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-22-WP)

WORKPAPERS TO PREPARED DIRECT TESTIMONY OF DEBBIE S. ROBINSON 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-22-WP - COMPENSATION & BENEFITS

DOCUMENT	PAGE
Overall Summary For Exhibit No. SDG&E-22-WP	1
Summary of Non-Shared Services Workpapers	2
Category: A. Compensation	4
1CP000.000 - COMPENSATION-VARIABLE PAY	5
1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN	13
1CP000.001 - COMPENSATION-SPOT CASH	21
1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM	26
Category: B. Health Benefits	33
1PB000.000 - HEALTH BENEFITS-MEDICAL	35
1PB000.001 - HEALTH BENEFITS-DENTAL	44
1PB000.002 - HEALTH BENEFITS - VISION	51
1PB000.003 - HEALTH BENEFITS-WELLNESS	58
1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)	66
1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH	73
Category: C. Welfare Benefits	80
1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE	81
1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE	88
1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE	95
Category: D. Retirement Plans	102
1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN	103
1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN	111
1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION	119
Category: E. Other Benefit Programs	128
1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES	130
1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE	138
1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE	145
1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE	153
1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES	161
1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION	168
Appendix A: List of Non-Shared Cost Centers	175

Overall Summary For Exhibit No. SDG&E-22-WP

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Description
Non-Shared Services
Shared Services
Total

In 2013 \$ (000) Incurred Costs						
Adjusted-Recorded		Adjusted-Forecast				
2013	2014	2015	2016			
135,596	136,411	134,975	140,920			
0	0	0	0			
135,596	136.411	134,975	140.920			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Summary of Non-Shared Services Workpapers:

Description
A. Compensation
B. Health Benefits
C. Welfare Benefits
D. Retirement Plans
E. Other Benefit Programs
Total

In 2013 \$ (000) Incurred Costs							
Adjusted- Recorded	Adjusted-Forecast 2014 2015 2016						
2013							
61,441	60,397	61,489	62,405				
53,542	54,224	53,195	57,706				
860	843	874	907				
17,968	18,913	17,503	17,920				
1,785	2,034	1,914	1,982				
135,596	136,411	134,975	140,920				

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Summary of Non-Shared Services Workpapers:

Description
A. Compensation
B. Health Benefits
C. Welfare Benefits
D. Retirement Plans
E. Other Benefit Programs
Total

In 2013 \$ (000) Incurred Costs							
Adjusted- Recorded	Adjusted-Forecast						
2013	2014 2015 2016						
61,441	60,397	61,489	62,405				
53,542	54,224	53,195	57,706				
860	843	874	907				
17,968	18,913	17,503	17,920				
1,785	2,034	1,914	1,982				
135,596	136,411	134,975	140,920				

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation
Workpaper: VARIOUS

Summary for Category: A. Compensation

		In 2013\$ (000) Incu	irred Costs	
	Adjusted-Recorded		Adjusted-Forecast	
	2013	2014	2015	2016
Labor	52,177	50,549	51,257	51,774
Non-Labor	9,264	0	0	0
NSE	0	9,848	10,232	10,631
Total	61,441	60,397	61,489	62,405
FTE	0.0	0.0	0.0	0.0

Workpapers belonging to this Category:

Workpapers belonging to	this Category:			
1CP000.000 COMPENS	ATION-VARIABLE PAY			
Labor	50,977	49,126	49,834	50,351
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	50,977	49,126	49,834	50,351
FTE	0.0	0.0	0.0	0.0
1CP000.002 COMPENS	ATION-LONG-TERM INCE	ENTIVE PLAN		
Labor	0	0	0	0
Non-Labor	9,143	0	0	0
NSE	0	9,490	9,870	10,265
Total	9,143	9,490	9,870	10,265
FTE	0.0	0.0	0.0	0.0
1CP000.001 COMPENS	ATION-SPOT CASH			
Labor	1,200	1,423	1,423	1,423
Non-Labor	0	0	0	0
NSE	0	0	0	0
Total	1,200	1,423	1,423	1,423
FTE	0.0	0.0	0.0	0.0
1PB000.018 COMPENS	ATION-EMPLOYEE RECO	OGNITION PROGRAM		
Labor	0	0	0	0
Non-Labor	121	0	0	0
NSE	0	358	362	366
Total	121	358	362	366
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper
1CP000.000 - COMPENSATION-VARIABLE PAY

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub 1. Short-Term Incentive Compensation

Workpaper: 1CP000.000 - COMPENSATION-VARIABLE PAY

Activity Description:

Variable pay is an essential component of a competitive total compensation package for a number of reasons including: creating focus on desired results, improving performance and facilitating ideas and improvements. The variable pay plans are commonly referred to as the Incentive Compensation Plans ("ICP") and have been part of SDG&E's total compensation strategy since 1988.

Forecast Explanations:

Labor - Zero-Based

Please see NSE for more information

Non-Labor - Zero-Based

Please see NSE for more information

NSE - Zero-Based

Zero Based method chosen as costs are projected based on changes in salaries, headcount, and ICP assumptions which cannot be projected using other methods.

Summary of Results:

	In 2013\$ (000) Incurred Costs								
		Adju	ısted-Recor	ded		Ad	cast		
Years	2009	2010	2011	2012	2013	2014	2015	2016	
Labor	68,335	72,079	75,252	76,249	50,977	49,126	49,834	50,351	
Non-Labor	0	0	0	0	0	0	0	0	
NSE	0	0	0	0	0	0	0	0	
Total	68,335	72,079	75,253	76,249	50,977	49,126	49,834	50,351	
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 1. Short-Term Incentive Compensation

Workpaper: 1CP000.000 - COMPENSATION-VARIABLE PAY

Forecast Summary:

			In 201	3 \$(000) lı	ncurred Co	sts				
Forecast Method Base Forecast			st	Forec	ast Adjust	tments	Adjus	Adjusted-Forecast		
Years	s	2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	49,126	49,834	50,351	49,126	49,834	50,351
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	0	0	0	0	0	0
Tota	ıl	0	0	0	49,126	49,834	50,351	49,126	49,834	50,351
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type				
2014	49,126	0	0	49,126	0.0	1-Sided Adj				
2014 ICP F	2014 ICP Forecast									
2014 Total	49,126	0	0	49,126	0.0					
2015	49,834	0	0	49,834	0.0	1-Sided Adj				
2015 ICP F	orecast									
2015 Total	49,834	0	0	49,834	0.0					
2016	50,351	0	0	50,351	0.0	1-Sided Adj				
2016 ICP F	orecast									
2016 Total	50,351	0	0	50,351	0.0					

Non-Shared Service Workpapers

COMPENSATION & BENEFITS Area:

Debbie S. Robinson Witness: Category: A. Compensation

1. Short-Term Incentive Compensation Category-Sub:

1CP000.000 - COMPENSATION-VARIABLE PAY Workpaper:

Determination of Adjusted-Recorded (Incurred Costs):

termination of Aujusteu	-Recorded (incurred Cos 2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
corded (Nominal \$)*					
Labor	47,949	81,807	73,324	49,021	61,110
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	47,949	81,808	73,324	49,021	61,110
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	6,564	-23,334	-10,310	16,173	-17,111
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	6,564	-23,334	-10,310	16,173	-17,111
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nomin	al \$)				
Labor	54,513	58,474	63,013	65,194	43,999
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	54,513	58,474	63,013	65,194	43,999
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (Nominal \$	5)				
Labor	8,417	9,309	9,282	9,447	6,978
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	8,417	9,309	9,282	9,447	6,978
FTE	0.0	0.0	0.0	0.0	0.0
scalation to 2013\$					
Labor	5,405	4,296	2,957	1,609	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	5,405	4,296	2,957	1,609	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Consta	ant 2013\$)				
Labor	68,335	72,079	75,252	76,249	50,977
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	68,335	72,079	75,253	76,249	50,977
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 1. Short-Term Incentive Compensation

Workpaper: 1CP000.000 - COMPENSATION-VARIABLE PAY

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs										
Years	2009	2010	2011	2012	2013					
Labor	6,564	-23,334	-10,310	16,173	-17,111					
Non-Labor	0	0	0	0	0					
NSE	0	0	0	0	0					
Total	6,564	-23,334	-10,310	16,173	-17,111					
FTE	0.0	0.0	0.0	0.0	0.0					

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	FTE Adj Type	From CCtr	RefID
2009	14,981	0	0	0.0 1-Sided Adj	N/A	DSREED2014022
Transfer IC	P costs to corre	ect workgrou	р			4145406990
2009	-8,417	0	0	0.0 1-Sided Adj	N/A	TP1JMY20140703
To remove	V&S					144324313
2009 Total	6,564	0	0	0.0		
2010	-14,025	0	0	0.0 1-Sided Adj	N/A	DSREED2014022
Transfer IC	P costs to corre	ect workgrou	p			4145253353
2010	-9,309	0	0	0.0 1-Sided Adj	N/A	TP1JMY20140703
To remove	V&S					150709890
2010 Total	-23,334	0	0	0.0		
2011	-1,029	0	0	0.0 1-Sided Adj	N/A	DSREED2014022
Transfer IC	P costs to corre	ect workarou	D			4145132733
2011	-9,282	0	0	0.0 1-Sided Adj	N/A	TP1JMY20140703
To remove		-		,		151113370

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 1. Short-Term Incentive Compensation

Workpaper: 1CP000.000 - COMPENSATION-VARIABLE PAY

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
2011 Total	-10,310	0	0	0.0			
2012	25,620	0	0	0.0 1-	Sided Adj	N/A	DSREED2014022
Transfer I	CP costs to co	orrect workgro	up				4144950250
2012	-9,447	0	0	0.0 1-	Sided Adj	N/A	TP1JMY20140703
To remove	e V&S						151303817
2012 Total	16,173	0	0	0.0			
2012 Total	16,173	0	0	0.0			
2012 Total 2013	16,173 -10,133	0	0		Sided Adj	N/A	DSREED2014022
2013		0	0		Sided Adj	N/A	DSREED2014022 4144820830
2013	-10,133	0	0	0.0 1-	Sided Adj Sided Adj	N/A N/A	
2013 Transfer I	-10,133 CP costs to co -6,978	0 orrect workgro	0 up	0.0 1-	•		4144820830

Supplemental Workpapers for Workpaper 1CP000.000

Non-Shared Service Workpapers

SDG&E								
Variable Pay Projection								
For Years 2014-2016								
		ASSUMPTIO	ΛC	NS .	•			
1. Variable Pay calculated based on sala	ary data as of Ma	arch 2014, assun	nes	s target payout and i	incre	ases based on cl	nang	es in
salary and headcount. 2. Labor inflation for 2014-2016 are as for	ollows:			2014		2015		2016
			-	2.75%		2.75%		2.65%
Projected headcount is as follows:								
				2014		2015		2016
Headcount				4,770		4,821		4,876
Average cost per executive is				\$ 162,266				
Average cost per remaining non repre	sented employe	es is		\$ 13,986				
6. Includes projection for amounts payab			ıt p	T,	n-rep	resented		
employees based on prior year payn			-					
	Act	tual	Projected					
	March 2014	2013		2014		2015		2016
Headcount Information								
Executive Headcount	14	13		16		16		16
Non Exec Headcount	3,151	3.193	-	3,370		3,422		3,460
Union Headcount	1,362	1,384		1,384		1,383		1,400
Total Headcount	4.527	4.590	-	4,770		4.821		4.876
Total Headcount	4,321	4,390		4,110		4,021		4,070
Projected Costs								
Executive		\$ 2,655,000		\$ 2,596,263	\$	2,667,660	\$	2,738,248
Non Executive		47,593,201		47,132,281		49,175,682		51,037,428
Union (for Non-Rep Duties Performed)		728.799		748,841		769,434		789,794
· · · · · · · · · · · · · · · · · · ·		120,199	-		+			
Total Cost		\$50,977,000		\$ 50,477,385	\$	52,612,776	\$	54,565,470
Total Cost Projected Costs in 2013 \$,		\$ 50,477,385	\$	52,612,776	\$	54,565,470
Projected Costs in 2013 \$		\$50,977,000		, , , , , , , , , , , , , , , , , , , ,		, ,		, ,
		\$50,977,000 \$ 2,655,000		\$ 2,526,777		2,526,777	\$	2,526,777
Projected Costs in 2013 \$ Executive		\$50,977,000		, , , , , , , , , , , , , , , , , , , ,		, ,		, ,

Beginning of Workpaper
1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub 2. Long-Term Incentive Compensation

Workpaper: 1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

Activity Description:

Long-term incentives are an integral component of a competitive compensation program for key management and executive employees. Long-term incentives awards are granted under the Sempra Energy Long Term Incentive Plan, in the form of performance-based restricted stock units and service-based restricted stock units

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected based on ASC 718 costs which cannot be projected using the other methods.

