

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-17-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF JAMES C. SEIFERT
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-17-WP - REAL ESTATE, LAND & FACILITIES

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Overall Summary For Exhibit No. SDG&E-17-WP

Area:	REAL ESTATE, LAND & FACILITIES
Witness:	James C. Seifert

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Non-Shared Services	20,212	22,371	23,488	24,021
Shared Services	13,447	12,415	14,562	16,280
Total	33,659	34,786	38,050	40,301

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Facility Operations	5,563	5,782	5,782	5,782
B. Land Services	522	608	608	608
C. Rents - SDGE	14,127	15,981	17,098	17,631
Total	20,212	22,371	23,488	24,021

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Workpaper: 1RE001.000

Summary for Category: A. Facility Operations

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	937	1,117	1,117	1,117
Non-Labor	4,625	4,665	4,665	4,665
NSE	0	0	0	0
Total	5,562	5,782	5,782	5,782
FTE	12.0	12.5	12.5	12.5

Workpapers belonging to this Category:

1RE001.000 SDGE Facility Operations

Labor	937	1,117	1,117	1,117
Non-Labor	4,625	4,665	4,665	4,665
NSE	0	0	0	0
Total	5,562	5,782	5,782	5,782
FTE	12.0	12.5	12.5	12.5

Note: Totals may include rounding differences.

Beginning of Workpaper
1RE001.000 - SDGE Facility Operations

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 1RE001.000 - SDGE Facility Operations

Activity Description:

This workgroup contains the SDGE non-shared facility operations functions, which includes labor, materials and contracted services for the facility maintenance function at SDGE.

Forecast Explanations:

Labor - 5-YR Average

A five year average was used as it most closely represents the current operations , including site studies and increase work related to facility maintenance function at SDGE.

Non-Labor - 5-YR Average

A five year average was used as it most closely represents the current operations , including site studies and increase work related to facility maintenance function at SDGE.

NSE - 5-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		1,381	1,301	1,004	961	937	1,117	1,117	1,117	
Non-Labor		5,037	4,501	4,773	4,387	4,625	4,665	4,665	4,665	
NSE		0	0	0	0	0	0	0	0	
Total		6,417	5,802	5,777	5,349	5,563	5,782	5,782	5,782	
FTE		12.9	12.9	12.7	11.8	12.0	12.5	12.5	12.5	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 1RE001.000 - SDGE Facility 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	5-YR Average	1,117	1,117	1,117	0	0	0	1,117	1,117	1,117
Non-Labor	5-YR Average	4,665	4,665	4,665	0	0	0	4,665	4,665	4,665
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		5,782	5,782	5,782	0	0	0	5,782	5,782	5,782
FTE	5-YR Average	12.5	12.5	12.5	0.0	0.0	0.0	12.5	12.5	12.5

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 Total	0	0	0	0	0.0	
2016 Total	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: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: A. Facility Operations
Category-Sub: 1. Facility Operations
Workpaper: 1RE001.000 - SDGE Facility Operations

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,251	1,157	941	822	809
Non-Labor	4,040	3,406	3,810	3,444	3,750
NSE	0	0	0	0	0
Total	5,291	4,563	4,751	4,266	4,558
FTE	17.1	16.0	12.5	10.2	10.2
Adjustments (Nominal \$) **					
Labor	-150	-101	-100	0	0
Non-Labor	518	759	784	875	876
NSE	0	0	0	0	0
Total	368	658	684	875	876
FTE	-6.0	-5.0	-1.5	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,101	1,056	841	822	809
Non-Labor	4,557	4,165	4,594	4,319	4,625
NSE	0	0	0	0	0
Total	5,659	5,221	5,435	5,141	5,434
FTE	11.1	11.0	11.0	10.2	10.2
Vacation & Sick (Nominal \$)					
Labor	170	168	124	119	128
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	170	168	124	119	128
FTE	1.9	1.9	1.8	1.6	1.8
Escalation to 2013\$					
Labor	109	78	39	20	0
Non-Labor	479	336	179	69	0
NSE	0	0	0	0	0
Total	589	413	218	89	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	1,381	1,301	1,004	961	937
Non-Labor	5,037	4,501	4,773	4,387	4,625
NSE	0	0	0	0	0
Total	6,417	5,802	5,777	5,349	5,563
FTE	13.0	12.9	12.8	11.8	12.0

* 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: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 1RE001.000 - SDGE Facility Operations

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-150	-101	-100	0	0
Non-Labor	518	759	784	875	876
NSE	0	0	0	0	0
Total	368	658	684	875	876
FTE	-6.0	-5.0	-1.5	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	-100	0	0.0	1-Sided Adj	N/A	SDEW201311201 02617337
Adjustment for facility work now in 2100-0706							
2009	0	-157	0	0.0	1-Sided Adj	N/A	SDEW201311201 02934787
Adjustment for activities now in cost center 2100-3714							
2009	0	-100	0	0.0	1-Sided Adj	N/A	SDEW201311201 03400987
Adjustment for work now in cost center 2100-3610							
2009	-150	0	0	-6.0	1-Sided Adj	N/A	SDEW201312031 02021517
Adjustment for activity no longer in this department							
2009	0	875	0	0.0	CCTR Transf	From 2100-3714.000	SDEW201402051 54312040
Transferring Security costs to Facilities where this activity is now covered.							
2009 Total	-150	518	0	-6.0			

2010	-1	-116	0	0.0	1-Sided Adj	N/A	SDEW201311201 02212940
Transfer of Facilities work to cost center 2100-3323							
2010	-100	0	0	-5.0	1-Sided Adj	N/A	SDEW201312031 02137053
Adjustment for activity no longer in this department							

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 1. Facility Operations
 Workpaper: 1RE001.000 - SDGE Facility Operations

<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>
2010	0	875	0	0.0	CCTR Transf	From 2100-3714.000	SDEW201402051 54421067
Transferring Security costs to Facilities where this activity is now covered.							
2010 Total	-101	759	0	-5.0			
2011	0	-91	0	0.0	1-Sided Adj	N/A	SDEW201311201 02351027
Adjustment for facilites work to cost center 2100-3323							
2011	-100	0	0	-1.5	1-Sided Adj	N/A	SDEW201312031 02243170
Adjustment for activity no longer in this department							
2011	0	875	0	0.0	CCTR Transf	From 2100-3714.000	SDEW201402051 54530417
Transferring Security costs to Facilities where this activity is now covered.							
2011 Total	-100	784	0	-1.5			
2012	0	875	0	0.0	CCTR Transf	From 2100-3714.000	SDEW201402051 54631113
Transferring Security costs to Facilities where this activity is now covered.							
2012 Total	0	875	0	0.0			
2013	876	0	0	0.0	CCTR Transf	From 2100-3714.000	SDEW201402240 75124780
Transfer Security activity to the Facilities Ops department where these costs are now housed.							
2013	-876	876	0	0.0	1-Sided Adj	N/A	SDEW201404161 33335977
This adjustment is to correct Security costs that were transferred as labor instead of non-labor							
2013 Total	0	876	0	0.0			

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Land Services
 Workpaper: 1RE002.000

Summary for Category: B. Land Services

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	203	268	268	268
Non-Labor	318	340	340	340
NSE	0	0	0	0
Total	521	608	608	608
FTE	2.0	2.8	2.8	2.8

Workpapers belonging to this Category:

1RE002.000 Land Services

Labor	203	268	268	268
Non-Labor	318	340	340	340
NSE	0	0	0	0
Total	521	608	608	608
FTE	2.0	2.8	2.8	2.8

Note: Totals may include rounding differences.

Beginning of Workpaper
1RE002.000 - Land Services

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Land Services
 Category-Sub: 1. Land Services
 Workpaper: 1RE002.000 - Land Services

Activity Description:

Land Services consists of the Land Management, Right of Way, and Survey departments which provide for protection and enforcement of land rights, securing easements and right of way, as well as the management of survey contractors.

Forecast Explanations:

Labor - 5-YR Average

A five year average was used as it most closely represents the current operations , including Land Management, Right of Way and Survey activity at SDGE.

Non-Labor - 5-YR Average

A five year average was used as it most closely represents the current operations , including Land Management, Right of Way and Surveys activity at SDGE.

NSE - 5-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		368	316	222	229	203	268	268	268	
Non-Labor		365	318	343	356	318	340	340	340	
NSE		0	0	0	0	0	0	0	0	
Total		733	634	565	585	522	608	608	608	
FTE		3.9	3.4	2.7	2.2	2.0	2.8	2.8	2.8	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Land Services
 Category-Sub: 1. Land Services
 Workpaper: 1RE002.000 - Land Services

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	268	268	268	0	0	0	268	268	268
Non-Labor	5-YR Average	340	340	340	0	0	0	340	340	340
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		608	608	608	0	0	0	608	608	608
FTE	5-YR Average	2.8	2.8	2.8	0.0	0.0	0.0	2.8	2.8	2.8

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 Total	0	0	0	0	0.0	
2016 Total	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: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: B. Land Services
Category-Sub: 1. Land Services
Workpaper: 1RE002.000 - Land Services

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	753	638	221	197	176
Non-Labor	459	410	338	351	318
NSE	0	0	0	0	0
Total	1,212	1,048	558	548	494
FTE	9.8	8.2	2.8	1.9	1.7
Adjustments (Nominal \$) **					
Labor	-460	-381	-35	-1	0
Non-Labor	-128	-116	-7	-1	0
NSE	0	0	0	0	0
Total	-588	-497	-42	-2	0
FTE	-6.4	-5.3	-0.5	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	294	257	186	196	176
Non-Labor	331	294	330	350	318
NSE	0	0	0	0	0
Total	624	551	516	546	494
FTE	3.4	2.9	2.3	1.9	1.7
Vacation & Sick (Nominal \$)					
Labor	45	41	27	28	28
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	45	41	27	28	28
FTE	0.6	0.5	0.4	0.3	0.3
Escalation to 2013\$					
Labor	29	19	9	5	0
Non-Labor	35	24	13	6	0
NSE	0	0	0	0	0
Total	64	43	22	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	368	316	222	229	203
Non-Labor	365	318	343	356	318
NSE	0	0	0	0	0
Total	733	634	565	585	522
FTE	4.0	3.4	2.7	2.2	2.0

* 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: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: B. Land Services
Category-Sub: 1. Land Services
Workpaper: 1RE002.000 - Land Services

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-460	-381	-35	-0.692	0
Non-Labor	-128	-116	-7	-0.840	0
NSE	0	0	0	0	0
Total	-588	-497	-42	-2	0
FTE	-6.4	-5.3	-0.5	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	-460	-128	0	-6.4	1-Sided Adj	N/A	SDEW201311071 51634807

This adjustment is needed to move historical cost that were transferred to SCG.

