

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-16-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF CARMEN L. HERRERA  
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-16-WP - FLEET SERVICES**

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**Overall Summary For Exhibit No. SDG&E-16-WP**

<b>Area:</b>	<b>FLEET SERVICES</b>
<b>Witness:</b>	<b>Carmen L. Herrera</b>

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
<b>Non-Shared Services</b>	30,655	33,348	37,404	41,085
<b>Shared Services</b>	0	0	0	0
<b>Total</b>	<b>30,655</b>	<b>33,348</b>	<b>37,404</b>	<b>41,085</b>

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera

**Summary of Non-Shared Services Workpapers:**

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Ownership Costs	10,149	11,491	15,354	18,249
B. Maintenance Operations	18,624	19,896	20,089	20,875
C. Fleet Management	1,882	1,961	1,961	1,961
<b>Total</b>	<b>30,655</b>	<b>33,348</b>	<b>37,404</b>	<b>41,085</b>

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Workpaper: VARIOUS

**Summary for Category: A. Ownership Costs**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	10,149	0	0	0
NSE	0	11,491	15,354	18,249
<b>Total</b>	<b>10,149</b>	<b>11,491</b>	<b>15,354</b>	<b>18,249</b>
FTE	0.0	0.0	0.0	0.0

**Workpapers belonging to this Category:**

**1FS001.001 Amortization**

Labor	0	0	0	0
Non-Labor	9,255	0	0	0
NSE	0	10,259	13,245	14,823
<b>Total</b>	<b>9,255</b>	<b>10,259</b>	<b>13,245</b>	<b>14,823</b>
FTE	0.0	0.0	0.0	0.0

**1FS001.002 Interest**

Labor	0	0	0	0
Non-Labor	808	0	0	0
NSE	0	921	1,349	2,598
<b>Total</b>	<b>808</b>	<b>921</b>	<b>1,349</b>	<b>2,598</b>
FTE	0.0	0.0	0.0	0.0

**1FS001.003 Salvage**

Labor	0	0	0	0
Non-Labor	-953	0	0	0
NSE	0	-875	-700	-700
<b>Total</b>	<b>-953</b>	<b>-875</b>	<b>-700</b>	<b>-700</b>
FTE	0.0	0.0	0.0	0.0

**1FS001.004 License Fees**

Labor	0	0	0	0
Non-Labor	1,039	0	0	0
NSE	0	1,186	1,460	1,528
<b>Total</b>	<b>1,039</b>	<b>1,186</b>	<b>1,460</b>	<b>1,528</b>
FTE	0.0	0.0	0.0	0.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1FS001.001 - Amortization**

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 1. Amortization  
Workpaper: 1FS001.001 - Amortization

**Activity Description:**

Vehicle acquisitions are financed through a lease. This activity represents the annual repayment of principal for the fleet leases composed of active lease obligations for vehicles in the fleet and new lease obligations for replacements or additions to the fleet. Replacement scheduling is based on targeted useful lives of vehicles by various classes and amortization costs for each year are forecasted. Fleet Services projects the pay-down of active lease obligations, applies specified lease duration terms and associated interest to new fleet vehicles scheduled to be placed in service during each forecast year. This activity covers time payments associated with retirement of the lease obligations. Vehicle replacement schedules and amortization terms vary according to the economic life of each class of vehicles and lifecycles are managed with the goal of achieving the lower total ownership cost for each class.

**Forecast Explanations:**

**Labor - Zero-Based**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - Zero-Based**

Not applicable. Addressed under NSE – Zero-Based

**NSE - Zero-Based**

Vehicle replacements are based on the physical condition and economic life. Therefore, historical trends and averages do not accurately reflect the future amortization payment stream applicable to the existing Fleet Portfolio. Our forecast was derived by taking into consideration the fleet requirements and estimating the remaining economic life based on an evaluation of the total cost of ownership and replacement life cycle. Our forecast also takes into account the backlog of vehicles that need replacement in 2014 through 2016 and vehicle additions. The increase in amortization costs in 2016 is due primarily to increasing lease balances of replacement vehicles following the required replacement lifecycles in addition to the incremental vehicles.

We applied Global Insights utility non-labor escalation to bring new vehicle purchase prices current to the purchase year. We used straight line amortization to project from the purchase year through the lease term for each vehicle. Calculation details are included in the supplemental documentation.

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		13,677	11,546	9,795	10,104	9,255	0	0	0	
NSE		0	0	0	0	0	10,259	13,245	14,823	
<b>Total</b>		<b>13,677</b>	<b>11,546</b>	<b>9,795</b>	<b>10,104</b>	<b>9,255</b>	<b>10,259</b>	<b>13,245</b>	<b>14,823</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*



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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 1. Amortization  
 Workpaper: 1FS001.001 - Amortization

**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	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	10,259	13,245	14,823	10,259	13,245	14,823
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>10,259</b>	<b>13,245</b>	<b>14,823</b>	<b>10,259</b>	<b>13,245</b>	<b>14,823</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	10,213	10,213	0.0	1-Sided Adj

2014 amortization forecast based on ordered vehicles and recommended replacement cycle as well as new vehicle additions.

2014	0	0	46	46	0.0	1-Sided Adj
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State-mandated retrofit/replacement of diesel particulate filter (ATCM).

<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>10,259</b>	<b>10,259</b>	<b>0.0</b>	
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2015	0	0	12,872	12,872	0.0	1-Sided Adj
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2015 amortization forecast based on ordered vehicles and recommended replacement cycle as well as new vehicle additions.

2015	0	0	364	364	0.0	1-Sided Adj
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State-mandated retrofit/replacement of diesel particulate filter (ATCM).

2015	0	0	9	9	0.0	1-Sided Adj
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Incremental amortization cost of Alternative Fuel Vehicles

<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>13,245</b>	<b>13,245</b>	<b>0.0</b>	
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2016	0	0	13,918	13,918	0.0	1-Sided Adj
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2016 amortization forecast based on ordered vehicles and recommended replacement cycle as well as new vehicle additions.