Summary of Results:

	In 2013\$ (000) Incurred Costs										
		Adju	ısted-Recor	Adjusted-Forecast							
Years	2009	2010	2011	2012	2013	2014	2015	2016			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	7,709	12,343	15,569	9,444	9,143	0	0	0			
NSE	0	0	0	0	0	9,490	9,870	10,265			
Total	7,709	12,343	15,569	9,444	9,143	9,490	9,870	10,265			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 2. Long-Term Incentive Compensation

Workpaper: 1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

Forecast Summary:

	In 2013 \$(000) Incurred Costs												
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjusted-Forecast					
Years	s	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	9,490	9,870	10,265	9,490	9,870	10,265			
Tota	al	0	0	0	9,490	9,870	10,265	9,490	9,870	10,265			
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type				
2014	0	0	9,490	9,490	0.0	1-Sided Adj				
2014 LTIP I	2014 LTIP Projection									
2014 Total	0	0	9,490	9,490	0.0					
2015 2015 LTIP I	0 Projection	0	9,870	9,870	0.0	1-Sided Adj				
2015 Total	0	0	9,870	9,870	0.0					
2016 2015 LTIP I	0 Projection	0	10,265	10,265	0.0	1-Sided Adj				
2016 Total	0	0	10,265	10,265	0.0					

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 2. Long-Term Incentive Compensation

Workpaper: 1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

Determination of Adjusted-Recorded (Incurred Costs):

Peterinination of Aujusteu-i	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1	0	0	8	15
NSE	0	0	0	0	0
Total	1	0	0	8	15
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	6,973	11,422	14,986	9,289	9,128
NSE	0	0	0	0	0
Total	6,973	11,422	14,986	9,289	9,128
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	I \$)				
Labor	0	0	0	0	0
Non-Labor	6,975	11,422	14,986	9,296	9,143
NSE	0	0	0	0	0
Total	6,975	11,422	14,986	9,296	9,143
FTE	0.0	0.0	0.0	0.0	0.0
acation & 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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	734	921	583	148	0
NSE	0	0	0	0	0
Total	734	921	583	148	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constar	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	7,709	12,343	15,569	9,444	9,143
NSE	0	0	0	0	0
Total	7,709	12,343	15,569	9,444	9,143
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 2. Long-Term Incentive Compensation

Workpaper: 1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs										
Years	2009	2010	2011	2012	2013					
Labor	0	0	0	0	0					
Non-Labor	6,973	11,422	14,986	9,289	9,128					
NSE	0	0	0	0	0					
Total	6,973	11,422	14,986	9,289	9,128					
FTE	0.0	0.0	0.0	0.0	0.0					

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	FTE Adj Type	From CCtr	<u>RefID</u>
2009	0	6,973	0	0.0 1-Sided Adj	N/A	DSREED2013120
Add 2009 LTII	P Expense					5153640927
2009 Total	0	6,973	0	0.0		
2010	0	11,422	0	0.0 1-Sided Adj	N/A	DSREED2013120
Add 2010 LTII	P Expense					5154705153
2010 Total	0	11,422	0	0.0		
2010 10101	Ū	11,722	•	0.0		
0044	0	44.000	0	0 0 4 0:4-4 44:	NI/A	DODEED0040400
2011	0	14,986	0	0.0 1-Sided Adj	N/A	DSREED2013120 5162800373
Record 2011 I	LTIP expens	se				010200010
2011 Total	0	14,986	0	0.0		
2012	0	9,289	0	0.0 1-Sided Adj	N/A	DSREED2013120
Add 2012 LTII	P expense					5170403577
2012 Total	0	9,289	0	0.0		

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub: 2. Long-Term Incentive Compensation

Workpaper: 1CP000.002 - COMPENSATION-LONG-TERM INCENTIVE PLAN

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	FTE Adj Typ	<u>e</u> <u>From CCtr</u>	<u>RefID</u>
2013 Transfer L	0 TIP costs to co	9,128 orrect workq	0 roup	0.0 1-Sided Adj	N/A	DSREED2014022 4144724527
2013 Total	0	9,128	. 0	0.0		

Supplemental Workpapers for Workpaper 1CP000.002

Non-Shared Service Workpapers

SDG&E								
Long Term Incentive Projection								
For Years 2014-2016								

ASSUMPTIONS

- 1. Restricted stock and stock options are calculated based on accounting expense incurred for awards issued to SDG&E employees.
- 2. The accounting expense is derived by multiplying the fair value of each restricted stock unit and stock option award by the number of awards issued for each year.
- 3. Expense for awards issued in 2013 and prior are based on actual grants and fair values calculated by outside consultants.
- 4. Fair value of future grants is consistent with grants issued in 2013 assuming annual increases of 4%.
- 5. Employee populations based on current positions/levels.
- 6. Number of participants in plan for each year are as follows:

	2013	2014	2015	2016
	89	89	89	
	Actual		Projected	
Grant Type	2013	2014	2015	2016
Total Cost	\$ 9,143,496	\$ 9,490,249	\$ 9,869,859	\$ 10,264,653

Beginning of Workpaper
1CP000.001 - COMPENSATION-SPOT CASH

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub 3. Special Recognition Awards

Workpaper: 1CP000.001 - COMPENSATION-SPOT CASH

Activity Description:

SDG&E uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SDG&E maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Spot Cash Awards program is used to provide cash awards.

Forecast Explanations:

Labor - 5-YR Average

As costs are variable over time, averaging method appears to be the most appropriate method.

Non-Labor - 5-YR Average

Please see above

NSE - 5-YR Average

Please see above

Summary of Results:

	In 2013\$ (000) Incurred Costs										
		Adjι	ısted-Recor	ded		Ad	Adjusted-Forecast				
Years	2009	2010	2011	2012	2013	2014	2015	2016			
Labor	1,624	1,128	1,549	1,614	1,200	1,423	1,423	1,423			
Non-Labor	0	0	0	0	0	0	0	0			
NSE	0	0	0	0	0	0	0	0			
Total	1,624	1,128	1,549	1,614	1,200	1,423	1,423	1,423			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 3. Special Recognition Awards

Workpaper: 1CP000.001 - COMPENSATION-SPOT CASH

Forecast Summary:

			In 201	3 \$(000) lı	ncurred Co	sts				
Forecas	t Method	Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years	s	2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	5-YR Average	1,423	1,423	1,423	0	0	0	1,423	1,423	1,423
Non-Labor	5-YR Average	0	0	0	0	0	0	0	0	0
NSE	5-YR Average	0	0	0	0	0	0	0	0	0
Tota	nl .	1,423	1,423	1,423	0		0	1,423	1,423	1,423
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:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016 Total	0	0	0	0	0.0	

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 3. Special Recognition Awards

Workpaper: 1CP000.001 - COMPENSATION-SPOT CASH

Determination of Adjusted-Recorded (Incurred Costs):

201011111111111111111111111111111111111	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,295	915	1,297	1,380	1,036
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,295	915	1,297	1,380	1,036
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 (Nomir	nal \$)				
Labor	1,295	915	1,297	1,380	1,036
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,295	915	1,297	1,380	1,036
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$	\$)				
Labor	200	146	191	200	164
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	200	146	191	200	164
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	128	67	61	34	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	128	67	61	34	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Const	ant 2013\$)				
Labor	1,624	1,128	1,549	1,614	1,200
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	1,624	1,128	1,549	1,614	1,200
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: A. Compensation

Category-Sub: 3. Special Recognition Awards

Workpaper: 1CP000.001 - COMPENSATION-SPOT CASH

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:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
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			

Beginning of Workpaper

1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub 4. Special Recognition Awards

Workpaper: 1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

Activity Description:

SDG&E uses special recognition awards to reward individual employees and teams for outstanding achievements, exceptional customer service, and process improvements and innovations. SDG&E maintains two special recognition programs, the Spot Cash Award program and the Employee Recognition program. The Employee Recognition program is used

to provide nominal non-cash awards, generally valued at \$100 or less.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as projected costs are based upon changes in headcount which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs									
		Adju	sted-Recor	ded		Ad	justed-Fore	cast			
Years	2009	2010	2011	2012	2013	2014	2015	2016			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	166	492	403	148	121	0	0	0			
NSE	0	0	0	0	0	358	362	366			
Total	166	492	403	148	121	358	362	366			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

COMPENSATION & BENEFITS Area:

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 4. Special Recognition Awards

Workpaper: 1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

Forecast Summary:

			In 201	3 \$(000) lı	ncurred Co	sts					
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	ments	nents Adjusted-Forecast			
Years	s	2014	2014 2015 2016 2			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	358	362	366	358	362	366	
Tota	ıl	0	0	0	358	362	366	358	362	366	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	FTE	Adj Type					
2014	0	0	358	358	0.0	1-Sided Adj					
2014 Empl	2014 Employee Recognition Projection										
2014 Total	0	0	358	358	0.0						
2015	0	0	362	362	0.0	1-Sided Adj					
2015 Empl	oyee Recognition	Projection									
2015 Total	0	0	362	362	0.0						
2016	0	0	366	366	0.0	1-Sided Adj					
0040 EI		Dania atia a				- -					
2016 Empl	oyee Recognition	Projection									
2016 Total	0	0	366	366	0.0						

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 4. Special Recognition Awards

Workpaper: 1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

Determination of Adjusted-Recorded (Incurred Costs):

Determination of Aujusteu-r	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	150	456	388	146	89
NSE	0	0	0	0	0
Total	150	456	388	146	89
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	32
NSE	0	0	0	0	0
Total		0	0	0	32
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	150	456	388	146	121
NSE	0	0	0	0	0
Total	150	456	388	146	121
FTE	0.0	0.0	0.0	0.0	0.0
/acation & 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
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	16	37	15	2	0
NSE	0	0	0	0	0
Total	16	37	15	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constan	t 2013\$)				
Labor	0	0	0	0	0
Non-Labor	166	492	403	148	121
NSE	0	0	0	0	0
Total	166	492	403	148	121
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: A. Compensation

Category-Sub: 4. Special Recognition Awards

Workpaper: 1PB000.018 - COMPENSATION-EMPLOYEE RECOGNITION PROGRAM

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	32
NSE	0	0	0	0	0
Total	0	<u>_</u>	0	<u>_</u>	32
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	32	0	0.0 1-Sic	led Adj	N/A	DSREED2014022
Transfer employee recognition costs to correct workgroup							
2013 Total	0	32	0	0.0			

Supplemental Workpapers for Workpaper 1PB000.018

San Diego Gas & E								
Employee Recognition B								
For Years 2014-2016								
	ASSU	JMP.	TIC	N				
1. Projection based on \$75 for	r each non exec	utive	em	ployee.				
	T							
	Actual		Projected					
	2013			2014	2015		2016	
# of Employees	4,527			4,770		4,821		4,876
Cost per Employee			\$	75	\$	75	\$	75
Total Cost	\$ 120,612		\$	357,750	\$	361,575	\$	365,700

In 2013\$ (000) Incurred Costs

Adjusted-Forecast

Area: COMPENSATION & BENEFITS

Adjusted-Recorded

Witness: Debbie S. Robinson Category: B. Health Benefits

Workpaper: VARIOUS

Summary for Category: B. Health Benefits

	Aujusteu-Necoraea		Adjusted-i orecast	
	2013	2014	2015	2016
Labor	0	0	0	0
Non-Labor	53,542	0	0	0
NSE	0	54,224	53,195	57,706
Total	53,542	 54,224		57,706
FTE	0.0	0.0	0.0	0.0
Workpapers belonging	to this Category:			
	BENEFITS-MEDICAL			
Labor	0	0	0	0
Non-Labor	47,929	0	0	0
NSE	0	46,815	46,018	50,179
Total	47,929	46,815	46,018	50,179
FTE	0.0	0.0	0.0	0.0
1PB000.001 HEALTH				
Labor	0	0	0	0
Non-Labor	3,236	0	0	0
NSE	0	3,915	3,954	4,094
Total	3,236	3,915	3,954	4,094
FTE	0.0	0.0	0.0	0.0
1PB000.002 HEALTH	BENEFITS - VISION			
Labor	0	0	0	0
Non-Labor	322	0	0	0
NSE	0	322	338	350
Total	322	322	338	350
FTE	0.0	0.0	0.0	0.0
1PB000.003 HEALTH	BENEFITS-WELLNESS			
Labor	0	0	0	0
Non-Labor	535	0	0	0
NSE	0	1,551	1,113	1,169
Total	535	1,551	1,113	1,169
FTE	0.0	0.0	0.0	0.0
	BENEFITS-EMPLOYEE ASSIS		M (EAP)	
Labor	0	0	0	0
Non-Labor	322	0	0	0
NSE	0	311	323	335
Total	322	311	323	335
FTE	0.0	0.0	0.0	0.0

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: B. Health Benefits

Workpaper: VARIOUS

[In 2013\$ (000) Incurred Costs										
	Adjusted-Recorded	Adjusted-Recorded Adjusted-Forecast									
	2013	2014	2014 2015								
1PB000.005 HEALTH	BENEFITS-MENTAL HEALTH										
Labor	0	0	0	0							
Non-Labor	1,198	0	0	0							
NSE	0	1,310	1,449	1,579							
Total	1,198	1,310	1,449	1,579							
FTE	0.0	0.0	0.0	0.0							

Beginning of Workpaper

1PB000.000 - HEALTH BENEFITS-MEDICAL

Non-Shared Service Workpapers

COMPENSATION & BENEFITS Area:

Witness: Debbie S. Robinson B. Health Benefits Category:

Category-Sub 1. Medical

1PB000.000 - HEALTH BENEFITS-MEDICAL Workpaper:

Activity Description:

SDG&E offers several medical plan designs to meet the varying needs of employees and their dependents and consistent with its collective bargaining agreements.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on changes in medical premiums and headcount, which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs												
		Adjι	ısted-Recor		Adjusted-Forecast									
Years	2009	2010	2011	2014	2015	2016								
Labor	0	0	0	0	0	0	0	0						
Non-Labor	40,945	43,035	46,461	48,408	47,929	0	0	0						
NSE	0	0	0	0	0	46,815	46,018	50,179						
Total	40,945	43,035	46,461	48,408	47,929	46,815	46,018	50,179						
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0						

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 1. Medical

Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

Forecast Summary:

	In 2013 \$(000) Incurred Costs											
Forecast Method Base Forecast					Forec	ast Adjust	ments	Adjusted-Forecast				
Years	5	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	46,815	46,018	50,179	46,815	46,018	50,179		
Tota	ı	0	0	0	46,815	46,018	50,179	46,815	46,018	50,179		
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	FTE	Adj Type
2014	0	0	46,815	46,815	0.0	1-Sided Adj
2014 Medic	al Projection					
2014 Total	0	0	46,815	46,815	0.0	
2015	0	0	46,018	46,018	0.0	1-Sided Adj
2015 Medic	al Projection					
2015 Total	0	0	46,018	46,018	0.0	
2016 2016 Medic	0 al Projection	0	50,179	50,179	0.0	1-Sided Adj
2016 Total	0	0	50,179	50,179	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 1. Medical

Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

Determination of Adjusted-Recorded (Incurred Costs):

sterilination of Adjusted	-Recorded (incurred Cos 2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	37,084	39,975	44,721	47,651	47,965
NSE	0	0	0	0	0
Total	37,084	39,975	44,721	47,651	47,965
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-37	-150	0	0	-37
NSE	0	0	0	0	0
Total	-37	-150	0	0	-37
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	37,048	39,825	44,721	47,651	47,929
NSE	0	0	0	0	0
Total	37,048	39,825	44,721	47,651	47,929
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (Nominal \$	5)				
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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	3,897	3,210	1,740	756	0
NSE	0	0	0	0	0
Total	3,897	3,210	1,740	756	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	40,945	43,035	46,461	48,408	47,929
NSE	0	0	0	0	0
Total	40,945	43,035	46,461	48,408	47,929
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 1. Medical

Workpaper: 1PB000.000 - HEALTH BENEFITS-MEDICAL

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs											
Years	s <u>2009</u> <u>2010</u> <u>2011</u> <u>2012</u> <u>2013</u>										
Labor	0	0	0	0	0						
Non-Labor	-37	-150	0	0	-37						
NSE	0	0	0	0	0						
Total	-37	-150	0	0	-37						
FTE	0.0	0.0	0.0	0.0	0.0						

