTEMS	41	41	44
Stephen J. Mikovits	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	2	2	2
Stephen J. Mikovits	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	-	-	-
Stephen J. Mikovits	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	-	-	-
Stephen J. Mikovits	2100-3083	SCG CUSTOMER FIELD	(0)	(0)	(0)
Stephen J. Mikovits	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	-	-	-
Stephen J. Mikovits	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	12	26	27
Stephen J. Mikovits	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	6	6	6
Stephen J. Mikovits	2100-3089	BUSINESS INTELLIGENCE GROUP	31	31	33
Stephen J. Mikovits	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	135	189	202
Stephen J. Mikovits	2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC	31	31	34
Stephen J. Mikovits	2100-3095	NETORK COMMUNICATION SERVICES DIRECTOR	5	39	42
Stephen J. Mikovits	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	26	26	28
Stephen J. Mikovits	2100-3098	ENTERPRISE SERVER GROUP	1	1	1
Stephen J. Mikovits	2100-3099	DESKTOP HARDWARE	18	7	7
Stephen J. Mikovits	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	39	39	42
Stephen J. Mikovits	2100-3101	INFORMATION SECURITY	7	8	9
Stephen J. Mikovits	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	9	35	37
Stephen J. Mikovits	2100-3103	CSC CONTRACT SERVICES	376	322	344
Stephen J. Mikovits	2100-3105	STORAGE AND ADMINISTRATION	0	0	0
Stephen J. Mikovits	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	181	232	248
Stephen J. Mikovits	2100-3107	ENTERPRISE OPERATIONS	35	35	37
Stephen J. Mikovits	2100-3317	IT ACCOUNT MANAGEMENT	19	19	20
Stephen J. Mikovits	2100-3334	SERVER MANAGEMENT	26	26	28
Stephen J. Mikovits	2100-3335	UNIX SERVER GROUP	2	2	2
Stephen J. Mikovits	2100-3494	DISTRIBUTED CONTRACTS	100	166	178
Stephen J. Mikovits	2100-3495	MAINFRAME CONTRACTS	177	220	235
Stephen J. Mikovits	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	9	9	10
Stephen J. Mikovits	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	10	10	11
Stephen J. Mikovits	2100-3501	IT NETWORK HARDWARE SOFTWARE	33	39	42
Stephen J. Mikovits	2100-3502	ENTERPRISE COMMAND CENTER	59	59	63

TABLE KN-36  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
INFORMATION TECHNOLOGY GENERATION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Stephen J. Mikovits	2100-3544	WINTEL SERVER GROUP	1	1	1
Stephen J. Mikovits	2100-3548	ENT SVC MGT & HELP DESK	7	7	8
Stephen J. Mikovits	2100-3623	SHARED SOFTWARE DEVELOPMENT	154	251	268
Stephen J. Mikovits	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	10	10	11
Stephen J. Mikovits	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	34	34	36
Stephen J. Mikovits	2100-3684	SERVICE DELIVERY - NCS	13	13	14
Stephen J. Mikovits	2100-3698	SERVICE DEVELOPMENT PROGRAM	(0)	15	16
Stephen J. Mikovits	2100-3699	SOLUTIONS ARCHITECTURE	9	9	10
Stephen J. Mikovits	2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	17	17	18
Stephen J. Mikovits	2100-3733	SVP & CITO	20	20	21
Stephen J. Mikovits	2100-3754	CUSTOMER CARE PROJECT OFFICE	-	-	-
Stephen J. Mikovits	2100-3762	IT ENTERPRISE TRAINING AND CC	5	5	6
Stephen J. Mikovits	2100-3763	DIRECTOR - INFORMATION SECURITY	7	14	15
Stephen J. Mikovits	2100-3774	SECURITY ENGINEERING	27	31	33
Stephen J. Mikovits	2100-3775	SECURITY OPERATIONS	44	61	65
Stephen J. Mikovits	2100-3781	IS Contracts	16	41	44
Stephen J. Mikovits	2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	18	17	18
Stephen J. Mikovits	2100-3814	DIRECTOR IT INFRASTRUCTURE	9	18	19
Stephen J. Mikovits	2100-3817	INFO SECURITY PROG	1	1	1
Stephen J. Mikovits	2100-3824	INFRASTR PRGRM OFFICE	7	7	7
Stephen J. Mikovits	2100-3835	SDGE NETWORK INTEGRA	1	1	1
Stephen J. Mikovits	2100-3842	IT ASSOCIATE PROGRAM	32	32	34
Stephen J. Mikovits	2100-3843	SCG NETWORK INTEGRATION	0	0	0
Stephen J. Mikovits	2100-3846	SCG APPS MAJOR MARKET APP	-	-	-
Stephen J. Mikovits	2100-3848	CUSTOMER ANALYTICS SYSTEM	4	4	4
Stephen J. Mikovits	2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	170	163	174
Stephen J. Mikovits	2100-3856	VOICE LEASED CIRCUITS	28	39	41
Stephen J. Mikovits	2100-3859	SDGE PERSONAL OWNED DEVICE ALLOWANCE	10	19	20
Stephen J. Mikovits	2100-3884	MGD SVC VOICE ENTERP	28	32	34
Stephen J. Mikovits	2100-3885	VOICE ENTERP SUPPORT	13	13	14
Stephen J. Mikovits	2100-3888	CLIENT TECH SVCS	10	10	11
Stephen J. Mikovits	2100-3900	IT PORTFOLIO MANAGEMENT	3	27	29
Stephen J. Mikovits	2100-3905	ENTERPRISE MODELING TEST TEAM	1	1	1
Stephen J. Mikovits	2100-4001	Collaboration Services	15	25	27
Stephen J. Mikovits	2100-4003	IT Communications	3	3	3
		Total	2,330	2,793	2,987
		Total SS	2,330	2,793	2,987
		Total IT Generation	\$ 2,590	\$ 3,119	\$ 3,335

TABLE KN-37  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
INFORMATION TECHNOLOGY GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Stephen J. Mikovits	11T001	IT Applications NSS	3,876	5,271	5,634
Stephen J. Mikovits	11T002	IT Infrastructure NSS	56	56	61
Stephen J. Mikovits	11T003	IT Support	273	166	178
Stephen J. Mikovits	11T004	Information Security NSS	40	40	43
		Total	4,246	5,534	5,916
Stephen J. Mikovits	2100-0207	TELECOM FIELD VOICE - SDGE	584	652	697
Stephen J. Mikovits	2100-3064	VP INFORMATION TECHNOLOGY	190	189	203
Stephen J. Mikovits	2100-3067	IT BUSINESS PLANNING & BUDGETS	181	199	212
Stephen J. Mikovits	2100-3071	SAP ACCOUNTING & FINANCIAL SYSTEMS	326	326	348
Stephen J. Mikovits	2100-3072	SUPPLY CHAIN & LOGISTICS SYSTEMS	229	229	245
Stephen J. Mikovits	2100-3073	ENTERPRISE INTEGRATION SERVICES	238	238	255
Stephen J. Mikovits	2100-3074	SSDS PROJECT OFFICE	73	73	78
Stephen J. Mikovits	2100-3076	CORPORATE SYSTEMS	334	334	357
Stephen J. Mikovits	2100-3079	SCG CUSTOMER CARE PROJECT OFFICE	16	16	17
Stephen J. Mikovits	2100-3080	MAJOR MARKETS & CUSTOMER SELF SERVICE	7	6	7
Stephen J. Mikovits	2100-3082	SCG CUSTOMER INFORMATION SYSTEMS	18	18	19
Stephen J. Mikovits	2100-3083	SCG CUSTOMER FIELD	(1)	(0)	(0)
Stephen J. Mikovits	2100-3086	CUSTOMER ASSISTANCE AND RELATIONSHIP	300	300	321
Stephen J. Mikovits	2100-3087	UTILITY OPS SW DEVELOP SERVICES DIRECTOR	101	208	222
Stephen J. Mikovits	2100-3088	SOFTWARE DEV - WORK MEAS SYSTEMS	47	47	51
Stephen J. Mikovits	2100-3089	BUSINESS INTELLIGENCE GROUP	250	250	268
Stephen J. Mikovits	2100-3091	SOFTWARE DEV - DATABASE ADMINISTRATOR	1,101	1,536	1,642
Stephen J. Mikovits	2100-3093	SOFTWARE DEV - WORK MEAS & ELECTRIC	256	256	274
Stephen J. Mikovits	2100-3095	NETORK COMMUNICATION SERVICES DIRECTOR	42	317	339
Stephen J. Mikovits	2100-3097	CLIENT TECHNOLOGY & DEPOT SERVICES	215	215	229
Stephen J. Mikovits	2100-3098	ENTERPRISE SERVER GROUP	9	9	9
Stephen J. Mikovits	2100-3099	DESKTOP HARDWARE	150	55	59
Stephen J. Mikovits	2100-3100	MIDDLEWARE AND INTERNET ENGINEERING	319	319	341
Stephen J. Mikovits	2100-3101	INFORMATION SECURITY	56	69	74
Stephen J. Mikovits	2100-3102	INFRASTRUCTURE ENG & OPS DIRECTOR	72	283	303
Stephen J. Mikovits	2100-3103	CSC CONTRACT SERVICES	3,053	2,617	2,798
Stephen J. Mikovits	2100-3105	STORAGE AND ADMINISTRATION	4	4	4
Stephen J. Mikovits	2100-3106	NETWORK/TELECOM SERVICES - SDG&E	1,472	1,884	2,014
Stephen J. Mikovits	2100-3107	ENTERPRISE OPERATIONS	285	285	305
Stephen J. Mikovits	2100-3317	IT ACCOUNT MANAGEMENT	152	152	163
Stephen J. Mikovits	2100-3334	SERVER MANAGEMENT	211	211	226
Stephen J. Mikovits	2100-3335	UNIX SERVER GROUP	13	13	14
Stephen J. Mikovits	2100-3494	DISTRIBUTED CONTRACTS	814	1,353	1,447
Stephen J. Mikovits	2100-3495	MAINFRAME CONTRACTS	1,437	1,786	1,910
Stephen J. Mikovits	2100-3498	INFRASTRUCTURE PROGRAM OFFICE	75	75	80
Stephen J. Mikovits	2100-3500	IT NETWORK FIELD - LAN/WAN VOICE	80	80	86
Stephen J. Mikovits	2100-3501	IT NETWORK HARDWARE SOFTWARE	269	316	338
Stephen J. Mikovits	2100-3502	ENTERPRISE COMMAND CENTER	481	481	514