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 1. Amortization  
 Workpaper: 1FS001.001 - Amortization

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	0	0	364	364	0.0	1-Sided Adj
State-mandated retrofit/replacement of diesel particulate filter (ATCM).						
2016	0	0	541	541	0.0	1-Sided Adj
Incremental amortization cost of Alternative Fuel Vehicles						
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>14,823</b>	<b>14,823</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 1. Amortization  
Workpaper: 1FS001.001 - Amortization

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	12,375	10,685	9,429	9,946	9,255
NSE	0	0	0	0	0
<b>Total</b>	<b>12,375</b>	<b>10,685</b>	<b>9,429</b>	<b>9,946</b>	<b>9,255</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	12,375	10,685	9,429	9,946	9,255
NSE	0	0	0	0	0
<b>Total</b>	<b>12,375</b>	<b>10,685</b>	<b>9,429</b>	<b>9,946</b>	<b>9,255</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2013\$</b>					
Labor	0	0	0	0	0
Non-Labor	1,302	861	367	158	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,302</b>	<b>861</b>	<b>367</b>	<b>158</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	0	0	0
Non-Labor	13,677	11,546	9,795	10,104	9,255
NSE	0	0	0	0	0
<b>Total</b>	<b>13,677</b>	<b>11,546</b>	<b>9,795</b>	<b>10,104</b>	<b>9,255</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 1. Amortization  
 Workpaper: 1FS001.001 - Amortization

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1FS001.001**

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

**Fleet Amortization Forecast**

<u>Amortization</u>	Year		
	2014	2015	2016
Current Fleet	\$9,020,344	\$8,002,422	\$6,621,950
Fleet Replacements 2014 through 2016	\$1,030,948	\$4,457,176	\$6,822,259
Incremental Fleet for Business Needs	\$161,974	\$412,892	\$473,641
Diesel Particulate Filter Retrofits/Replacements	\$45,542	\$364,333	\$364,333
<b>Total</b>	<b>\$10,258,808</b>	<b>\$13,236,823</b>	<b>\$14,282,183</b>

<u>Fleet Replacements</u>	Year		
	2014	2015	2016
New Fleet Units for Replacements	270	200	200
Diesel Particulate Filter Retrofits/Replacements	68	0	0

<u>Incremental Fleet for Business Needs</u>	Year			Total Units
	2014	2015	2016	
<b>SDG&amp;E Organization</b>				
Gas Distribution	10	4	2	16
Gas Transmission	0	1	1	2
Elect Distribution O&M	23	4	2	29
Customer Service Field	1	6	8	15
Customer Services- Office Operations	7	0	2	9
Environmental	0	0	1	1
<b>TOTAL =</b>	<b>41</b>	<b>15</b>	<b>16</b>	<b>72</b>

CASH-FLOW FORECAST - AFV Incremental Costs

SDG&E - Last Update: 10/2/2014 3:18:04 PM

Forecast Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
AFV Amort	-	8,650.00	165,431.94	594,377.78	862,227.78	1,092,036.11	1,277,100.00	-	-	-
AFV Interest	-	1,037.40	36,908.01	128,958.38	163,039.29	178,738.80	175,647.41	-	-	-
<b>Forecast Totals</b>	-	<b>9,687.40</b>	<b>202,339.96</b>	<b>723,336.15</b>	<b>1,025,267.07</b>	<b>1,270,774.91</b>	<b>1,452,747.41</b>	-	-	-
AFV Units	-	25	112	72	56	51	-	-	-	-
Annual Commit	8,000.00	1,914,500.00	2,247,000.00	1,474,000.00	1,401,500.00	754,500.00	-	-	-	-
New Financing	456,587.63	1,891,666.00	2,984,000.00	1,639,000.00	1,382,500.00	1,335,500.00	-	-	-	-

2016 - 2018 Averages

Amortization	540,679.17
Interest	109,635.23

GRID Adjustment	2015	2016
Amortization	8,650	540,679
Interest	1,037	109,635
	<b>9,687</b>	<b>650,314</b>

Interest Rates Applied:

	New Acq %
2014	1.72%
2015	2.07%
2016	3.91%
2017	3.91%
2018	3.91%
2019	3.91%

**Beginning of Workpaper**  
**1FS001.002 - Interest**



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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 2. Interest  
 Workpaper: 1FS001.002 - Interest

**Activity Description:**

This activity consists of interest payments associated with vehicle lease financing, including interest on the outstanding balances of assets currently being amortized, as well as forecast acquisition scheduled as replacements or additions to the fleet each year.

**Forecast Explanations:**

**Labor - Zero-Based**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - Zero-Based**

See NSE explanation for non-labor forecast method explanation.

**NSE - Zero-Based**

Interest costs in each forecast year are calculated from monthly outstanding lease balances multiplied by the London Interbank Offered Rate ("LIBOR") contained in the Global Insight Forecast plus a contractual spread for the payment month, then summed for the year. Use of alternate forecast method(s) or certain historical data is not appropriate because interest calculations are tied to the forecasted outstanding balances, and these balances vary year-to-year depending on the number and value of leases. Details are included in the supplemental documentation.

**Summary of Results:**

		<b>In 2013\$ (000) Incurred Costs</b>								
		<b>Adjusted-Recorded</b>					<b>Adjusted-Forecast</b>			
<b>Years</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		755	1,434	1,144	941	808	0	0	0	
NSE		0	0	0	0	0	921	1,349	2,598	
<b>Total</b>		<b>755</b>	<b>1,434</b>	<b>1,144</b>	<b>941</b>	<b>808</b>	<b>921</b>	<b>1,349</b>	<b>2,598</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 2. Interest  
Workpaper: 1FS001.002 - Interest

**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	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	921	1,349	2,598	921	1,349	2,598
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>921</b>	<b>1,349</b>	<b>2,598</b>	<b>921</b>	<b>1,349</b>	<b>2,598</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	0	919	919	0.0	1-Sided Adj

2014 interest forecast based on the lease balance run-out; scheduled vehicle replacements, and new vehicle additions, using the Global Insights LIBOR Index plus a contractual spread. Calculation details are contained in the workpaper supplemental.

2014	0	0	2	2	0.0	1-Sided Adj
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Interest for state-mandated retrofit/replacement of diesel particulate filter (ATCM).

<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>921</b>	<b>921</b>	<b>0.0</b>	
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2015	0	0	1,330	1,330	0.0	1-Sided Adj
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2015 interest forecast based on the lease balance run-out; scheduled vehicle replacements, and new vehicle additions, using the Global Insights LIBOR Index plus a contractual spread. Calculation details are contained in the workpaper supplemental.

2015	0	0	18	18	0.0	1-Sided Adj
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Interest for state-mandated retrofit/replacement of diesel particulate filter (ATCM).

2015	0	0	1	1	0.0	1-Sided Adj
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Incremental interest cost of Alternative Fuel Vehicles

<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>1,349</b>	<b>1,349</b>	<b>0.0</b>	
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2016	0	0	2,468	2,468	0.0	1-Sided Adj
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*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 2. Interest  
 Workpaper: 1FS001.002 - Interest

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
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2016 interest forecast based on the lease balance run-out; scheduled vehicle replacements, and new vehicle additions, using the Global Insights LIBOR Index plus a contractual spread. Calculation details are contained in the workpaper supplemental.

