

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

Application No. 14-11-____
Exhibit No.: (SDG&E-08-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF SUE E. GARCIA
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

NOVEMBER 2014



2016 General Rate Case - APP
INDEX OF WORKPAPERS

Exhibit SDG&E-08-WP - ELECTRIC & FUEL PROCUREMENT

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Overall Summary For Exhibit No. SDG&E-08-WP

Area:	ELECTRIC & FUEL PROCUREMENT
Witness:	Sue E. Garcia

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Non-Shared Services	8,569	8,486	8,666	8,757
Shared Services	0	0	0	0
Total	8,569	8,486	8,666	8,757

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
Witness: Sue E. Garcia

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Long Term Procurement	2,269	2,331	2,451	2,451
B. Trading & Scheduling	2,948	2,894	2,966	2,966
C. Mid and Back Office	3,352	3,261	3,249	3,340
Total	8,569	8,486	8,666	8,757

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: A. Long Term Procurement
 Workpaper: 1EP001.000

Summary for Category: A. Long Term Procurement

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	2,017	1,968	2,077	2,077
Non-Labor	251	363	374	374
NSE	0	0	0	0
Total	2,268	2,331	2,451	2,451
FTE	16.2	15.4	16.4	16.4

Workpapers belonging to this Category:

1EP001.000 Long Term Procurement

Labor	2,017	1,968	2,077	2,077
Non-Labor	251	363	374	374
NSE	0	0	0	0
Total	2,268	2,331	2,451	2,451
FTE	16.2	15.4	16.4	16.4

Note: Totals may include rounding differences.

Beginning of Workpaper
1EP001.000 - Long Term Procurement

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: A. Long Term Procurement
 Category-Sub: 1. Long Term Procurement
 Workpaper: 1EP001.000 - Long Term Procurement

Activity Description:

Activities include negotiation and execution of Power Purchase Agreements to meet SDG&E's long-term energy and capacity requirements.

Forecast Explanations:

Labor - 5-YR Average

Most appropriate forecasting method. Five year average plus incremental activities best reflect what will be needed in the test year.

Non-Labor - 5-YR Average

Most appropriate forecasting method. Five year average plus incremental activities best reflect what will be needed in the test year.

NSE - 5-YR Average

Most appropriate forecasting method. Five year average plus incremental activities best reflect what will be needed in the test year.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
		2009	2010	2011	2012	2013	2014	2015	2016	
Years										
Labor		1,961	2,039	1,889	1,935	2,017	1,968	2,077	2,077	
Non-Labor		761	101	281	420	251	363	374	374	
NSE		0	0	0	0	0	0	0	0	
Total		2,723	2,140	2,170	2,355	2,269	2,331	2,451	2,451	
FTE		15.3	15.8	14.9	15.0	16.2	15.4	16.4	16.4	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: A. Long Term Procurement
 Category-Sub: 1. Long Term Procurement
 Workpaper: 1EP001.000 - Long Term Procurement

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	5-YR Average	1,968	1,968	1,968	0	109	109	1,968	2,077	2,077
Non-Labor	5-YR Average	363	363	363	0	11	11	363	374	374
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		2,331	2,331	2,331	0	120	120	2,331	2,451	2,451
FTE	5-YR Average	15.4	15.4	15.4	0.0	1.0	1.0	15.4	16.4	16.4

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014 Total	0	0	0	0	0.0	
2015	109	11	0	120	1.0	1-Sided Adj
Added one FTE (AD3) for negotiation of contracts associated with energy storage and conventional generation.						
2015 Total	109	11	0	120	1.0	
2016	109	11	0	120	1.0	1-Sided Adj
Added an FTE (AD3) employee in 2015.						
2016 Total	109	11	0	120	1.0	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
Witness: Sue E. Garcia
Category: A. Long Term Procurement
Category-Sub: 1. Long Term Procurement
Workpaper: 1EP001.000 - Long Term Procurement

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,565	1,654	1,582	1,658	1,741
Non-Labor	689	94	270	413	251
NSE	0	0	0	0	0
Total	2,254	1,748	1,852	2,071	1,993
FTE	13.1	13.4	12.8	12.9	13.8
Adjustments (Nominal \$) **					
Labor	0	0	0	-4	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	-4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,565	1,654	1,582	1,654	1,741
Non-Labor	689	94	270	413	251
NSE	0	0	0	0	0
Total	2,254	1,748	1,852	2,067	1,993
FTE	13.1	13.4	12.8	12.9	13.8
Vacation & Sick (Nominal \$)					
Labor	242	263	233	240	276
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	242	263	233	240	276
FTE	2.2	2.3	2.1	2.1	2.4
Escalation to 2013\$					
Labor	155	122	74	41	0
Non-Labor	72	7	11	7	0
NSE	0	0	0	0	0
Total	227	129	85	48	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	1,961	2,039	1,889	1,935	2,017
Non-Labor	761	101	281	420	251
NSE	0	0	0	0	0
Total	2,723	2,140	2,170	2,355	2,269
FTE	15.3	15.7	14.9	15.0	16.2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: A. Long Term Procurement
 Category-Sub: 1. Long Term Procurement
 Workpaper: 1EP001.000 - Long Term Procurement