2009 Total	-460	-128	0	-6.4
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2010	-381	-116	0	-5.3	1-Sided Adj	N/A	SDEW201311071 51801347
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This adjustment is needed to move historical cost that were transferred to SCG.

2010 Total	-381	-116	0	-5.3
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2011	-35	-7	0	-0.5	1-Sided Adj	N/A	SDEW201311071 51858577
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This adjustment is needed to move historical cost that were transferred to SCG.

2011 Total	-35	-7	0	-0.5
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2012	-0.692	-0.840	0	0.0	1-Sided Adj	N/A	SDEW201311071 52002250
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This adjustment is needed to move historical cost that were transferred to SCG.

2012 Total	-0.692	-0.840	0	0.0
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Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: B. Land Services
Category-Sub: 1. Land Services
Workpaper: 1RE002.000 - Land Services

<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>
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: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: C. Rents - SDGE
Workpaper: 1RE003.000

Summary for Category: C. Rents - SDGE

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	14,127	15,981	17,098	17,631
Total	14,127	15,981	17,098	17,631
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

1RE003.000 SDGE Rents

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	14,127	15,981	17,098	17,631
Total	14,127	15,981	17,098	17,631
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1RE003.000 - SDGE Rents

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: C. Rents - SDGE
 Category-Sub: 1. Rents - SDGE
 Workpaper: 1RE003.000 - SDGE Rents

Activity Description:

This workpaper represents the non-shared rents at SDGE. These facilities include branch offices, telecom sites, the environmental laboratory, multi-use and customer service facilities, as well as right of way easements

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as it most closely represents the current non-shared rents at SDGE according to signed contracts/leases..

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		0	0	0	0	0	0	0	0	
NSE		11,479	11,705	11,497	13,502	14,127	15,981	17,098	17,631	
Total		11,479	11,705	11,497	13,502	14,127	15,981	17,098	17,631	
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: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: C. Rents - SDGE
 Category-Sub: 1. Rents - SDGE
 Workpaper: 1RE003.000 - SDGE Rents

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	15,981	17,098	17,631	15,981	17,098	17,631
Total		0	0	0	15,981	17,098	17,631	15,981	17,098	17,631
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	15,981	15,981	0.0	1-Sided Adj

SDGE Rent for 2014 are contractual obligated.

2014 Total	0	0	15,981	15,981	0.0	
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2015	0	0	17,098	17,098	0.0	1-Sided Adj
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SDGE Rent for 2015 are contractual obligated.

2015 Total	0	0	17,098	17,098	0.0	
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2016	0	0	17,631	17,631	0.0	1-Sided Adj
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SDGE Rent for 2016 are contractual obligated.

2016 Total	0	0	17,631	17,631	0.0	
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Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: C. Rents - SDGE
Category-Sub: 1. Rents - SDGE
Workpaper: 1RE003.000 - SDGE Rents

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	10,398	10,846	11,093	13,339	14,127
NSE	0	0	0	0	0
Total	10,398	10,846	11,093	13,339	14,127
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-10,398	-10,846	-11,093	-13,339	-14,127
NSE	10,398	10,846	11,093	13,339	14,127
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	10,398	10,846	11,093	13,339	14,127
Total	10,398	10,846	11,093	13,339	14,127
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	1,081	859	404	163	0
Total	1,081	859	404	163	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	11,479	11,705	11,497	13,502	14,127
Total	11,479	11,705	11,497	13,502	14,127
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: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: C. Rents - SDGE
 Category-Sub: 1. Rents - SDGE
 Workpaper: 1RE003.000 - SDGE Rents

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	-0.362
Non-Labor	-10,398	-10,846	-11,093	-13,339	-14,127
NSE	10,398	10,846	11,093	13,339	14,127
Total	0	0	0	0.060	-0.362
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	-10,398	10,398	0.0	1-Sided Adj	N/A	SDEW201404231 32345630
All rents are contractual thus NSE*							
2009 Total	0	-10,398	10,398	0.0			
2010	0	-10,846	10,846	0.0	1-Sided Adj	N/A	SDEW201404231 32435720
All rents are contractual thus NSE*							
2010 Total	0	-10,846	10,846	0.0			
2011	0	-11,093	11,093	0.0	1-Sided Adj	N/A	SDEW201404231 32522807
All rents are contractual thus NSE*							
2011 Total	0	-11,093	11,093	0.0			
2012	0	-13,339	13,339	0.0	1-Sided Adj	N/A	SDEW201404231 32618530
All rents are contractual thus NSE*							
2012 Total	0	-13,339	13,339	0.0			

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: C. Rents - SDGE
 Category-Sub: 1. Rents - SDGE
 Workpaper: 1RE003.000 - SDGE Rents

<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>
2013	0	-14,127	14,127	0.0	1-Sided Adj	N/A	SDEW201404231 32725427
All rents are contractual thus NSE*							
2013	-0.362	0	0	0.0	1-Sided Adj	N/A	SDEW201404231 32848157
Correction for labor incorrectly charge to Rents cost center..							
2013 Total	-0.362	-14,127	14,127	0.0			

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert

Summary of Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Facility Operations	2,561	2,807	2,807	2,807
B. Real Estate - Administration	1,324	856	856	856
C. Capital Programs	233	656	656	656
D. Real Estate - Planning	1,063	600	600	600
E. Real Estate - Resources	791	738	738	738
F. Corporate Rents	7,475	6,758	8,905	10,623
Total	13,447	12,415	14,562	16,280

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: A. Facility Operations
Cost Center: VARIOUS

Summary for Category: A. Facility Operations

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	297	297	297	297
Non-Labor	2,264	2,510	2,510	2,510
NSE	0	0	0	0
Total	2,561	2,807	2,807	2,807
FTE	4.0	4.0	4.0	4.0

Cost Centers belonging to this Category:

2100-3029.000 FACILITIES CORPORATE CENTER UTILITIES

Labor	0	0	0	0
Non-Labor	1,110	1,384	1,384	1,384
NSE	0	0	0	0
Total	1,110	1,384	1,384	1,384
FTE	0.0	0.0	0.0	0.0

2100-3323.000 FACILITIES OPERATIONS SOUTH MANAGER

Labor	297	297	297	297
Non-Labor	498	498	498	498
NSE	0	0	0	0
Total	795	795	795	795
FTE	4.0	4.0	4.0	4.0

2100-3610.000 RB DATA CENTER & ANNEX

Labor	0	0	0	0
Non-Labor	656	628	628	628
NSE	0	0	0	0
Total	656	628	628	628
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3029.000 - FACILITIES CORPORATE CENTER UTILITIES

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 1. Facilities Corp Center Utilities
 Cost Center: 2100-3029.000 - FACILITIES CORPORATE CENTER UTILITIES

Activity Description:

This cost center contains the electric utility charges for the HQ Corporate Center.

Forecast Explanations:

Labor - 5-YR Average

N/A

Non-Labor - 5-YR Average

A five year average was used as it most closely represents the current operations.

NSE - 5-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		1,698	1,555	1,368	1,191	1,110	1,384	1,384	1,384	
NSE		0	0	0	0	0	0	0	0	
Total		1,698	1,555	1,368	1,191	1,110	1,384	1,384	1,384	
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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 1. Facilities Corp Center Utilities
 Cost Center: 2100-3029.000 - FACILITIES CORPORATE CENTER UTILITIES

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	598	0	598	0.00	0	236	0	236	0.00
Directly Allocated	0	512	0	512	0.00	0	224	0	224	0.00
Subj. To % Alloc.	0	0	0	0	0.00	0	924	0	924	0.00
Total Incurred	0	1,110	0	1,110	0.00	0	1,384	0	1,384	0.00
% Allocation										
Retained	73.73%	73.73%				73.73%	73.73%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	16.92%	16.92%				16.92%	16.92%			
Unreg	9.35%	9.35%				9.35%	9.35%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	236	0	236	0.00	0	236	0	236	0.00
Directly Allocated	0	224	0	224	0.00	0	224	0	224	0.00
Subj. To % Alloc.	0	924	0	924	0.00	0	924	0	924	0.00
Total Incurred	0	1,384	0	1,384	0.00	0	1,384	0	1,384	0.00
% Allocation										
Retained	73.73%	73.73%				73.73%	73.73%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	16.92%	16.92%				16.92%	16.92%			
Unreg	9.35%	9.35%				9.35%	9.35%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The methodology used is based on square footage and electric & water usage studies.

Cost Center Allocation Percentage for 2014

The methodology used is based on square footage and electric & water usage studies.

Cost Center Allocation Percentage for 2015

The methodology used is based on square footage and electric & water usage studies.

Cost Center Allocation Percentage for 2016

The methodology used is based on square footage and electric & water usage studies.