2016	0	0	20	20	0.0	1-Sided Adj
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Interest for state-mandated retrofit/replacement of diesel particulate filter (ATCM).

2016	0	0	110	110	0.0	1-Sided Adj
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Incremental interest cost of Alternative Fuel Vehicles

<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>2,598</b>	<b>2,598</b>	<b>0.0</b>	
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*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 2. Interest  
Workpaper: 1FS001.002 - Interest

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	683	1,327	1,102	926	808
NSE	0	0	0	0	0
<b>Total</b>	<b>683</b>	<b>1,327</b>	<b>1,102</b>	<b>926</b>	<b>808</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	683	1,327	1,102	926	808
NSE	0	0	0	0	0
<b>Total</b>	<b>683</b>	<b>1,327</b>	<b>1,102</b>	<b>926</b>	<b>808</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2013\$</b>					
Labor	0	0	0	0	0
Non-Labor	72	107	43	15	0
NSE	0	0	0	0	0
<b>Total</b>	<b>72</b>	<b>107</b>	<b>43</b>	<b>15</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	0	0	0
Non-Labor	755	1,434	1,144	941	808
NSE	0	0	0	0	0
<b>Total</b>	<b>755</b>	<b>1,434</b>	<b>1,144</b>	<b>941</b>	<b>808</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 2. Interest  
 Workpaper: 1FS001.002 - Interest

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1FS001.002**

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

**Interest Forecast**

<u>Interest</u>	Year		
	2014	2015	2016
Current Fleet	\$797,309	\$765,363	\$1,059,603
Fleet Replacements 2014 through 2016	\$105,711	\$519,661	\$1,322,158
Incremental Fleet for Business Needs	\$15,611	\$44,714	\$85,906
Diesel Particulate Filter Retrofits/Replacements	\$2,285	\$18,254	\$20,188
<b>Total</b>	<b>\$920,916</b>	<b>\$1,347,992</b>	<b>\$2,487,855</b>

<u>Incremental Fleet for Business Needs</u>	Year			Total Units
	2014	2015	2016	
<b>SDG&amp;E Organization</b>				
Gas Distribution	10	4	2	16
Gas Transmission	0	1	1	2
Elect Distribution O&M	23	4	2	29
Customer Service Field	1	6	8	15
Customer Services- Office Operations	7	0	2	9
Environmental	0	0	1	1
<b>TOTAL =</b>	<b>41</b>	<b>15</b>	<b>16</b>	<b>72</b>

**Beginning of Workpaper**  
**1FS001.003 - Salvage**



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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 3. Salvage  
 Workpaper: 1FS001.003 - Salvage

**Activity Description:**

This activity consists of the recovery of the residual value of assets being retired from the fleet. Salvage proceeds received at auction are then credited against amortization expenses to minimize total asset ownership costs.

**Forecast Explanations:**

**Labor - Zero-Based**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - Zero-Based**

Vehicle salvage values are a function of the number, type, age, mileage and condition of vehicles being sent to auction, as well as the market climate in which those auctions occur. Amounts forecasted for each year reflect the planned vehicle sales using the 3-year average per-unit salvage achieved. Details are included in the supplemental documentation.

**NSE - Zero-Based**

N/A

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		-432	-539	-1,087	-661	-953	0	0	0	
NSE		0	0	0	0	0	-875	-700	-700	
<b>Total</b>		<b>-432</b>	<b>-539</b>	<b>-1,087</b>	<b>-661</b>	<b>-953</b>	<b>-875</b>	<b>-700</b>	<b>-700</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 3. Salvage  
 Workpaper: 1FS001.003 - Salvage

**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	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	-875	-700	-700	-875	-700	-700
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>-875</b>	<b>-700</b>	<b>-700</b>	<b>-875</b>	<b>-700</b>	<b>-700</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	-875	-875	0.0	1-Sided Adj

2014 zero-based salvage calculation based on number of replaced vehicles in replacement forecast using per-unit salvage value estimate from 3-year average.

<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>-875</b>	<b>-875</b>	<b>0.0</b>
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2015	0	0	-700	-700	0.0	1-Sided Adj
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2015 zero-based salvage calculation based on number of replaced vehicles in replacement forecast using per-unit salvage value estimate from 3-year average.

<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>-700</b>	<b>-700</b>	<b>0.0</b>
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2016	0	0	-700	-700	0.0	1-Sided Adj
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2016 zero-based salvage calculation based on number of replaced vehicles in replacement forecast using per-unit salvage value estimate from 3-year average.

<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>-700</b>	<b>-700</b>	<b>0.0</b>
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*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 3. Salvage  
Workpaper: 1FS001.003 - Salvage

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	-390	-498	-1,047	-650	-953
NSE	0	0	0	0	0
<b>Total</b>	<b>-390</b>	<b>-498</b>	<b>-1,047</b>	<b>-650</b>	<b>-953</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	-390	-498	-1,047	-650	-953
NSE	0	0	0	0	0
<b>Total</b>	<b>-390</b>	<b>-498</b>	<b>-1,047</b>	<b>-650</b>	<b>-953</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2013\$</b>					
Labor	0	0	0	0	0
Non-Labor	-41	-40	-41	-10	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-41</b>	<b>-40</b>	<b>-41</b>	<b>-10</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	0	0	0
Non-Labor	-432	-539	-1,087	-661	-953
NSE	0	0	0	0	0
<b>Total</b>	<b>-432</b>	<b>-539</b>	<b>-1,087</b>	<b>-661</b>	<b>-953</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 3. Salvage  
 Workpaper: 1FS001.003 - Salvage

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1FS001.003**

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

**Fleet Salvage Forecast**

	<b>3-Year Average</b>
Average Salvage	\$3,500.00

	<b>2014</b>	<b>2015</b>	<b>2016</b>
Salvage Units	250	200	200
Dollars from Salvage Units =	\$875,000.00	\$700,000.00	\$700,000.00
<b>Total Salvage =</b>	<b>\$875,000</b>	<b>\$700,000</b>	<b>\$700,000</b>

**Beginning of Workpaper**  
**1FS001.004 - License Fees**

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 4. License Fees  
 Workpaper: 1FS001.004 - License Fees

**Activity Description:**

This activity consists of payment of title, license, and registration fees to the State of California for operation of motor vehicles, trailers, and special equipment on California streets and highways.