Detail of Adjustments to Recorded:

Year/Exp	<u>Labor</u>	<u>NLbr</u>	NSE	FTE	Adj Type	From CCtr	RefID
2009	0	-37	0	0.0 1-Si	ded Adj	N/A	DSREED2013120
Transfe	medical costs to	correct work	group				6173947530
2009 Total	0	-37	0	0.0			
2010	0	-150	0	0.0 1-Si	ded Adj	N/A	DSREED2013120
Transfe	medical costs to	correct work	raroun				6174152023
Hallslei	medical costs to	correct work	group				
2010 Total	0	-150	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	-37	0	0.0 1-Si	ded Adj	N/A	DSREED2014022
T							4150123560
ı ranstei	medical costs to	correct work	kgroup ————				
2013 Total	0	-37	0	0.0			

Supplemental Workpapers for Workpaper 1PB000.000

Retiree Shift
Grand Total

SDG&E													
Projecte	d Ma	dical (Cost										
For Year													
101 100	3 20	14 201											
							ASSUMI	PTIONS					
											Projecto	ed	
1. Total	head	dcount	based on number of	employees a	s of April 2014	4 plus est	imated increa	ses or decre	ases		014 <u>2015</u> 770 4,821	<u>2016</u> 4,876	•
bas 2. Proje 3. Proje 4. Partic	ed or cted cted cipati	n planı adjust adjust on in t	ner input. ted non-represented ted represented head type and level of covount (including any c	headcount is count is as fo erage for 2014	as follows: ollows:					3, 1,	386 3,438 384 1,383	3,476 1,400	
6. Incre prei 7. Empl inci 8. Retire usir the	ase in mium oyer ease ee sh ag pe age c	n med increa medic s note ift ded rcenta of 65 a	er Share of Premium ical premium "Annua ases as provided by al costs for inactive ad above. Iuction is cost of the ages provided by Toware negotiated togethe	I Employer Si Towers Watso employees fo "Total ER Pre- ers Watson. er and therefo	hare of Premiu on, a certified r 2014 are bas emium" shifted This is done l ore causes act	um" (b) fo actuarial sed on and d to the po because rative rates t	r 2016 is base firm nualized costs ostretirement nedical rates to to be higher th	d on the medical plan for active eman they wou	dical nose paid in ns and calc ployees an lld be if ne	n March 2014 ulated id retirees und gotiated sepai	der	7.80% sed by the rate	
			2014 credit is project		credits taken t	through M	larch 2014 and	d increases i	n 2015-201	6 by			
			2014 credit is project ed medical rate inflati		credits taken t	through M	larch 2014 and	d increases i	n 2015-201	6 by			
					credits taken t	through M				6 by			
						through M	(a1) % of 4/1/14		n 2015-201 (a1) * (1) Projected	6 by	Proje	cted Total ER Pr	remium
half	of pr						(a1)		(a1) * (1)	2016	Proje 2014	cted Total ER Pr	remium
half Car	of pr	ojecte				Actual	(a1) % of 4/1/14	F	(a1) * (1) Projected				
half Car Non Uni	of pr	Type				Actual 04/01/14	(a1) % of 4/1/14 <u>Total</u>	F 2014	(a1) * (1) Projected 2015	2016	2014	<u>2015</u>	2016
Car Non Uni	of pr	Type				Actual 04/01/14 2,155	(a1) % of 4/1/14 Total 47.46%	2014 2,295	(a1) * (1) Projected 2015 2,331	2016 2,356	2014 \$ 24,385,034	2015 \$ 24,147,766	2016 \$ 26,296,243
half Car Non Uni	of pr	Type	ed medical rate inflati			Actual 04/01/14 2,155 691	(a1) % of 4/1/14 Total 47.46% 15.22%	2014 2,295 736	(a1) * (1) Projected 2015 2,331 747	2016 2,356 756	\$ 24,385,034 7,321,481	\$ 24,147,766 7,115,360	\$ 26,296,243 7,755,138
Car Non Uni	of pr	Type				Actual 04/01/14 2,155	(a1) % of 4/1/14 Total 47.46%	2014 2,295	(a1) * (1) Projected 2015 2,331	2016 2,356	\$ 24,385,034 7,321,481	2015 \$ 24,147,766	\$ 26,296,243 7,755,138
Non Uni	of pr	Type	ed medical rate inflati			Actual 04/01/14 2,155 691	(a1) % of 4/1/14 Total 47.46% 15.22%	2014 2,295 736	(a1) * (1) Projected 2015 2,331 747	2016 2,356 756	\$ 24,385,034 7,321,481	\$ 24,147,766 7,115,360	\$ 26,296,243 7,755,138
Non Uni Blue Kais Union	of pr	Type ss	ed medical rate inflati			Actual 04/01/14 2,155 691 2,846	(a1) % of 4/1/14 Total 47.46% 15.22% 62.67%	2,295 736 3,031	(a1) * (1) Projected 2015 2,331 747 3,078	2016 2,356 756 3,112	\$ 24,385,034 7,321,481 \$ 31,706,515	\$ 24,147,766 7,115,360 \$ 31,263,126	\$ 26,296,243 7,755,138 \$ 34,051,381
Car Non Uni Blue Kais Union	of pr	Type ss	ed medical rate inflati			Actual 04/01/14 2,155 691 2,846	(a1) % of 4/1/14 <u>Total</u> 47.46% 15.22% 62.67%	2,295 736 3,031	(a1) * (1) Projected 2015 2,331 747 3,078	2016 2,356 756 3,112	\$ 24,385,034 7,321,481 \$ 31,706,515 \$ 9,824,721	\$ 24,147,766 7,115,360 \$ 31,263,126 \$ 9,671,070	\$ 26,296,243 7,755,138 \$ 34,051,381 \$ 10,550,918
Non Uni Blue Kais Union	of pr	Type ss Total	Non Union			Actual 04/01/14 2,155 691 2,846 820 490	(a1) % of 4/1/14 Total 47.46% 15.22% 62.67% 18.06% 10.79%	2,295 736 3,031 833 498	(a1) * (1) Projected 2015 2,331 747 3,078 833 498	2,356 756 3,112	\$ 24,385,034 7,321,481 \$ 31,706,515 \$ 9,824,721 5,307,459	\$ 24,147,766 7,115,360 \$ 31,263,126 \$ 9,671,070 5,076,352	\$ 26,296,243 7,755,138 \$ 34,051,381 \$ 10,550,918 5,539,574
Car Non Uni Blue Kais Union	of pr	Type ss Total	ed medical rate inflati			Actual 04/01/14 2,155 691 2,846	(a1) % of 4/1/14 <u>Total</u> 47.46% 15.22% 62.67%	2,295 736 3,031	(a1) * (1) Projected 2015 2,331 747 3,078	2016 2,356 756 3,112	\$ 24,385,034 7,321,481 \$ 31,706,515 \$ 9,824,721 5,307,459	\$ 24,147,766 7,115,360 \$ 31,263,126 \$ 9,671,070	\$ 26,296,243 7,755,138 \$ 34,051,381 \$ 10,550,918 5,539,574
Car Non Uni Blu Kais Union Blu Kais	of property of pro	Type SS Total Total	Non Union Union			Actual 04/01/14 2,155 691 2,846 820 490 1,310	(a1) % of 4/1/14 Total 47.46% 15.22% 62.67% 18.06% 10.79% 28.85%	2,295 736 3,031 833 498 1,331	(a1) * (1) Projected 2015 2,331 747 3,078 833 498 1,330	2,356 756 3,112 843 504 1,347	\$ 24,385,034 7,321,481 \$ 31,706,515 \$ 9,824,721 5,307,459 \$ 15,132,180	\$ 24,147,766 7,115,360 \$ 31,263,126 \$ 9,671,070 5,076,352 \$ 14,747,422	\$ 26,296,243 7,755,138 \$ 34,051,381 \$ 10,550,918 5,539,574 \$ 16,090,491
Car Non Uni Blu Kais Union Blu Kais	of property of pro	Type SS Total Total	Non Union			Actual 04/01/14 2,155 691 2,846 820 490	(a1) % of 4/1/14 Total 47.46% 15.22% 62.67% 18.06% 10.79%	2,295 736 3,031 833 498	(a1) * (1) Projected 2015 2,331 747 3,078 833 498	2,356 756 3,112	\$ 24,385,034 7,321,481 \$ 31,706,515 \$ 9,824,721 5,307,459 \$ 15,132,180	\$ 24,147,766 7,115,360 \$ 31,263,126 \$ 9,671,070 5,076,352	\$ 26,296,243 7,755,138 \$ 34,051,381 \$ 10,550,918 5,539,574 \$ 16,090,491
Car Non Uni Blu Kais Union Blu Kais	of profession of	Type SS Total Total	Non Union Union			Actual 04/01/14 2,155 691 2,846 820 490 1,310	(a1) % of 4/1/14 Total 47.46% 15.22% 62.67% 18.06% 10.79% 28.85%	2,295 736 3,031 833 498 1,331	(a1) * (1) Projected 2015 2,331 747 3,078 833 498 1,330	2,356 756 3,112 843 504 1,347	\$ 24,385,034 7,321,481 \$ 31,706,515 \$ 9,824,721 5,307,459 \$ 15,132,180	\$ 24,147,766 7,115,360 \$ 31,263,126 \$ 9,671,070 5,076,352 \$ 14,747,422 \$ 46,010,548	\$ 26,296,243 7,755,138 \$ 34,051,381 \$ 10,550,918 5,539,574 \$ 16,090,491 \$ 50,141,872
Car Non Uni Blu Kais Union Blu Kais	of profession of	Type SS Total Total	Non Union Union			Actual 04/01/14 2,155 691 2,846 820 490 1,310 4,156	(a1) % of 4/1/14 Total 47.46% 15.22% 62.67% 18.06% 10.79% 28.85% 91.52% 7.11%	2,295 736 3,031 833 498 1,331 4,362	(a1) * (1) Projected 2015 2,331 747 3,078 833 498 1,330 4,408	2016 2,356 756 3,112 843 504 1,347 4,458	\$ 24,385,034 7,321,481 \$ 31,706,515 \$ 9,824,721 5,307,459 \$ 15,132,180 \$ 46,838,695	\$ 24,147,766 7,115,360 \$ 31,263,126 \$ 9,671,070 5,076,352 \$ 14,747,422 \$ 46,010,548	\$ 26,296,243 7,755,138 \$ 34,051,381 \$ 10,550,918 5,539,574 \$ 16,090,491 \$ 50,141,872
Non Union Bluu Kais Union Bluu Kais	of profession on the control of the	Type SS Total Total Insure	Non Union Union			Actual 04/01/14 2,155 691 2,846 820 490 1,310 4,156	(a1) % of 4/1/14 Total 47.46% 15.22% 62.67% 18.06% 10.79% 28.85%	2,295 736 3,031 833 498 1,331 4,362	(a1) * (1) Projected 2015 2,331 747 3,078 833 498 1,330 4,408	2016 2,356 756 3,112 843 504 1,347 4,458	\$ 24,385,034 7,321,481 \$ 31,706,515 \$ 9,824,721 5,307,459 \$ 15,132,180 \$ 46,838,695	\$ 24,147,766 7,115,360 \$ 31,263,126 \$ 9,671,070 5,076,352 \$ 14,747,422 \$ 46,010,548 \$ 373,837	\$ 26,296,243 7,755,138 \$ 34,051,381 \$ 10,550,918 5,539,574 \$ 16,090,491 \$ 50,141,872
Non Union Bluu Kais Union Bluu Kais Union Bluu Kais	of profession of	Type SS Total Total Insure	Non Union Union ed Participants t Covered			Actual 04/01/14 2,155 691 2,846 820 490 1,310 4,156 323	(a1) % of 4/1/14 Total 47.46% 15.22% 62.67% 18.06% 10.79% 28.85% 91.52% 7.11%	2,295 736 3,031 833 498 1,331 4,362	(a1) * (1) Projected 2015 2,331 747 3,078 833 498 1,330 4,408 346	2016 2,356 756 3,112 843 504 1,347 4,458	\$ 24,385,034 7,321,481 \$ 31,706,515 \$ 9,824,721 5,307,459 \$ 15,132,180 \$ 46,838,695 \$ 369,016	\$ 24,147,766 7,115,360 \$ 31,263,126 \$ 9,671,070 5,076,352 \$ 14,747,422 \$ 46,010,548 \$ 373,837	\$ 26,296,243 7,755,138 \$ 34,051,381 \$ 10,550,918 5,539,574 \$ 16,090,491 \$ 50,141,872 \$ 378,034 \$ -

4,541

100.00%

4,770

4,821

4,876

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

\$ (1,322,176) \$ (1,385,641) \$ (1,439,681)