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 1. Facilities Corp Center Utilities
 Cost Center: 2100-3029.000 - FACILITIES CORPORATE CENTER UTILITIES

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	0	0	0	0	0	0	0	0	0
Non-Labor	5-YR Average	1,384	1,384	1,384	0	0	0	1,384	1,384	1,384
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		1,384	1,384	1,384	0	0	0	1,384	1,384	1,384
FTE	5-YR Average	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/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 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: A. Facility Operations
Category-Sub: 1. Facilities Corp Center Utilities
Cost Center: 2100-3029.000 - FACILITIES CORPORATE CENTER UTILITIES

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,551	1,452	1,317	1,170	1,110
NSE	0	0	0	0	0
Total	1,551	1,452	1,317	1,170	1,110
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,551	1,452	1,317	1,170	1,110
NSE	0	0	0	0	0
Total	1,551	1,452	1,317	1,170	1,110
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	147	103	51	20	0
NSE	0	0	0	0	0
Total	147	103	51	20	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	1,698	1,555	1,368	1,191	1,110
NSE	0	0	0	0	0
Total	1,698	1,555	1,368	1,191	1,110
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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 1. Facilities Corp Center Utilities
 Cost Center: 2100-3029.000 - FACILITIES CORPORATE CENTER UTILITIES

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
Total	0	0	0	0	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 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3323.000 - FACILITIES OPERATIONS SOUTH MANAGER

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 2. Facilities - Manager
 Cost Center: 2100-3323.000 - FACILITIES OPERATIONS SOUTH MANAGER

Activity Description:

This cost center contains the area manager and his support staff for the facility operations function at SDGE

Forecast Explanations:

Labor - Base YR Rec

The base year recorded was used as it most closely represents the current operations

Non-Labor - Base YR Rec

The base year recorded was used as it most closely represents the current operations

NSE - Base YR Rec

N/A

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		165	175	228	278	297	297	297	297	
Non-Labor		330	105	280	424	498	498	498	498	
NSE		0	0	0	0	0	0	0	0	
Total		495	280	508	702	795	795	795	795	
FTE		2.5	2.2	3.2	3.9	4.0	4.0	4.0	4.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 2. Facilities - Manager
 Cost Center: 2100-3323.000 - FACILITIES OPERATIONS SOUTH MANAGER

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	297	497	0	794	3.98	297	497	0	794	3.98
Total Incurred	297	497	0	794	3.98	297	497	0	794	3.98
% Allocation										
Retained	81.78%	81.78%				81.78%	81.78%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.73%	11.73%				11.73%	11.73%			
Unreg	6.49%	6.49%				6.49%	6.49%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	297	497	0	794	3.98	297	497	0	794	3.98
Total Incurred	297	497	0	794	3.98	297	497	0	794	3.98
% Allocation										
Retained	81.78%	81.78%				81.78%	81.78%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.73%	11.73%				11.73%	11.73%			
Unreg	6.49%	6.49%				6.49%	6.49%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The methodology used is based on square footage space study.

Cost Center Allocation Percentage for 2014

The methodology used is based on square footage space study.

Cost Center Allocation Percentage for 2015

The methodology used is based on square footage space study.

Cost Center Allocation Percentage for 2016

The methodology used is based on square footage space study.

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 2. Facilities - Manager
 Cost Center: 2100-3323.000 - FACILITIES OPERATIONS SOUTH MANAGER

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	Base YR Rec	297	297	297	0	0	0	297	297	297
Non-Labor	Base YR Rec	498	498	498	0	0	0	498	498	498
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		795	795	795	0	0	0	795	795	795
FTE	Base YR Rec	4.0	4.0	4.0	0.0	0.0	0.0	4.0	4.0	4.0

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 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 2. Facilities - Manager
 Cost Center: 2100-3323.000 - FACILITIES OPERATIONS SOUTH MANAGER

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	130	141	191	239	256
Non-Labor	302	98	270	417	498
NSE	0	0	0	0	0
Total	432	239	461	655	754
FTE	2.1	1.9	2.7	3.4	3.4
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	130	141	191	239	256
Non-Labor	302	98	270	417	498
NSE	0	0	0	0	0
Total	432	239	461	655	754
FTE	2.1	1.9	2.7	3.4	3.4
Vacation & Sick (Nominal \$)					
Labor	20	22	28	35	41
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	20	22	28	35	41
FTE	0.4	0.3	0.4	0.5	0.6
Escalation to 2013\$					
Labor	14	12	9	5	0
Non-Labor	29	7	11	7	0
NSE	0	0	0	0	0
Total	43	18	19	12	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	165	175	228	278	297
Non-Labor	330	105	280	424	498
NSE	0	0	0	0	0
Total	495	280	508	702	795
FTE	2.5	2.2	3.1	3.9	4.0

* 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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 2. Facilities - Manager
 Cost Center: 2100-3323.000 - FACILITIES OPERATIONS SOUTH MANAGER

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
Total	0	0	0	0	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 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3610.000 - RB DATA CENTER & ANNEX

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 3. RB Data Center & Annex
 Cost Center: 2100-3610.000 - RB DATA CENTER & ANNEX

Activity Description:

This cost center represents the facility maintenance costs for the RB data center and RB annex, which is occupied by a portion of SDG&E's IT staff.

Forecast Explanations:

Labor - 3-YR Average

N/A

Non-Labor - 3-YR Average

The three year average was used as it most closely represents the current operations

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		315	340	622	605	656	628	628	628	
NSE		0	0	0	0	0	0	0	0	
Total		315	340	622	605	656	628	628	628	
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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 3. RB Data Center & Annex
 Cost Center: 2100-3610.000 - RB DATA CENTER & ANNEX

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	51	0	51	0.00	0	18	0	18	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	606	0	606	0.00	0	609	0	609	0.00
Total Incurred	0	657	0	657	0.00	0	627	0	627	0.00
% Allocation										
Retained	38.07%	38.07%				38.07%	38.07%			
SEU	58.33%	58.33%				58.33%	58.33%			
CORP	3.60%	3.60%				3.60%	3.60%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	18	0	18	0.00	0	18	0	18	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	609	0	609	0.00	0	609	0	609	0.00
Total Incurred	0	627	0	627	0.00	0	627	0	627	0.00
% Allocation										
Retained	38.07%	38.07%				38.07%	38.07%			
SEU	58.33%	58.33%				58.33%	58.33%			
CORP	3.60%	3.60%				3.60%	3.60%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The methodology use for this allocation is based on LAN IDs by company.

Cost Center Allocation Percentage for 2014

The methodology use for this allocation is based on LAN IDs by company.

Cost Center Allocation Percentage for 2015

The methodology use for this allocation is based on LAN IDs by company.

Cost Center Allocation Percentage for 2016

The methodology use for this allocation is based on LAN IDs by company.

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 3. RB Data Center & Annex
 Cost Center: 2100-3610.000 - RB DATA CENTER & ANNEX

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	628	628	628	0	0	0	628	628	628
NSE	3-YR Average	0	0	0	0	0	0	0	0	0
Total		628	628	628	0	0	0	628	628	628
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>Adi Type</u>
2014 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 3. RB Data Center & Annex
 Cost Center: 2100-3610.000 - RB DATA CENTER & ANNEX

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	188	317	598	594	656
NSE	0	0	0	0	0
Total	188	317	598	594	656
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	100	0	0	0	0
NSE	0	0	0	0	0
Total	100	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	288	317	598	594	656
NSE	0	0	0	0	0
Total	288	317	598	594	656
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	27	22	23	10	0
NSE	0	0	0	0	0
Total	27	22	23	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	315	340	622	605	656
NSE	0	0	0	0	0
Total	315	340	622	605	656
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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: A. Facility Operations
 Category-Sub: 3. RB Data Center & Annex
 Cost Center: 2100-3610.000 - RB DATA CENTER & ANNEX

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	100	0	0	0	0
NSE	0	0	0	0	0
Total	100	0	0	0	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	0	100	0	0.0	1-Sided Adj	N/A	SDEW201311201 03903220
Adjustment for activites now in cost center 2100-3610							

2009 Total	0	100	0	0.0	
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2010 Total	0	0	0	0.0	
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2011 Total	0	0	0	0.0	
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2012 Total	0	0	0	0.0	
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2013 Total	0	0	0	0.0	
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Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: B. Real Estate - Administration
Cost Center: VARIOUS

Summary for Category: B. Real Estate - Administration

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	439	417	417	417
Non-Labor	885	438	438	438
NSE	0	0	0	0
Total	1,324	855	855	855
FTE	3.3	3.2	3.2	3.2

Cost Centers belonging to this Category:

2100-3030.000 CORPORATE REAL ESTATE MANAGER

Labor	79	150	150	150
Non-Labor	102	96	96	96
NSE	0	0	0	0
Total	181	246	246	246
FTE	0.7	1.2	1.2	1.2

2100-3714.000 DIRECTOR - REAL ESTATE & LAND SERVICES

Labor	360	267	267	267
Non-Labor	783	342	342	342
NSE	0	0	0	0
Total	1,143	609	609	609
FTE	2.6	2.0	2.0	2.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3030.000 - CORPORATE REAL ESTATE MANAGER

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 1. Real Estate - Administration
 Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER

Activity Description:

This cost center contains the administrative function for Corporate Real Estate, which manages and administers all lease payments, as well as the disposition and acquisition of company property.

Forecast Explanations:

Labor - 5-YR Average

A five year average was used as it most closely represents the current operations , including site studies and increase work related to major real estate projects.

Non-Labor - 5-YR Average

A five year average was used as it most closely represents the current operations , including site studies and increase work related to major real estate projects.

NSE - 5-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		201	198	178	97	79	150	150	150	
Non-Labor		68	68	56	186	102	96	96	96	
NSE		0	0	0	0	0	0	0	0	
Total		269	265	234	283	182	247	247	247	
FTE		1.7	1.7	0.8	0.8	0.7	1.2	1.2	1.2	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 1. Real Estate - Administration
 Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	89	0	89	0.00	20	29	0	49	0.15
Directly Allocated	0	10	0	10	0.00	59	3	0	62	0.30
Subj. To % Alloc.	79	4	0	83	0.70	71	64	0	135	0.71
Total Incurred	79	103	0	182	0.70	150	96	0	246	1.16
% Allocation										
Retained	81.78%	81.78%				81.78%	81.78%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.73%	11.73%				11.73%	11.73%			
Unreg	6.49%	6.49%				6.49%	6.49%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	20	29	0	49	0.15	20	29	0	49	0.15
Directly Allocated	59	3	0	62	0.30	59	3	0	62	0.30
Subj. To % Alloc.	71	64	0	135	0.71	71	64	0	135	0.71
Total Incurred	150	96	0	246	1.16	150	96	0	246	1.16
% Allocation										
Retained	81.78%	81.78%				81.78%	81.78%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.73%	11.73%				11.73%	11.73%			
Unreg	6.49%	6.49%				6.49%	6.49%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The methodology used is based on square footage space study..

Cost Center Allocation Percentage for 2014

The methodology used is based on square footage space study..