**Forecast Explanations:**

**Labor - Zero-Based**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - Zero-Based**

Motor vehicle license fees in the State of California are comprised of three components: an annual registration fee and an annual weight fee, both of which are generally fixed for the life of the vehicle, and an annual vehicle license fee that uses a scalar factor of original vehicle sale price and renewal age to determine the annual renewal fee. License fees are therefore a factor of fleet composition and age, and since it is complex to forecast license fees individually for each vehicle each year, the ratio of base year amortization payments to license fees is used to approximate future license fee payments. This estimating method has proven a reasonable approximation. Details are included in the supplemental documentation.

**NSE - Zero-Based**

N/A

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,075	1,406	1,025	961	1,039	0	0	0	
NSE		0	0	0	0	0	1,186	1,460	1,528	
<b>Total</b>		<b>1,075</b>	<b>1,406</b>	<b>1,025</b>	<b>961</b>	<b>1,039</b>	<b>1,186</b>	<b>1,460</b>	<b>1,528</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*



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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 4. License Fees  
 Workpaper: 1FS001.004 - License Fees

**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	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	1,186	1,460	1,528	1,186	1,460	1,528
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,186</b>	<b>1,460</b>	<b>1,528</b>	<b>1,186</b>	<b>1,460</b>	<b>1,528</b>
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	1,186	1,186	0.0	1-Sided Adj

Since license fees vary with fleet age and composition; the ratio of base year amortization to license fees is used to approximate future year fee expenses.

<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>1,186</b>	<b>1,186</b>	<b>0.0</b>	
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2015	0	0	1,460	1,460	0.0	1-Sided Adj
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Since license fees vary with fleet age and composition; the ratio of base year amortization to license fees is used to approximate future year fee expenses.

<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>1,460</b>	<b>1,460</b>	<b>0.0</b>	
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2016	0	0	1,528	1,528	0.0	1-Sided Adj
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Since license fees vary with fleet age and composition; the ratio of base year amortization to license fees is used to approximate future year fee expenses.

<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>1,528</b>	<b>1,528</b>	<b>0.0</b>	
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*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: A. Ownership Costs  
Category-Sub: 4. License Fees  
Workpaper: 1FS001.004 - License Fees

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	973	1,301	986	946	1,039
NSE	0	0	0	0	0
<b>Total</b>	<b>973</b>	<b>1,301</b>	<b>986</b>	<b>946</b>	<b>1,039</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	973	1,301	986	946	1,039
NSE	0	0	0	0	0
<b>Total</b>	<b>973</b>	<b>1,301</b>	<b>986</b>	<b>946</b>	<b>1,039</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2013\$</b>					
Labor	0	0	0	0	0
Non-Labor	102	105	38	15	0
NSE	0	0	0	0	0
<b>Total</b>	<b>102</b>	<b>105</b>	<b>38</b>	<b>15</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	0	0	0
Non-Labor	1,075	1,406	1,025	961	1,039
NSE	0	0	0	0	0
<b>Total</b>	<b>1,075</b>	<b>1,406</b>	<b>1,025</b>	<b>961</b>	<b>1,039</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: A. Ownership Costs  
 Category-Sub: 4. License Fees  
 Workpaper: 1FS001.004 - License Fees

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Supplemental Workpapers for Workpaper 1FS001.004**

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

Fleet Licensing Forecast

Base Year	2013
Amortization (in 000)	\$9,255
License & Fees (in 000)	\$1,039
	11% ==> Licensing as a % of Amortization

Licensing Calculation:	Year			Notes
	2014	2015	2016	
Total Amortization	\$10,213,266	\$12,872,490	\$13,917,850	Excludes Diesel Particulate Filter Retrofits/Replacements
Licensing & Fees	\$1,186,006	\$1,460,149	\$1,528,090	

Fees are subject to law changes. *California Vehicle Code (CVC)*, *California Harbors & Navigation Code (CH & NC)*, *California Civil Code (CCC)*, *California Government Code (CGC)*, *California Health & Safety Code (CH & SC)*, *California Code of Civil Procedures*, and *California Revenue & Taxation Code (CR & TC)* sections (§) are noted for reference.

Fees are due upon original registration/renewal based on:

- Vehicle type (auto, motorcycle, etc.).
- Purchase price or declared value.
- Dates (date purchased, date vehicle entered California, etc.).
- Owner's residence county/city or business address, if business.
- Unladen or declared gross vehicle weight (GVW)/number of axles.
- Special license plates.
- Unpaid parking violation/toll evasion bail.

[https://www.dmv.ca.gov/pubs/brochures/fast\\_facts/ffvr34.htm#reg](https://www.dmv.ca.gov/pubs/brochures/fast_facts/ffvr34.htm#reg)

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: B. Maintenance Operations  
Workpaper: VARIOUS

**Summary for Category: B. Maintenance Operations**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	6,539	6,533	6,533	6,533
Non-Labor	12,084	13,363	13,556	14,342
NSE	0	0	0	0
<b>Total</b>	<b>18,623</b>	<b>19,896</b>	<b>20,089</b>	<b>20,875</b>
FTE	82.7	83.4	83.4	83.4

**Workpapers belonging to this Category:**

**1FS002.000 Maintenance Operations**

Labor	6,539	6,533	6,533	6,533
Non-Labor	5,391	6,316	6,402	7,140
NSE	0	0	0	0
<b>Total</b>	<b>11,930</b>	<b>12,849</b>	<b>12,935</b>	<b>13,673</b>
FTE	82.7	83.4	83.4	83.4

**1FS002.001 Automotive Fuels**

Labor	0	0	0	0
Non-Labor	6,693	7,047	7,154	7,202
NSE	0	0	0	0
<b>Total</b>	<b>6,693</b>	<b>7,047</b>	<b>7,154</b>	<b>7,202</b>
FTE	0.0	0.0	0.0	0.0

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1FS002.000 - Maintenance Operations**

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 1. Vehicle Servicing & Repairs  
 Workpaper: 1FS002.000 - Maintenance Operations

**Activity Description:**

This activity covers maintenance and repair costs associated with a fleet of more than 2,200 vehicles and equipment, including technician labor, replacement parts, and contracted repair services. In addition to operating a fleet that is properly maintained and safe, this activity also includes maintaining compliance with all federal, state, and local environmental, safety, and emissions regulations.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-YR average most accurately reflects the most recent changes in staffing levels and incremental costs for two FTEs needed to support mobile fueling operations and technician training. Newer vehicles need a higher level of technical training and expertise to maintain compliance with emission reduction targets and operating safety.