\$ 46,815,444 \$ 46,017,924 \$ 50,178,902

SDG&E Projected Medical Cost

For Years 2014-2															
1 1 1 1															
						Δ9	SSUMPTIC	NS							
							0001111 110	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			Dunington				
									_		Projected				
										<u>2014</u>	<u>2015</u>	<u>2016</u>			
	unt based on number of e	mployees a	as of Decem	ber 2013 pl	us estimated	l increases o	or decreases	;		4,770	4,821	4,876			
based on pla															
	usted non-represented he									3,386	3,438	3,476			
	usted represented headco									1,384	1,383	1,400			
	in type and level of covera		4-2016 is ca	Iculated us	ing actual en	rollment as	of April 2014	l (a1)							
	dcount (including any cha														
	loyer Share of Premium" (utions							
	edical premium "Annual E					sed on the m	edical								
	creases as provided by To									.		7.80%			
									2014	i, 2015-2016	increased by the	he rate increas	es noted above.		
	 7. Employer medical costs for inactive employees for 2014 are based on annualized costs based on those paid in March 2014, 2015-2016 increased by the rate increases noted above. 8. Retiree shift deduction is cost of the "Total ER Premium" shifted to the postretirement medical plans and calculated 														
	ntages provided by Towe														
	5 are negotiated together								sepa	rately.					
	ed 2014 credit is projected		credits take	n through N	March 2014 a	nd increases	s in 2015-20	16 by							
half of proje	cted medical rate inflation	١.			1	T.					T			1	
															·
						Participants				(b) Annual E	mployer Share	of Premium	(a) x (b) = Total ER P	remium
			_		(a1)		(a1) * (1)								
		Plan	Coverage	Actual	% of 4/1/14		Projected				tual	Projected		Projected	
Carrier / Typ	<u>oe</u>	<u>Code</u>	<u>Level</u>	04/01/14	<u>Total</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Non Union															
Blue Cross			l												
HMO		H021	EE only	471	14.82%	502	509	515	\$. ,			\$ 2,422,926	
HMO		H021	EE + 1	392	12.33%	418	424	429	9			\$ 10,255.40			\$ 4,395,700
HMO		H021	EE + 2	713	22.43%	759	771	780	4	14,908.92	\$ 14,270.04	\$ 15,383.10	\$ 11,322,234	\$ 11,003,480	\$ 11,992,859
HMO-Par	t Time	H021	EE only	12	0.38%	13	13	13	9	4,969.68	\$ 4,756.68	\$ 5,127.70	\$ 63,519	\$ 61,731	\$ 67,281
HMO-Par	t Time	H021	EE + 1	4	0.13%	4		4	9				\$ 29,891		
HMO-Par		H021	EE + 2	1	0.03%	1		1		10,524.00		\$ 10,858.61	\$ 11,209		
LIMO Con	i	LIOOF		60	1.89%	64	65								
HMO-Scr		H025	EE only					66	9	,					. ,
HMO-Scr		H025 H025	EE + 1	52 68	1.64% 2.14%	55 72		57	9	.,		\$ 10,255.40 \$ 15,383.10	\$ 550,494	\$ 534,999 \$ 1,049,420	
HMO-Scr	ipps	HU25	EE + 2	00		12	74	74	4	14,908.92				\$ 1,049,420	\$ 1,143,779
	ipps-Part Time	H025	EE only	-	0.00%	-		-	\$			\$ 5,127.70	\$ -		\$ -
	ipps-Part Time	H025	EE + 1	1	0.03%	1	1	1	\$				\$ 7,473		\$ 7,915
HMO-Scr	ipps-Part Time	H025	EE + 2	-	0.00%	-	-	-	\$	10,524.00	\$ 10,072.92	\$ 10,858.61	\$ -	\$ -	\$ -
Executive	9	E001	EE only	_	0.00%	_	_	_	9	8,426.04	\$ 8,426.04	\$ 9,083.27	\$ -	\$ -	\$ -
Executive		E001	EE + 1	-	0.00%	-	-	-	9					_	\$ -
Executive		E001	EE + 2	1	0.03%	1		1	9	-,			\$ 8,975		
				40				4.4	-	· · · · · · · · · · · · · · · · · · ·	-				
Point of S		H022 H022	EE only EE + 1	13 14	0.41% 0.44%	14 15	14 15	14 15	9	4,969.68 9,939.24		\$ 5,127.70 \$ 10,255.40	\$ 68,813 \$ 148,210		
Point of S					0.44%							\$ 15,383.10			
Point of S	Bervice	H022	EE + 2	7		7	8	8	4	14,908.92			\$ 111,158		\$ 117,742
Point of S	Service-Part Time	H022	EE only	1	0.03%	1	1	1	9	4,969.68			\$ 5,293	\$ 5,144	\$ 5,607
Point of S	Service-Part Time	H022	EE + 1	-	0.00%	-	-	-	\$	7,015.92			\$ -	\$ -	\$ -
Point of S	Service-Part Time	H022	EE + 2	-	0.00%	-	-	-	\$	10,524.00	\$ 10,072.92	\$ 10,858.61	\$ -	\$ -	\$ -
Health Ca	are Plus	H027	EE only	108	3.40%	115	117	118	9	4,776.52	\$ 5,207.54	\$ 5,613.73	\$ 549,455	\$ 608,235	\$ 662,925
Health Ca		H027	EE + 1	79	2.49%	84		86	9			\$ 11,291.73	\$ 808,838	. ,	
Health Ca		H027	EE + 2	132	4.15%	141	143	144			\$ 15,676.42			\$ 2,237,877	
	are Plus-Part Time	H027	EE only	2		2		2				\$ 5,613.73			
	are Plus-Part Time	H027	EE + 1	-	0.00%	-	-	-	9				-		\$ -
Health Ca	are Plus-Part Time	H027	EE + 2	1	0.03%	1	1	1	\$		\$ 10,072.92		\$ 11,209	\$ 10,894	\$ 11,873
Health Ca	are Plus Contribution		EE only	110		117	119	120	\$	500.00	\$ 500.00	\$ 500.00	\$ 58,581	\$ 59,481	\$ 60,138
	are Plus Contribution		EE + 1	79		84	85	86	9		\$ 1,000.00	\$ 1,000.00	\$ 84,144		
	are Plus Contribution		EE + 2	133		142		145	\$			\$ 1,000.00	\$ 141,660		
		LIOE 4			0.400/										
Out-of-Ar		H054	EE only	4		4		4	9		. ,	\$ 5,772.69	\$ 25,466		
Out-of-Ar	ea	H054	EE + 1	9	0.28%	10	10	10	1	11,954.52	Φ 10,710.00	\$ 11,545.38	\$ 114,596	\$ 104,243	\$ 113,616

San Diego Gas & Electric Company 2016 GRC - APP

Non-Shared Service Workpapers

% of 4/1/14 Plan Coverage Actual Projected Actual Projected Projected 2016 Carrier / Type Code Level 04/01/14 Total 2014 2015 2016 2014 2015 2016 2014 2015 Out-of-Area H054 EE + 2 0.31% 11 11 \$ 17,931.84 | \$ 16,064.88 | \$ 17,317.94 190,995 173,737 189.359 Total Blue Cross 2,155 67.79% 2,295 2,331 2.356 \$ 24,385,034 | \$ 24,147,766 | \$ 26,296,243 Kaiser **HMO** H028 EE only 219 6.89% 233 237 239 \$ 4.969.68 \$ 4,756.68 \$ 5,127.70 \$ 1,159,228 \$ 1,126,584 \$ HMO H028 EE + 1 230 7.23% 245 249 251 \$ 9,939.24 \$ 9,513.36 \$ 10,255.40 \$ 2,434,879 \$ 2,366,340 \$ 2,579,109 HMO H028 EE + 2 229 7.20% 244 248 250 \$ 14,908.92 \$ 14,270.04 \$ 15,383.10 \$ 3,636,454 \$ 3,534,077 \$ 3,851,844 H028 EE only 0.25% 9 4.969.68 \$ 4.756.68 \$ 5.127.70 42.346 41.154 44.854 **HMO-Part Time** 8 9 \$ **HMO-Part Time** H028 EE + 1 2 0.06% 2 2 \$ 7,015.92 \$ 6,715.32 \$ 7,239.11 \$ 14,946 14,525 15,831 HMO-Part Time H028 EE + 2 3 0.09% 3 3 3 \$ 10,524.00 \$ 10,072.92 \$ 10,858.61 \$ 33,628 \$ 32,681 \$ 35,619 Total Kaiser 691 21.74% 736 747 756 \$ 7.321.481 \$ 7.115.360 \$ 7.755.138 Waives Non Union 275 8.65% 293 297 301 \$ 1.080.00 \$ 1.080.00 \$ 1.080.00 \$ 316,339 \$ 321,197 \$ 324.747 62 58 1.82% 63 63 Employees Not Covered **Total Non Union** 3,179 100.00% 3,386 3,438 3,476 \$ 32,022,854 | \$ 31,584,323 | \$ 34,376,128 Union Blue Cross H021 10.06% 4,969.68 \$ 4,756.68 \$ 5,127.70 \$ 691,844 \$ 661,713 \$ HMO EE only 137 139 139 722,095 НМО H021 EE + 1 140 10.28% 142 142 9.939.24 \$ 9,513.36 \$ 10,255.40 \$ 1,413,970 \$ 1,352,406 \$ 1,475,814 НМО H021 EE + 2 370 27.17% 376 376 \$ 14,908.92 \$ 14,270.04 \$ 15,383.10 \$ 5,605,404 \$ 5,361,323 \$ 5,850,549 EE only 33 34 210,089 H025 2.42% 34 \$ 5,762.34 \$ 6,269.67 \$ 6,758.70 \$ 193,229 \$ 229,260 **HMO-Scripps** 29 29 \$ 11,524.95 \$ 12,539.34 \$ 13,517.41 HMO-Scripps H025 EE + 1 29 2.13% 339,622 \$ 369,248 \$ 402,942 HMO-Scripps H025 EE + 2 67 4.92% 68 68 69 \$ 17,287.47 \$ 18,809.01 \$ 20,276.11 \$ 1,176,970 | \$ 1,279,634 | \$ 1,396,402 Health Care Plus H027 EE only 22 1.62% 22 22 23 \$ 4,776.52 \$ 5,207.54 \$ 5,613.73 106,781 116,332 126,948 EE + 1 Health Care Plus H027 12 0.88% 12 12 12 \$ 9,612.54 \$ 10,474.70 \$ 11,291.73 \$ 117,214 \$ 127,634 \$ 139,281 \$ 14,383.22 \$ 15,676.42 \$ 16,899.18 146,155 \$ Health Care Plus H027 EE + 2 10 0.73% 10 10 10 \$ 159,181 \$ 173,707 22 22 22 23 500.00 \$ Health Care Plus Contribution EE only 500.00 500.00 11,178 11,170 \$ 11,307 Health Care Plus Contribution EE + 1 12 12 12 12 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 12,194 12,185 12,335 Health Care Plus Contribution EE + 2 10 10 10 10 \$ 1,000.00 \$ 1,000.00 \$ 1,000.00 \$ 10,162 10,154 \$ 10,279 820 60.21% 833 833 843 \$ 9,824,721 \$ 9,671,070 \$ 10,550,918 Total Blue Cross Kaiser HMO H028 EE only 140 10.28% 142 142 \$ 4,969.68 \$ 4,756.68 \$ 5,127.70 \$ 706,994 \$ 676,203 \$ 737,907 НМО 10.21% 141 141 9,513.36 \$ 10,255.40 \$ 1,403,870 \$ 1,342,746 \$ H028 EE + 1 139 9,939.24 \$ 1,465,273 НМО EE + 2 214 214 \$ 14,908.92 \$ 14,270.04 \$ 15,383.10 | \$ 3,196,595 | \$ 3,057,403 | \$ 3,336,394 H028 211 15.49% 217 490 35.98% 498 498 504 \$ 5,307,459 \$ 5,076,352 \$ 5,539,574 Total Kaiser Waived Coverage 48 3.52% 49 49 49 \$ 1,080.00 \$ 1,080.00 \$ 1,080.00 \$ 52,677 \$ 52,639 \$ 53,286 0.29% 4 **Employees Not Covered** 1,400 **Total Union** 1,362 100.00% 1,384 1,383 \$ 15,184,857 \$ 14,800,061 \$ 16,143,778 Inactive Employees 929,909 \$ 1,019,180 \$ 1,098,677 Retiree Shift (1,322,176) \$ (1,385,641) \$ (1,439,681 4,821 \$ 46,815,444 \$ 46,017,924 \$ 50,178,902 **Grand Total** 4,541 4,770 4,876

San Diego Gas

& Electric Company

2016

GRC

Non-Shared

Service Workpapers

Beginning of Workpaper
1PB000.001 - HEALTH BENEFITS-DENTAL

Non-Shared Service Workpapers

COMPENSATION & BENEFITS Area:

Witness: Debbie S. Robinson B. Health Benefits Category:

2. Dental Category-Sub

1PB000.001 - HEALTH BENEFITS-DENTAL Workpaper:

Activity Description:

SDG&E offers three dental plans to its employees and their eligible dependents : Delta Dental Plan; Safeguard Dental Plan; and Anthem Blue Cross DentalNet Plan (represented employees only).

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as costs are based on current and future dental premiums and projected changes in headcount which cannot be reflected in trending or averaging.

Summary of Results:

		In 2013\$ (000) Incurred Costs												
		Adjι	ısted-Recor		Adjusted-Forecast									
Years	2009	2010	2011	2014	2015	2016								
Labor	0	0	0	0	0	0	0	0						
Non-Labor	3,314	3,414	3,351	3,409	3,236	0	0	0						
NSE	0	0	0	0	0	3,915	3,954	4,094						
Total	3,314	3,414	3,351	3,409	3,236	3,915	3,954	4,094						
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0						

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 2. Dental

Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

Forecast Summary:

In 2013 \$(000) Incurred Costs											
Forecas	st	Forec	ast Adjust	tments	Adjusted-Forecast						
Years	s	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	3,915	3,954	4,094	3,915	3,954	4,094	
Tota	ıl	0	0	0	3,915	3,954	4,094	3,915	3,954	4,094	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	3,915	3,915	0.0	1-Sided Adj
2014 Denta	l Projection					
2014 Total	0	0	3,915	3,915	0.0	
2015	0	0	3,954	3,954	0.0	1-Sided Adj
2015 Denta	l Projection					
2015 Total	0	0	3,954	3,954	0.0	
2016	0	0	4,094	4,094	0.0	1-Sided Adj
2016 Denta	l Projection					
2016 Total	0	0	4,094	4,094	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 2. Dental

Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

Determination of Adjusted-Recorded (Incurred Costs):

retermination of Aujusteu-N	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	2,999	3,159	3,225	3,355	3,236
NSE	0	0	0	0	0
Total	2,999	3,159	3,225	3,355	3,236
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	2,999	3,159	3,225	3,355	3,236
NSE	0	0	0	0	0
Total	2,999	3,159	3,225	3,355	3,236
FTE	0.0	0.0	0.0	0.0	0.0
'acation & 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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	315	255	125	53	0
NSE	0	0	0	0	0
Total	315	255	125	53	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant	2013\$)				
Labor	0	0	0	0	0
Non-Labor	3,314	3,414	3,351	3,409	3,236
NSE	0	0	0	0	0
Total	3,314	3,414	3,351	3,409	3,236
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 2. Dental

Workpaper: 1PB000.001 - HEALTH BENEFITS-DENTAL

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	<u>_</u>	0							
FTE	0.0	0.0	0.0	0.0	0.0							

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
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			

Supplemental Workpapers for Workpaper 1PB000.001

							Projected		
			ASS	SUMPTIO	NS				
For Years 2014-2016									
Projected Dental Cost									
SDG&E									

	<u>2014</u>	<u>2015</u>	<u>2016</u>
1. Total headcount based on number of employees as of December 2013 plus estimated increases or decreases	4,770	4,821	4,876
based on planner input.			
2. Projected non-represented headcount is as follows:	3,386	3,438	3,476
3. Projected represented headcount is as follows:	1,384	1,383	1,400

- Projected represented headcount is as follows:
 Participation in type and level of coverage for 2014-2016 is calculated using actual enrollment as of April 1, 2014 (a1) for total headcount (including any changes).
- 5. "Annual Employer Only Rates" (b) for 2014 and 2015 are actual
- 6. Increases in dental premiums are based on increases in non-labor inflation as follows:

2.40%

7. Employe	er cos	sts f	or inactive employees	for 2014 a	re estimated	based on	data through	March 31, 20	14, 2015-2	016 expecte	d to	increase b	ase	d on non-la	bor	inflation.						
							(a)	Participants				(b) Annı	ol E	mployer O	alıı l	Potos		(a) v (h\ _	Total ER P		ium
					+		(a1)		(a1) * (1)			(b) Allili	Iai E	iliployer Oi	iiy i	raies		(a) X (D) =	TOTAL EK P	em	iuiii
		+		Plan	Coverage	Actual	% of 4/1/14		Projected			Δα	tual		Pro	jected				Projected		
Carrie	r / Tvi	ne .		Code	Level	04/01/14		2014	2015	2016		2014	tuui	2015		2016		2014		2015		2016
Non Union						<u> </u>	10.00			=0.0												
Delta																						
Del	ta Dei	ntal		D001	EE only	820	25.79%	873	887	897	\$	444.36	\$	444.36	\$	455.03	\$	388,101	\$	394,062	\$	407,981 740.467
Del	ta Dei	ntal		D001	EE + 1	812	25.54%	865	878	888	\$	814.44	\$	814.44	\$	833.99	\$	704,387	\$	715,205		
Del	ta Dei	ntal		D001	EE + 2	1,034	32.53%	1,101	1,118	1,131	\$	1,316.88	\$	1,316.88	\$	1,348.49	\$	1,450,318	\$	1,472,591	\$	1,524,605
	Total	Delta	a			2,666	83.86%	2,840	2,883	2,915							\$	2,542,807	\$	2,581,857		2.673.053
		T	-			_,,,,,,	00.007,0	_,	_,,,,,	_,							_	_,- :_,:	7	_,	7	2,673,053
Met Lif	fe Dei	ntal	(Safeguard)																			
			al (Safeguard)	D010	EE only	64	2.01%	68	69	70	\$	150.72	\$	150.72	\$	154.34	\$	10,274		10,432		10,800
			al (Safeguard)	D010	EE + 1	57	1.79%	61	62	62	\$	286.44		286.44		293.32	\$	17,390		17,657		18,281
Met	t Life [Dent	al (Safeguard)	D010	EE + 2	32	1.01%	34	35	35	\$	399.24	\$	399.24	\$	408.82	\$	13,608	\$	13,817	\$	14,305
	Total	Safe	guard			153	4.81%	163	165	167							\$	41,272	\$	41,906	\$	43,386
			<u>J </u>														Ť	,	Ť	,	,	-,
Waive	d Cov	eraç	је			173	5.44%	184	187	189	\$	72.00	\$	72.00	\$	72.00	\$	13,267	\$	13,471	\$	13,620
Emplo	vees	Not	Covered			187	5.88%	199	202	204												13,620
																		0.507.040		0.007.004	_	
	10	tai r	Non Union			3,179	100.00%	3,386	3,438	3,476							\$	2,597,346	\$	2,637,234	\$	2,730,059
Union																						
Delta																						
	ta Dei	ntal		D001	EE only	300	22.03%	305	305	308	\$	444.36	\$	444.36	\$	455.03	\$	135,461	\$	135,363	\$	140,316
Del	ta Dei	ntal		D001	EE + 1	349	25.62%	355	354	359	\$	814.44	\$	814.44	\$	833.99	\$	288,831	\$	288,622	\$	299,183
Del	ta Dei	ntal		D001	EE + 2	526	38.62%	534	534	541	\$	1,316.88	\$	1,316.88	\$	1,348.49	\$	703,868	\$	703,359	\$	729,095
	Total	Delta	a			1.175	86.27%	1.194	1.193	1.208							\$	1,128,160	\$	1,127,344	\$	1.168.595
Blue C						.,	001=170	.,	.,	1,200								.,,	Ť	.,,	_	.,,
	e Cros			D008	EE only	41	3.01%	42	42	42	\$	215.76	Φ.	215.76	2	220.94	2	8,989	2	8,983	2	9,311
	e Cros			D008	EE + 1	31	2.28%	32	31	32	\$	430.20		430.20				13,552		13,542		14,037
	e Cros			D008	EE + 2	65	4.77%	66	66	67	\$	634.08		634.08		649.30	\$	41,881		41,851		43,382
			Cross			137	10.06%	139	139	141	_		•		_		\$	64,422		64,375		66,731
Waive						27	1.98%	27	27	28	\$	72.00	Φ	72.00	Ф	72.00	\$	1,975		1,974		1.998
											Ψ	72.00	Ψ	72.00	Ψ	72.00	φ	1,973	Ψ	1,374	Ψ	1,330
Emplo	yees	Not	Covered			23	1.69%	23	23	24												
	То	tal l	Jnion			1,362	100.00%	1,384	1,383	1,400							\$	1,194,557	\$	1,193,693	\$	1,237,324
Inactiv	e Em	ploy	rees														\$	123,285	\$	123,285	\$	126,244
																		,		,		,
Gra	and To	otal				4,541		4,770	4,821	4,876							\$	3,915,187	\$	3,954,213	\$	4,093,627

Beginning of Workpaper
1PB000.002 - HEALTH BENEFITS - VISION

Non-Shared Service Workpapers

COMPENSATION & BENEFITS Area:

Witness: Debbie S. Robinson B. Health Benefits Category:

Category-Sub 3. Vision

1PB000.002 - HEALTH BENEFITS - VISION Workpaper:

Activity Description:

SDG&E offers employees vision coverage under the Vision Service Plan (VSP). Employees enrolled in VSP may select any provider, but out-of-pocket costs are lower if the employee selects a provider within VSP's network.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as costs are based on current and future vision premiums and projected changes in headcount which cannot be reflected in trending or averaging.

Summary of Results:

[ln 2013\$ (00	0) Incurred (Costs		
		Adju	ısted-Recor	ded		Ad	justed-Fore	cast
Years	2009	2010	2011	2012	2013	2014	2015	2016
Labor	0	0	0	0	0	0	0	0
Non-Labor	378	354	357	339	322	0	0	0
NSE	0	0	0	0	0	322	338	350
Total	378	354	357	339	322	322	338	350
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 3. Vision

Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

Forecast Summary:

			In 201	3 \$(000) lı	ncurred Co	sts					
Forecas	t Method	Base Forecast Forecast Adjustments						Adjusted-Forecast			
Years	5	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	322	338	350	322	338	350	
Tota	I	0	0	0	322	338	350	322	338	350	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	322	322	0.0	1-Sided Adj
2014 Vision	Projection					
2014 Total	0	0	322	322	0.0	
2015 2015 Vision	0 Projection	0	338	338	0.0	1-Sided Adj
2015 Total	0	0	338	338	0.0	
2016 2016 Vision	0 n Projection	0	350	350	0.0	1-Sided Adj
2016 Total	0	0	350	350	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 3. Vision

Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

Determination of Adjusted-Recorded (Incurred Costs):

Determination of Aujusteu-i	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	342	327	343	334	322
NSE	0	0	0	0	0
Total	342	327	343	334	322
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 (Nomina	l \$)				
Labor	0	0	0	0	0
Non-Labor	342	327	343	334	322
NSE	0	0	0	0	0
Total	342	327	343	334	322
FTE	0.0	0.0	0.0	0.0	0.0
/acation & 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	36	26	13	5	0
NSE	0	0	0	0	0
Total	36	26	13	5	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constar	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	378	354	357	339	322
NSE	0	0	0	0	0
Total	378	354	357	339	322
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 3. Vision

Workpaper: 1PB000.002 - HEALTH BENEFITS - VISION

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:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
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			

Supplemental Workpapers for Workpaper 1PB000.002

DOOF		1 1							1	Т		ı		П					1			
DG&E rojected	Visio	Car	· t																			
or Years			ot .																			
JI I Cais	2014-	2010																				
								ΔSS	UMPTION	S												
								700	OWN TION	<u> </u>			Dro	jected								
											_			•								
T - (- 1 1)							40 1				_	014	2	<u>2015</u>	_	<u>116</u>						
			pased on numb	er of employ	yees as of D	ecember 20	113 plus estin	nated increas	ses or decre	ases		4,770		4,821	4	4,876						
			er input. Presented head	count is as f	followe:							3,386		3,438		3,476						
			nted headcoun									1,384		1,383		1,400						
Particin	ation	in tv	pe and level of	coverage fo	ws. or 2014-2016	is calculate	ed using actu	ıal enrollmen	t as of Anri	1 2014 (a		1,504		1,505		1,400						
for tot	al hea	adco	unt (including a	anv changes	s).	io oaioaiai	ou domig dote		it do oi / ipii	, <u>_</u> (a	٠,											
			r Only Rates" (I			actual																
			n premiums are				nflation as fo	llows:							:	2.40%						
			or inactive emp						31, 2014, 20	15-2016 ex	pecte	d to inc	reas	se base	d on	non-la	bor in	flation.				
						· · · · · · · · · · · · · · · · · · ·		<u> </u>														
	\perp							Participants			(b)	<u>Annual</u>	Em	ployer (Only I	Rates		(a) x (l) = 1	Total ER Pr	emiu	ım
					l		(a1)		(a1) * (1)										_			
0				Plan	Coverage	Actual	% of 4/1/14		Projected	0040		ctual			cted	140		0044	Р	rojected		0010
Carrie		<u>oe</u>		<u>Code</u>	<u>Level</u>	04/01/14	<u>Total</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	2	014		<u> 2015</u>	<u>20</u>	<u> 16</u>		<u>2014</u>		<u>2015</u>		<u>2016</u>
lon Union VSP	1																					
VSF	ь			V002	EE only	1,084	34.10%	1,155	1,172	1,185	\$	74.64	\$	77.64	¢ -	79.50	\$	86,178	Φ.	91,019	2	94,234
VS				V002	EE + 1	811	25.51%	864	877	887			\$			79.50	\$	64,475		68,096		70,501
VS				V002	EE + 2	772	24.28%	822	835	844				77.64		79.50	\$	61,374		64,821		67,111
	Total	VCD				2,667	83.89%	2,841	2,884	2,916					· ·		\$	212,027		223,936	\$	231,846
						•												,				
Waive	d Cov	erag/	е			305	9.59%	325	330	333	\$	24.00	\$	24.00	\$ 2	24.00	\$	7,797	\$	7,916	\$	8,004
Fmplo	vees	Not (Covered			207	6.51%	220	224	226							\$	-	\$	_	\$	-
																		010.001		204.050	•	222.252
	10	otal N	lon Union			3,179	100.00%	3,386	3,438	3,476							\$	219,824	\$	231,852	\$	239,850
Inion																						
VSP		+																				
VSF	P	+		V002	EE only	400	29.37%	406	406	411	\$	74.64	\$	77.64	\$ 7	79.50	\$	30,338	\$	31,535	\$	32,689
VS				V002	EE + 1	343	25.18%	349	348	353	-	_	\$		-	79.50	\$	26,015		27,041		28,031
VS				V002	EE + 2	465	34.14%	473	472	478		74.64	-	77.64		79.50	\$	35,268	_	36,659		38,001
	Total	VSP				1,208	88.69%	1,228	1,227	1,242							\$	91,622	\$	95,235	\$	98,720
	i Ulai	v 31-				1,200	00.09%	1,220	1,441	1,242							Ψ	31,022	Ψ	35,233	Ψ	30,120
10'	1.0		_				7.050	2-			_	04.00	Φ.	04.00	Α .	24.60	_	0.04:	•	0.045	Φ.	0.00-
Waive	d Cov	erag	e			96	7.05%	98	97	99	\$	24.00	\$	24.00	\$ 2	24.00	\$	2,341	\$	2,340	\$	2,368
Emplo	vees	Not (Covered			58	4.26%	59	59	60							\$	-	\$	-	\$	
			Inion			1,362	100.00%	1,384	1,383	1,400							\$	93,963		97,575		101,088
	10	iai C	mion			1,362	100.00%	1,384	1,383	1,400							Þ	93,963	Þ	91,515	Þ	101,088
											+										_	
Inactiv	/e Em	ploy	ees								1						\$	8,594	\$	8,594	\$	8,801
1 1 1																						
				_															т —			
Gr	and T	otal				4,541	200.00%	4,770	4.821	4,876							\$	322,381	¢	338,021	\$	349,739

Beginning of Workpaper
1PB000.003 - HEALTH BENEFITS-WELLNESS

Non-Shared Service Workpapers

COMPENSATION & BENEFITS Area:

Witness: Debbie S. Robinson B. Health Benefits Category: Category-Sub 4. Wellness

1PB000.003 - HEALTH BENEFITS-WELLNESS Workpaper:

Activity Description:

Wellness programs promote healthy lifestyle changes and illness prevention, facilitate early detection and management of illness and disease, and help ensure that employees diagnosed with health conditions receive optimal and effective treatment.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are dependent upon change in headcount which is not reflected in the other methods

Summary of Results:

				In 2013\$ (00	0) Incurred (Costs						
		Adju	sted-Recor	ded		Adjusted-Forecast						
Years	2009	2010	2011	2012	2013	2014	2015	2016				
Labor	0	0	0	0	0	0	0	0				
Non-Labor	682	314	300	400	535	0	0	0				
NSE	0	0	0	0	0	1,551	1,113	1,169				
Total	682	314	300	400	535	1,551	1,113	1,169				
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 4. Wellness

Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

Forecast Summary:

	In 2013 \$(000) Incurred Costs												
Forecas	t Method	Bas	se Foreca	st	Forec	ast Adjust	ments	Adjusted-Forecast					
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016			
Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
NSE	Zero-Based	0	0	0	1,551	1,113	1,169	1,551	1,113	1,169			
Tota	ıl	0	0	0	1,551	1,113	1,169	1,551	1,113	1,169			
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	1,551	1,551	0.0	1-Sided Adj
2014 Wellne	ess Projection					
2014 Total	0	0	1,551	1,551	0.0	
2015	0	0	1,113	1,113	0.0	1-Sided Adj
2015 Wellne	ess Projection					
2015 Total	0	0	1,113	1,113	0.0	
2010 10tai	U	•	1,110	1,110	0.0	
2016	0	0	1,169	1,169	0.0	1-Sided Adj
2016 Wellne	ess Projection					
2016 Total	0	0	1,169	1,169	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 4. Wellness

Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

Determination of Adjusted-Recorded (Incurred Costs):