Cost Center Allocation Percentage for 2015

The methodology used is based on square footage space study..

Cost Center Allocation Percentage for 2016

The methodology used is based on square footage space study..

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 1. Real Estate - Administration
 Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER

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	150	150	150	0	0	0	150	150	150
Non-Labor	5-YR Average	96	96	96	0	0	0	96	96	96
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		247	247	247	0	0	0	247	247	247
FTE	5-YR Average	1.2	1.2	1.2	0.0	0.0	0.0	1.2	1.2	1.2

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 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 1. Real Estate - Administration
 Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	356	358	286	123	68
Non-Labor	63	63	54	183	102
NSE	0	0	0	0	0
Total	419	421	340	307	171
FTE	3.5	3.5	2.7	1.2	0.6
Adjustments (Nominal \$) **					
Labor	-197	-199	-137	-41	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-197	-199	-137	-41	0
FTE	-2.0	-2.0	-2.0	-0.5	0.0
Recorded-Adjusted (Nominal \$)					
Labor	159	159	149	83	68
Non-Labor	63	63	54	183	102
NSE	0	0	0	0	0
Total	222	222	203	266	171
FTE	1.5	1.5	0.7	0.7	0.6
Vacation & Sick (Nominal \$)					
Labor	25	25	22	12	11
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	25	25	22	12	11
FTE	0.2	0.3	0.1	0.1	0.1
Escalation to 2013\$					
Labor	17	13	7	2	0
Non-Labor	6	4	2	3	0
NSE	0	0	0	0	0
Total	23	18	9	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	201	198	178	97	79
Non-Labor	68	68	56	186	102
NSE	0	0	0	0	0
Total	269	265	234	283	182
FTE	1.7	1.8	0.8	0.8	0.7

* 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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 1. Real Estate - Administration
 Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-197	-199	-137	-41	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	-197	-199	-137	-41	0
FTE	-2.0	-2.0	-2.0	-0.5	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	-126	0	0	-1.0	CCTR Transf	To 2100-3714.000	SDEW201311081 53338413
This transfers to the director cost center. from 2100-3030 to reflect reorganization.							
2009	-72	0	0	-1.0	CCTR Transf	To 2100-3303.000	SDEW201311081 53537363
This transfers to the RE Resources cost center. from 2100-3030 to reflect reorganization.							
2009 Total	-197	0	0	-2.0			
2010	-72	0	0	-1.0	CCTR Transf	To 2100-3303.000	SDEW201311081 53659203
This transfers to the RE Resources cost center. from 2100-3030 to reflect reorganization.							
2010	-127	0	0	-1.0	CCTR Transf	To 2100-3714.000	SDEW201311081 54119077
This transfers to the director RELF cost center. from 2100-3030 to reflect reorganization.							
2010 Total	-199	0	0	-2.0			
2011	-74	0	0	-1.0	CCTR Transf	To 2100-3303.000	SDEW201311081 53746457
This transfers to the RE Resources cost center. from 2100-3030 to reflect reorganization.							
2011	-137	0	0	-1.0	CCTR Transf	To 2100-3714.000	SDEW201311081 54203893
This transfers to the director RELF cost center. from 2100-3030 to reflect reorganization.							

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 1. Real Estate - Administration
 Cost Center: 2100-3030.000 - CORPORATE REAL ESTATE MANAGER

<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>
2011	74	0	0	0.0	CCTR Transf	From 2100-3303.000	SDEW201404021 05813950
Labor correction to reverse previous transfer from 2100-3303							
2011 Total	-137	0	0	-2.0			
2012	-37	0	0	-0.5	CCTR Transf	To 2100-3303.000	SDEW201311081 53832903
This transfers to the RE Resources cost center. from 2100-3030 to reflect reorganization.							
2012	-3	0	0	0.0	CCTR Transf	To 2100-3714.000	SDEW201311081 54245090
This transfers to the director RELF cost center. from 2100-3030 to reflect reorganization.							
2012 Total	-41	0	0	-0.5			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3714.000 - DIRECTOR - REAL ESTATE & LAND SERVICES

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 2. Real Estate & Land Service Manager
 Cost Center: 2100-3714.000 - DIRECTOR - REAL ESTATE & LAND SERVICES

Activity Description:

This cost center is the SDGE portion of costs associated with the Director or Real Estate, Land and Facilities and his support staff.

Forecast Explanations:

Labor - 5-YR Average

The five year average was used as it most closely represents the current operations.

Non-Labor - 5-YR Average

The five year average was used as it most closely represents the current operations.

NSE - 5-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		383	224	163	205	360	267	267	267	
Non-Labor		189	111	208	421	783	342	342	342	
NSE		0	0	0	0	0	0	0	0	
Total		572	335	371	626	1,142	609	609	609	
FTE		2.7	1.8	1.2	2.1	2.6	2.0	2.0	2.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 2. Real Estate & Land Service Manager
 Cost Center: 2100-3714.000 - DIRECTOR - REAL ESTATE & LAND SERVICES

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	131	730	0	861	1.03	26	160	0	186	0.21
Directly Allocated	0	27	0	27	0.00	0	6	0	6	0.00
Subj. To % Alloc.	229	26	0	255	1.55	241	177	0	418	1.84
Total Incurred	360	783	0	1,143	2.58	267	343	0	610	2.05
% Allocation										
Retained	81.78%	81.78%				81.78%	81.78%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.73%	11.73%				11.73%	11.73%			
Unreg	6.49%	6.49%				6.49%	6.49%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	26	160	0	186	0.21	26	160	0	186	0.21
Directly Allocated	0	6	0	6	0.00	0	6	0	6	0.00
Subj. To % Alloc.	241	177	0	418	1.84	241	177	0	418	1.84
Total Incurred	267	343	0	610	2.05	267	343	0	610	2.05
% Allocation										
Retained	81.78%	81.78%				81.78%	81.78%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.73%	11.73%				11.73%	11.73%			
Unreg	6.49%	6.49%				6.49%	6.49%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The methodology used is based on a square footage space study.

Cost Center Allocation Percentage for 2014

The methodology used is based on a square footage space study.

Cost Center Allocation Percentage for 2015

The methodology used is based on a square footage space study.

Cost Center Allocation Percentage for 2016

The methodology used is based on a square footage space study.

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 2. Real Estate & Land Service Manager
 Cost Center: 2100-3714.000 - DIRECTOR - REAL ESTATE & LAND SERVICES

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	267	267	267	0	0	0	267	267	267
Non-Labor	5-YR Average	342	342	342	0	0	0	342	342	342
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		609	609	609	0	0	0	609	609	609
FTE	5-YR Average	2.0	2.0	2.0	0.0	0.0	0.0	2.0	2.0	2.0

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 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 2. Real Estate & Land Service Manager
 Cost Center: 2100-3714.000 - DIRECTOR - REAL ESTATE & LAND SERVICES

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	178	54	0	173	224
Non-Labor	15	3	0	214	795
NSE	0	0	0	0	0
Total	193	57	0	386	1,019
FTE	1.3	0.5	0.0	1.8	2.2
Adjustments (Nominal \$) **					
Labor	126	127	137	3	86
Non-Labor	157	100	200	200	-12
NSE	0	0	0	0	0
Total	283	227	337	203	74
FTE	1.0	1.0	1.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	303	181	137	176	310
Non-Labor	172	103	200	414	783
NSE	0	0	0	0	0
Total	476	284	337	590	1,093
FTE	2.3	1.5	1.0	1.8	2.2
Vacation & Sick (Nominal \$)					
Labor	47	29	20	25	49
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	47	29	20	25	49
FTE	0.4	0.3	0.2	0.3	0.4
Escalation to 2013\$					
Labor	33	15	6	3	0
Non-Labor	16	7	8	7	0
NSE	0	0	0	0	0
Total	50	22	14	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	383	224	163	205	360
Non-Labor	189	111	208	421	783
NSE	0	0	0	0	0
Total	572	335	371	626	1,142
FTE	2.7	1.8	1.2	2.1	2.6

* 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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 2. Real Estate & Land Service Manager
 Cost Center: 2100-3714.000 - DIRECTOR - REAL ESTATE & LAND SERVICES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	126	127	137	3	86
Non-Labor	157	100	200	200	-12
NSE	0	0	0	0	0
Total	283	227	337	203	74
FTE	1.0	1.0	1.0	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	875	0	0.0	CCTR Transf	From 2100-3415.000	GBUCSIT201312 03142347743
Security Services non-labor \$ transferred to align with functional area for 2014 and beyond							
2009	126	0	0	1.0	CCTR Transf	From 2100-3030.000	SDEW201311081 53338413
This transfers to the director cost center. from 2100-3030 to reflect reorganization.							
2009	0	157	0	0.0	1-Sided Adj	N/A	SDEW201311201 04435587
Adjustment for activity now in cost center 2100-3714							
2009	0	-875	0	0.0	CCTR Transf	To 2100-0709.000	SDEW201402051 54312040
Transferring Security costs to Facilities where this activity is now covered.							
2009 Total	126	157	0	1.0			

2010	0	875	0	0.0	CCTR Transf	From 2100-3415.000	GBUCSIT201312 03142415783
Security Services non-labor \$ transferred to align with functional area for 2014 and beyond							
2010	127	0	0	1.0	CCTR Transf	From 2100-3030.000	SDEW201311081 54119077
This transfers to the director RELF cost center. from 2100-3030 to reflect reorganization.							
2010	0	100	0	0.0	CCTR Transf	From 2100-0706.000	SDEW201311181 54529603
Adjustment for director non labor costs which should be in 2100-3714							

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 2. Real Estate & Land Service Manager
 Cost Center: 2100-3714.000 - DIRECTOR - REAL ESTATE & LAND SERVICES

<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>
2010	0	-875	0	0.0	CCTR Transf	To 2100-0709.000	SDEW201402051 54421067

Transferring Security costs to Facilities where this activity is now covered.

2010 Total	127	100	0	1.0			
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2011	0	875	0	0.0	CCTR Transf	From 2100-3415.000	GBUCSIT201312 03142432607
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Security Services non-labor \$ transferred to align with functional area for 2014 and beyond

2011	137	0	0	1.0	CCTR Transf	From 2100-3030.000	SDEW201311081 54203893
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This transfers to the director RELF cost center. from 2100-3030 to reflect reorganization.