**Non-Labor - 3-YR Average**

The 3-YR average most accurately reflects the fleet composition and associated costs as it considers the recent economic trends, CARB ATCM requirements and costs to retrofit backup camera and sensor safety devices on OTR vehicles. The use of multi-year averaging is generally recognized as a reasonable and valid methodology where costs fluctuate from year to year. Costs in this area are prone to fluctuations because of the volatility in commodity prices. SDG&E cannot predict the changes in commodity prices, and must therefore rely on averaging to arrive at a reasonable cost estimate. SDG&E did not use a 5-YR average because 2009 was an anomaly as the nation recovered from a recession.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		6,225	6,372	6,421	6,305	6,539	6,533	6,533	6,533	
Non-Labor		7,736	5,441	5,993	5,800	5,391	6,316	6,402	7,140	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>13,962</b>	<b>11,813</b>	<b>12,414</b>	<b>12,104</b>	<b>11,931</b>	<b>12,849</b>	<b>12,935</b>	<b>13,673</b>	
FTE		82.2	83.4	82.1	79.5	82.7	83.4	83.4	83.4	

*Note: Totals may include rounding differences.*



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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 1. Vehicle Servicing & Repairs  
 Workpaper: 1FS002.000 - Maintenance Operations

**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	3-YR Average	6,422	6,422	6,422	111	111	111	6,533	6,533	6,533
Non-Labor	3-YR Average	5,728	5,728	5,728	588	674	1,412	6,316	6,402	7,140
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>12,150</b>	<b>12,150</b>	<b>12,150</b>	<b>699</b>	<b>785</b>	<b>1,523</b>	<b>12,849</b>	<b>12,935</b>	<b>13,673</b>
FTE	3-YR Average	81.4	81.4	81.4	2.0	2.0	2.0	83.4	83.4	83.4

**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	0	50	0	50	0.0	1-Sided Adj

2014 Incremental operating costs for requested 41 incremental vehicles.

2014	111	0	0	111	2.0	1-Sided Adj
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Add 1 Fleet Service Attendant to support compliance with San Diego City Fire Code and 1 Fleet technical and compliance trainer to fill retired training position not included in forecast. Newer vehicles require a higher level of technical training and expertise to maintain compliance with emission reduction targets and operating safety.

2014	0	538	0	538	0.0	1-Sided Adj
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Equipment and installation costs for backup sensors and backup cameras for current OTR units to bring fleet in compliance with (early adoption of) the same NHTSA standard requiring manufacturers to install rear-view visibility systems in light duty vehicles by 2018.

<b>2014 Total</b>	<b>111</b>	<b>588</b>	<b>0</b>	<b>699</b>	<b>2.0</b>	
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2015	0	136	0	136	0.0	1-Sided Adj
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2015 incremental operating costs for requested 15 incremental vehicles.

2015	111	0	0	111	2.0	1-Sided Adj
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Add 1 Fleet Service Attendant to support compliance with San Diego City Fire Code and 1 Fleet technical and compliance trainer to fill retired training position not included in forecast. Newer vehicles require a higher level of technical training and expertise to maintain compliance with emission reduction targets and operating safety.

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 1. Vehicle Servicing & Repairs  
 Workpaper: 1FS002.000 - Maintenance Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2015	0	538	0	538	0.0	1-Sided Adj

Equipment and installation costs for backup sensors and backup cameras for current OTR units to bring fleet in compliance with (early adoption of) the same NHTSA standard requiring manufacturers to install rear-view visibility systems in light duty vehicles by 2018.

<b>2015 Total</b>	<b>111</b>	<b>674</b>	<b>0</b>	<b>785</b>	<b>2.0</b>	
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2016	0	174	0	174	0.0	1-Sided Adj
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2016 incremental operating costs for requested 16 incremental vehicles.

2016	111	0	0	111	2.0	1-Sided Adj
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Add 1 Fleet Service Attendant to support compliance with San Diego City Fire Code and 1 Fleet technical and compliance trainer to fill retired training position not included in forecast. Newer vehicles require a higher level of technical training and expertise to maintain compliance with emission reduction targets and operating safety.

2016	0	700	0	700	0.0	1-Sided Adj
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Portable Diesel Engines Airborne Toxic Control Measures (ATCM). Units will have to be retrofit or replaced to comply with 2017 standard. 175-750bhp - 2 @ \$150k = \$300k. Over 750bhp - 1 unit @ \$400k.

2016	0	538	0	538	0.0	1-Sided Adj
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Equipment and installation costs for backup sensors and backup cameras for current OTR units to bring fleet in compliance with (early adoption of) the same NHTSA standard requiring manufacturers to install rear-view visibility systems in light duty vehicles by 2018.

<b>2016 Total</b>	<b>111</b>	<b>1,412</b>	<b>0</b>	<b>1,523</b>	<b>2.0</b>	
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Note: Totals may include rounding differences.

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: B. Maintenance Operations  
Category-Sub: 1. Vehicle Servicing & Repairs  
Workpaper: 1FS002.000 - Maintenance Operations

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	4,966	5,169	5,376	5,391	5,644
Non-Labor	7,000	5,035	5,769	5,709	5,391
NSE	0	0	0	0	0
<b>Total</b>	<b>11,966</b>	<b>10,204</b>	<b>11,145</b>	<b>11,100</b>	<b>11,035</b>
FTE	70.4	71.1	70.5	68.5	70.4
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	4,966	5,169	5,376	5,391	5,644
Non-Labor	7,000	5,035	5,769	5,709	5,391
NSE	0	0	0	0	0
<b>Total</b>	<b>11,966</b>	<b>10,204</b>	<b>11,145</b>	<b>11,100</b>	<b>11,035</b>
FTE	70.4	71.1	70.5	68.5	70.4
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	767	823	792	781	895
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>767</b>	<b>823</b>	<b>792</b>	<b>781</b>	<b>895</b>
FTE	11.8	12.3	11.6	11.0	12.3
<b>Escalation to 2013\$</b>					
Labor	492	380	252	133	0
Non-Labor	736	406	224	91	0
NSE	0	0	0	0	0
<b>Total</b>	<b>1,229</b>	<b>786</b>	<b>477</b>	<b>224</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	6,225	6,372	6,421	6,305	6,539
Non-Labor	7,736	5,441	5,993	5,800	5,391
NSE	0	0	0	0	0
<b>Total</b>	<b>13,962</b>	<b>11,813</b>	<b>12,414</b>	<b>12,104</b>	<b>11,931</b>
FTE	82.2	83.4	82.1	79.5	82.7

\* 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: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 1. Vehicle Servicing & Repairs  
 Workpaper: 1FS002.000 - Maintenance Operations

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1FS002.001 - Automotive Fuels**

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 2. Automotive Fuels  
 Workpaper: 1FS002.001 - Automotive Fuels

**Activity Description:**

This activity involves purchasing automotive fuels for a fleet of over 1,800 motorized vehicles, including bulk fuel purchased for dispensing from underground storage tanks, mobile fuel tankers, and a limited number of commercial credit cards.