Determination of Aujusteu	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	617	436	425	495	667
NSE	0	0	0	0	0
Total	617	436	425	495	667
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-145	-137	-101	-132
NSE	0	0	0	0	0
Total	0	-145	-137	-101	-132
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	617	291	289	394	535
NSE	0	0	0	0	0
Total	617	291	289	394	535
FTE	0.0	0.0	0.0	0.0	0.0
/acation & 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	65	23	11	6	0
NSE	0	0	0	0	0
Total	65	23	11	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	682	314	300	400	535
NSE	0	0	0	0	0
Total	682	314	300	400	535
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 4. Wellness

Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

Summary of Adjustments to Recorded:

	In Nominal \$ (000) Incurred Costs											
Years	2009	2010	2011 2		2013							
Labor	0	0	0	0	0							
Non-Labor	0	-145	-137	-101	-132							
NSE	0	0	0	0	0							
Total	0	-145	-137	-101	-132							
FTE	0.0	0.0	0.0	0.0	0.0							

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
2009 Total	0	0	0	0.0			
2010	0	-145	0	0.0 1-8	Sided Adj	N/A	DSREED2013120 5160025230
Transfer cost	ts to Emerge	ncy Child Ca	ire				0100020200
2010 Total	0	-145	0	0.0			
2011	0	-137	0	0.0 1-5	Sided Adj	N/A	DSREED2013120
Transfer cost	ts to Emerge	ncy Child Ca	ire				5162128883
2011 Total	0	-137	0	0.0			
2012	0	-101	0	0.0 1-8	Sided Adj	N/A	DSREED2013120
Transfer Eme	eraency Chila	d Care costs					5170749120
2012 Total	0	-101	0	0.0			
2012 10tai	U	-101	0	0.0			
2013	0	-141	0	0.0 CC	TR Transf	To 2100-0360.002	DSREED2014022
Transfer Eme	ergency Child	d Care costs	recorded	to Wellne	ess		4150601490

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 4. Wellness

Workpaper: 1PB000.003 - HEALTH BENEFITS-WELLNESS

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID	
2013	0	9	0	0.0 1-	Sided Adj	N/A	DSREED2014022 4150646327	
i ranster w	ellness costs t	o correct wo	rkgroup					
2013 Total	0	-132	0	0.0				

Supplemental Workpapers for Workpaper 1PB000.003

Non-Shared Service Workpapers

CDC % F				
SDG&E				
Wellness and Emergency Child Care Projection For Years 2014-2016				
FOI TEATS 2014-2010				
ASSUMP	TIONS			
 Most costs below are projected for 2014 based on underlying assum 2015-2016 reflect increases for non labor inflation. 		item labeled below. C	osts for	
Non labor inflation for 2014-2016 are as follows:		2014	2015	2016
3. Emergency child care is estimated in increase as follows 4. Best Doctors fees are based on \$21/employee. Projected employee:		2.75%	5.00%	2.40% 5.00%
by year are as follows: 5. Projected increase in flu shot costs are as follows:	,	4,770 2.20%	4,821 2.20%	4,876 2.20%
	Actual		Projected	
	2013	2014	2015	2016
Calendars (1 per employee)		10,000	10,275	10,522
Quarterly Wellness Newsletter (approx.36 ea x 5163 x 4 qtrs)		5,000	5,138	5,261
Health Fairs & Safety Stand Down Events (Org. Requests):		50,000	51,375	52,608
Wellness Presentations: approx. 34 @ \$300 = \$10,200 Chair Massages: 34 @ \$400 = \$13,600				
Reflexology: 24 @ \$200 = \$4800				
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800				
Literature/Brochures (Health Fairs, Safety SD, events)		3,500	3,596	3,683
Wellness Library: Videos/Books; Training materials		1,200	1,233	1,263
Fitness Subsidy Program (ee reimbursements and		300,000	308,250	315,649
incl. 24 Hr Fitness Corp. Contract annual fee (\$1/ee), YMCA , incl. proposed Corp. Contract w/LA Fitness (approx.\$1/ee)				
Wellness Lunch N Learn Presentations (12 x \$425)		5,500	5,651	5,787
Annual SDGE Safety Congress x 1/yr (Presenters/workshops)		2,000	2,055	2,104
Incentive/Prizes/Giveaways		10,000	10,275	10,522
Flu Shots		3,000	3,083	3,150
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)				
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screening Approx. 3,000 ees/yr participating	ngs	175,000	171,398	175,996
Occupational Health Nurses		428,000	439,770	450,326
Fitbit Administration		100,000		
Fitbits @ \$75/employee		357,750	-	-
One-time Health Risk Assessment (employee wellness baseline study)				30,000
Best Doctors		100,170	101,241	102,396
Wellness Total	\$ 534,98	\$ 1,551,120	\$ 1,113,340	\$ 1,169,266
Back-up & Emergency/Disaster Child Care Program	141,22	24 121,049	127,102	133,457
SDGE share of Back up & Emergency Childcare Program 2014 costs based on annualized costs to date as of March 31, 2014				

Beginning of Workpaper
1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub 5. Employee Assistance Program (EAP)

Workpaper: 1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

Activity Description:

EAP provides employees and their eligible dependents with cost-effective, confidential counseling and treatment services for various personal problems that may have a negative impact on job performance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as costs are based on current and future EAP premiums and projected changes in headcount which cannot be reflected in trending or averaging.

Summary of Results:

				In 2013\$ (00	0) Incurred (Costs						
		Adjι	ısted-Recor	ded		Adjusted-Forecast						
Years	2009	2010	2011	2012	2013	2014	2015	2016				
Labor	0	0	0	0	0	0	0	0				
Non-Labor	241	330	315	366	322	0	0	0				
NSE	0	0	0	0	0	311	323	335				
Total	241	330	315	366	322	311	323	335				
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 5. Employee Assistance Program (EAP)

Workpaper: 1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

Forecast Summary:

	In 2013 \$(000) Incurred Costs												
Forecast Method Base Forecast					Forec	ast Adjust	ments	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	311	323	335	311	323	335			
Tota	Total		0	0	311	323	335	311	323	335			
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	311	311	0.0	1-Sided Adj
2014 EAP F	Projection					
2014 Total	0	0	311	311	0.0	
2015	0	0	323	323	0.0	1-Sided Adj
	EAP Projection					
2015 Total	0	0	323	323	0.0	
2016 2016 EAP F	0 Projection	0	335	335	0.0	1-Sided Adj
2016 Total	0	0	335	335	0.0	

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 5. Employee Assistance Program (EAP)

Workpaper: 1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

Determination of Adjusted-Recorded (Incurred Costs):

Determination of Aujusteu-i	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	218	305	304	360	360
NSE	0	0	0	0	0
Total	218	305	304	360	360
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	-38
NSE	0	0	0	0	0
Total	0	0	0	0	-38
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	l \$)				
Labor	0	0	0	0	0
Non-Labor	218	305	304	360	322
NSE	0	0	0	0	0
Total	218	305	304	360	322
FTE	0.0	0.0	0.0	0.0	0.0
/acation & 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	23	25	12	6	0
NSE	0	0	0	0	0
Total	23	25	12	6	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constar	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	241	330	315	366	322
NSE	0	0	0	0	0
Total	241	330	315	366	322
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 5. Employee Assistance Program (EAP)

Workpaper: 1PB000.004 - HEALTH BENEFITS-EMPLOYEE ASSISTANCE PROGRAM (EAP)

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	-38						
NSE	0	0	0	0	0						
Total	0	0	0	0	-38						
FTE	0.0	0.0	0.0	0.0	0.0						

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	-38	0	0.0 1-S	ided Adj	N/A	DSREED2014051
Transfer EAF	costs to corr	ect workgro	oup				5064649457
2013 Total	0	-38	0	0.0			

Supplemental Workpapers for Workpaper 1PB000.004

SDG&E								
Employee Assistance Program (EAP) and Men	tal Health Claims Projec	ction						
For Years 2014-2016								
	ASSUMPTI	ONS						
1. Projected administrative fees are based on projected of	enrollment in EAP and Menta	al Health/Substance	Abuse	olans.				
2. Projected enrollment based on actual enrollment as of		es in headcount.						
3. Projected headcount and percentage increase are as			_	2014		2015		2016
	Headcount Increase/(Decrease) fr	om Brior Voor		4,770 3.63%		4,821 1.07%		4,876 1.14%
	Increase/(Decrease) fr			5.04%		1.07%		1.14%
4. Administrative fee rates for 2014 are actual; 2015-201								
Projected non-labor inflation rates are as follows:								
						2.75%		2.40%
Projected mental health claims are based on 2013 act	ual alaima paid indoved for a	hangas in haadaa	nt and n	rainatad inara	2000			
in medical premiums.	uai ciaims paid indexed for c	manges in neadcoc	ini anu p	rojected incre	ease			
 Projected increase in medical premiums for 2014-201 	6 are as follows							
7				5.70%		9.60%		7.80%
					L.,			
	Actual	0040		0044		Projected		0046
	As of April 2014	2013		2014		2015		2016
Administrative Fees		\$ 322,466	\$	311,356	\$	323,339	\$	334,878
Mental Health Claims		1,197,872		1,309,611	Ť	1,449,336	T	1,578,918
Total EAP & Mental Health Costs		\$ 1,520,338	\$	1,620,967	\$	1,772,675	\$	1,913,796
EAP Administrative Fee Projection								
1. LAI Administrative Fee Frojection								
# Estimated Employees	4,541			4,770		4,821		4,876
Horizon Health - EAP Only	4,541			4,770		4,821		4,876
MHN - SA Only MHN - MH/SA	1,580 2,654			1,660 2,788		1,677 2,818		1,697 2,850
								•
Total	8,775			9,218		9,316		9,422
EAP Administrative Fee Rates Per Covered Employee	9							
Horizon Health- EAP Only			\$	35.40	\$	36.37	\$	37.25
MHN - SA Only			\$	32.04		32.92		33.71
MHN - MH/SA			\$	32.04		32.92		33.71
Projection of EAP Administrative Fees								
Horizon Health- EAP Only				\$168,858		\$175,357		\$181,614
MHN - SA Only MHN - MH/SA				53,176		55,223		57,193
				89,322	<u> </u>	92,760		96,070
Total EAP Administrative Fees				\$311,356	<u> </u>	\$323,339		\$334,878
O. Manufal Haalth Olaima Burkatia								
2. Mental Health Claims Projection					1			
Mental Health Claims		\$ 1,197,872	\$	1,309,611	•	1,449,336	¢	1,578,918
INICITIAL MEAILII CIAIIIIS		φ 1,197,07Z	Þ	1,309,611	ψ	1,449,336	Φ	1,576,918

Beginning of Workpaper

1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub 6. Mental Health & Substance Abuse

Workpaper: 1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH

Activity Description:

Under the Mental Health Parity and Addiction Equity Act, mental health and substance abuse services are available on an unlimited basis and charged at the same costs, similar to any other illness or condition that is covered through our medical

plans.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are dependent upon estimated claims to be paid and changes in headcount.

Summary of Results:

		In 2013\$ (000) Incurred Costs											
		Adju	ısted-Recor		Adjusted-Forecast								
Years	2009	2010	2011	2012	2013	2014	2015	2016					
Labor	0	0	0	0	0	0	0	0					
Non-Labor	723	1,053	1,250	1,168	1,198	0	0	0					
NSE	0	0	0	0	0	1,310	1,449	1,579					
Total	723	1,053	1,250	1,168	1,198	1,310	1,449	1,579					
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0					

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 6. Mental Health & Substance Abuse

Workpaper: 1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH

Forecast Summary:

	In 2013 \$(000) Incurred Costs											
Forecas	t Method	Method Base Forecast					ments	Adjusted-Forecast				
Years	s	2014	2015	2016	2014 2015 2016			2014	2015	2016		
Labor	Zero-Based	0	0	0	0	0	0	0	0	0		
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0		
NSE	Zero-Based	0	0	0	1,310	1,449	1,579	1,310	1,449	1,579		
Tota	ıl	0	0	0	1,310	1,449	1,579	1,310	1,449	1,579		
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	1,310	1,310	0.0	1-Sided Adj
2014 Menta	ıl Health Projection					
2014 Total	0	0	1,310	1,310	0.0	
2015	0	0	1,449	1,449	0.0	1-Sided Adj
2015 Menta	ıl Health Projection					
2015 Total	0	0	1,449	1,449	0.0	
2016	0	0	1 570	1 570	0.0	1 Sidad Adi
2016	0	0	1,579	1,579	0.0	1-Sided Adj
2016 Menta	l Health Projection					
2016 Total	0	0	1,579	1,579	0.0	

San Diego Gas & Electric Company 2016 GRC - APP

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 6. Mental Health & Substance Abuse

Workpaper: 1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH

Determination of Adjusted-Recorded (Incurred Costs):

Determination of Adjusted-	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	654	974	1,203	1,150	1,198
NSE	0	0	0	0	0
Total	654	974	1,203	1,150	1,198
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 (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	654	974	1,203	1,150	1,198
NSE	0	0	0	0	0
Total	654	974	1,203	1,150	1,198
FTE	0.0	0.0	0.0	0.0	0.0
/acation & 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	69	79	47	18	0
NSE	0	0	0	0	0
Total	69	79	47	18	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	int 2013\$)				
Labor	0	0	0	0	0
Non-Labor	723	1,053	1,250	1,168	1,198
NSE	0	0	0	0	0
Total	723	1,053	1,250	1,168	1,198
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: B. Health Benefits

Category-Sub: 6. Mental Health & Substance Abuse

Workpaper: 1PB000.005 - HEALTH BENEFITS-MENTAL HEALTH

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:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	<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				