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	-4	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	-4	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012	-4	0	0	0.0	1-Sided Adj	N/A	JMONTANE20131 113113442093
Adjustment for employee s time that was charged to Sempra Mexico.							
2012 Total	-4	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
Witness: Sue E. Garcia
Category: B. Trading & Scheduling
Workpaper: 1EP002.000

Summary for Category: B. Trading & Scheduling

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	2,196	2,157	2,222	2,222
Non-Labor	752	737	744	744
NSE	0	0	0	0
Total	2,948	2,894	2,966	2,966
FTE	20.7	20.3	20.9	20.9

Workpapers belonging to this Category:

1EP002.000 Trading & Scheduling

Labor	2,196	2,157	2,222	2,222
Non-Labor	752	737	744	744
NSE	0	0	0	0
Total	2,948	2,894	2,966	2,966
FTE	20.7	20.3	20.9	20.9

Note: Totals may include rounding differences.

Beginning of Workpaper
1EP002.000 - Trading & Scheduling

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: B. Trading & Scheduling
 Category-Sub: 1. Trading & Scheduling
 Workpaper: 1EP002.000 - Trading & Scheduling

Activity Description:

Activities include performing short-term planning, trading and scheduling functions to serve bundled commodity customers.

Forecast Explanations:

Labor - 5-YR Average

Most appropriate forecasting method. Five year average plus incremental activities best reflect what will be needed in the test year.

Non-Labor - 5-YR Average

Most appropriate forecasting method. Five year average plus incremental activities best reflect what will be needed in the test year.

NSE - 5-YR Average

Most appropriate forecasting method. Five year average plus incremental activities best reflect what will be needed in the test year.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		2,003	2,073	2,221	2,294	2,196	2,157	2,222	2,222	
Non-Labor		404	481	1,238	809	752	737	744	744	
NSE		0	0	0	0	0	0	0	0	
Total		2,407	2,554	3,458	3,103	2,948	2,894	2,966	2,966	
FTE		19.0	19.6	21.0	21.5	20.7	20.3	20.9	20.9	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: B. Trading & Scheduling
 Category-Sub: 1. Trading & Scheduling
 Workpaper: 1EP002.000 - Trading & Scheduling

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	5-YR Average	2,157	2,157	2,157	0	65	65	2,157	2,222	2,222
Non-Labor	5-YR Average	737	737	737	0	7	7	737	744	744
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		2,894	2,894	2,894	0	72	72	2,894	2,966	2,966
FTE	5-YR Average	20.3	20.3	20.3	0.0	0.6	0.6	20.3	20.9	20.9

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014 Total	0	0	0	0	0.0	
2015	109	11	0	120	1.0	1-Sided Adj
Added one FTE (AD3) for scheduling of new renewable and conventional contracts.						
2015	-44	-4	0	-48	-0.4	1-Sided Adj
Removed estimated employee time related to Gas Cap & Trade Allowances.						
2015 Total	65	7	0	72	0.6	
2016	109	11	0	120	1.0	1-Sided Adj
Added an FTE (AD3) employee in 2015.						
2016	-44	-4	0	-48	-0.4	1-Sided Adj
Removed estimated employee time related to Gas Cap & Trade Allowances.						
2016 Total	65	7	0	72	0.6	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
Witness: Sue E. Garcia
Category: B. Trading & Scheduling
Category-Sub: 1. Trading & Scheduling
Workpaper: 1EP002.000 - Trading & Scheduling