**Forecast Explanations:**

**Labor - 3-YR Average**

The labor costs for managing this activity are recorded in a separate activity.

**Non-Labor - 3-YR Average**

Using a 3-YR historical average is reasonable, as it is a recent reflection of usage and price. The use of multi-year averaging is generally recognized as a reasonable and valid methodology where costs fluctuate from year to year. Costs in this area are prone to fluctuations because of the volatility of fuel prices due to political, social, and economic concerns. Such volatility makes predicting the cost of fuel over an extended historical time difficult. As a result, SDG&E must rely on averaging to arrive at a reasonable estimate. More information is included in the supplemental to this workpaper.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		5,258	6,039	6,856	7,406	6,693	7,047	7,154	7,202	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>5,258</b>	<b>6,039</b>	<b>6,856</b>	<b>7,406</b>	<b>6,693</b>	<b>7,047</b>	<b>7,154</b>	<b>7,202</b>	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 2. Automotive Fuels  
 Workpaper: 1FS002.001 - Automotive Fuels

**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	3-YR Average	0	0	0	0	0	0	0	0	0
Non-Labor	3-YR Average	6,985	6,985	6,985	62	169	217	7,047	7,154	7,202
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>6,985</b>	<b>6,985</b>	<b>6,985</b>	<b>62</b>	<b>169</b>	<b>217</b>	<b>7,047</b>	<b>7,154</b>	<b>7,202</b>
FTE	3-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**Forecast Adjustment Details:**

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	62	0	62	0.0	1-Sided Adj

2014 additional fuel cost for 41 incremental vehicle requests.

<b>2014 Total</b>	<b>0</b>	<b>62</b>	<b>0</b>	<b>62</b>	<b>0.0</b>	
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2015	0	169	0	169	0.0	1-Sided Adj
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2015 additional fuel cost for 15 incremental vehicle requests.

<b>2015 Total</b>	<b>0</b>	<b>169</b>	<b>0</b>	<b>169</b>	<b>0.0</b>	
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2016	0	217	0	217	0.0	1-Sided Adj
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2016 additional fuel cost for 16 incremental vehicle requests.

<b>2016 Total</b>	<b>0</b>	<b>217</b>	<b>0</b>	<b>217</b>	<b>0.0</b>	
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*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: B. Maintenance Operations  
Category-Sub: 2. Automotive Fuels  
Workpaper: 1FS002.001 - Automotive Fuels

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	0	0	0	0
Non-Labor	4,757	5,589	6,599	7,290	6,693
NSE	0	0	0	0	0
<b>Total</b>	<b>4,757</b>	<b>5,589</b>	<b>6,599</b>	<b>7,290</b>	<b>6,693</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	4,757	5,589	6,599	7,290	6,693
NSE	0	0	0	0	0
<b>Total</b>	<b>4,757</b>	<b>5,589</b>	<b>6,599</b>	<b>7,290</b>	<b>6,693</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Escalation to 2013\$</b>					
Labor	0	0	0	0	0
Non-Labor	500	450	257	116	0
NSE	0	0	0	0	0
<b>Total</b>	<b>500</b>	<b>450</b>	<b>257</b>	<b>116</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	0	0	0	0
Non-Labor	5,258	6,039	6,856	7,406	6,693
NSE	0	0	0	0	0
<b>Total</b>	<b>5,258</b>	<b>6,039</b>	<b>6,856</b>	<b>7,406</b>	<b>6,693</b>
FTE	0.0	0.0	0.0	0.0	0.0

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.



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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: B. Maintenance Operations  
 Category-Sub: 2. Automotive Fuels  
 Workpaper: 1FS002.001 - Automotive Fuels

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: C. Fleet Management  
Workpaper: VARIOUS

**Summary for Category: C. Fleet Management**

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,847	1,837	1,837	1,837
Non-Labor	36	125	125	125
NSE	0	0	0	0
<b>Total</b>	<b>1,883</b>	<b>1,962</b>	<b>1,962</b>	<b>1,962</b>
FTE	21.2	21.3	21.3	21.3

**Workpapers belonging to this Category:**

**1FS003.000 Asset Management**

Labor	555	523	523	523
Non-Labor	76	216	216	216
NSE	0	0	0	0
<b>Total</b>	<b>631</b>	<b>739</b>	<b>739</b>	<b>739</b>
FTE	6.2	5.9	5.9	5.9

**1FS004.000 Financial & Systems**

Labor	304	531	531	531
Non-Labor	45	59	59	59
NSE	0	0	0	0
<b>Total</b>	<b>349</b>	<b>590</b>	<b>590</b>	<b>590</b>
FTE	3.6	6.6	6.6	6.6

**1FS005.000 Maintenance Management**

Labor	851	654	654	654
Non-Labor	93	78	78	78
NSE	0	0	0	0
<b>Total</b>	<b>944</b>	<b>732</b>	<b>732</b>	<b>732</b>
FTE	10.4	7.7	7.7	7.7

**1FS006.000 Director**

Labor	137	129	129	129
Non-Labor	-178	-228	-228	-228
NSE	0	0	0	0
<b>Total</b>	<b>-41</b>	<b>-99</b>	<b>-99</b>	<b>-99</b>
FTE	1.0	1.1	1.1	1.1

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1FS003.000 - Asset Management**

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS003.000 - Asset Management

**Activity Description:**

This activity is dedicated to the acquisition, disposition, quality assurance inspection services, design specification, and replacement planning support of all vehicles and equipment.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects the current and forecasted staffing levels and rates.