TABLE KN-37  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
INFORMATION TECHNOLOGY GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013	2016	2016
			Adjusted-Recorded (2013\$)	Estimated (2013\$)	Estimated (2016\$)
Stephen J. Mikovits	2100-3544	WINTEL SERVER GROUP	10	10	10
Stephen J. Mikovits	2100-3548	ENT SVC MGT & HELP DESK	59	60	64
Stephen J. Mikovits	2100-3623	SHARED SOFTWARE DEVELOPMENT	1,248	2,039	2,180
Stephen J. Mikovits	2100-3682	PROJECT MANAGEMENT OFFICE-NCS	81	81	87
Stephen J. Mikovits	2100-3683	PROJECT IMPROVEMENT OFFICE-NCS	276	276	295
Stephen J. Mikovits	2100-3684	SERVICE DELIVERY - NCS	106	106	114
Stephen J. Mikovits	2100-3698	SERVICE DEVELOPMENT PROGRAM	(2)	118	126
Stephen J. Mikovits	2100-3699	SOLUTIONS ARCHITECTURE	75	75	81
Stephen J. Mikovits	2100-3713	FIELD FORCE PROGRAM DELIVERY TEAM	135	135	144
Stephen J. Mikovits	2100-3733	SVP & CITO	161	160	172
Stephen J. Mikovits	2100-3754	CUSTOMER CARE PROJECT OFFICE	2	2	2
Stephen J. Mikovits	2100-3762	IT ENTERPRISE TRAINING AND CC	44	44	47
Stephen J. Mikovits	2100-3763	DIRECTOR - INFORMATION SECURITY	60	116	124
Stephen J. Mikovits	2100-3774	SECURITY ENGINEERING	220	251	268
Stephen J. Mikovits	2100-3775	SECURITY OPERATIONS	360	492	526
Stephen J. Mikovits	2100-3781	IS Contracts	128	335	358
Stephen J. Mikovits	2100-3807	ENTERPRISE FINANCIAL & OPS SOLUTION	143	134	144
Stephen J. Mikovits	2100-3814	DIRECTOR IT INFRASTRUCTURE	75	147	157
Stephen J. Mikovits	2100-3817	INFO SECURITY PROG	5	5	5
Stephen J. Mikovits	2100-3824	INFRASTR PRGRM OFFICE	55	55	59
Stephen J. Mikovits	2100-3835	SDGE NETWRK INTEGRA	4	4	4
Stephen J. Mikovits	2100-3842	IT ASSOCIATE PROGRAM	257	257	274
Stephen J. Mikovits	2100-3843	SCG NETWORK INTEGRATION	0	0	0
Stephen J. Mikovits	2100-3846	SCG APPS MAJOR MARKET APP	2	2	2
Stephen J. Mikovits	2100-3848	CUSTOMER ANALYTICS SYSTEM	33	33	35
Stephen J. Mikovits	2100-3855	CLINT SERVICES MAINTENANCE & SUPPORT	1,379	1,327	1,418
Stephen J. Mikovits	2100-3856	VOICE LEASED CIRCUITS	227	314	336
Stephen J. Mikovits	2100-3859	SDGE PERSONAL OWNED DEVICE ALLOWANCE	82	155	166
Stephen J. Mikovits	2100-3884	MGD SVC VOICE ENTERP	224	262	280
Stephen J. Mikovits	2100-3885	VOICE ENTERP SUPPORT	108	108	116
Stephen J. Mikovits	2100-3888	CLIENT TECH SVCS	82	82	88
Stephen J. Mikovits	2100-3900	IT PORTFOLIO MANAGEMENT	24	219	234
Stephen J. Mikovits	2100-3905	ENTERPRISE MODELING TEST TEAM	5	5	5
Stephen J. Mikovits	2100-4001	Collaboration Services	121	203	217
Stephen J. Mikovits	2100-4003	IT Communications	23	23	25
Total			19,271	23,037	24,629
Total SS			19,271	23,037	24,629
Total IT Gas			\$ 23,516	\$ 28,571	\$ 30,545

TABLE KN-38  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SUPPORT SERVICES COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	4,168	4,659	4,919
Total			4,168	4,659	4,919
James C. Seifert	1RE001	SDGE Facility Operations	5,562	5,782	6,162
James C. Seifert	1RE002	Land Services	521	608	649
James C. Seifert	1RE003	SDGE Rents	14,127	17,631	17,631
Total			20,210	24,021	24,443
Carmen L. Herrera	1FS001	Amortization	10,149	18,249	18,249
Carmen L. Herrera	1FS002	Maintenance Operations	18,623	20,875	22,272
Carmen L. Herrera	1FS003	Asset Management	631	739	791
Carmen L. Herrera	1FS004	Financial & Systems	349	590	633
Carmen L. Herrera	1FS005	Maintenance Management	944	732	785
Carmen L. Herrera	1FS006	Director	(41)	(99)	(104)
Total			30,655	41,086	42,626
Sydney L. Furbush	1SS001	Logistics Shops South - Pool Warehousing	3,894	4,078	4,375
Sydney L. Furbush	1SS002	Logistics Shops South-Pool - Shop Order	698	728	779
Sydney L. Furbush	1SS003	Office Services	2,130	2,389	2,542
Sydney L. Furbush	1SS004	Logistics Shops South - Pool Purchasing	777	729	782
Sydney L. Furbush	1SS005	Supplier Diversity	1,049	1,345	1,437
Sydney L. Furbush	1SS006	Electric Portfolio	969	1,051	1,127
Sydney L. Furbush	1SS007	STRATEGY & SUSTAINABILITY	936	1,393	1,488
Total			10,453	11,713	12,530
Total NSS			65,486	81,479	84,518

TABLE KN-38  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SUPPORT SERVICES COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	446	312	334
Richard S. Pearson	2100-0632	ENVIRONMENTAL LAB OPERATIONS	1,193	1,245	1,331
Richard S. Pearson	2100-3022	ENVIRONMENTAL PROGRAMS SDGE	1,316	1,721	1,840
Richard S. Pearson	2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY	750	784	838
Richard S. Pearson	2100-3588	VP OPERATIONS SUPPORT	302	373	399
Richard S. Pearson	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	181	180	193
		Total	<u>4,188</u>	<u>4,614</u>	<u>4,933</u>
James C. Seifert	2100-0706	RE PLANNING	1,063	600	641
James C. Seifert	2100-0708	HQ RENT & FACILITIES MAINTENANCE	6,382	10,523	11,250
James C. Seifert	2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	233	656	702
James C. Seifert	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	1,110	1,384	1,480
James C. Seifert	2100-3030	CORPORATE REAL ESTATE MANAGER	182	247	264
James C. Seifert	2100-3032	CORPORATE RENTS	1,094	100	107
James C. Seifert	2100-3303	RE RESOURCES	792	738	789
James C. Seifert	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	794	795	850
James C. Seifert	2100-3610	RB DATA CENTER & ANNEX	657	628	671
James C. Seifert	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	1,143	609	651
		Total	<u>13,450</u>	<u>16,279</u>	<u>17,404</u>
	2100-3012	SUPPLY MANAGEMENT DIRECTOR	-	-	-
Sydney L. Furbush	2100-3013	SUPPLY MANAGEMENT DIRECTOR	305	415	443
Sydney L. Furbush	2100-3016	SUPPLY CHAIN FOUNDATION	704	708	757
Sydney L. Furbush	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	681	721	770
Sydney L. Furbush	2100-3331	SUPPORT SERVICES SOUTH	599	968	1,035
Sydney L. Furbush	2100-3332	IT & TELECOM PORTFOLIO - SDGE	737	750	802
Sydney L. Furbush	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	323	310	331
		Total	<u>3,349</u>	<u>3,871</u>	<u>4,138</u>
		Total SS	<u>20,987</u>	<u>24,765</u>	<u>26,476</u>
		Total Support Services	<u>\$ 86,473</u>	<u>\$ 106,244</u>	<u>\$ 110,993</u>

TABLE KN-39  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SUPPORT SERVICES ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	3,233	3,652	3,883
		Total	3,233	3,652	3,883
James C. Seifert	1RE001	SDGE Facility Operations	4,160	4,325	4,611
James C. Seifert	1RE002	Land Services	423	493	527
James C. Seifert	1RE003	SDGE Rents	10,567	13,188	13,188
		Total	15,150	18,006	18,327
Carmen L. Herrera	1FS001	Amortization	7,967	14,325	14,325
Carmen L. Herrera	1FS002	Maintenance Operations	14,619	16,387	17,489
Carmen L. Herrera	1FS003	Asset Management	495	580	621
Carmen L. Herrera	1FS004	Financial & Systems	274	463	497
Carmen L. Herrera	1FS005	Maintenance Management	741	575	616
Carmen L. Herrera	1FS006	Director	(32)	(78)	(82)
		Total	24,064	32,253	33,466
Sydney L. Furbush	1SS001	Logistics Shops South - Pool Warehousing	3,306	3,462	3,714
Sydney L. Furbush	1SS002	Logistics Shops South-Pool - Shop Order	496	517	554
Sydney L. Furbush	1SS003	Office Services	1,593	1,787	1,902
Sydney L. Furbush	1SS004	Logistics Shops South - Pool Purchasing	678	636	683
Sydney L. Furbush	1SS005	Supplier Diversity	916	1,174	1,255
Sydney L. Furbush	1SS006	Electric Portfolio	846	918	984
Sydney L. Furbush	1SS007	STRATEGY & SUSTAINABILITY 0	817	1,216	1,299
		Total	8,653	9,711	10,391
		Total NSS	51,100	63,622	66,066