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,598	1,682	1,859	1,961	1,897
Non-Labor	366	446	1,189	795	385
NSE	0	0	0	0	0
Total	1,964	2,128	3,049	2,756	2,283
FTE	16.2	16.7	18.0	18.5	17.7
Adjustments (Nominal \$) **					
Labor	0	0	0	0	-2
Non-Labor	0	0	0	0	367
NSE	0	0	0	0	0
Total	0	0	0	0	365
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,598	1,682	1,859	1,961	1,895
Non-Labor	366	446	1,189	795	752
NSE	0	0	0	0	0
Total	1,964	2,128	3,049	2,756	2,647
FTE	16.2	16.7	18.0	18.5	17.7
Vacation & Sick (Nominal \$)					
Labor	247	268	274	284	301
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	247	268	274	284	301
FTE	2.7	2.9	3.0	3.0	3.1
Escalation to 2013\$					
Labor	158	124	87	48	0
Non-Labor	38	35	48	14	0
NSE	0	0	0	0	0
Total	197	159	135	63	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	2,003	2,073	2,221	2,294	2,196
Non-Labor	404	481	1,238	809	752
NSE	0	0	0	0	0
Total	2,407	2,554	3,458	3,103	2,948
FTE	18.9	19.6	21.0	21.5	20.8

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: B. Trading & Scheduling
 Category-Sub: 1. Trading & Scheduling
 Workpaper: 1EP002.000 - Trading & Scheduling

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	-2
Non-Labor	0	0	0	0	367
NSE	0	0	0	0	0
Total	0	0	0	0	365
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	367	0	0.0	1-Sided Adj	N/A	JMONTANE20140 206102643490
Adjustment for PCI maintenance and license fees not included in 2013 recorded costs.							
2013	-2	0	0	0.0	1-Sided Adj	N/A	JMONTANE20140 514100847733
Removing historical costs for Gas Cap & Trade Allowances.							
2013 Total	-2	367	0	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
Witness: Sue E. Garcia
Category: C. Mid and Back Office
Workpaper: 1EP003.000

Summary for Category: C. Mid and Back Office

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	2,183	2,234	2,223	2,306
Non-Labor	1,169	1,027	1,026	1,034
NSE	0	0	0	0
Total	3,352	3,261	3,249	3,340
FTE	24.6	25.9	25.8	26.8

Workpapers belonging to this Category:

1EP003.000 Mid and Back Office

Labor	2,183	2,234	2,223	2,306
Non-Labor	1,169	1,027	1,026	1,034
NSE	0	0	0	0
Total	3,352	3,261	3,249	3,340
FTE	24.6	25.9	25.8	26.8

Note: Totals may include rounding differences.

Beginning of Workpaper
1EP003.000 - Mid and Back Office

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: C. Mid and Back Office
 Category-Sub: 1. Mid and Back Office
 Workpaper: 1EP003.000 - Mid and Back Office

Activity Description:

Activities include settlement and risk management functions associated with procuring electricity for bundled commodity customers and with procuring gas for SDG&E's power plants or tolling plants.

Forecast Explanations:

Labor - 5-YR Average

Most appropriate forecasting method. Five year average plus incremental activities best reflect what will be needed in the test year.

Non-Labor - 5-YR Average

Most appropriate forecasting method. Five year average plus incremental activities best reflect what will be needed in the test year.

NSE - 5-YR Average

Most appropriate forecasting method. Five year average plus incremental activities best reflect what will be needed in the test year.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		2,357	2,225	2,228	2,176	2,183	2,234	2,223	2,306	
Non-Labor		987	939	1,011	1,029	1,169	1,027	1,026	1,034	
NSE		0	0	0	0	0	0	0	0	
Total		3,344	3,164	3,239	3,205	3,352	3,261	3,249	3,340	
FTE		27.4	25.8	26.5	25.2	24.6	25.9	25.8	26.8	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: C. Mid and Back Office
 Category-Sub: 1. Mid and Back Office
 Workpaper: 1EP003.000 - Mid and Back Office

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	5-YR Average	2,234	2,234	2,234	0	-11	72	2,234	2,223	2,306
Non-Labor	5-YR Average	1,027	1,027	1,027	0	-1	7	1,027	1,026	1,034
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		3,261	3,261	3,261	0	-12	79	3,261	3,249	3,340
FTE	5-YR Average	25.9	25.9	25.9	0.0	-0.1	0.9	25.9	25.8	26.8

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014 Total	0	0	0	0	0.0	
2015	-11	-1	0	-12	-0.1	1-Sided Adj
Removed estimated employee time related to Gas Cap & Trade Allowances.						
2015 Total	-11	-1	0	-12	-0.1	
2016	83	8	0	91	1.0	1-Sided Adj
Added one FTE (AD1) for settlement and contract administration of new renewable and conventional contracts.						
2016	-11	-1	0	-12	-0.1	1-Sided Adj
Removed estimated employee time related to Gas Cap & Trade Allowances.						
2016 Total	72	7	0	79	0.9	