**Non-Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects the current operations and economic conditions for costs.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	487	454	477	536	555	523	523	523		
Non-Labor	411	91	472	99	76	216	216	216		
NSE	0	0	0	0	0	0	0	0		
<b>Total</b>	<b>897</b>	<b>546</b>	<b>949</b>	<b>635</b>	<b>630</b>	<b>738</b>	<b>738</b>	<b>738</b>		
FTE	5.7	5.4	5.7	6.0	6.2	5.9	5.9	5.9		

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS003.000 - Asset Management

**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	3-YR Average	523	523	523	0	0	0	523	523	523
Non-Labor	3-YR Average	216	216	216	0	0	0	216	216	216
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>738</b>	<b>738</b>	<b>738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>738</b>	<b>738</b>	<b>738</b>
FTE	3-YR Average	5.9	5.9	5.9	0.0	0.0	0.0	5.9	5.9	5.9

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: C. Fleet Management  
Category-Sub: 1. Fleet Management  
Workpaper: 1FS003.000 - Asset Management

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	388	369	400	458	479
Non-Labor	626	85	454	98	76
NSE	0	0	0	0	0
<b>Total</b>	<b>1,014</b>	<b>453</b>	<b>854</b>	<b>556</b>	<b>555</b>
FTE	4.9	4.6	4.9	5.1	5.2
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	-254	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	388	369	400	458	479
Non-Labor	371	85	454	98	76
NSE	0	0	0	0	0
<b>Total</b>	<b>760</b>	<b>453</b>	<b>854</b>	<b>556</b>	<b>555</b>
FTE	4.9	4.6	4.9	5.1	5.2
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	60	59	59	66	76
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>60</b>	<b>59</b>	<b>59</b>	<b>66</b>	<b>76</b>
FTE	0.8	0.8	0.8	0.8	0.9
<b>Escalation to 2013\$</b>					
Labor	39	27	19	11	0
Non-Labor	39	7	18	2	0
NSE	0	0	0	0	0
<b>Total</b>	<b>78</b>	<b>34</b>	<b>36</b>	<b>13</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	487	454	477	536	555
Non-Labor	411	91	472	99	76
NSE	0	0	0	0	0
<b>Total</b>	<b>897</b>	<b>546</b>	<b>949</b>	<b>635</b>	<b>630</b>
FTE	5.7	5.4	5.7	5.9	6.1

\* 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: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS003.000 - Asset Management

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-254	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	0	-254	0	0.0	1-Sided Adj	N/A	CFARETTA20131 112161006137

Removal of one-time accounting adjustment for vehicles leases paid off in 2008.

<b>2009 Total</b>	<b>0</b>	<b>-254</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1FS004.000 - Financial & Systems**



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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS004.000 - Financial & Systems

**Activity Description:**

This cost center provides administrative and operational support for vehicle leasing, accounting, timekeeping, financial reporting, and Fleet data systems and analysis.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects the current and forecasted staffing levels and rates.

**Non-Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects the current operations and economic conditions for costs.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		724	604	630	660	304	531	531	531	
Non-Labor		100	85	82	51	45	59	59	59	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>824</b>	<b>689</b>	<b>712</b>	<b>711</b>	<b>348</b>	<b>590</b>	<b>590</b>	<b>590</b>	
FTE		9.7	7.8	8.1	8.0	3.6	6.6	6.6	6.6	

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS004.000 - Financial & Systems

**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	3-YR Average	531	531	531	0	0	0	531	531	531
Non-Labor	3-YR Average	59	59	59	0	0	0	59	59	59
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>590</b>	<b>590</b>	<b>590</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>590</b>	<b>590</b>	<b>590</b>
FTE	3-YR Average	6.6	6.6	6.6	0.0	0.0	0.0	6.6	6.6	6.6

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: C. Fleet Management  
Category-Sub: 1. Fleet Management  
Workpaper: 1FS004.000 - Financial & Systems

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	578	490	528	564	262
Non-Labor	91	79	79	50	45
NSE	0	0	0	0	0
<b>Total</b>	<b>668</b>	<b>569</b>	<b>607</b>	<b>614</b>	<b>307</b>
FTE	8.3	6.6	7.0	6.9	3.1
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	578	490	528	564	262
Non-Labor	91	79	79	50	45
NSE	0	0	0	0	0
<b>Total</b>	<b>668</b>	<b>569</b>	<b>607</b>	<b>614</b>	<b>307</b>
FTE	8.3	6.6	7.0	6.9	3.1
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	89	78	78	82	42
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>89</b>	<b>78</b>	<b>78</b>	<b>82</b>	<b>42</b>
FTE	1.4	1.2	1.1	1.1	0.5
<b>Escalation to 2013\$</b>					
Labor	57	36	25	14	0
Non-Labor	10	6	3	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>67</b>	<b>42</b>	<b>28</b>	<b>15</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	724	604	630	660	304
Non-Labor	100	85	82	51	45
NSE	0	0	0	0	0
<b>Total</b>	<b>824</b>	<b>689</b>	<b>712</b>	<b>711</b>	<b>348</b>
FTE	9.7	7.8	8.1	8.0	3.6

\* 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: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS004.000 - Financial & Systems

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1FS005.000 - Maintenance Management**

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS005.000 - Maintenance Management

**Activity Description:**

This activity includes the maintenance manager, garage supervisors, compliance/quality assurance, parts/inventory control, training, and other support functions necessary for the safe and efficient operations of maintenance garages that are widely disbursed throughout the service area.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects the current and forecasted staffing levels and rates.

**Non-Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects the current operations and economic conditions for costs.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		561	606	596	513	851	654	654	654	
Non-Labor		84	42	51	89	93	78	78	78	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>645</b>	<b>647</b>	<b>647</b>	<b>602</b>	<b>944</b>	<b>731</b>	<b>731</b>	<b>731</b>	
FTE		6.2	6.9	6.7	5.9	10.4	7.7	7.7	7.7	

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS005.000 - Maintenance Management

**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	3-YR Average	654	654	654	0	0	0	654	654	654
Non-Labor	3-YR Average	78	78	78	0	0	0	78	78	78
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>731</b>	<b>731</b>	<b>731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>731</b>	<b>731</b>	<b>731</b>
FTE	3-YR Average	7.7	7.7	7.7	0.0	0.0	0.0	7.7	7.7	7.7

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

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

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: C. Fleet Management  
Category-Sub: 1. Fleet Management  
Workpaper: 1FS005.000 - Maintenance Management

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	447	491	499	439	735
Non-Labor	76	39	49	88	93
NSE	0	0	0	0	0
<b>Total</b>	<b>523</b>	<b>530</b>	<b>548</b>	<b>526</b>	<b>828</b>
FTE	5.3	5.9	5.8	5.1	8.8
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	447	491	499	439	735
Non-Labor	76	39	49	88	93
NSE	0	0	0	0	0
<b>Total</b>	<b>523</b>	<b>530</b>	<b>548</b>	<b>526</b>	<b>828</b>
FTE	5.3	5.9	5.8	5.1	8.8
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	69	78	74	64	117
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>69</b>	<b>78</b>	<b>74</b>	<b>64</b>	<b>117</b>
FTE	0.9	1.0	0.9	0.8	1.5
<b>Escalation to 2013\$</b>					
Labor	44	36	23	11	0
Non-Labor	8	3	2	1	0
NSE	0	0	0	0	0
<b>Total</b>	<b>52</b>	<b>39</b>	<b>25</b>	<b>12</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	561	606	596	513	851
Non-Labor	84	42	51	89	93
NSE	0	0	0	0	0
<b>Total</b>	<b>645</b>	<b>647</b>	<b>647</b>	<b>602</b>	<b>944</b>
FTE	6.2	6.9	6.7	5.9	10.3

\* 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  
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Non-Shared Service Workpapers

Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS005.000 - Maintenance Management

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

**Beginning of Workpaper**  
**1FS006.000 - Director**

San Diego Gas & Electric Company  
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Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS006.000 - Director

**Activity Description:**

This is the SDGE cost center for the Fleet Services Director who provides leadership guidance and overall support for all of Fleet Services. This cost center also collects employee commutation fees to help offset incremental fleet costs for take-home vehicles.