Supplemental Workpapers for Workpaper 1PB000.005

SDG&E								
Employee Assistance Program (EAP) and Men	tal Health Claims Projec	ction						
For Years 2014-2016								
	ASSUMPTI							
Projected administrative fees are based on projected expressions.			Abuse _I	olans.				
 Projected enrollment based on actual enrollment as of Projected headcount and percentage increase are as 		es in headcount.		2014		2015		2016
5. Projected fleadcount and percentage increase are as	Headcount		_	4,770		4,821		4,876
	Increase/(Decrease) fr	om Prior Year		3.63%		1.07%		1.14%
	Increase/(Decrease) fr			5.04%		1.07%		1.14%
4. Administrative fee rates for 2014 are actual; 2015-201	6 rates are indexed by non-la	abor inflation.						
5. Projected non-labor inflation rates are as follows:						2.75%		2.40%
						2.13/0		2.40 //
6. Projected mental health claims are based on 2013 act	ual claims paid indexed for c	hanges in headcour	t and p	rojected incre	ease			
in medical premiums.	,	· ·		•				
Projected increase in medical premiums for 2014-2010	6 are as follows							
				5.70%		9.60%		7.80%
	Actual				Pr	ojected		
	As of April 2014	2013		2014		2015		2016
	7.0 0.7 (0.11 20 1.1	2010						
Administrative Fees		\$ 322,466	\$	311,356	\$	323,339	\$	334,878
Mental Health Claims		1,197,872		1,309,611		1,449,336		1,578,918
Total EAP & Mental Health Costs		\$ 1,520,338	\$	1,620,967	\$	1,772,675	\$	1,913,796
Total EAP & Mental Health Costs		\$ 1,520,338	Þ	1,620,967	Þ	1,772,675	Þ	1,913,796
1. EAP Administrative Fee Projection								
# Estimated Employees	4,541			4,770		4,821		4,876
Horizon Health - EAP Only	4,541			4,770		4,821		4,876
MHN - SA Only	1,580			1,660		1,677		1,697
MHN - MH/SA	2,654			2,788		2,818		2,850
Total	8,775			9,218		9,316		9,422
	0,1.0			0,2.0		0,0.0		0, .22
EAP Administrative Fee Rates Per Covered Employee	9							
Horizon Health- EAP Only			\$	35.40	\$	36.37	\$	37.25
MHN - SA Only			\$	32.04		32.92	_	33.71
MHN - MH/SA			\$	32.04	\$	32.92	\$	33.71
Projection of EAP Administrative Fees								
-				\$460.0E0		0475 05 7		₽404 C4 4
Horizon Health- EAP Only MHN - SA Only				\$168,858 53,176		\$175,357 55,223		\$181,614 57,193
MHN - MH/SA				89,322		92,760		96,070
Total EAP Administrative Fees				\$311,356		\$323,339		\$334,878
TOTAL ET A PARITINGUATION GGS			+	ψυ: 1,000		4020,003		ψ557,076
2. Mental Health Claims Projection								
Mental Health Claims		\$ 1,197,872	\$	1.309.611	\$	1,449,336	\$	1,578,918
montai ricatai Otanno		Ψ 1,131,012	Ψ	1,000,011	Ψ	.,,	Ψ	1,010,010

In 2013\$ (000) Incurred Costs

2014

Adjusted-Forecast

2016

2015

Area: COMPENSATION & BENEFITS

Adjusted-Recorded

2013

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Workpaper: VARIOUS

Summary for Category: C. Welfare Benefits

Labor	0	0	0	0
Non-Labor	860	0	0	0
NSE	0	843	874	907
Total	860	843	874	907
FTE	0.0	0.0	0.0	0.0
Workpapers belonging	to this Category:			
1PB000.007 WELFAF	RE BENEFITS-AD&D INSURA	NCE		
Labor	0	0	0	0
Non-Labor	90	0	0	0
NSE	0	86	89	93
Total	90	86	89	93
FTE	0.0	0.0	0.0	0.0
1PB000.008 WELFAF	RE BENEFITS-BUSINESS TRA	AVEL INSURANCE		
Labor	0	0	0	0
Non-Labor	24	0	0	0
NSE	0	24	24	24
Total	24	24	24	24
FTE	0.0	0.0	0.0	0.0
1PB000.006 WELFAF	RE BENEFITS-LIFE INSURAN	CE		
Labor	0	0	0	0
Non-Labor	746	0	0	0
NSE	0	733	761	790
Total	746	733	761	790
FTE	0.0	0.0	0.0	0.0

Beginning of Workpaper

1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub 1. Accidental Death & Dismemberment (AD&D)

Workpaper: 1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE (AD&D), and business travel insurance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected cost are based on projected changes in insurance rates, employee salaries, and headcount which cannot be modeled using the other approaches.

Summary of Results:

		In 2013\$ (000) Incurred Costs										
		Adju	sted-Recor	ded		Adjusted-Forecast						
Years	2009	2010	2011	2012	2013	2014	2015	2016				
Labor	0	0	0	0	0	0	0	0				
Non-Labor	111	89	85	94	90	0	0	0				
NSE	0	0	0	0	0	86	89	93				
Total	111	89	85	94	90	86	89	93				
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: C. Welfare Benefits

Category-Sub: 1. Accidental Death & Dismemberment (AD&D)

Workpaper: 1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE

Forecast Summary:

	In 2013 \$(000) Incurred Costs										
Forecast Method Base Forecast				Forec	Forecast Adjustments			Adjusted-Forecast			
Years	s	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	86	89	93	86	89	93	
Tota	ıl	0	0	0	86	89	93	86	89	93	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	86	86	0.0	1-Sided Adj
2014 AD&D	Insurance Projec	ction				
2014 Total	0	0	86	86	0.0	
2015	0	0	89	89	0.0	1-Sided Adj
2015 AD&D	Insurance Projec	ction				
2015 Total	0	0	89	89	0.0	
2016	0	0	93	93	0.0	1-Sided Adj
2016 AD&D	Insurance Projec	ction				
2016 Total	0	0	93	93	0.0	

San Diego Gas & Electric Company 2016 GRC - APP

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub: 1. Accidental Death & Dismemberment (AD&D)

Workpaper: 1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE

Determination of Adjusted-Recorded (Incurred Costs):

Determination of Aujusted	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	100	82	82	93	90
NSE	0	0	0	0	0
Total	100	82	82	93	90
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 (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	100	82	82	93	90
NSE	0	0	0	0	0
Total	100	82	82	93	90
FTE	0.0	0.0	0.0	0.0	0.0
/acation & 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	11	7	3	1	0
NSE	0	0	0	0	0
Total	11	7	3	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	111	89	85	94	90
NSE	0	0	0	0	0
Total	111	89	85	94	90
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub: 1. Accidental Death & Dismemberment (AD&D)

Workpaper: 1PB000.007 - WELFARE BENEFITS-AD&D INSURANCE

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:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
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			

Supplemental Workpapers for Workpaper 1PB000.007

San Diego Gas & Electric Company 2016 GRC - APP

Non-Shared Service Workpapers

San Diego Gas & Electric						
AD&D Forecast						
For Years 2014-2016						
	ASSI	JMPTIONS				
AD&D Insurance costs are projected based on estimate Coverage amount for 2014 is estimated based on coverage amount for 2014 is estimated based on coverage.				ndexed by labor infla	ation and changes	in headcount
Labor Inflation is as follows:			_	2014	2015 2.75%	2016 2.65%
					2.75%	2.05%
4. Projected headcount and percentage increase are as for	ollows:			2014	2015	2016
Headcount				4,770	4,821	4,876
Increase/(Decrease) to	Prior Year			5.04%	1.07%	1.14%
		Actual			Projected	
		2013		2014	2015	2016
Amount of Coverage per 4/1/14 Analysis			\$	426,932,550		
7 thount of Covorago por 1, 1, 1 1 7 thally old				120,002,000		
Premium per \$1,000 of coverage:			\$	0.192	\$ 0.192	\$ 0.192
Annual Promium	•	00 574		00.405	£ 00.202	¢ 00.770
Annual Premium	\$	89,574	\$	86,105	\$ 89,393	\$ 92,779

Beginning of Workpaper

1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

San Diego Gas & Electric Company 2016 GRC - APP

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub 2. Business Travel Insurance

Workpaper: 1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include life insurance, accidental death and dismemberment insurance (AD&D), and BUSINESS TRAVEL INSURANCE.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are dependent upon projected increases in insurance and allocated headcount.

Summary of Results:

		In 2013\$ (000) Incurred Costs											
		Adju	ısted-Recor	Adjusted-Forecast									
Years	2009	2010	2011	2012	2013	2014	2015	2016					
Labor	0	0	0	0	0	0	0	0					
Non-Labor	74	36	0	0	24	0	0	0					
NSE	0	0	0	0	0	24	24	24					
Total	74	36	0	0	24	24	24	24					
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0					

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: C. Welfare Benefits

Category-Sub: 2. Business Travel Insurance

Workpaper: 1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

Forecast Summary:

	In 2013 \$(000) Incurred Costs										
Forecast Method Base Forecast				Forec	ast Adjust	tments	Adjusted-Forecast				
Years	s	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	24	24	24	24	24	24	
Tota	ıl	0	0	0	24	24	24	24	24	24	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type				
2014	0	0	24	24	0.0	1-Sided Adj				
2014 Busin	2014 Business Travel Insurance Projection									
2014 Total	0	0	24	24	0.0					
2015 2015 Busin	0 ess Travel Insural	0 nce Projectio	24 on	24	0.0	1-Sided Adj				
2015 Total	0	0	24	24	0.0					
2016 2016 Busin	0 ess Travel Insural	0 nce Projectio	24 on	24	0.0	1-Sided Adj				
2016 Total	0	0	24	24	0.0					

San Diego Gas & Electric Company 2016 GRC - APP

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub: 2. Business Travel Insurance

Workpaper: 1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

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	67	34	0	0	0
NSE	0	0	0	0	0
Total	67	34	0	0	0
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	24
NSE	0	0	0	0	0
Total	0	0	0	0	24
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomin	nal \$)				
Labor	0	0	0	0	0
Non-Labor	67	34	0	0	24
NSE	0	0	0	0	0
Total	67	34	0	0	24
FTE	0.0	0.0	0.0	0.0	0.0
/acation & Sick (Nominal \$	5)				
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	7	3	0	0	0
NSE	<u>0</u>	0	0	0	0
Total		3	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	74	36	0	0	24
NSE	0	0	0	0	0
Total	74	36	0	0	24
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: C. Welfare Benefits

Category-Sub: 2. Business Travel Insurance

Workpaper: 1PB000.008 - WELFARE BENEFITS-BUSINESS TRAVEL INSURANCE

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	24						
NSE	0	0	0	0	0						
Total	0	<u>_</u>	0	<u>_</u>	24						
FTE	0.0	0.0	0.0	0.0	0.0						

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	24	0	0.0 1-Sid	ded Adj	N/A	DSREED2014051
Transfer busi	ness travel in	surance co	sts to corr	rect workgro	oup		5204117457
2013 Total	0	24	0	0.0			

Supplemental Workpapers for Workpaper 1PB000.008

Sempra Energy (Conso			
Business Travel Projection			
For Years 2014-2016			

ASSUMPTIONS

- Business Travel Insurance projection calculated based on the 2013 premium indexed by non-labor inflation and allocating the cost to each business unit based on headcount.
- 2. Non labor inflation for each year are as follows:

2014	2015	2016
2.75%	2.75%	2.40%

		Actual		Dr	ojected		
		Actual		FI			
		2013	2014		2015	2016	
SDG&E Premium Allocation	\$	23,520	\$ 23,799	\$	23,945	\$	24,196
Calculation of Premium and	d Allo	cation					
Consolidated Premium	\$	69,420	\$ 71,329	\$	73,290	\$	75,049
Headcount by Business Unit							
SoCalGas			8,378		8,787		9,100
SDG&E			4,770		4,821		4,876
Sempra			364		364		364
USGP			548		548		548
Sempra Global Services			51		51		51
LNG			130		130		130
SE International			55		55		55
Totals			14,296		14,756		15,124
Allocation by Business Unit							
SoCalGas		41,573	41,801		43,643		45,157
SDG&E		23,520	23,799		23,945		24,196
Sempra		1,824	1,816		1,808		1,806
USGP		1,378	2,734		2,722		2,719
Sempra Global Services		253	254		253		253
LNG		613	649		646		645
SE International		258	274		273		273
Totals	\$	69,420	\$ 71,329	\$	73,290	\$	75,049

Beginning of Workpaper
1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE

San Diego Gas & Electric Company 2016 GRC - APP

Non-Shared Service Workpapers

COMPENSATION & BENEFITS Area:

Witness: Debbie S. Robinson C. Welfare Benefits Category: Category-Sub 3. Life Insurance

1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE Workpaper:

Activity Description:

Welfare benefits provide financial resources to employees in the event of injury or disability and to survivors in the event of the employee's death. This expense focuses on survivor benefits, which include LIFE INSURANCE, accidental death and dismemberment insurance (AD&D), and business travel insurance.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based upon life insurance premiums, expected changes in salaries, and expected changes in headcount which cannot be forecasted using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs									
		Adju	sted-Recor	Ad	cast						
Years	2009	2010	2011	2012	2013	2014	2015	2016			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	528	651	722	748	746	0	0	0			
NSE	0	0	0	0	0	733	761	790			
Total	528	651	722	748	746	733	761	790			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: C. Welfare Benefits
Category-Sub: 3. Life Insurance

Workpaper: 1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE

Forecast Summary:

	In 2013 \$(000) Incurred Costs										
Forecast	t Method	Base Forecast			Forec	ast Adjust	tments	Adjusted-Forecast			
Years	5	2014 2015 2016 2014 2015 2016			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	733	761	790	733	761	790	
Tota	ı	0	0	0	733	761	790	733	761	790	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Forecast Adjustment Details:

2014 0 0 733 733 0.0 1-Sided Adj 2014 Life Insurance Projection 2015 0 0 761 761 0.0 1-Sided Adj 2015 Life Insurance Projection 2015 Total 0 0 761 761 0.0 2016 0 0 790 790 0.0 1-Sided Adj	Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014 Total 0 0 733 733 0.0 2015 0 0 761 761 0.0 1-Sided Adj 2015 Life Insurance Projection 2015 Total 0 0 761 761 0.0	2014	0	0	733	733	0.0	1-Sided Adj
2015 0 0 761 761 0.0 1-Sided Adj 2015 Life Insurance Projection 2015 Total 0 0 761 761 0.0	2014 Life Ir	nsurance Projection	1				
2015 Life Insurance Projection 2015 Total 0 0 761 761 0.0	2014 Total	0	0	733	733	0.0	
2015 Total 0 0 761 761 0.0	2015	0	0	761	761	0.0	1-Sided Adj
	2015 Life Ir	nsurance Projection	1				
2016 0 0 790 790 0.0 1-Sided Adi	2015 Total	0	0	761	761	0.0	
2016 Life Insurance Projection	2016 2016 Life Ir	0 nsurance Projectior	0	790	790	0.0	1-Sided Adj
2016 Total 0 0 790 790 0.0		·		790	790	0.0	

San Diego Gas & Electric Company 2016 GRC - APP

Non-Shared Service Workpapers

Area: **COMPENSATION & BENEFITS**

Debbie S. Robinson Witness: C. Welfare Benefits Category: Category-Sub: 3. Life Insurance

1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE Workpaper:

Determination of Adjusted-Recorded (Incurred Costs):