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
Witness: Sue E. Garcia
Category: C. Mid and Back Office
Category-Sub: 1. Mid and Back Office
Workpaper: 1EP003.000 - Mid and Back Office

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,831	1,755	1,819	1,808	1,885
Non-Labor	893	870	972	1,011	1,169
NSE	0	0	0	0	0
Total	2,724	2,625	2,791	2,818	3,053
FTE	22.6	21.2	22.0	20.9	20.9
Adjustments (Nominal \$) **					
Labor	50	50	46	53	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	50	50	46	53	0
FTE	0.8	0.8	0.8	0.8	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,880	1,805	1,865	1,861	1,884
Non-Labor	893	870	972	1,011	1,169
NSE	0	0	0	0	0
Total	2,774	2,675	2,837	2,871	3,053
FTE	23.4	22.0	22.8	21.7	20.9
Vacation & Sick (Nominal \$)					
Labor	290	287	275	270	299
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	290	287	275	270	299
FTE	3.9	3.8	3.7	3.5	3.7
Escalation to 2013\$					
Labor	186	133	88	46	0
Non-Labor	94	69	39	18	0
NSE	0	0	0	0	0
Total	280	201	127	64	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	2,357	2,225	2,228	2,176	2,183
Non-Labor	987	939	1,011	1,029	1,169
NSE	0	0	0	0	0
Total	3,344	3,164	3,239	3,205	3,352
FTE	27.3	25.8	26.5	25.2	24.6

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: C. Mid and Back Office
 Category-Sub: 1. Mid and Back Office
 Workpaper: 1EP003.000 - Mid and Back Office

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	50	50	46	53	-0.471
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	50	50	46	53	-0.471
FTE	0.8	0.8	0.8	0.8	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	50	0	0	0.8	CCTR Transf	From 2100-0008.000	CSCHRAMM2013 1104133441967

Transfer labor costs associated with Billing Analyst role that moved from cost center 2100-0008 in work group 100002 (BILLING) to cost center 2100-0244 in work group 1EP003 (SDG&E ELECTRIC & GAS PROCUREMENT) in order to align historical costs with current organization structure.

2009 Total	50	0	0	0.8			
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2010	50	0	0	0.8	CCTR Transf	From 2100-0008.000	CSCHRAMM2013 1104133610520
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Transfer labor costs associated with Billing Analyst role that moved from cost center 2100-0008 in work group 100002 (BILLING) to cost center 2100-0244 in work group 1EP003 (SDG&E ELECTRIC & GAS PROCUREMENT) in order to align historical costs with current organization structure.

2010 Total	50	0	0	0.8			
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2011	46	0	0	0.8	CCTR Transf	From 2100-0008.000	CSCHRAMM2013 1104133713100
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Transfer labor costs associated with Billing Analyst role that moved from cost center 2100-0008 in work group 100002 (BILLING) to cost center 2100-0244 in work group 1EP003 (SDG&E ELECTRIC & GAS PROCUREMENT) in order to align historical costs with current organization structure.

2011 Total	46	0	0	0.8			
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Note: Totals may include rounding differences.

San Diego Gas & Electric Company
2016 GRC - APP
Non-Shared Service Workpapers

Area: ELECTRIC & FUEL PROCUREMENT
 Witness: Sue E. Garcia
 Category: C. Mid and Back Office
 Category-Sub: 1. Mid and Back Office
 Workpaper: 1EP003.000 - Mid and Back Office

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2012	53	0	0	0.8	CCTR Transf	From 2100-0008.000	CSCHRAMM2013 1104133807363
Transfer labor costs associated with Billing Analyst role that moved from cost center 2100-0008 in work group 1OO002 (Billing) to cost center 2100-0244 in work group 1EP003 (SDG&E ELECTRIC & GAS PROCUREMENT) in order to align historical costs with current organization structure.							
2012 Total	53	0	0	0.8			
2013	-0.471	0	0	0.0	1-Sided Adj	N/A	JMONTANE20140 514100815303
Removing historical costs for Gas Cap & Trade Allowances.							
2013 Total	-0.471	0	0	0.0			

Note: Totals may include rounding differences.

San Diego Gas & Electric Company
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Area: ELECTRIC & FUEL PROCUREMENT
Witness: Sue E. Garcia

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0240	000	VP ELECTRIC & GAS PROCUREMENT
2100-0241	000	Procurement and Portfolio Design
2100-0244	000	Settlements and Systems
2100-0247	000	Energy Supply and Dispatch
2100-0665	000	ENERGY RISK
2100-0713	000	GENERATION & SUPPLY PROJECT MANAGEMENT