TABLE KN-39  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SUPPORT SERVICES ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	349	244	261
Richard S. Pearson	2100-0632	ENVIRONMENTAL LAB OPERATIONS	1,193	1,245	1,331
Richard S. Pearson	2100-3022	ENVIRONMENTAL PROGRAMS SDGE	1,036	1,355	1,448
Richard S. Pearson	2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY	561	586	627
Richard S. Pearson	2100-3588	VP OPERATIONS SUPPORT	226	279	298
Richard S. Pearson	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	135	135	144
Total			<u>3,501</u>	<u>3,844</u>	<u>4,109</u>
James C. Seifert	2100-0706	RE PLANNING	795	449	480
James C. Seifert	2100-0708	HQ RENT & FACILITIES MAINTENANCE	4,774	7,871	8,415
James C. Seifert	2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	174	491	525
James C. Seifert	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	830	1,035	1,107
James C. Seifert	2100-3030	CORPORATE REAL ESTATE MANAGER	136	184	197
James C. Seifert	2100-3032	CORPORATE RENTS	818	75	80
James C. Seifert	2100-3303	RE RESOURCES	592	552	590
James C. Seifert	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	594	594	636
James C. Seifert	2100-3610	RB DATA CENTER & ANNEX	491	469	502
James C. Seifert	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	855	456	487
Total			<u>10,061</u>	<u>12,177</u>	<u>13,018</u>
	2100-3012		-	-	-
Sydney L. Furbush	2100-3013	SUPPLY MANAGEMENT DIRECTOR	264	359	384
Sydney L. Furbush	2100-3016	SUPPLY CHAIN FOUNDATION	615	618	661
Sydney L. Furbush	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	509	539	576
Sydney L. Furbush	2100-3331	SUPPORT SERVICES SOUTH	499	806	862
Sydney L. Furbush	2100-3332	IT & TELECOM PORTFOLIO - SDGE	643	655	700
Sydney L. Furbush	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	242	232	248
Total			<u>2,772</u>	<u>3,209</u>	<u>3,430</u>
Total SS			<u>16,333</u>	<u>19,229</u>	<u>20,558</u>
Total Support Services Electric Department			<u>\$ 67,433</u>	<u>\$ 82,851</u>	<u>\$ 86,624</u>

TABLE KN-40  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SUPPORT SERVICES ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	2,964	3,199	3,420
		Total	2,964	3,199	3,420
James C. Seifert	1RE001	SDGE Facility Operations	3,988	4,146	4,420
James C. Seifert	1RE002	Land Services	411	479	512
James C. Seifert	1RE003	SDGE Rents	10,538	13,152	13,152
		Total	14,937	17,777	18,084
Carmen L. Herrera	1FS001	Amortization	7,937	14,271	14,271
Carmen L. Herrera	1FS002	Maintenance Operations	14,563	16,324	17,422
Carmen L. Herrera	1FS003	Asset Management	493	578	619
Carmen L. Herrera	1FS004	Financial & Systems	273	461	495
Carmen L. Herrera	1FS005	Maintenance Management	738	572	614
Carmen L. Herrera	1FS006	Director	(32)	(77)	(82)
		Total	23,972	32,129	33,339
Sydney L. Furbush	1SS001	Logistics Shops South - Pool Warehousing	3,123	3,271	3,509
Sydney L. Furbush	1SS002	Logistics Shops South-Pool - Shop Order	496	517	553
Sydney L. Furbush	1SS003	Office Services	1,527	1,713	1,824
Sydney L. Furbush	1SS004	Logistics Shops South - Pool Purchasing	631	592	635
Sydney L. Furbush	1SS005	Supplier Diversity	852	1,092	1,167
Sydney L. Furbush	1SS006	Electric Portfolio	787	853	915
Sydney L. Furbush	1SS007	STRATEGY & SUSTAINABILITY	760	1,131	1,208
		Total	8,175	9,169	9,811
		Total NSS	50,048	62,274	64,653

TABLE KN-40  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SUPPORT SERVICES ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	338	236	252
Richard S. Pearson	2100-0632	ENVIRONMENTAL LAB OPERATIONS	1,193	1,245	1,331
Richard S. Pearson	2100-3022	ENVIRONMENTAL PROGRAMS SDGE	1,010	1,321	1,412
Richard S. Pearson	2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY	538	562	601
Richard S. Pearson	2100-3588	VP OPERATIONS SUPPORT	217	267	286
Richard S. Pearson	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	130	129	138
		Total	<u>3,425</u>	<u>3,761</u>	<u>4,020</u>
James C. Seifert	2100-0706	RE PLANNING	762	430	460
James C. Seifert	2100-0708	HQ RENT & FACILITIES MAINTENANCE	4,576	7,545	8,066
James C. Seifert	2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	167	470	503
James C. Seifert	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	798	995	1,064
James C. Seifert	2100-3030	CORPORATE REAL ESTATE MANAGER	130	177	189
James C. Seifert	2100-3032	CORPORATE RENTS	797	73	78
James C. Seifert	2100-3303	RE RESOURCES	568	529	566
James C. Seifert	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	569	570	609
James C. Seifert	2100-3610	RB DATA CENTER & ANNEX	471	450	481
James C. Seifert	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	820	437	467
		Total	<u>9,659</u>	<u>11,676</u>	<u>12,483</u>
	2100-3012		-	-	-
Sydney L. Furbush	2100-3013	SUPPLY MANAGEMENT DIRECTOR	246	334	357
Sydney L. Furbush	2100-3016	SUPPLY CHAIN FOUNDATION	572	575	615
Sydney L. Furbush	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	488	517	552
Sydney L. Furbush	2100-3331	SUPPORT SERVICES SOUTH	468	757	809
Sydney L. Furbush	2100-3332	IT & TELECOM PORTFOLIO - SDGE	598	609	651
Sydney L. Furbush	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	232	222	237
		Total	<u>2,604</u>	<u>3,014</u>	<u>3,222</u>
		Total SS	<u>15,688</u>	<u>18,450</u>	<u>19,725</u>
		Total Support Services Electric Distribution	<u>\$ 65,736</u>	<u>\$ 80,724</u>	<u>\$ 84,378</u>

TABLE KN-41  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SUPPORT SERVICES GENERATION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	269	453	463
		Total	269	453	463
James C. Seifert	1RE001	SDGE Facility Operations	172	179	191
James C. Seifert	1RE002	Land Services	12	14	15
James C. Seifert	1RE003	SDGE Rents	29	36	36
		Total	213	229	242
Carmen L. Herrera	1FS001	Amortization	30	55	55
Carmen L. Herrera	1FS002	Maintenance Operations	56	63	67
Carmen L. Herrera	1FS003	Asset Management	2	2	2
Carmen L. Herrera	1FS004	Financial & Systems	1	2	2
Carmen L. Herrera	1FS005	Maintenance Management	3	2	2
Carmen L. Herrera	1FS006	Director	(0)	(0)	(0)
		Total	92	123	128
Sydney L. Furbush	1SS001	Logistics Shops South - Pool Warehousing	183	192	206
Sydney L. Furbush	1SS002	Logistics Shops South-Pool - Shop Order	1	1	1
Sydney L. Furbush	1SS003	Office Services	66	74	79
Sydney L. Furbush	1SS004	Logistics Shops South - Pool Purchasing	47	44	48
Sydney L. Furbush	1SS005	Supplier Diversity	64	82	88
Sydney L. Furbush	1SS006	Electric Portfolio	59	64	69
Sydney L. Furbush	1SS007	STRATEGY & SUSTAINABILITY	57	85	91
		Total	477	542	580
		Total NSS	1,051	1,348	1,413

TABLE KN-41  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SUPPORT SERVICES GENERATION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	12	8	9
Richard S. Pearson	2100-0632	ENVIRONMENTAL LAB OPERATIONS	-	-	-
Richard S. Pearson	2100-3022	ENVIRONMENTAL PROGRAMS SDGE	26	33	36
Richard S. Pearson	2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY	23	24	26
Richard S. Pearson	2100-3588	VP OPERATIONS SUPPORT	9	12	12
Richard S. Pearson	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	6	6	6
Total			<u>76</u>	<u>83</u>	<u>89</u>
James C. Seifert	2100-0706	RE PLANNING	33	19	20
James C. Seifert	2100-0708	HQ RENT & FACILITIES MAINTENANCE	198	326	349
James C. Seifert	2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	7	20	22
James C. Seifert	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	32	40	43
James C. Seifert	2100-3030	CORPORATE REAL ESTATE MANAGER	6	8	8
James C. Seifert	2100-3032	CORPORATE RENTS	21	2	2
James C. Seifert	2100-3303	RE RESOURCES	25	23	24
James C. Seifert	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	25	25	26
James C. Seifert	2100-3610	RB DATA CENTER & ANNEX	20	19	21
James C. Seifert	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	35	19	20
Total			<u>402</u>	<u>501</u>	<u>536</u>
	2100-3012		-	-	-
Sydney L. Furbush	2100-3013	SUPPLY MANAGEMENT DIRECTOR	18	25	26
Sydney L. Furbush	2100-3016	SUPPLY CHAIN FOUNDATION	43	43	46
Sydney L. Furbush	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	21	22	24
Sydney L. Furbush	2100-3331	SUPPORT SERVICES SOUTH	31	50	53
Sydney L. Furbush	2100-3332	IT & TELECOM PORTFOLIO - SDGE	45	46	49
Sydney L. Furbush	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	10	10	10
Total			<u>168</u>	<u>195</u>	<u>209</u>
Total SS			<u>645</u>	<u>779</u>	<u>833</u>
Total Support Services Generation			<u>\$ 1,697</u>	<u>\$ 2,127</u>	<u>\$ 2,246</u>

TABLE KN-42  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SUPPORT SERVICES GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	1EV000	ENVIRONMENTAL SDGE NSS Cost Center	935	1,007	1,037
		Total	935	1,007	1,037
James C. Seifert	1RE001	SDGE Facility Operations	1,402	1,457	1,551
James C. Seifert	1RE002	Land Services	98	115	122
James C. Seifert	1RE003	SDGE Rents	3,560	4,443	4,443
		Total	5,060	6,015	6,116
Carmen L. Herrera	1FS001	Amortization	2,182	3,924	3,924
Carmen L. Herrera	1FS002	Maintenance Operations	4,004	4,488	4,783
Carmen L. Herrera	1FS003	Asset Management	136	159	170
Carmen L. Herrera	1FS004	Financial & Systems	75	127	136
Carmen L. Herrera	1FS005	Maintenance Management	203	157	169
Carmen L. Herrera	1FS006	Director	(9)	(21)	(22)
		Total	6,591	8,833	9,159
Sydney L. Furbush	1SS001	Logistics Shops South - Pool Warehousing	588	616	661
Sydney L. Furbush	1SS002	Logistics Shops South-Pool - Shop Order	202	211	225
Sydney L. Furbush	1SS003	Office Services	537	602	640
Sydney L. Furbush	1SS004	Logistics Shops South - Pool Purchasing	99	93	99
Sydney L. Furbush	1SS005	Supplier Diversity	133	171	182
Sydney L. Furbush	1SS006	Electric Portfolio	123	133	143
Sydney L. Furbush	1SS007	STRATEGY & SUSTAINABILITY	119	177	189
		Total	1,800	2,002	2,139
		Total NSS	14,386	17,857	18,451