2011	0	20	0	0.0	CCTR Transf	From 2100-0706.000	SDEW201311181 32904877
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Adjustment for director non labor costs which should be in 2100-3714

2011	0	180	0	0.0	CCTR Transf	From 2100-0706.000	SDEW201311181 53930017
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Adjustment for director non labor costs which should be in 2100-3714

2011	0	-875	0	0.0	CCTR Transf	To 2100-0709.000	SDEW201402051 54530417
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Transferring Security costs to Facilities where this activity is now covered.

2011 Total	137	200	0	1.0			
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2012	0	875	0	0.0	CCTR Transf	From 2100-3415.000	GBUCSIT201312 03142450097
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Security Services non-labor \$ transferred to align with functional area for 2014 and beyond

2012	3	0	0	0.0	CCTR Transf	From 2100-3030.000	SDEW201311081 54245090
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This transfers to the director RELF cost center. from 2100-3030 to reflect reorganization.

2012	0	200	0	0.0	CCTR Transf	From 2100-0706.000	SDEW201311181 54012623
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Adjustment for director non labor costs which should be in 2100-3714

2012	0	-875	0	0.0	CCTR Transf	To 2100-0709.000	SDEW201402051 54631113
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Transferring Security costs to Facilities where this activity is now covered.

2012 Total	3	200	0	0.0			
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Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: B. Real Estate - Administration
 Category-Sub: 2. Real Estate & Land Service Manager
 Cost Center: 2100-3714.000 - DIRECTOR - REAL ESTATE & LAND SERVICES

<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>
2013	0	826	0	0.0	CCTR Transf	From 2100-3415.000	GBUCSIT201402 24082355230
Transfer of non-labor Security Services to align with functional area.							
2013	-876	0	0	0.0	CCTR Transf	To 2100-0709.000	SDEW201402240 75124780
Transfer Security activity to the Facilities Ops department where these costs are now housed.							
2013	0	-876	0	0.0	1-Sided Adj	N/A	SDEW201402251 13533417
The activity was previously moved and this adjustment is no longer need here.							
2013	112	38	0	0.0	1-Sided Adj	N/A	SDEW201404021 10733750
Correction to add back the labor and non labor that was previously edited out by mistake.							
2013	850	0	0	0.0	1-Sided Adj	N/A	SDEW201404241 00534847
This is to correct an adjustment that was made in an earlier version.							
2013 Total	86	-12	0	0.0			

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: C. Capital Programs
 Cost Center: 2100-3025.000

Summary for Category: C. Capital Programs

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	213	536	536	536
Non-Labor	20	120	120	120
NSE	0	0	0	0
Total	233	656	656	656
FTE	1.8	6.3	6.3	6.3

Cost Centers belonging to this Category:

2100-3025.000 FACILITIES & CAPITAL PROGRAMS - ADMIN

Labor	213	536	536	536
Non-Labor	20	120	120	120
NSE	0	0	0	0
Total	233	656	656	656
FTE	1.8	6.3	6.3	6.3

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3025.000 - FACILITIES & CAPITAL PROGRAMS - ADMIN

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: C. Capital Programs
 Category-Sub: 1. Facilities Capital Programs - Administration
 Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS - ADMIN

Activity Description:

This cost center contains the manager and his support staff for the facility capital programs function at SDG&E, which supports SDG&E and Corporate Center.

Forecast Explanations:

Labor - 5-YR Average

A five year average was used as it most closely represents the current operations.

Non-Labor - 5-YR Average

A five year average was used as it most closely represents the current operations.

NSE - 5-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		1,309	798	226	137	213	536	536	536	
Non-Labor		202	207	148	23	20	120	120	120	
NSE		0	0	0	0	0	0	0	0	
Total		1,510	1,005	374	160	233	656	656	656	
FTE		15.4	9.0	3.6	1.9	1.8	6.3	6.3	6.3	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: C. Capital Programs
 Category-Sub: 1. Facilities Capital Programs - Administration
 Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS - ADMIN

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	16	0	0	16	0.13	4	0	0	4	0.08
Directly Allocated	0	0	0	0	0.00	0	-2	0	-2	0.01
Subj. To % Alloc.	197	20	0	217	1.67	533	122	0	655	6.26
Total Incurred	213	20	0	233	1.80	537	120	0	657	6.35
% Allocation										
Retained	97.68%	97.68%				97.68%	97.68%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	2.32%	2.32%				2.32%	2.32%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	4	0	0	4	0.08	4	0	0	4	0.08
Directly Allocated	0	-2	0	-2	0.01	0	-2	0	-2	0.01
Subj. To % Alloc.	533	122	0	655	6.26	533	122	0	655	6.26
Total Incurred	537	120	0	657	6.35	537	120	0	657	6.35
% Allocation										
Retained	97.68%	97.68%				97.68%	97.68%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	2.32%	2.32%				2.32%	2.32%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Methodology used for allocation is based on a planned Capital spend.

Cost Center Allocation Percentage for 2014

Methodology used for allocation is based on a planned Capital spend.

Cost Center Allocation Percentage for 2015

Methodology used for allocation is based on a planned Capital spend.

Cost Center Allocation Percentage for 2016

Methodology used for allocation is based on a planned Capital spend.

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: C. Capital Programs
 Category-Sub: 1. Facilities Capital Programs - Administration
 Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS - ADMIN

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	536	536	536	0	0	0	536	536	536
Non-Labor	5-YR Average	120	120	120	0	0	0	120	120	120
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		656	656	656	0	0	0	656	656	656
FTE	5-YR Average	6.3	6.3	6.3	0.0	0.0	0.0	6.3	6.3	6.3

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 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: C. Capital Programs
Category-Sub: 1. Facilities Capital Programs - Administration
Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS - ADMIN

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,035	643	19	118	184
Non-Labor	184	193	142	22	20
NSE	0	0	0	0	0
Total	1,220	836	162	140	204
FTE	13.2	7.7	3.1	1.7	1.5
Adjustments (Nominal \$) **					
Labor	0	0	170	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	170	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1,035	643	189	118	184
Non-Labor	184	193	142	22	20
NSE	0	0	0	0	0
Total	1,220	836	332	140	204
FTE	13.2	7.7	3.1	1.7	1.5
Vacation & Sick (Nominal \$)					
Labor	160	102	28	17	29
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	160	102	28	17	29
FTE	2.2	1.3	0.5	0.3	0.3
Escalation to 2013\$					
Labor	113	53	8	2	0
Non-Labor	17	14	6	0	0
NSE	0	0	0	0	0
Total	131	66	14	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	1,309	798	226	137	213
Non-Labor	202	207	148	23	20
NSE	0	0	0	0	0
Total	1,510	1,005	374	160	233
FTE	15.4	9.0	3.6	2.0	1.8

* 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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: C. Capital Programs
 Category-Sub: 1. Facilities Capital Programs - Administration
 Cost Center: 2100-3025.000 - FACILITIES & CAPITAL PROGRAMS - ADMIN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	170	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	170	0	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	170	0	0	0.0	1-Sided Adj	N/A	SDEW201312041 03303977
Activity now performed in this cost center due to reorganization							
2011 Total	170	0	0	0.0			
2012 Total	0	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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: D. Real Estate - Planning
 Cost Center: 2100-0706.000

Summary for Category: D. Real Estate - Planning

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	405	299	299	299
Non-Labor	658	300	300	300
NSE	0	0	0	0
Total	1,063	599	599	599
FTE	5.8	5.0	5.0	5.0

Cost Centers belonging to this Category:

2100-0706.000 RE PLANNING

Labor	405	299	299	299
Non-Labor	658	300	300	300
NSE	0	0	0	0
Total	1,063	599	599	599
FTE	5.8	5.0	5.0	5.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0706.000 - RE PLANNING

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: D. Real Estate - Planning
 Category-Sub: 1. Real Estate - Planning
 Cost Center: 2100-0706.000 - RE PLANNING

Activity Description:

This function provides the space planning for SDG&E, Corporate Center, and the affiliates.

Forecast Explanations:

Labor - 5-YR Average

A five year average was used as it most closely represents the current operations for Real Estate planning department.

Non-Labor - 5-YR Average

A five year average was used as it most closely represents the current operations for Real Estate planning department.

NSE - 5-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		275	285	256	275	405	299	299	299	
Non-Labor		176	157	184	327	658	300	300	300	
NSE		0	0	0	0	0	0	0	0	
Total		451	442	441	602	1,063	600	600	600	
FTE		4.2	5.6	5.7	3.5	5.8	5.0	5.0	5.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: D. Real Estate - Planning
 Category-Sub: 1. Real Estate - Planning
 Cost Center: 2100-0706.000 - RE PLANNING

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	91	0	92	0.01	1	22	0	23	0.01
Directly Allocated	3	20	0	23	0.04	1	23	0	24	0.02
Subj. To % Alloc.	401	547	0	948	5.78	297	256	0	553	4.94
Total Incurred	405	658	0	1,063	5.83	299	301	0	600	4.97
% Allocation										
Retained	81.63%	81.63%				81.63%	81.63%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.87%	11.87%				11.87%	11.87%			
Unreg	6.50%	6.50%				6.50%	6.50%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	1	22	0	23	0.01	1	22	0	23	0.01
Directly Allocated	1	23	0	24	0.02	1	23	0	24	0.02
Subj. To % Alloc.	297	256	0	553	4.94	297	256	0	553	4.94
Total Incurred	299	301	0	600	4.97	299	301	0	600	4.97
% Allocation										
Retained	81.63%	81.63%				81.63%	81.63%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.87%	11.87%				11.87%	11.87%			
Unreg	6.50%	6.50%				6.50%	6.50%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Methodology used for allocation is based on a Space Study.

Cost Center Allocation Percentage for 2014

Methodology used for allocation is based on a Space Study.

Cost Center Allocation Percentage for 2015

Methodology used for allocation is based on a Space Study.

Cost Center Allocation Percentage for 2016

Methodology used for allocation is based on a Space Study.

Note: Totals may include rounding differences.