**Forecast Explanations:**

**Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects the current and forecasted staffing levels and rates.

**Non-Labor - 3-YR Average**

The 3-year historical average is most appropriate because recorded costs for this activity have fluctuated in the past three years. In addition, this methodology accurately reflects the current operations and economic conditions for costs.

**NSE - 3-YR Average**

N/A

**Summary of Results:**

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	149	110	141	137	129	129	129	
Non-Labor		-113	-176	-279	-226	-178	-228	-228	-228	
NSE		0	0	0	0	0	0	0	0	
<b>Total</b>		<b>-113</b>	<b>-27</b>	<b>-169</b>	<b>-86</b>	<b>-42</b>	<b>-99</b>	<b>-99</b>	<b>-99</b>	
FTE		0.0	2.4	1.2	1.0	1.0	1.1	1.1	1.1	

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
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Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS006.000 - Director

**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	3-YR Average	129	129	129	0	0	0	129	129	129
Non-Labor	3-YR Average	-228	-228	-228	0	0	0	-228	-228	-228
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
<b>Total</b>		<b>-99</b>	<b>-99</b>	<b>-99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-99</b>	<b>-99</b>	<b>-99</b>
FTE	3-YR Average	1.1	1.1	1.1	0.0	0.0	0.0	1.1	1.1	1.1

**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>
<b>2014 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2015 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	
<b>2016 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	

*Note: Totals may include rounding differences.*

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2016 GRC - APP  
Non-Shared Service Workpapers

Area: FLEET SERVICES  
Witness: Carmen L. Herrera  
Category: C. Fleet Management  
Category-Sub: 1. Fleet Management  
Workpaper: 1FS006.000 - Director

**Determination of Adjusted-Recorded (Incurred Costs):**

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
<b>Recorded (Nominal \$)*</b>					
Labor	0	120	92	120	118
Non-Labor	-103	-163	-268	-223	-178
NSE	0	0	0	0	0
<b>Total</b>	<b>-103</b>	<b>-42</b>	<b>-176</b>	<b>-103</b>	<b>-60</b>
FTE	0.0	2.1	1.0	0.9	0.9
<b>Adjustments (Nominal \$) **</b>					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Nominal \$)</b>					
Labor	0	120	92	120	118
Non-Labor	-103	-163	-268	-223	-178
NSE	0	0	0	0	0
<b>Total</b>	<b>-103</b>	<b>-42</b>	<b>-176</b>	<b>-103</b>	<b>-60</b>
FTE	0.0	2.1	1.0	0.9	0.9
<b>Vacation &amp; Sick (Nominal \$)</b>					
Labor	0	19	14	17	19
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>19</b>	<b>14</b>	<b>17</b>	<b>19</b>
FTE	0.0	0.4	0.2	0.1	0.1
<b>Escalation to 2013\$</b>					
Labor	0	9	4	3	0
Non-Labor	-11	-13	-10	-4	0
NSE	0	0	0	0	0
<b>Total</b>	<b>-11</b>	<b>-4</b>	<b>-6</b>	<b>-1</b>	<b>0</b>
FTE	0.0	0.0	0.0	0.0	0.0
<b>Recorded-Adjusted (Constant 2013\$)</b>					
Labor	0	149	110	141	137
Non-Labor	-113	-176	-279	-226	-178
NSE	0	0	0	0	0
<b>Total</b>	<b>-113</b>	<b>-27</b>	<b>-169</b>	<b>-86</b>	<b>-42</b>
FTE	0.0	2.5	1.2	1.0	1.0

\* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

San Diego Gas & Electric Company  
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Area: FLEET SERVICES  
 Witness: Carmen L. Herrera  
 Category: C. Fleet Management  
 Category-Sub: 1. Fleet Management  
 Workpaper: 1FS006.000 - Director

**Summary of Adjustments to Recorded:**

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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>
<b>2009 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2010 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2011 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2012 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			
<b>2013 Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>			

*Note: Totals may include rounding differences.*

San Diego Gas & Electric Company  
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Area: FLEET SERVICES  
Witness: Carmen L. Herrera

**Appendix A: List of Non-Shared Cost Centers**

<b>Cost Center</b>	<b>Sub</b>	<b>Description</b>
2100-0188	000	
2100-0192	000	QUEST GARAGE
2100-0193	000	MIRAMAR PM GARAGE
2100-0194	000	BEACH CITIES GARAGE
2100-0195	000	NORTHEAST GARAGE
2100-0196	000	EASTERN GARAGE
2100-0197	000	METRO GARAGE
2100-0198	000	NORTH COAST GARAGE
2100-0199	000	ORANGE COUNTY GARAGE
2100-0200	000	KEARNY GARAGE
2100-0201	000	FLEET LEASES & FEES - SDGE
2100-0202	000	FLEET FUELS & SERVICES
2100-0203	000	FLEET ASSET TEAM
2100-0382	000	FLEET ASSET - NEW/RFS VEHICLES
2100-0384	000	FLEET DISPATCH - HQ BLDG POOL
2100-0385	000	FLEET DISPATCH - MIRAMAR POOL
2100-0386	000	FLEET ASSET - SPARE FLEET
2100-0400	000	FLEET - SEMPRA ENERGY BILLING
2100-0554	000	MOUNTAIN EMPIRE GARAGE
2100-0658	000	RAMONA GARAGE
2100-0740	000	FLEET SHARED SERVICE RECEIVING SDGE
2100-3410	000	FLEET SERVICES DIRECTOR
2100-3411	000	FLEET OPERATIONAL STRATEGY & SUPPORT
2100-3412	000	FLEET TRAINING AND QUALITY ASSURANCE
2100-3413	000	FLEET MAINTENANCE OPERATIONS SOUTH MANAG
2100-3641	000	FLEET ATCM SDGE
2100-3673	000	ASSET PLANNING TEAM LEADER_SDGE