TABLE KN-42  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
SUPPORT SERVICES GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Richard S. Pearson	2100-0206	HAZARDOUS MATERIAL MANAGEMENT	97	68	72
Richard S. Pearson	2100-0632	ENVIRONMENTAL LAB OPERATIONS	-	-	-
Richard S. Pearson	2100-3022	ENVIRONMENTAL PROGRAMS SDGE	280	366	392
Richard S. Pearson	2100-3282	ENVIRONMENTAL STRATEGY & SUSTAINABILITY	189	197	211
Richard S. Pearson	2100-3588	VP OPERATIONS SUPPORT	76	94	100
Richard S. Pearson	2100-3589	ENVIRONMENTAL SERVICES DIRECTOR	46	45	49
		Total	<u>687</u>	<u>771</u>	<u>824</u>
James C. Seifert	2100-0706	RE PLANNING	268	151	162
James C. Seifert	2100-0708	HQ RENT & FACILITIES MAINTENANCE	1,608	2,652	2,835
James C. Seifert	2100-3025	FACILITIES & CAPITAL PROGRAMS - ADMIN	59	165	177
James C. Seifert	2100-3029	FACILITIES CORPORATE CENTER UTILITIES	280	349	373
James C. Seifert	2100-3030	CORPORATE REAL ESTATE MANAGER	46	62	66
James C. Seifert	2100-3032	CORPORATE RENTS	276	25	27
James C. Seifert	2100-3303	RE RESOURCES	200	186	199
James C. Seifert	2100-3323	FACILITIES OPERATIONS SOUTH MANAGER	200	200	214
James C. Seifert	2100-3610	RB DATA CENTER & ANNEX	166	158	169
James C. Seifert	2100-3714	DIRECTOR - REAL ESTATE & LAND SERVICES	288	154	164
		Total	<u>3,389</u>	<u>4,102</u>	<u>4,386</u>
	2100-3012		-	-	-
Sydney L. Furbush	2100-3013	SUPPLY MANAGEMENT DIRECTOR	41	56	60
Sydney L. Furbush	2100-3016	SUPPLY CHAIN FOUNDATION	89	90	96
Sydney L. Furbush	2100-3266	OFFICE & DOCUMENT SERVICES - CORP	172	182	194
Sydney L. Furbush	2100-3331	SUPPORT SERVICES SOUTH	100	162	173
Sydney L. Furbush	2100-3332	IT & TELECOM PORTFOLIO - SDGE	94	95	102
Sydney L. Furbush	2100-3407	OFFICE SERVICES SUPERVISOR & STAFF	81	78	83
		Total	<u>577</u>	<u>662</u>	<u>708</u>
		Total SS	<u>4,654</u>	<u>5,535</u>	<u>5,918</u>
		Total Support Services Gas	<u>\$ 19,040</u>	<u>\$ 23,392</u>	<u>\$ 24,369</u>

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TABLE KN-43  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
ADMINISTRATIVE AND GENERAL COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting	2,463	2,555	2,741
Kenneth J. Deremer	1AG003	Sundry Services	318	323	347
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts	1,951	2,130	2,285
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis	742	864	927
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls	778	810	869
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis	3,098	3,487	3,735
Kenneth J. Deremer	1AG009	SVP & General Counsel	429	519	556
Kenneth J. Deremer	1AG011	Legal	7,547	7,142	7,662
Kenneth J. Deremer	1AG012	Claims Group	680	674	723
Kenneth J. Deremer	1AG013	Community Relations	571	413	440
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs	2,172	4,323	4,600
		Total	<u>20,749</u>	<u>23,240</u>	<u>24,883</u>
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL	74,276	78,881	78,881
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY	61,320	62,039	65,824
		Total	<u>135,596</u>	<u>140,920</u>	<u>144,705</u>
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resources (HR)	375	376	403
Sarah E. Edgar	1HR001	Emergency Services	584	604	647
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services	1,248	1,455	1,556
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)	3,823	5,097	5,097
Sarah E. Edgar	1HR004	Diversity & Workforce Management	1,923	2,123	2,270
			0	-	-
Sarah E. Edgar	1HR006	Organizational Effectiveness	1,762	1,825	1,954
Sarah E. Edgar	1HR007	HRIS Technology & Reporting	468	968	1,033
Sarah E. Edgar	1HR008	Employee Communications	242	295	315
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO	1,793	2,293	2,451
		Total	<u>12,218</u>	<u>15,036</u>	<u>15,727</u>
David I. Sarkaria	1PN000	EMPLOYEE PENSION	60,972	9,550	9,550
		Total	<u>60,972</u>	<u>9,550</u>	<u>9,550</u>
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1	68,423	64,649	64,649
		Total	<u>68,423</u>	<u>64,649</u>	<u>64,649</u>
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR -	106,520	111,512	111,512
		Total	<u>106,520</u>	<u>111,512</u>	<u>111,512</u>
OTHER	2100-SAXX	OTHER	-	46,677	46,677
		Total	<u>-</u>	<u>46,677</u>	<u>46,677</u>
		Total NSS	404,478	411,584	417,703



TABLE KN-43  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
ADMINISTRATIVE AND GENERAL COMBINED  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing	500	479	512
Kenneth J. Deremer	2100-0657	VP - CFO - Controller	481	454	486
Kenneth J. Deremer	2100-3050	Utility Accounting Director	251	275	294
Kenneth J. Deremer	2100-3051	Financial Accounting	863	886	947
Kenneth J. Deremer	2100-3052	Regulatory Reporting	748	891	953
Kenneth J. Deremer	2100-3058	Accounts Payable	1,012	1,016	1,087
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis	789	673	720
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis	1,008	1,059	1,132
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management	1,465	1,425	1,523
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance	642	710	759
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support	372	397	424
Kenneth J. Deremer	2100-3555	Business Controls	512	551	590
Kenneth J. Deremer	2100-3602	General Rate Case	421	579	618
Kenneth J. Deremer	2100-3791	VP External Relations	677	1,179	1,261
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment	437	508	543
Kenneth J. Deremer	2100-3845	Community Relations Systems	56	60	64
Kenneth J. Deremer	2100-4005	State Regulatory Affairs	53	64	68
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis	373	493	527
Kenneth J. Deremer	2100-4008	Media & Employee Communications	1,128	1,098	1,174
Kenneth J. Deremer	2100-4009	Community Relations	819	786	840
		Total	<u>12,607</u>	<u>13,583</u>	<u>14,522</u>
Diana L. Day	2100-3590	Risk Management	631	2,965	3,169
		Total	<u>631</u>	<u>2,965</u>	<u>3,169</u>
Sarah E. Edgar	2100-0214	Safety Operations	1,304	2,367	2,530
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	934	1,034	1,105
	2100-3415	EMP CARE SERVICES - SDGE	-	-	-
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE	635	795	850
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness	474	475	508
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation	288	288	308
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning	160	161	172
		Total	<u>3,795</u>	<u>5,119</u>	<u>5,473</u>
		Total SS	<u>17,033</u>	<u>21,667</u>	<u>23,164</u>
		Total A&G Combined	<u>\$ 421,511</u>	<u>\$ 433,251</u>	<u>\$ 440,867</u>

TABLE KN-44  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
A&G ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting	1,842	1,911	2,050
Kenneth J. Deremer	1AG003	Sundry Services	238	242	259
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts	1,459	1,593	1,709
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis	555	646	693
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls	582	606	650
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis	2,301	2,589	2,774
Kenneth J. Deremer	1AG009	SVP & General Counsel	321	388	416
Kenneth J. Deremer	1AG011	Legal	5,645	5,342	5,731
Kenneth J. Deremer	1AG012	Claims Group	509	504	541
Kenneth J. Deremer	1AG013	Community Relations	427	309	329
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs	1,625	3,234	3,442
		Total	<u>15,504</u>	<u>17,365</u>	<u>18,595</u>
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL	55,560	59,008	59,008
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY	45,923	46,472	49,307
		Total	<u>101,483</u>	<u>105,479</u>	<u>108,315</u>
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resoucrs (HR)	281	281	301
Sarah E. Edgar	1HR001	Emergency Services	437	452	484
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services	934	1,088	1,164
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)	2,860	3,813	3,813
Sarah E. Edgar	1HR004	Diversity & Workforce Management	1,438	1,588	1,699
Sarah E. Edgar	1HR005		-	-	-
Sarah E. Edgar	1HR006	Organizational Effectiveness	1,318	1,365	1,462
Sarah E. Edgar	1HR007	HRIS Technology & Reporting	350	724	773
Sarah E. Edgar	1HR008	Employee Communications	181	221	236
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO	1,341	1,715	1,834
		Total	<u>9,139</u>	<u>11,247</u>	<u>11,765</u>
David I. Sarkaria	1PN000	EMPLOYEE PENSION	45,607	7,143	7,143
		Total	<u>45,607</u>	<u>7,143</u>	<u>7,143</u>
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1	51,180	48,357	48,357
		Total	<u>51,180</u>	<u>48,357</u>	<u>48,357</u>
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR -	102,699	107,088	107,088
		Total	<u>102,699</u>	<u>107,088</u>	<u>107,088</u>
OTHER	2100-SAXX	OTHER	-	34,914	34,914
		Total	<u>-</u>	<u>34,914</u>	<u>34,914</u>
		Total NSS	325,612	331,595	336,179

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TABLE KN-44  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
A&G ELECTRIC DEPARTMENT  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing	374	358	383
Kenneth J. Deremer	2100-0657	VP - CFO - Controller	360	340	363
Kenneth J. Deremer	2100-3050	Utility Accounting Director	188	206	220
Kenneth J. Deremer	2100-3051	Financial Accounting	646	662	708
Kenneth J. Deremer	2100-3052	Regulatory Reporting	560	667	713
Kenneth J. Deremer	2100-3058	Accounts Payable	757	760	813
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis	590	503	538
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis	754	792	847
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management	1,096	1,066	1,139
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance	480	531	568
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support	278	297	317
Kenneth J. Deremer	2100-3555	Business Controls	383	412	441
Kenneth J. Deremer	2100-3602	General Rate Case	315	433	463
Kenneth J. Deremer	2100-3791	VP External Relations	506	882	943
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment	327	380	406
Kenneth J. Deremer	2100-3845	Community Relations Systems	42	45	48
Kenneth J. Deremer	2100-4005	State Regulatory Affairs	40	48	51
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis	279	369	395
Kenneth J. Deremer	2100-4008	Media & Employee Communications	844	821	878
Kenneth J. Deremer	2100-4009	Community Relations	613	588	629
		Total	9,430	10,160	10,862
Diana L. Day	2100-3590	Risk Management	472	2,217	2,371
		Total	472	2,217	2,371
Sarah E. Edgar	2100-0214	Safety Operations	975	1,770	1,893
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	699	773	827
	2100-3415	=IF(ISERROR(VLOOKUP(E91,DataSheet!\$D\$25:\$P\$	-	-	-
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE	475	594	636
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness	355	355	380
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation	215	215	230
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning	120	120	129
		Total	2,839	3,829	4,094
		Total SS	12,741	16,207	17,327
		Total A&G Electric Department	\$ 338,353	\$ 347,802	\$ 353,506