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Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: D. Real Estate - Planning
 Category-Sub: 1. Real Estate - Planning
 Cost Center: 2100-0706.000 - RE PLANNING

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	299	299	299	0	0	0	299	299	299
Non-Labor	5-YR Average	300	300	300	0	0	0	300	300	300
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		600	600	600	0	0	0	600	600	600
FTE	5-YR Average	5.0	5.0	5.0	0.0	0.0	0.0	5.0	5.0	5.0

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 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: D. Real Estate - Planning
Category-Sub: 1. Real Estate - Planning
Cost Center: 2100-0706.000 - RE PLANNING

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	248	678	798	289	349
Non-Labor	61	247	377	521	658
NSE	0	0	0	0	0
Total	309	924	1,176	810	1,008
FTE	2.6	8.7	8.9	3.5	5.0
Adjustments (Nominal \$) **					
Labor	-30	-448	-583	-52	0
Non-Labor	100	-100	-200	-200	0
NSE	0	0	0	0	0
Total	70	-548	-783	-252	0
FTE	1.0	-4.0	-4.0	-0.5	0.0
Recorded-Adjusted (Nominal \$)					
Labor	218	230	215	236	349
Non-Labor	161	147	177	321	658
NSE	0	0	0	0	0
Total	378	376	392	557	1,008
FTE	3.6	4.7	4.9	3.0	5.0
Vacation & Sick (Nominal \$)					
Labor	34	37	32	34	55
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	34	37	32	34	55
FTE	0.6	0.8	0.8	0.5	0.9
Escalation to 2013\$					
Labor	24	19	10	5	0
Non-Labor	15	10	7	6	0
NSE	0	0	0	0	0
Total	39	29	17	10	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	275	285	256	275	405
Non-Labor	176	157	184	327	658
NSE	0	0	0	0	0
Total	451	442	441	602	1,063
FTE	4.2	5.5	5.7	3.5	5.9

* 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.

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2016 GRC - APP
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Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: D. Real Estate - Planning
 Category-Sub: 1. Real Estate - Planning
 Cost Center: 2100-0706.000 - RE PLANNING

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-30	-448	-583	-52	0
Non-Labor	100	-100	-200	-200	0
NSE	0	0	0	0	0
Total	70	-548	-783	-252	0
FTE	1.0	-4.0	-4.0	-0.5	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	-90	0	0	-1.0	CCTR Transf	To 2100-3303.000	SDEW201311081 42301770
This transfers labor to the Resources cost center. from 2100-0706 to reflect reorganization.							
2009	0	100	0	0.0	1-Sided Adj	N/A	SDEW201311201 03654933
Adjustment for work now performed in 2100-0706							
2009	60	0	0	2.0	1-Sided Adj	N/A	SDEW201312031 02757140
Adjustment for activity now performed in this department							
2009 Total	-30	100	0	1.0			
2010	-448	0	0	-4.0	CCTR Transf	To 2100-3303.000	SDEW201311081 42625237
This transfers labor to the Resources cost center. from 2100-0706 to reflect reorganization.							
2010	0	-100	0	0.0	CCTR Transf	To 2100-3714.000	SDEW201311181 54529603
Adjustment for director non labor costs which should be in 2100-3714							
2010 Total	-448	-100	0	-4.0			
2011	-583	0	0	-4.0	CCTR Transf	To 2100-3303.000	SDEW201311081 44408897
This transfers labor to the Resources cost center. from 2100-0706 to reflect reorganization.							

Note: Totals may include rounding differences.

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Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: D. Real Estate - Planning
 Category-Sub: 1. Real Estate - Planning
 Cost Center: 2100-0706.000 - RE PLANNING

<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>
2011	0	-20	0	0.0	CCTR Transf	To 2100-3714.000	SDEW201311181 32904877
Adjustment for director non labor costs which should be in 2100-3714							
2011	0	-180	0	0.0	CCTR Transf	To 2100-3714.000	SDEW201311181 53930017
Adjustment for director non labor costs which should be in 2100-3714							
2011 Total	-583	-200	0	-4.0			
2012	-52	0	0	-0.5	CCTR Transf	To 2100-3303.000	SDEW201311081 44948993
This transfers labor to the Resources cost center. from 2100-0706 to reflect reorganization.							
2012	0	-200	0	0.0	CCTR Transf	To 2100-3714.000	SDEW201311181 54012623
Adjustment for director non labor costs which should be in 2100-3714							
2012 Total	-52	-200	0	-0.5			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: E. Real Estate - Resources
 Cost Center: 2100-3303.000

Summary for Category: E. Real Estate - Resources

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	322	477	477	477
Non-Labor	470	261	261	261
NSE	0	0	0	0
Total	792	738	738	738
FTE	3.7	4.7	4.7	4.7

Cost Centers belonging to this Category:

2100-3303.000 RE RESOURCES

Labor	322	477	477	477
Non-Labor	470	261	261	261
NSE	0	0	0	0
Total	792	738	738	738
FTE	3.7	4.7	4.7	4.7

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3303.000 - RE RESOURCES

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: E. Real Estate - Resources
 Category-Sub: 1. Real Estate - Resources
 Cost Center: 2100-3303.000 - RE RESOURCES

Activity Description:

This cost center supports the workplace tools that support the building portfolio and specific project based activities, such as move management, master project scheduling and tracking, document control, office design standards, and CAD/CAFM tools.

Forecast Explanations:

Labor - 5-YR Average

The five year average was used as it most closely represents the current operations

Non-Labor - 5-YR Average

The five year average was used as it most closely represents the current operations

NSE - 5-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		205	646	695	519	322	477	477	477	
Non-Labor		198	140	237	258	470	261	261	261	
NSE		0	0	0	0	0	0	0	0	
	Total	403	786	932	778	791	738	738	738	
FTE		2.3	5.9	5.8	6.0	3.7	4.7	4.7	4.7	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: E. Real Estate - Resources
 Category-Sub: 1. Real Estate - Resources
 Cost Center: 2100-3303.000 - RE RESOURCES

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	24	0	24	0.00	0	14	0	14	0.00
Directly Allocated	0	219	0	219	0.00	36	69	0	105	0.47
Subj. To % Alloc.	322	226	0	548	3.67	441	177	0	618	4.27
Total Incurred	322	469	0	791	3.67	477	260	0	737	4.74
% Allocation										
Retained	81.78%	81.78%				81.78%	81.78%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.73%	11.73%				11.73%	11.73%			
Unreg	6.49%	6.49%				6.49%	6.49%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	14	0	14	0.00	0	14	0	14	0.00
Directly Allocated	36	69	0	105	0.47	36	69	0	105	0.47
Subj. To % Alloc.	441	177	0	618	4.27	441	177	0	618	4.27
Total Incurred	477	260	0	737	4.74	477	260	0	737	4.74
% Allocation										
Retained	81.78%	81.78%				81.78%	81.78%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	11.73%	11.73%				11.73%	11.73%			
Unreg	6.49%	6.49%				6.49%	6.49%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The methodology used is based on square footage space study.

Cost Center Allocation Percentage for 2014

The methodology used is based on square footage space study.

Cost Center Allocation Percentage for 2015

The methodology used is based on square footage space study.

Cost Center Allocation Percentage for 2016

The methodology used is based on square footage space study.

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: E. Real Estate - Resources
 Category-Sub: 1. Real Estate - Resources
 Cost Center: 2100-3303.000 - RE RESOURCES

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	477	477	477	0	0	0	477	477	477
Non-Labor	5-YR Average	261	261	261	0	0	0	261	261	261
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Total		738	738	738	0	0	0	738	738	738
FTE	5-YR Average	4.7	4.7	4.7	0.0	0.0	0.0	4.7	4.7	4.7

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>
2014 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: E. Real Estate - Resources
Category-Sub: 1. Real Estate - Resources
Cost Center: 2100-3303.000 - RE RESOURCES

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	356	278
Non-Labor	51	0	0	220	240
NSE	0	0	0	0	0
Total	51	0	0	576	518
FTE	0.0	0.0	0.0	4.2	3.1
Adjustments (Nominal \$) **					
Labor	162	520	583	90	0
Non-Labor	130	131	228	35	230
NSE	0	0	0	0	0
Total	292	651	811	124	230
FTE	2.0	5.0	5.0	1.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	162	520	583	446	278
Non-Labor	181	131	228	254	470
NSE	0	0	0	0	0
Total	343	651	811	700	747
FTE	2.0	5.0	5.0	5.2	3.1
Vacation & Sick (Nominal \$)					
Labor	25	83	86	65	44
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	25	83	86	65	44
FTE	0.3	0.9	0.8	0.8	0.5
Escalation to 2013\$					
Labor	18	43	26	9	0
Non-Labor	17	9	9	4	0
NSE	0	0	0	0	0
Total	35	52	35	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	205	646	695	519	322
Non-Labor	198	140	237	258	470
NSE	0	0	0	0	0
Total	403	786	932	778	791
FTE	2.3	5.9	5.8	6.0	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
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Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: E. Real Estate - Resources
 Category-Sub: 1. Real Estate - Resources
 Cost Center: 2100-3303.000 - RE RESOURCES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	162	520	583	90	0
Non-Labor	130	131	228	35	230
NSE	0	0	0	0	0
Total	292	651	811	124	230
FTE	2.0	5.0	5.0	1.0	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	90	0	0	1.0	CCTR Transf	From 2100-0706.000	SDEW201311081 42301770
							This transfers labor to the Resources cost center. from 2100-0706 to reflect reorganization.
2009	72	0	0	1.0	CCTR Transf	From 2100-3030.000	SDEW201311081 53537363
							This transfers to the RE Resources cost center. from 2100-3030 to reflect reorganization.
2009	0	0.173	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 83525980
							This adjustment is to move these charges to cost center 2100-3303
2009	0	0.067	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 83616217
							This adjustment is to move these charges to cost center 2100-3303
2009	0	36	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 83639917
							This adjustment is to move these charges to cost center 2100-3303
2009	0	0.579	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 83659933
							This adjustment is to move these charges to cost center 2100-3303
2009	0	94	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 83727720
							This adjustment is to move these charges to cost center 2100-3303
2009 Total	162	130	0	2.0			

Note: Totals may include rounding differences.