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TABLE KN-45  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
A&G ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting	1,766	1,832	1,965
Kenneth J. Deremer	1AG003	Sundry Services	228	232	248
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts	1,399	1,527	1,638
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis	532	619	664
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls	558	581	623
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis	2,210	2,487	2,664
Kenneth J. Deremer	1AG009	SVP & General Counsel	308	372	399
Kenneth J. Deremer	1AG011	Legal	5,411	5,121	5,494
Kenneth J. Deremer	1AG012	Claims Group	488	483	518
Kenneth J. Deremer	1AG013	Community Relations	409	296	316
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs	1,557	3,100	3,300
		Total	<u>14,866</u>	<u>16,650</u>	<u>17,830</u>
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL	53,259	56,567	56,567
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY	44,036	44,565	47,284
		Total	<u>97,295</u>	<u>101,132</u>	<u>103,851</u>
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resouces (HR)	269	270	289
Sarah E. Edgar	1HR001	Emergency Services	419	433	464
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services	895	1,043	1,116
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)	2,741	3,655	3,655
Sarah E. Edgar	1HR004	Diversity & Workforce Management	1,379	1,522	1,628
Sarah E. Edgar	1HR006	Organizational Effectiveness	1,263	1,309	1,401
Sarah E. Edgar	1HR007	HRIS Technology & Reporting	336	694	741
Sarah E. Edgar	1HR008	Employee Communications	174	212	226
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO	1,286	1,644	1,758
		Total	<u>8,760</u>	<u>10,781</u>	<u>11,278</u>
David I. Sarkaria	1PN000	EMPLOYEE PENSION	43,717	6,847	6,847
		Total	<u>43,717</u>	<u>6,847</u>	<u>6,847</u>
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1	49,059	46,353	46,353
		Total	<u>49,059</u>	<u>46,353</u>	<u>46,353</u>
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR -	99,249	105,982	105,982
		Total	<u>99,249</u>	<u>105,982</u>	<u>105,982</u>
OTHER	2100-SAXX	OTHER	-	33,467	33,467
		Total	<u>-</u>	<u>33,467</u>	<u>33,467</u>
		Total NSS	312,947	321,213	325,609

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TABLE KN-45  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
A&G ELECTRIC DISTRIBUTION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing	359	343	367
Kenneth J. Deremer	2100-0657	VP - CFO - Controller	345	326	348
Kenneth J. Deremer	2100-3050	Utility Accounting Director	180	197	211
Kenneth J. Deremer	2100-3051	Financial Accounting	619	635	679
Kenneth J. Deremer	2100-3052	Regulatory Reporting	536	639	683
Kenneth J. Deremer	2100-3058	Accounts Payable	726	729	779
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis	566	483	516
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis	723	759	812
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management	1,050	1,022	1,092
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance	460	509	544
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support	267	285	304
Kenneth J. Deremer	2100-3555	Business Controls	367	395	423
Kenneth J. Deremer	2100-3602	General Rate Case	302	415	443
Kenneth J. Deremer	2100-3791	VP External Relations	485	846	904
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment	313	364	389
Kenneth J. Deremer	2100-3845	Community Relations Systems	40	43	46
Kenneth J. Deremer	2100-4005	State Regulatory Affairs	38	46	49
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis	267	354	378
Kenneth J. Deremer	2100-4008	Media & Employee Communications	809	787	842
Kenneth J. Deremer	2100-4009	Community Relations	587	564	603
		Total	<u>9,039</u>	<u>9,739</u>	<u>10,412</u>
Diana L. Day	2100-3590	Risk Management	452	2,126	2,272
		Total	<u>452</u>	<u>2,126</u>	<u>2,272</u>
Sarah E. Edgar	2100-0214	Safety Operations	935	1,697	1,814
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	670	741	793
	2100-3415		-	-	-
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE	455	570	609
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness	340	340	364
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation	206	206	221
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning	115	115	123
		Total	<u>2,721</u>	<u>3,671</u>	<u>3,924</u>
		Total SS	<u>12,213</u>	<u>15,535</u>	<u>16,609</u>
		Total A&G Electric Distribution	<u>\$ 325,159</u>	<u>\$ 336,748</u>	<u>\$ 342,218</u>

TABLE KN-46  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
A&G GENERATION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting	76	79	85
Kenneth J. Deremer	1AG003	Sundry Services	10	10	11
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts	60	66	71
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis	23	27	29
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls	24	25	27
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis	91	102	110
Kenneth J. Deremer	1AG009	SVP & General Counsel	13	16	17
Kenneth J. Deremer	1AG011	Legal	234	221	238
Kenneth J. Deremer	1AG012	Claims Group	21	21	22
Kenneth J. Deremer	1AG013	Community Relations	18	13	14
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs	67	134	143
		Total	<u>638</u>	<u>715</u>	<u>765</u>
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL	2,301	2,441	2,441
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY	1,887	1,907	2,023
		Total	<u>4,188</u>	<u>4,348</u>	<u>4,464</u>
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resources (HR)	12	12	12
Sarah E. Edgar	1HR001	Emergency Services	18	19	20
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services	39	45	48
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)	119	158	158
Sarah E. Edgar	1HR004	Diversity & Workforce Management	60	66	70
Sarah E. Edgar	1HR006	Organizational Effectiveness	55	57	61
Sarah E. Edgar	1HR007	HRIS Technology & Reporting	15	30	32
Sarah E. Edgar	1HR008	Employee Communications	8	9	10
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO	56	71	76
		Total	<u>379</u>	<u>466</u>	<u>488</u>
David I. Sarkaria	1PN000	EMPLOYEE PENSION	1,890	296	296
		Total	<u>1,890</u>	<u>296</u>	<u>296</u>
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1	2,121	2,004	2,004
		Total	<u>2,121</u>	<u>2,004</u>	<u>2,004</u>
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR -	995	1,106	1,106
		Total	<u>995</u>	<u>1,106</u>	<u>1,106</u>
OTHER	2100-SAXX	OTHER	-	1,447	1,447
		Total	<u>-</u>	<u>1,447</u>	<u>1,447</u>
		Total NSS	10,212	10,382	10,570

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TABLE KN-46  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
A&G GENERATION  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing	16	15	16
Kenneth J. Deremer	2100-0657	VP - CFO - Controller	15	14	15
Kenneth J. Deremer	2100-3050	Utility Accounting Director	8	9	9
Kenneth J. Deremer	2100-3051	Financial Accounting	27	27	29
Kenneth J. Deremer	2100-3052	Regulatory Reporting	23	28	30
Kenneth J. Deremer	2100-3058	Accounts Payable	31	32	34
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis	24	21	22
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis	31	33	35
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management	45	44	47
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance	20	22	24
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support	12	12	13
Kenneth J. Deremer	2100-3555	Business Controls	16	17	18
Kenneth J. Deremer	2100-3602	General Rate Case	13	18	19
Kenneth J. Deremer	2100-3791	VP External Relations	21	37	39
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment	14	16	17
Kenneth J. Deremer	2100-3845	Community Relations Systems	2	2	2
Kenneth J. Deremer	2100-4005	State Regulatory Affairs	2	2	2
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis	12	15	16
Kenneth J. Deremer	2100-4008	Media & Employee Communications	35	34	36
Kenneth J. Deremer	2100-4009	Community Relations	25	24	26
		Total	<u>391</u>	<u>421</u>	<u>450</u>
Diana L. Day	2100-3590	Risk Management	20	92	98
		Total	<u>20</u>	<u>92</u>	<u>98</u>
Sarah E. Edgar	2100-0214	Safety Operations	40	73	78
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	29	32	34
	2100-3415		-	-	-
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE	20	25	26
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness	15	15	16
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation	9	9	10
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning	5	5	5
		Total	<u>118</u>	<u>159</u>	<u>170</u>
		Total SS	<u>528</u>	<u>672</u>	<u>718</u>
		Total A&G Generation	<u>\$ 10,740</u>	<u>\$ 11,054</u>	<u>\$ 11,288</u>

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TABLE KN-47  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
A&G SONGS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J.	1AG002	Asset and Project Accounting			
Kenneth J.	1AG003	Sundry Services			
Kenneth J.	1AG004	Financial Planning & Regulatory Accounts			
Kenneth J.	1AG005	Financial and Strategic Analysis			
Kenneth J.	1AG006	Financial Systems & Business Controls			
Kenneth J.	1AG007	GRC Revenue Requirements and Rates/Analysis			
Kenneth J.	1AG009	SVP & General Counsel			
Kenneth J.	1AG011	Legal			
Kenneth J.	1AG012	Claims Group			
Kenneth J.	1AG013	Community Relations			
Kenneth J.	1AG015	Claims Payments & Recovery Costs			
		Total	-	-	-
Debbie S.	1PB000	HEALTH BENEFITS-MEDICAL			
Debbie S.	1CP000	COMPENSATION-VARIABLE PAY			
		Total	-	-	-
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resources (HR)			
Sarah E. Edgar	1HR001	Emergency Services			
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services			
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)			
Sarah E. Edgar	1HR004	Diversity & Workforce Management			
Sarah E. Edgar	1HR006	Organizational Effectiveness			
Sarah E. Edgar	1HR007	HRIS Technology & Reporting			
Sarah E. Edgar	1HR008	Employee Communications			
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO			
		Total	-	-	-
David I. Sarkaria	1PN000	EMPLOYEE PENSION			
		Total	-	-	-
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1			
		Total	-	-	-
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR -	2,454	-	-
		Total	2,454	-	-
		Total	-	-	-
		Total NSS	2,454	-	-

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TABLE KN-47  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
A&G SONGS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J.	2100-0274	Affiliate Billing and Costing			
Kenneth J.	2100-0657	VP - CFO - Controller			
Kenneth J.	2100-3050	Utility Accounting Director			
Kenneth J.	2100-3051	Financial Accounting			
Kenneth J.	2100-3052	Regulatory Reporting			
Kenneth J.	2100-3058	Accounts Payable			
Kenneth J.	2100-3161	SVP Financial Regulatory & Legislative Analysis			
Kenneth J.	2100-3162	VP - Regulatory & Legislative Analysis			
Kenneth J.	2100-3427	CA Regulatory Affairs Case Management			
Kenneth J.	2100-3428	FERC CAISO and Compliance			
Kenneth J.	2100-3430	CA Regulatory Info & Case Support			
Kenneth J.	2100-3555	Business Controls			
Kenneth J.	2100-3602	General Rate Case			
Kenneth J.	2100-3791	VP External Relations			
Kenneth J.	2100-3798	Bank Reconciliation and Escheatment			
Kenneth J.	2100-3845	Community Relations Systems			
Kenneth J.	2100-4005	State Regulatory Affairs			
Kenneth J.	2100-4006	Regulatory Policy & Legislative Analysis			
Kenneth J.	2100-4008	Media & Employee Communications			
Kenneth J.	2100-4009	Community Relations			
		Total	-	-	-
Diana L. Day	2100-3590	Risk Management			
		Total	-	-	-
Sarah E. Edgar	2100-0214	Safety Operations			
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH			
	2100-3415				
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE			
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness			
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation			
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning			
		Total	-	-	-
		Total SS	-	-	-
		Total A&G SONGS	\$ 2,454	\$ -	\$ -

TABLE KN-48  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
A&G GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	1AG002	Asset and Project Accounting	621	644	691
Kenneth J. Deremer	1AG003	Sundry Services	80	81	87
Kenneth J. Deremer	1AG004	Financial Planning & Regulatory Accounts	492	537	576
Kenneth J. Deremer	1AG005	Financial and Strategic Analysis	187	218	233
Kenneth J. Deremer	1AG006	Financial Systems & Business Controls	196	204	219
Kenneth J. Deremer	1AG007	GRC Revenue Requirements and Rates/Analysis	797	898	961
Kenneth J. Deremer	1AG009	SVP & General Counsel	108	131	140
Kenneth J. Deremer	1AG011	Legal	1,902	1,800	1,931
Kenneth J. Deremer	1AG012	Claims Group	171	170	182
Kenneth J. Deremer	1AG013	Community Relations	144	104	111
Kenneth J. Deremer	1AG015	Claims Payments & Recovery Costs	547	1,089	1,157
		Total	<u>5,245</u>	<u>5,875</u>	<u>6,288</u>
Debbie S. Robinson	1PB000	HEALTH BENEFITS-MEDICAL	18,716	19,873	19,873
Debbie S. Robinson	1CP000	COMPENSATION-VARIABLE PAY	15,397	15,567	16,516
		Total	<u>34,113</u>	<u>35,441</u>	<u>36,389</u>
Sarah E. Edgar	1HR000	Vice President (VP) of Human Resoucrs (HR)	95	95	101
Sarah E. Edgar	1HR001	Emergency Services	147	152	163
Sarah E. Edgar	1HR002	Safety Wellness & Disability Services	314	367	392
Sarah E. Edgar	1HR003	Long-Term Disability (LTD)	963	1,284	1,284
Sarah E. Edgar	1HR004	Diversity & Workforce Management	485	535	572
Sarah E. Edgar	1HR005		-	-	-
Sarah E. Edgar	1HR006	Organizational Effectiveness	444	460	492
Sarah E. Edgar	1HR007	HRIS Technology & Reporting	118	244	260
Sarah E. Edgar	1HR008	Employee Communications	61	74	79
Sarah E. Edgar	1HR009	Offices of the CEO and President & COO	452	578	617
		Total	<u>3,079</u>	<u>3,789</u>	<u>3,961</u>
David I. Sarkaria	1PN000	EMPLOYEE PENSION	15,365	2,407	2,407
		Total	<u>15,365</u>	<u>2,407</u>	<u>2,407</u>
Peter R. Wall	1SE000	SECC A&G SALARIES - F920.1	17,243	16,292	16,292
		Total	<u>17,243</u>	<u>16,292</u>	<u>16,292</u>
Katherine Carbon	1SN000	SECC PROPERTY INSURANCE NON-NUCLEAR -	3,821	4,424	4,424
		Total	<u>3,821</u>	<u>4,424</u>	<u>4,424</u>
OTHER	2100-SAXX	OTHER	-	11,763	11,763
		Total	<u>-</u>	<u>11,763</u>	<u>11,763</u>
		Total NSS	78,866	79,989	81,523

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TABLE KN-48  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
A&G GAS  
(Thousands of Dollars)

Witness Name	Workpaper Group No.	Description	2013 Adjusted-Recorded (2013\$)	2016 Estimated (2013\$)	2016 Estimated (2016\$)
Kenneth J. Deremer	2100-0274	Affiliate Billing and Costing	126	121	129
Kenneth J. Deremer	2100-0657	VP - CFO - Controller	121	114	122
Kenneth J. Deremer	2100-3050	Utility Accounting Director	63	69	74
Kenneth J. Deremer	2100-3051	Financial Accounting	217	223	239
Kenneth J. Deremer	2100-3052	Regulatory Reporting	188	225	240
Kenneth J. Deremer	2100-3058	Accounts Payable	255	256	274
Kenneth J. Deremer	2100-3161	SVP Financial Regulatory & Legislative Analysis	199	170	181
Kenneth J. Deremer	2100-3162	VP - Regulatory & Legislative Analysis	254	267	285
Kenneth J. Deremer	2100-3427	CA Regulatory Affairs Case Management	369	359	384
Kenneth J. Deremer	2100-3428	FERC CAISO and Compliance	162	179	191
Kenneth J. Deremer	2100-3430	CA Regulatory Info & Case Support	94	100	107
Kenneth J. Deremer	2100-3555	Business Controls	129	139	149
Kenneth J. Deremer	2100-3602	General Rate Case	106	146	156
Kenneth J. Deremer	2100-3791	VP External Relations	171	297	318
Kenneth J. Deremer	2100-3798	Bank Reconciliation and Escheatment	110	128	137
Kenneth J. Deremer	2100-3845	Community Relations Systems	14	15	16
Kenneth J. Deremer	2100-4005	State Regulatory Affairs	13	16	17
Kenneth J. Deremer	2100-4006	Regulatory Policy & Legislative Analysis	94	124	133
Kenneth J. Deremer	2100-4008	Media & Employee Communications	284	277	296
Kenneth J. Deremer	2100-4009	Community Relations	206	198	212
		Total	<u>3,177</u>	<u>3,423</u>	<u>3,659</u>
Diana L. Day	2100-3590	Risk Management	159	747	799
		Total	<u>159</u>	<u>747</u>	<u>799</u>
Sarah E. Edgar	2100-0214	Safety Operations	329	596	638
Sarah E. Edgar	2100-0284	DIR LABOR & BUSINESS PARTNER SOUTH	235	261	279
	2100-3415		-	-	-
Sarah E. Edgar	2100-3505	EMP CARE SERVICES - SDGE	160	200	214
Sarah E. Edgar	2100-3506	Employee Assistance Program (EAP) and Wellness	119	120	128
Sarah E. Edgar	2100-3833	HR Business Partner & Compensation	73	73	78
Sarah E. Edgar	2100-3834	Manager Analysis & Workforce Planning	40	41	43
		Total	<u>956</u>	<u>1,290</u>	<u>1,379</u>
		Total SS	<u>4,292</u>	<u>5,460</u>	<u>5,837</u>
		Total A&G Gas	<u>\$ 83,158</u>	<u>\$ 85,449</u>	<u>\$ 87,361</u>

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TABLE KN-49  
SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
WORKING CASH ADJUSTMENT TO RATE BASE (NET WORKING CASH REQUIREMENT)  
(Thousands of Dollars)

Line No.	Description	2013 Recorded								2016 Proposed					
		Total Expenses (1)	Average No. of Days Lag (2)	Dollar-Days Lag (3)=(1)*(2)	Electric % (4)	Gas % (5)	Electric Expenses (1) * (4)	Gas Expenses (1) * (5)	Electric Dollar-Days Lag (3) * (4)	Gas Dollar-Days Lag (3) * (5)	Electric Expenses	Electric Average No. of Days Lag	Electric Dollar-Days Lag	Gas Expenses	Gas Average No. of Days Lag
1	Commodities - Electric	777,851	36.10	28,080,409	100%	0%	777,851		28,080,409	1,097,849	36.10	39,632,343			
2	Commodities - Gas	479,441	37.67	18,060,553	0%	100%		479,441	18,060,553				432,362	37.67	16,287,083
	CPUC Fees									0	0.00	0	0	0.00	0
3	Payroll Expense	289,061	13.02	3,763,423	63%	25%	181,588	71,398	2,364,182						
4	F. I. C. A	20,450	12.42	254,053	63%	25%	12,847	5,051	159,596						
5	Federal/State Unemployment Insurance	469	76.05	35,704	63%	25%	295	116	22,429						
6	Incentive Compensation Plan	25,945	256.00	6,641,927	63%	25%	16,299	6,408	4,172,459						
7	Employee Benefits	144,587	5.12	740,285	63%	25%	90,830	35,713	465,047						
8	Goods & Services	443,532	30.70	13,616,447	63%	25%	278,627	109,553	8,553,852						
9	Corporate Charges	182,107	11.88	2,163,433	63%	25%	114,400	44,980	1,359,069						
10	Real Estate Rental	23,737	(13.52)	(320,924)	62%	25%	14,764	5,863	(199,614)						
11	Materials Issued from Stores	6,486	0.00	0	82%	15%	5,335	979	0						
12	Property/Ad Valorem/Franchise Taxes	244,993	86.34	21,152,660	63%	25%	153,904	60,513	13,288,101						
13	Federal Income Taxes - Current	0	0.00	0	-	-	0	0	0						
14	State Income Taxes - Current	21,880	(407.12)	(8,907,959)	13,745	5,404	13,745	5,404	(5,595,980)						
15	Income Taxes Deferred	(99,392)	0.00	0	(54,929)	(44,463)	(54,929)	(44,463)	0						
16	Depreciation Provision	463,783	0.00	0	246,144	31,899	246,144	31,899	0						
17	Amortization of Insurance Premiums	105,170	0.00	0	66,068	25,977	66,068	25,977	0						
18	Sub-total	1,872,809	20.90	39,139,050			1,139,917	359,392	24,589,141	9,667,345			1,625,892	21.57	35,072,111
19	Total Expenses Incl. Commodities	3,130,101		85,280,012			1,917,767	838,834	52,669,550	27,727,898			2,723,741	27.43	74,704,454
20	Revenue Lag Days							40.35	40.35						40.35
21	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)							27.46	33.06						32.85
22	Excess Lag Days (Line 19 - Line 20)							12.89	7.30						7.50
23	Total Expenses Incl. Commodities (Line 18 Expenses)							1,917,767	838,834						782,507
24	Lead/Lag Working Capital (Line 21 * Line 22 / 365)							67,712	16,768						16,081
25	Operational Cash Requirement							58,806	14,453						15,451
26	Working Capital Not Supplied by Investors							(32,932)	(12,948)						(13,843)
27	Working Cash Adjustment to Rate Base (Line 23 to Line 25)							93,586	18,272						17,689