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Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: E. Real Estate - Resources
 Category-Sub: 1. Real Estate - Resources
 Cost Center: 2100-3303.000 - RE RESOURCES

<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>
2010	448	0	0	4.0	CCTR Transf	From 2100-0706.000	SDEW201311081 42625237
This transfers labor to the Resources cost center. from 2100-0706 to reflect reorganization.							
2010	72	0	0	1.0	CCTR Transf	From 2100-3030.000	SDEW201311081 53659203
This transfers to the RE Resources cost center. from 2100-3030 to reflect reorganization.							
2010	0	20	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 84041617
This adjustment is to move these charges to cost center 2100-3303							
2010	0	1	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 84112703
This adjustment is to move these charges to cost center 2100-3303							
2010	0	109	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 84142127
This adjustment is to move these charges to cost center 2100-3303							
2010 Total	520	131	0	5.0			
2011	583	0	0	4.0	CCTR Transf	From 2100-0706.000	SDEW201311081 44408897
This transfers labor to the Resources cost center. from 2100-0706 to reflect reorganization.							
2011	74	0	0	1.0	CCTR Transf	From 2100-3030.000	SDEW201311081 53746457
This transfers to the RE Resources cost center. from 2100-3030 to reflect reorganization.							
2011	0	7	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 84259120
This adjustment is to move these charges to cost center 2100-3303							
2011	0	37	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 84321130
This adjustment is to move these charges to cost center 2100-3303							
2011	0	6	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 84348900
This adjustment is to move these charges to cost center 2100-3303							
2011	0	58	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 84415597
This adjustment is to move these charges to cost center 2100-3303							

Note: Totals may include rounding differences.

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Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: E. Real Estate - Resources
 Category-Sub: 1. Real Estate - Resources
 Cost Center: 2100-3303.000 - RE RESOURCES

<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>
2011	0	120	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 84442970
This adjustment is to move these charges to cost center 2100-3303							
2011	-74	0	0	0.0	CCTR Transf	To 2100-3030.000	SDEW201404021 05813950
Labor correction to reverse previous transfer from 2100-3303							
2011 Total	583	228	0	5.0			

2012	52	0	0	0.5	CCTR Transf	From 2100-0706.000	SDEW201311081 44948993
This transfers labor to the Resources cost center. from 2100-0706 to reflect reorganization.							
2012	37	0	0	0.5	CCTR Transf	From 2100-3030.000	SDEW201311081 53832903
This transfers to the RE Resources cost center. from 2100-3030 to reflect reorganization.							
2012	0	0.280	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 84722573
This adjustment is to move these charges to cost center 2100-3303							
2012	0	34	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201311130 84759737
This adjustment is to move these charges to cost center 2100-3303							
2012 Total	90	35	0	1.0			

2013	0	21	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201402050 93334423
Transfers these cost to the RE Resources cost center.							
2013	0	194	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201402050 93415170
Transfers these cost to the RE Resources cost center.							
2013	0	25	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201402050 93445393
Transfers these cost to the RE Resources cost center.							
2013	0	-11	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201402050 93527107
Transfers these cost to the RE Resources cost center.							
2013	0	0.001	0	0.0	CCTR Transf	From 2100-3028.000	SDEW201402050 93721143
Transfers these cost to the RE Resources cost center.							

Note: Totals may include rounding differences.

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Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: E. Real Estate - Resources
Category-Sub: 1. Real Estate - Resources
Cost Center: 2100-3303.000 - RE RESOURCES

<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>
2013 Total	0	230	0	0.0			

Note: Totals may include rounding differences.

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Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: F. Corporate Rents
Cost Center: VARIOUS

Summary for Category: F. Corporate Rents

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	1,093	480	240	100
NSE	6,382	6,278	8,665	10,523
Total	7,475	6,758	8,905	10,623
FTE	3.2	0.0	0.0	0.0

Cost Centers belonging to this Category:

2100-0708.000 HQ RENT & FACILITIES MAINTENANCE

Labor	0	0	0	0
Non-Labor	0	0	0	0
NSE	6,382	6,278	8,665	10,523
Total	6,382	6,278	8,665	10,523
FTE	3.2	0.0	0.0	0.0

2100-3032.000 CORPORATE RENTS

Labor	0	0	0	0
Non-Labor	1,093	480	240	100
NSE	0	0	0	0
Total	1,093	480	240	100
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0708.000 - HQ RENT & FACILITIES MAINTENANCE

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 1. HQ Rents \$ Maintenance
 Cost Center: 2100-0708.000 - HQ RENT & FACILITIES MAINTENANCE

Activity Description:

This cost center represents the rent and facility maintenance function for the SDGE region identified as "Headquarters" .

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

N/A

NSE - Zero-Based

A zero based forecast was used as it mostly closely represents the current shared rents at SCG according to signed contract/lease.

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		-757	-451	-363	-314	0	0	0	0	
NSE		7,753	6,995	6,625	6,611	6,382	6,278	8,665	10,523	
Total		6,996	6,544	6,262	6,297	6,382	6,278	8,665	10,523	
FTE		3.4	3.3	4.1	3.2	3.2	0.0	0.0	0.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 1. HQ Rents \$ Maintenance
 Cost Center: 2100-0708.000 - HQ RENT & FACILITIES MAINTENANCE

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	2,966	2,966	0.06	0	0	0	0	0.00
Directly Allocated	0	0	2,074	2,074	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	1,342	1,342	3.13	0	0	6,278	6,278	0.00
Total Incurred	0	0	6,382	6,382	3.19	0	0	6,278	6,278	0.00
% Allocation										
Retained	9.37%	9.37%				9.37%	9.37%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	58.36%	58.36%				58.36%	58.36%			
Unreg	32.27%	32.27%				32.27%	32.27%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	0	8,665	8,665	0.00	0	0	10,523	10,523	0.00
Total Incurred	0	0	8,665	8,665	0.00	0	0	10,523	10,523	0.00
% Allocation										
Retained	7.82%	7.82%				7.82%	7.82%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	51.63%	51.63%				51.63%	51.63%			
Unreg	40.55%	40.55%				40.55%	40.55%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Methodology used for allocation is based on a square footage Space Study.

Cost Center Allocation Percentage for 2014

Methodology used for allocation is based on a square footage Space Study.

Cost Center Allocation Percentage for 2015

Methodology used for allocation is based on a square footage Space Study.

Cost Center Allocation Percentage for 2016

Methodology used for allocation is based on a square footage Space Study.

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 1. HQ Rents \$ Maintenance
 Cost Center: 2100-0708.000 - HQ RENT & FACILITIES MAINTENANCE

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	6,278	8,665	10,523	6,278	8,665	10,523
Total		0	0	0	6,278	8,665	10,523	6,278	8,665	10,523
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	6,278	6,278	0.0	1-Sided Adj
Estimated HQ rents and maintenance						
2014 Total	0	0	6,278	6,278	0.0	
2015	0	0	8,665	8,665	0.0	1-Sided Adj
Estimated HQ rents and maintenance						
2015 Total	0	0	8,665	8,665	0.0	
2016	0	0	10,523	10,523	0.0	1-Sided Adj
Estimated HQ rents and maintenance						
2016 Total	0	0	10,523	10,523	0.0	

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 1. HQ Rents \$ Maintenance
 Cost Center: 2100-0708.000 - HQ RENT & FACILITIES MAINTENANCE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	213	195	242	206	215
Non-Labor	1,391	953	1,093	6,284	6,167
NSE	0	0	0	0	0
Total	1,604	1,149	1,336	6,490	6,382
FTE	2.9	2.8	3.6	2.8	2.7
Adjustments (Nominal \$) **					
Labor	-213	-195	-242	-206	-215
Non-Labor	-2,083	-1,375	-1,443	-6,593	-6,167
NSE	7,068	6,528	6,365	6,490	6,382
Total	4,772	4,958	4,679	-308	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	-691	-421	-350	-308	0
NSE	7,068	6,528	6,365	6,490	6,382
Total	6,376	6,107	6,015	6,182	6,382
FTE	2.9	2.8	3.6	2.8	2.7
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.5	0.5	0.6	0.4	0.5
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	-66	-30	-14	-5	0
NSE	685	467	260	121	0
Total	620	437	247	116	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	-757	-451	-363	-314	0
NSE	7,753	6,995	6,625	6,611	6,382
Total	6,996	6,544	6,262	6,297	6,382
FTE	3.4	3.3	4.2	3.2	3.2

* 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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 1. HQ Rents \$ Maintenance
 Cost Center: 2100-0708.000 - HQ RENT & FACILITIES MAINTENANCE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-213	-195	-242	-206	-215
Non-Labor	-2,083	-1,375	-1,443	-6,593	-6,167
NSE	7,068	6,528	6,365	6,490	6,382
Total	4,772	4,958	4,679	-308	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	0	3,526	0	0.0	CCTR Transf	From 2100-3032.000	SDEW201311150 83919237
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							
2009	0	1,938	0	0.0	CCTR Transf	From 2100-3032.000	SDEW201311150 84150243
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							
2009	0	-567	0	0.0	1-Sided Adj	N/A	SDEW201311200 90446377
Adjustment for excluded Non-GRC Items							
2009	0	-124	0	0.0	1-Sided Adj	N/A	SDEW201311201 11253823
Incorrect posting of electric bill.							
2009	0	0.019	0.019	0.0	1-Sided Adj	N/A	SDEW201405150 85326223
Rents are NSE costs.							
2009	-18	-3	21	0.0	1-Sided Adj	N/A	SDEW201405150 85417193
Rents are NSE costs.							
2009	-0.619	-3	3	0.0	1-Sided Adj	N/A	SDEW201405150 85502393
Rents are NSE costs.							
2009	-194	-1,386	1,579	0.0	1-Sided Adj	N/A	SDEW201405150 85702817
Rents are NSE costs.							