**APPENDIX B – COST CENTER TO FERC MAPPING**

San Diego Gas & Electric Company Cost Center to FERC Mapping

Cost Center	% of Cost Center Mapped to FERC	FERC
1AG002-000	100.00%	920.0
1AG003-000	100.00%	920.0
1AG004-000	77.43%	920.0
1AG004-000	22.57%	928.0
1AG005-000	100.00%	920.0
1AG006-000	91.73%	920.0
1AG006-000	8.27%	921.0
1AG007-000	5.39%	903.0
1AG007-000	94.61%	928.0
1AG009-000	87.13%	920.0
1AG009-000	12.87%	921.0
1AG011-000	100.00%	920.0
1AG012-000	74.67%	920.0
1AG012-000	25.33%	921.0
1AG013-000	16.22%	920.0
1AG013-000	83.78%	921.0
1AG015-000	100.00%	925.0
1CP000-000	100.00%	920.4
1CP000-001	18.92%	588.0
1CP000-001	9.63%	903.0
1CP000-001	8.50%	908.0
1CP000-001	62.95%	920.0
1CP000-002	100.00%	920.1
1ED001-000	12.60%	580.2
1ED001-000	87.40%	930.2
1ED002-000	16.17%	184.6
1ED002-000	8.52%	583.3
1ED002-000	9.62%	585.1
1ED002-000	17.02%	588.0
1ED002-000	7.26%	590.1
1ED002-000	15.48%	593.1
1ED002-000	18.75%	593.5
1ED002-000	7.18%	594.5
1ED004-000	5.58%	163.1
1ED004-000	48.14%	184.6
1ED004-000	5.81%	580.1
1ED004-000	13.39%	580.2
1ED004-000	27.08%	581.0
1ED006-000	70.83%	184.7
1ED006-000	11.60%	588.4
1ED006-000	8.66%	594.1
1ED006-000	8.91%	595.0
1ED008-000	17.63%	588.4
1ED008-000	74.18%	592.1
1ED008-000	8.19%	921.0

Cost Center	% of Cost Center Mapped to FERC	FERC
1ED009-000	7.85%	588.1
1ED009-000	16.78%	920.0
1ED009-000	27.29%	921.0
1ED009-000	27.80%	923.0
1ED009-000	20.28%	925.0
1ED011-000	13.31%	184.6
1ED011-000	12.31%	184.7
1ED011-000	32.72%	580.5
1ED011-000	7.35%	593.1
1ED011-000	18.10%	593.9
1ED011-000	16.21%	594.6
1ED014-000	7.09%	184.6
1ED014-000	39.59%	590.0
1ED014-000	8.70%	593.5
1ED014-000	9.62%	593.9
1ED014-000	7.33%	594.5
1ED014-000	27.67%	594.6
1ED018-000	9.79%	580.1
1ED018-000	67.41%	580.2
1ED018-000	13.63%	588.1
1ED018-000	9.17%	905.0
1ED022-000	53.37%	920.0
1ED022-000	27.12%	921.0
1ED022-000	19.51%	930.2
1ED023-000	48.19%	580.2
1ED023-000	8.70%	598.0
1ED023-000	6.23%	920.0
1ED023-000	36.88%	921.0
1ED024-000	50.05%	580.1
1ED024-000	5.64%	593.0
1ED024-000	44.31%	908.0
1EG004-000	82.87%	546.0
1EG004-000	5.14%	557.0
1EG004-000	11.99%	928.0
1EG005-000	65.20%	920.0
1EG005-000	34.80%	921.0
1EG008-000	92.08%	920.0
1EG008-000	7.92%	921.0
1EN000-000	84.08%	921.0
1EN000-000	15.92%	928.0
1EN003-000	100.00%	909.0
1EP001-000	82.24%	557.0
1EP001-000	11.65%	920.0
1EP001-000	6.11%	921.0
1EV000-000	42.85%	582.7

San Diego Gas & Electric Company Cost Center to FERC Mapping

Cost Center	% of Cost Center Mapped to FERC	FERC
1EV000-000	13.48%	584.2
1EV000-000	26.01%	920.0
1EV000-000	17.66%	921.0
1FC001-000	18.19%	586.4
1FC001-000	9.25%	878.1
1FC001-000	17.85%	878.2
1FC001-000	31.48%	879.1
1FC001-000	5.59%	879.5
1FC001-000	8.73%	880.4
1FC001-000	2.08%	893.2
1FC001-000	6.83%	903.3
1FC002-000	18.19%	586.0
1FC002-000	74.98%	879.0
1FC002-000	6.83%	903.3
1FC003-000	43.51%	587.0
1FC003-000	44.62%	879.0
1FC003-000	11.87%	903.0
1FS001-001	100.00%	184.2
1FS001-002	100.00%	184.2
1FS001-003	100.00%	184.2
1FS001-004	100.00%	184.2
1FS002-000	100.00%	184.2
1FS002-001	100.00%	184.2
1FS003-000	100.00%	184.2
1FS004-000	100.00%	184.2
1FS005-000	100.00%	184.2
1FS006-000	100.00%	184.2
1GD000-005	84.43%	184.7
1GD000-005	15.57%	925.0
1GD000-006	38.50%	184.6
1GD000-006	15.09%	593.9
1GD000-006	26.75%	594.1
1GD000-006	19.66%	594.6
1HR000-000	78.81%	920.0
1HR000-000	21.19%	921.0
1HR001-000	100.00%	925.1
1HR002-000	15.20%	920.0
1HR002-000	5.47%	921.0
1HR002-000	14.08%	925.0
1HR002-000	57.62%	925.1
1HR002-000	7.63%	926.0
1HR003-000	100.00%	926.0
1HR003-010	100.00%	925.1
1HR004-000	59.93%	920.0
1HR004-000	40.07%	921.0

Cost Center	% of Cost Center Mapped to FERC	FERC
1HR006-000	74.89%	920.0
1HR006-000	25.11%	921.0
1HR007-000	70.71%	920.0
1HR007-000	29.29%	921.0
1HR008-000	43.41%	920.0
1HR008-000	56.59%	921.0
1HR009-000	66.12%	920.0
1HR009-000	33.88%	921.0
1IT001-000	46.34%	903.0
1IT001-000	28.38%	920.0
1IT001-000	25.28%	921.0
1IT002-000	100.00%	920.0
1IT003-000	3.33%	903.0
1IT003-000	38.23%	920.0
1IT003-000	58.44%	921.0
1IT004-000	68.55%	920.0
1IT004-000	31.45%	921.0
1OO000-000	20.00%	586.1
1OO000-000	24.00%	586.2
1OO000-000	29.00%	586.6
1OO000-000	9.00%	586.7
1OO000-000	18.00%	902.2
1OO002-000	8.36%	903.3
1OO002-000	91.64%	903.5
1OO003-000	60.72%	903.3
1OO003-000	30.69%	903.4
1OO003-000	8.59%	903.8
1OO004-000	100.00%	903.4
1OO004-001	100.00%	903.7
1OO005-000	100.00%	903.4
1OO006-000	100.00%	903.1
1OO007-000	100.00%	903.1
1OO008-000	78.11%	908.0
1OO008-000	21.89%	910.0
1OO009-000	9.27%	903.1
1OO009-000	90.73%	908.0
1OO010-000	100.00%	908.0
1OO011-000	6.37%	580.2
1OO011-000	10.61%	879.1
1OO011-000	19.41%	903.1
1OO011-000	63.61%	908.0
1OO012-000	7.52%	903.1
1OO012-000	23.99%	908.0
1OO012-000	38.55%	920.0
1OO012-000	29.94%	921.0

San Diego Gas & Electric Company Cost Center to FERC Mapping

Cost Center	% of Cost Center Mapped to FERC	FERC
1PB000-000	100.00%	926.3
1PB000-001	100.00%	926.3
1PB000-002	100.00%	926.3
1PB000-003	100.00%	926.3
1PB000-004	100.00%	926.3
1PB000-005	100.00%	926.3
1PB000-006	100.00%	926.3
1PB000-007	100.00%	926.3
1PB000-008	100.00%	926.0
1PB000-011	100.00%	926.4
1PB000-014	100.00%	926.4
1PB000-015	100.00%	926.0
1PB000-016	100.00%	926.3
1PB000-017	100.00%	926.0
1PB000-018	14.62%	580.5
1PB000-018	23.66%	903.1
1PB000-018	50.76%	921.0
1PB000-018	10.96%	928.0
1PB000-019	100.00%	926.0
1PB000-020	100.00%	926.0
1PB000-021	100.00%	926.0
1PB000-023	100.00%	926.0
1PN000-000	100.00%	926.1
1PN000-001	100.00%	926.2
1RE001-000	87.29%	935.0
1RE001-000	12.71%	935.1
1RE002-000	25.18%	582.1
1RE002-000	37.35%	920.0
1RE002-000	37.47%	921.0
1RE003-000	93.42%	931.0
1RE003-000	6.58%	935.1
1SE000-001	100.00%	923.1
1SE000-002	100.00%	923.4
1SN000-000	100.00%	924.0
1SN000-002	100.00%	925.0
1SN000-003	100.00%	925.1
1SN000-004	100.00%	925.3
1SN000-006	100.00%	184.8
1SS001-000	100.00%	163.1
1SS002-000	92.80%	184.3
1SS002-000	7.20%	893.2
1SS003-000	100.00%	921.0
1SS004-000	100.00%	163.2
1SS005-000	100.00%	163.2
1SS006-000	100.00%	163.2

Cost Center	% of Cost Center Mapped to FERC	FERC
1SS007-000	100.00%	163.2
2100-BCAP-OHC	100.00%	930.1
2100-SAXX-000	100.00%	923.3
2100-SOPX-DRX	100.00%	930.1
2100-0006-000	100.00%	903.1
2100-0206-000	14.09%	582.7
2100-0206-000	69.56%	920.0
2100-0206-000	16.35%	921.0
2100-0207-000	71.17%	920.0
2100-0207-000	28.83%	921.0
2100-0214-000	100.00%	925.1
2100-0274-000	100.00%	920.0
2100-0284-000	92.95%	920.0
2100-0284-000	7.05%	921.0
2100-0657-000	78.38%	920.0
2100-0657-000	21.62%	921.0
2100-0706-000	6.28%	921.0
2100-0706-000	64.12%	935.0
2100-0706-000	29.60%	935.1
2100-0708-000	6.94%	923.0
2100-0708-000	64.69%	935.0
2100-0708-000	28.37%	935.1
2100-3013-000	93.98%	163.2
2100-3013-000	6.02%	921.0
2100-3016-000	100.00%	163.2
2100-3018-000	100.00%	921.0
2100-3022-000	31.94%	593.2
2100-3022-000	5.53%	870.1
2100-3022-000	44.65%	920.0
2100-3022-000	17.88%	921.0
2100-3025-000	44.57%	920.0
2100-3025-000	7.47%	935.0
2100-3025-000	47.96%	935.1
2100-3029-000	5.68%	923.0
2100-3029-000	5.77%	931.0
2100-3029-000	88.55%	935.0
2100-3030-000	43.98%	920.0
2100-3030-000	56.02%	921.0
2100-3032-000	61.50%	926.0
2100-3032-000	38.50%	931.0
2100-3050-000	88.52%	920.0
2100-3050-000	11.48%	921.0
2100-3051-000	90.28%	920.0
2100-3051-000	9.72%	921.0
2100-3052-000	100.00%	920.0



San Diego Gas & Electric Company Cost Center to FERC Mapping

Cost Center	% of Cost Center Mapped to FERC	FERC
2100-3058-000	80.65%	920.0
2100-3058-000	19.35%	921.0
2100-3064-000	42.23%	920.0
2100-3064-000	57.77%	921.0
2100-3067-000	96.44%	920.0
2100-3067-000	3.56%	921.0
2100-3071-000	94.28%	920.0
2100-3071-000	5.72%	921.0
2100-3072-000	66.67%	920.0
2100-3072-000	33.33%	921.0
2100-3073-000	82.24%	920.0
2100-3073-000	17.76%	921.0
2100-3074-000	90.34%	920.0
2100-3074-000	9.66%	921.0
2100-3076-000	99.47%	920.0
2100-3076-000	0.53%	921.0
2100-3079-000	53.23%	920.0
2100-3079-000	46.77%	921.0
2100-3080-000	100.00%	903.0
2100-3082-000	100.00%	903.0
2100-3083-000	100.00%	920.0
2100-3086-000	100.00%	903.0
2100-3087-000	90.12%	920.0
2100-3087-000	9.88%	921.0
2100-3088-000	84.04%	920.0
2100-3088-000	15.96%	921.0
2100-3089-000	77.74%	920.0
2100-3089-000	22.26%	921.0
2100-3091-000	21.31%	920.0
2100-3091-000	78.69%	921.0
2100-3093-000	53.84%	920.0
2100-3093-000	46.16%	921.0
2100-3095-000	76.97%	920.0
2100-3095-000	23.03%	921.0
2100-3096-000	100.00%	920.0
2100-3097-000	94.13%	920.0
2100-3097-000	5.87%	921.0
2100-3098-000	100.00%	920.0
2100-3099-000	100.00%	921.0
2100-3100-000	84.35%	920.0
2100-3100-000	15.65%	921.0
2100-3101-000	77.66%	920.0
2100-3101-000	22.34%	921.0
2100-3102-000	90.75%	920.0
2100-3102-000	9.25%	921.0

Cost Center	% of Cost Center Mapped to FERC	FERC
2100-3103-000	100.00%	921.0
2100-3105-000	100.00%	920.0
2100-3106-000	100.00%	921.0
2100-3107-000	88.60%	920.0
2100-3107-000	11.40%	921.0
2100-3161-000	46.49%	920.0
2100-3161-000	13.62%	921.0
2100-3161-000	39.89%	928.0
2100-3162-000	100.00%	928.0
2100-3266-000	100.00%	921.0
2100-3282-000	78.58%	920.0
2100-3282-000	21.42%	921.0
2100-3303-000	13.10%	920.0
2100-3303-000	45.92%	935.0
2100-3303-000	40.98%	935.1
2100-3317-000	44.04%	920.0
2100-3317-000	55.96%	921.0
2100-3323-000	64.53%	935.0
2100-3323-000	35.47%	935.1
2100-3331-000	67.95%	163.2
2100-3331-000	18.50%	920.0
2100-3331-000	13.55%	935.1
2100-3332-000	100.00%	163.2
2100-3334-000	91.05%	920.0
2100-3334-000	8.95%	921.0
2100-3335-000	60.78%	920.0
2100-3335-000	39.22%	921.0
2100-3407-000	86.84%	920.0
2100-3407-000	13.16%	921.0
2100-3427-000	100.00%	928.0
2100-3428-000	100.00%	928.0
2100-3430-000	100.00%	928.0
2100-3433-000	100.00%	928.0
2100-3434-000	47.78%	920.0
2100-3434-000	52.22%	921.0
2100-3461-000	100.00%	920.0
2100-3494-000	100.00%	921.0
2100-3495-000	100.00%	921.0
2100-3498-000	95.97%	920.0
2100-3498-000	4.03%	921.0
2100-3500-000	95.30%	920.0
2100-3500-000	4.70%	921.0
2100-3501-000	100.00%	921.0
2100-3502-000	96.54%	920.0
2100-3502-000	3.46%	921.0

San Diego Gas & Electric Company Cost Center to FERC Mapping

Cost Center	% of Cost Center Mapped to FERC	FERC
2100-3505-000	7.66%	921.0
2100-3505-000	67.24%	925.0
2100-3505-000	25.10%	926.0
2100-3506-000	24.89%	920.0
2100-3506-000	24.22%	921.0
2100-3506-000	42.95%	925.1
2100-3506-000	7.94%	926.0
2100-3511-000	100.00%	903.1
2100-3544-000	89.47%	920.0
2100-3544-000	10.53%	921.0
2100-3548-000	68.22%	920.0
2100-3548-000	31.78%	921.0
2100-3555-000	65.71%	920.0
2100-3555-000	18.44%	921.0
2100-3555-000	15.85%	923.0
2100-3588-000	89.16%	920.0
2100-3588-000	10.84%	921.0
2100-3589-000	85.90%	920.0
2100-3589-000	14.10%	921.0
2100-3590-000	85.75%	920.0
2100-3590-000	14.25%	921.0
2100-3602-000	100.00%	928.0
2100-3610-000	7.72%	935.0
2100-3610-000	92.28%	935.1
2100-3623-000	100.00%	921.0
2100-3682-000	92.83%	920.0
2100-3682-000	7.17%	921.0
2100-3683-000	87.39%	920.0
2100-3683-000	12.61%	921.0
2100-3684-000	84.12%	920.0
2100-3684-000	15.88%	921.0
2100-3698-000	91.06%	920.0
2100-3698-000	8.94%	921.0
2100-3699-000	100.00%	920.0
2100-3709-000	100.00%	910.0
2100-3713-000	95.77%	920.0
2100-3713-000	4.23%	921.0
2100-3714-000	11.70%	920.0
2100-3714-000	88.30%	935.0
2100-3733-000	61.60%	920.0
2100-3733-000	38.40%	921.0
2100-3754-000	100.00%	903.0
2100-3762-000	75.29%	920.0
2100-3762-000	24.71%	921.0
2100-3763-000	71.68%	920.0

Cost Center	% of Cost Center Mapped to FERC	FERC
2100-3763-000	28.32%	921.0
2100-3774-000	76.86%	920.0
2100-3774-000	23.14%	921.0
2100-3775-000	57.11%	920.0
2100-3775-000	42.89%	921.0
2100-3781-000	100.00%	921.0
2100-3791-000	31.35%	920.0
2100-3791-000	68.65%	921.0
2100-3798-000	100.00%	920.0
2100-3807-000	22.70%	920.0
2100-3807-000	77.30%	921.0
2100-3814-000	81.62%	920.0
2100-3814-000	18.38%	921.0
2100-3817-000	100.00%	920.0
2100-3824-000	93.55%	920.0
2100-3824-000	6.45%	921.0
2100-3833-000	100.00%	920.0
2100-3834-000	94.60%	920.0
2100-3834-000	5.40%	921.0
2100-3835-000	100.00%	921.0
2100-3842-000	98.82%	920.0
2100-3842-000	1.18%	921.0
2100-3843-000	100.00%	920.0
2100-3845-000	100.00%	920.0
2100-3846-000	100.00%	903.0
2100-3848-000	95.38%	920.0
2100-3848-000	4.62%	921.0
2100-3855-000	100.00%	921.0
2100-3856-000	100.00%	921.0
2100-3859-000	100.00%	921.0
2100-3884-000	100.00%	921.0
2100-3885-000	99.07%	920.0
2100-3885-000	0.93%	921.0
2100-3888-000	94.79%	920.0
2100-3888-000	5.21%	921.0
2100-3900-000	25.92%	920.0
2100-3900-000	74.08%	921.0
2100-3905-000	100.00%	920.0
2100-4001-000	67.87%	920.0
2100-4001-000	32.13%	921.0
2100-4003-000	98.90%	920.0
2100-4003-000	1.10%	921.0
2100-4005-000	100.00%	928.0
2100-4006-000	100.00%	928.0
2100-4008-000	71.89%	920.0



## **APPENDIX C – GLOSSARY OF ACRONYMS**

CARE	California Alternate Rates for Energy
ESAP	Energy Savings Assistance Program
DSM	Demand Side Management
FERC	Federal Energy Regulatory Commission
NSE	Non-Standard Escalation
NSS	Non-Shared Services
O&M	Operations and maintenance
OII	Order Instituting Investigation
PSEP	Pipeline Safety Enhancement Program
RO	Results of Operations
SCE	Southern California Edison
SONGS	San Onofre Nuclear Generation Station
SS	Shared Services