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 1. HQ Rents \$ Maintenance
 Cost Center: 2100-0708.000 - HQ RENT & FACILITIES MAINTENANCE

<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	-3,526	3,526	0.0	1-Sided Adj	N/A	SDEW201405150 90205557
Rents are NSE costs.							
2009	0	-1,938	1,938	0.0	1-Sided Adj	N/A	SDEW201405150 90438170
Rents are NSE costs.							
2009 Total	-213	-2,083	7,068	0.0			
2010	0	3,469	0	0.0	CCTR Transf	From 2100-3032.000	SDEW201311150 84320337
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							
2010	0	1,911	0	0.0	CCTR Transf	From 2100-3032.000	SDEW201311150 84348750
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							
2010	0	-421	0	0.0	1-Sided Adj	N/A	SDEW201311200 90942770
Adjustment for excluded Non-GRC Items							
2010	0	0.034	0.034	0.0	1-Sided Adj	N/A	SDEW201405150 90708253
Rents are NSE costs.							
2010	-0.744	-5	6	0.0	1-Sided Adj	N/A	SDEW201405150 90748637
Rents are NSE costs.							
2010	0	-3,469	3,469	0.0	1-Sided Adj	N/A	SDEW201405150 90954993
Rents are NSE costs.							
2010	0	-1,911	1,911	0.0	1-Sided Adj	N/A	SDEW201405150 93425187
Rents are NSE costs.							
2010	-194	-948	1,143	0.0	1-Sided Adj	N/A	SDEW201405150 93518390
Rents are NSE costs.							
2010 Total	-195	-1,375	6,528	0.0			
2011	0	3,360	0	0.0	CCTR Transf	From 2100-3032.000	SDEW201311150 84531313
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 1. HQ Rents \$ Maintenance
 Cost Center: 2100-0708.000 - HQ RENT & FACILITIES MAINTENANCE

<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>
2011	0	1,669	0	0.0	CCTR Transf	From 2100-3032.000	SDEW201311150 84603077
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							
2011	0	-350	0	0.0	1-Sided Adj	N/A	SDEW201311200 91203970
Adjustment for excluded Non-GRC Items							
2011	-6	-2	7	0.0	1-Sided Adj	N/A	SDEW201405150 93734780
Rents are NSE costs.							
2011	0	-0.006	-0.006	0.0	1-Sided Adj	N/A	SDEW201405150 93755980
Rents are NSE costs.							
2011	-0.020	-0.255	-0.255	0.0	1-Sided Adj	N/A	SDEW201405150 93842690
Rents are NSE costs.							
2011	0	-3,360	3,360	0.0	1-Sided Adj	N/A	SDEW201405150 94043597
Rents are NSE costs.							
2011	0	-1,684	1,684	0.0	1-Sided Adj	N/A	SDEW201405150 94144580
Rents are NSE costs.							
2011	-237	-1,076	1,312	0.0	1-Sided Adj	N/A	SDEW201405150 94247813
Rents are NSE costs.							
2011 Total	-242	-1,443	6,365	0.0			

2012	0	-14	0	0.0	1-Sided Adj	N/A	SDEW201311200 80914127
Adjustment for excluded Non-GRC Items							
2012	0	-294	0	0.0	1-Sided Adj	N/A	SDEW201311200 91257900
Adjustment for excluded Non-GRC Items							
2012	0	-0.046	-0.046	0.0	1-Sided Adj	N/A	SDEW201405150 94425630
Rents are NSE costs.							
2012	-3	-2,044	2,047	0.0	1-Sided Adj	N/A	SDEW201405150 94508050
Rents are NSE costs.							

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 1. HQ Rents \$ Maintenance
 Cost Center: 2100-0708.000 - HQ RENT & FACILITIES MAINTENANCE

<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	-0.023	-2,890	2,890	0.0	1-Sided Adj	N/A	SDEW201405150 94601860
Rents are NSE costs.							
2012	-203	-1,350	1,554	0.0	1-Sided Adj	N/A	SDEW201405150 94726700
Rents are NSE costs.							
2012 Total	-206	-6,593	6,490	0.0			
2013	0	0.103	0.103	0.0	1-Sided Adj	N/A	SDEW201405150 84440610
Rents are NSE costs.							
2013	-3	-2,964	2,966	0.0	1-Sided Adj	N/A	SDEW201405150 84649820
Rents are NSE costs.							
2013	0	-2,074	2,074	0.0	1-Sided Adj	N/A	SDEW201405150 84807400
Rents are NSE costs.							
2013	-213	-1,129	1,342	0.0	1-Sided Adj	N/A	SDEW201405150 84936527
Rents are NSE costs.							
2013 Total	-215	-6,167	6,382	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3032.000 - CORPORATE RENTS

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 2. Corporate Rents
 Cost Center: 2100-3032.000 - CORPORATE RENTS

Activity Description:

The costs that represented in this work paper covers the parking subsidy for SDGE employees.

Forecast Explanations:

Labor - Zero-Based

N/A

Non-Labor - Zero-Based

Zero based method was selected as this is the projected cost for each year.

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		1,445	1,250	1,462	1,189	1,093	480	240	100	
NSE		0	0	0	0	0	0	0	0	
Total		1,445	1,250	1,462	1,189	1,093	480	240	100	
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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 2. Corporate Rents
 Cost Center: 2100-3032.000 - CORPORATE RENTS

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	251	0	251	0.00	0	0	0	0	0.00
Directly Allocated	0	287	0	287	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	556	0	556	0.00	0	480	0	480	0.00
Total Incurred	0	1,094	0	1,094	0.00	0	480	0	480	0.00
% Allocation										
Retained	42.60%	42.60%				42.60%	42.60%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	36.95%	36.95%				36.95%	36.95%			
Unreg	20.45%	20.45%				20.45%	20.45%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	0	240	0	240	0.00	0	100	0	100	0.00
Total Incurred	0	240	0	240	0.00	0	100	0	100	0.00
% Allocation										
Retained	42.60%	42.60%				42.60%	42.60%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	36.95%	36.95%				36.95%	36.95%			
Unreg	20.45%	20.45%				20.45%	20.45%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

The methodology used is based on resource usage stats.

Cost Center Allocation Percentage for 2014

The methodology used is based on resource usage stats.

Cost Center Allocation Percentage for 2015

The methodology used is based on resource usage stats.

Cost Center Allocation Percentage for 2016

The methodology used is based on resource usage stats.

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 2. Corporate Rents
 Cost Center: 2100-3032.000 - CORPORATE RENTS

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	480	240	100	480	240	100
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Total		0	0	0	480	240	100	480	240	100
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	480	0	480	0.0	1-Sided Adj

Requested by Pete item #7

2014 Total	0	480	0	480	0.0	
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2015	0	240	0	240	0.0	1-Sided Adj
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Correction requested by P Girard Item #7

2015 Total	0	240	0	240	0.0	
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2016	0	100	0	100	0.0	1-Sided Adj
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Correction requested by P Girard item#7

2016 Total	0	100	0	100	0.0	
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Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 2. Corporate Rents
 Cost Center: 2100-3032.000 - CORPORATE RENTS

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	6,783	6,547	6,436	1,168	1,093
NSE	0	0	0	0	0
Total	6,783	6,547	6,436	1,168	1,093
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-5,464	-5,380	-5,029	0	0
NSE	0	0	0	0	0
Total	-5,464	-5,380	-5,029	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,320	1,167	1,407	1,168	1,093
NSE	0	0	0	0	0
Total	1,320	1,167	1,407	1,168	1,093
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	125	83	55	20	0
NSE	0	0	0	0	0
Total	125	83	55	20	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	1,445	1,250	1,462	1,189	1,093
NSE	0	0	0	0	0
Total	1,445	1,250	1,462	1,189	1,093
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
Shared Services Workpapers

Area: REAL ESTATE, LAND & FACILITIES
 Witness: James C. Seifert
 Category: F. Corporate Rents
 Category-Sub: 2. Corporate Rents
 Cost Center: 2100-3032.000 - CORPORATE RENTS

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-5,464	-5,380	-5,029	0	0
NSE	0	0	0	0	0
Total	-5,464	-5,380	-5,029	0	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	0	-3,526	0	0.0	CCTR Transf	To 2100-0708.000	SDEW201311150 83919237
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							
2009	0	-1,938	0	0.0	CCTR Transf	To 2100-0708.000	SDEW201311150 84150243
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							
2009 Total	0	-5,464	0	0.0			
2010	0	-3,469	0	0.0	CCTR Transf	To 2100-0708.000	SDEW201311150 84320337
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							
2010	0	-1,911	0	0.0	CCTR Transf	To 2100-0708.000	SDEW201311150 84348750
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							
2010 Total	0	-5,380	0	0.0			
2011	0	-3,360	0	0.0	CCTR Transf	To 2100-0708.000	SDEW201311150 84531313
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							
2011	0	-1,669	0	0.0	CCTR Transf	To 2100-0708.000	SDEW201311150 84603077
Transferring HQ Corporate & Unreg rents to cost center 2100-0708							

Note: Totals may include rounding differences.

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

Area: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert
Category: F. Corporate Rents
Category-Sub: 2. Corporate Rents
Cost Center: 2100-3032.000 - CORPORATE RENTS

<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>
2011 Total	0	-5,029	0	0.0			
2012 Total	0	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: REAL ESTATE, LAND & FACILITIES
Witness: James C. Seifert

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0334	000	COMPANY USE OF ELECTRICITY
2100-0392	000	WATER - SDGE
2100-0394	000	FACILITIES OPERATIONS ELE/GAS USAGE- SDG
2100-0700	000	SHARED SERVICES RENTS
2100-0707	000	FACILITIES - CP REGION
2100-0709	000	FACILITIES SD SOUTH REGION
2100-0710	000	FACILITIES SD NORTH REGION
2100-0711	000	FACILITIES CP REGION UTILITY SITE
2100-3020	000	LAND SERVICES MANAGER
2100-3021	000	ROW SERVICE SOUTH
2100-3023	000	LAND & RIGHT OF WAY MANAGER
2100-3024	000	ROW SERVICES NORTH
2100-3026	000	FACILITIES BLD PROJECTS - SDGE
2100-3300	000	LAND LEASES - SDGE
2100-3302	000	OFFICE LEASES - SDGE
2100-3409	000	FACILITIES WORK MANAGEMENT - SDGE
2100-3607	000	RECORDS MANAGEMENT
2100-3608	000	ROW SERVICES COAST
2100-3609	000	TECHNICAL SERVICES
2100-3695	000	FACILITIES SOUTH PROJECTS - SDGE