	Recorded (Incurred Cos 2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (Nominal \$)*					, ,
Labor	0	0	0	0	0
Non-Labor	477	602	695	736	746
NSE	0	0	0	0	0
Total	477	602	695	736	746
FTE	0.0	0.0	0.0	0.0	0.0
djustments (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
ecorded-Adjusted (Nomina	al \$)				
Labor	0	0	0	0	0
Non-Labor	477	602	695	736	746
NSE	0	0	0	0	0
Total	477	602	695	736	746
FTE	0.0	0.0	0.0	0.0	0.0
acation & 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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	50	49	27	12	0
NSE	0	0	0	0	0
Total	50	49	27	12	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Consta	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	528	651	722	748	746
NSE	0	0	0	0	0
Total	528	651	722	748	746
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: C. Welfare Benefits
Category-Sub: 3. Life Insurance

Workpaper: 1PB000.006 - WELFARE BENEFITS-LIFE INSURANCE

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:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
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			

Supplemental Workpapers for Workpaper 1PB000.006

San Diego Gas & Electric									
Life Insurance Projection									
For Years 2014-2016									
		ASSUM	PTIC	ONS					
Life Insurance costs are projected based									
 Coverage amount for 2014 is estimated l Labor Inflation is as follows: 	based	on coverage in eff	ect as	s of Ap	2014 and	is inc	dexed by changes 2015	in ne	2016
3. Labor initiation is as follows.			-		2014		2.75%		2.65%
							2.7070		2.0070
. Projected headcount and percentage increase are as follows:					2014		2015		2016
Headcount	,						4,821		4,876
Increase/(Dec	Increase/(Decrease) to April 2014				5.04%		1.07%		1.14%
		Actual					Drainatad		
		2013			2014		Projected 2015		2016
		2013			2014		2015		2016
Amount of Coverage per 4/1/14 Analysis				\$	412,570,850				
Premium per \$1,000 of coverage:				\$	1.692	\$	1.692	\$	1.692
Annual Premium		\$ 745,940		\$	733,273	\$	761,278	\$	790,107

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson Category: D. Retirement Plans

Workpaper: VARIOUS

Summary for Category: D. Retirement Plans

	In 2013\$ (000) Incurred Costs							
	Adjusted-Recorded	Adjusted-Forecast						
	2013	2014	2015	2016				
Labor	0	0	0	0				
Non-Labor	17,968	0	0	0				
NSE	0	18,913	17,503	17,920				
Total	17,968	18,913	17,503	17,920				
FTE	0.0	0.0	0.0	0.0				

Workpapers belonging to this Category:

1PB000.014 RETIREMENT I	BENEFITS-RETIREN	IENT SAVINGS PLAN									
Labor	0	0	0	0							
Non-Labor	12,250	0	0	0							
NSE	0	13,254	13,766	14,287							
Total	12,250	13,254	13,766	14,287							
FTE	0.0	0.0	0.0	0.0							
1PB000.023 RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN											
Labor	0	0	0	0							
Non-Labor	252	0	0	0							
NSE	0	259	267	273							
Total	252	259	267	273							
FTE	0.0	0.0	0.0	0.0							
1PB000.011 RETIREMENT	BENEFITS-SUPPLE	MENTAL PENSION									
Labor	0	0	0	0							
Non-Labor	5,466	0	0	0							
NSE	0	5,400	3,470	3,360							
Total	5,466	5,400	3,470	3,360							
FTE	0.0	0.0	0.0	0.0							

Beginning of Workpaper
1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub 1. Retirement Savings Plan

Workpaper: 1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

Activity Description:

The SDG&E Retirement Savings Plan ("RSP") provides employees with a tax-advantaged means of saving for retirement. SDG&E encourages participation in the plan by providing a company matching contribution equal to 50 percent of employee contributions, up to 6 percent of eligible pay.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based upon projected salaries, headcount, and ICP costs which cannot be forecasted using other methods.

Summary of Results:

	In 2013\$ (000) Incurred Costs									
		Adju	sted-Recor	Adjusted-Forecast						
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	13,667	14,330	15,810	13,629	12,250	0	0	0		
NSE	0	0	0	0	0	13,254	13,766	14,287		
Total	13,667	14,330	15,810	13,629	12,250	13,254	13,766	14,287		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 1. Retirement Savings Plan

Workpaper: 1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years	s	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	13,254	13,766	14,287	13,254	13,766	14,287
Tota	ıl	0	0	0	13,254	13,766	14,287	13,254	13,766	14,287
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type			
2014	0	0	13,254	13,254	0.0	1-Sided Adj			
2014 Retire	2014 Retirement Savings Plan Projection								
2014 Total	0	0	13,254	13,254	0.0				
2015	0	0	13,766	13,766	0.0	1-Sided Adj			
2015 Retire	2015 Retirement Savings Plan Projection								
2015 Total	0	0	13,766	13,766	0.0				
2016	0	0	14,287	14,287	0.0	1-Sided Adj			
2016 Retirement Savings Plan Projection									
2016 Total	0	0	14.287	14.287	0.0				

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 1. Retirement Savings Plan

Workpaper: 1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

Determination of Aujusteu	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	12,366	14,563	15,062	13,760	13,585
NSE	0	0	0	0	0
Total	12,366	14,563	15,062	13,760	13,585
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	-1,303	156	-344	-1,335
NSE	0	0	0	0	0
Total	0	-1,303	156	-344	-1,335
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	12,366	13,261	15,218	13,416	12,250
NSE	0	0	0	0	0
Total	12,366	13,261	15,218	13,416	12,250
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$	5)				
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	1,301	1,069	592	213	0
NSE	0	0	0	0	0
Total	1,301	1,069	592	213	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	13,667	14,330	15,810	13,629	12,250
NSE	0	0	0	0	0
Total	13,667	14,330	15,810	13,629	12,250
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 1. Retirement Savings Plan

Workpaper: 1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs									
Years	2009	<u>2009</u> <u>2010</u> <u>2011</u> <u>2012</u> <u>2013</u>							
Labor	0	0	0	0	0				
Non-Labor	0	-1,303	156	-344	-1,335				
NSE	0	0	0	0	0				
Total	0	-1,303	156	-344	-1,335				
FTE	0.0	0.0	0.0	0.0	0.0				

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE	Adj Type	From CCtr	RefID			
2009 Total	0	0	0	0.0						
2010	0	-1,303	0	0.0 1-8	Sided Adj	N/A	DSREED2013120			
Transfer Retirement Savings Plan costs to correct workgroup										
2010 Total	0	-1,303	0	0.0						
2011	0	156	0	0.0 1-5	Sided Adj	N/A	DSREED2013120			
Transfer retire	ement savir	ngs plan costs	s to corre	ct workgro	up		5162436137			
2011 Total	0	156	0	0.0	•					
2011 1014		100		0.0						
2012	0	-344	0	0.0 1-8	Sided Adj	N/A	DSREED2013120			
Transfer Retir	ement Sav	ings Plan cos	sts to corr	ect workg	roup		5171207510			
2012 Total	0	-344	0	0.0						
2013 Transfer retire	0 ement savir	-1,335	0 s to corre		Sided Adj	N/A	DSREED2014022 4151017840			

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Area:

Category-Sub: 1. Retirement Savings Plan

Workpaper: 1PB000.014 - RETIREMENT BENEFITS-RETIREMENT SAVINGS PLAN

COMPENSATION & BENEFITS

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID	
2013 Total	0	-1,335	0	0.0				

Supplemental Workpapers for Workpaper 1PB000.014

Non-Shared Service Workpapers

Total Projected RSP Expense	\$	12,445,440	\$	13,254,229	\$	13,765,591	\$ 14,286,536
Incentive Contribution at Target		1,936,217		2,059,710		2,138,374	2,219,35
ICP Company Match at Target		1,009,251		1,088,632		1,135,368	1,178,01
Company Match on Employee Contributions	\$	9,499,972	\$	10,105,887	\$	10,491,849	\$ 10,889,16
	+	2013		2014		2013	2010
		2013		2014		2015	2016
		Actual				Projected	
Incentive contribution calculated on estimated incentive contribution at	targe	t indexed for in	flation ar	nd changes in t	otal h	eadcount.	
Assumption for Incentive Contribution							
Increase/(Decrease) to Prior Year				5.12%		1.54%	1.11
Non Represented Headcount			_	3.370		3.422	3,460
 ICP company match based on ICP assuming a target payout indexed Projected non-represented headcount and percentage change are as 			changes	in non-represe	ented	headcount.	2016
Assumptions for Company Match for ICP							
3. Labor Inflation for 2014-2016 are as follows:				2.75%		2.75%	2.65
Increase/(Decrease) to Prior Year				3.63%		1.07%	1.14
Total Headcount				4,770		4,821	4,87
				2014		2015	2016
Assumptions for Company Match for Bi-Weekly Payrolls 1. Company match on employee contributions based on 2013 expense ir 2. Projected total headcount and percentage change are as follows:	dexe	d for inflation ar	nd chang		dcoun		
for bi-weekly payrolls, company match for ICP payment, and incentive							
Overall Summary RSP projection is the sum of three costs, the company match on employe	e con	tributions					
	SUM	PTIONS					
For Years 2014-2016							
SDG&E Retirement Savings Plan (RSP) Projection							

San Diego Gas & Electric Company 2016 GRC - APP Non-Shared Service Workpapers	
Beginning of Workpaper ENEFITS-NON-QUALIFIED RETIREME	ENT SAVINGS PLAN

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub 2. Nonqualified Savings Plans

Workpaper: 1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

Activity Description:

This is nonqualified retirement savings plan, or deferred compensation plan, allows pre-tax contributions for employees subject to IRS compensation and contribution limits.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based on estimated changes in salary which cannot be projected using the other methods.

Summary of Results:

	In 2013\$ (000) Incurred Costs										
		Adjι	ısted-Recor	Adjusted-Forecast							
Years	2009	2009 2010 2011 2012 2013				2014	2015	2016			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	222	220	247	251	252	0	0	0			
NSE	0	0	0	0	0	259	267	273			
Total	222	220	247	251	252	259	267	273			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 2. Nonqualified Savings Plans

<u>Labor</u>

<u>NLbr</u>

Workpaper: 1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

NSE

Forecast Summary:

	In 2013 \$(000) Incurred Costs										
Forecast	ast Method Base Forecast				Forec	Forecast Adjustments			Adjusted-Forecast		
Years	s	2014	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	259	267	273	259	267	273	
Total 0 0 0		259	267	273	259	267	273				
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

<u>Total</u>

FTE Adj Type

Forecast Adjustment Details:

Year/Expl.

2014	0	0	259	259	0.0	1-Sided Adj
2014 Nonquali	fied Savings P	lan Projectio	n			
2014 Total	0	0	259	259	0.0	
2015	0	0	267	267	0.0	1-Sided Adj
2015 Nonquali	fied Savings P	lan forecast				
2015 Total	0	0	267	267	0.0	
2016	0	0	273	273	0.0	1-Sided Adj
2016 Nonquali	fied Savings P	lan forecast				
2016 Total	0	0	273	273	0.0	

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 2. Nonqualified Savings Plans

Workpaper: 1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

Determination of Adjusted-Recorded (Incurred Costs):

nonminution of Aujuotou	1-Recorded (Incurred Cos 2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (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
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	200	203	238	247	252
NSE	0	0	0	0	0
Total	200	203	238	247	252
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	200	203	238	247	252
NSE	0	0	0	0	0
Total	200	203	238	247	252
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (Nominal \$	3)				
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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	21	16	9	4	0
NSE	0	0	0	0	0
Total	21	16	9	4	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	222	220	247	251	252
NSE	0	0	0	0	0
Total	222	220	247	251	252
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 2. Nonqualified Savings Plans

Workpaper: 1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs									
Years	2009	<u>2009</u> <u>2010</u> <u>2011</u> <u>2012</u> <u>2013</u>							
Labor	0	0	0	0	0				
Non-Labor	200	203	238	247	252				
NSE	0	0	0	0	0				
Total	200	203	238	247	252				
FTE	0.0	0.0	0.0	0.0	0.0				

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
2009	0	200	0	0.0 1-S	ded Adj	N/A	DSREED2014040
Transfer cost	s from Supple	mental Pe	nsion				9103918610
2009 Total	0	200	0	0.0			
2010	0	203	0	0.0 1-S	ded Adj	N/A	DSREED2014040
Transfer cost	s from Supple	mental Pe	nsion				9104218820
2010 Total	0	203	0	0.0			
2010 10101		200		0.0			
0044	0	000	0	0.0.4.0	:-!!	NI/A	DODE-FD0044040
2011	0	238	0	0.0 1-S	aea Aaj	N/A	DSREED2014040 9104349703
Transfer cost	s from Supple	mental Pe	nsion				
2011 Total	0	238	0	0.0			
2012	0	247	0	0.0 1-S	ded Adj	N/A	DSREED2014040
Transfer cost	s from Supple	mental Pe	nsion				9104532223
2012 Total	0	247	0	0.0			
	•						

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans

Category-Sub: 2. Nonqualified Savings Plans

Workpaper: 1PB000.023 - RETIREMENT BENEFITS-NON-QUALIFIED RETIREMENT SAVINGS PLAN

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
2013 Transfer c	0 osts from Supp	252 olemental Pe	0 ension	0.0 1-	Sided Adj	N/A	DSREED2014040 9104652540
2013 Total	0	252	0	0.0			

Supplemental Workpapers for Workpaper 1PB000.023

San Diego Gas & E	lectric				
Nonqualified Savings F	Plan Projec	ction	<u> </u>		
For Years 2014-2016					
	ASS	UMF	PTIONS		
4. Decision Leader Leader		196			La Cara
 Projected cost is based of 	•			ses by labor int	lation.
2 Labor inflation rates for 2	2014-2016 ai	re as	follows		
2. Labor inflation rates for 2	2014-2016 aı	re as	follows 2014	2015	2016
2. Labor inflation rates for 2	2014-2016 aı	re as			
2. Labor inflation rates for 2	2014-2016 aı	re as	2014		
2. Labor inflation rates for 2		re as	2014	2.75%	
2. Labor inflation rates for 2	2014-2016 a	re as	2014		
2. Labor inflation rates for 2		re as	2014	2.75%	

Beginning of Workpaper

1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Non-Shared Service Workpapers

COMPENSATION & BENEFITS Area:

Witness: Debbie S. Robinson D. Retirement Plans Category: Category-Sub 3. Supplemental Pension

1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION Workpaper:

Activity Description:

SDG&E offers two supplemental pension plans, the Supplemental Executive Retirement Plan, which covers a small number of senior executives, and the Cash Balance Restoration Plan, which restores benefits for employees whose earnings or benefits exceed the limitations established by the Employee Retirement and Income Security Act.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected by certified actuarial firm retained by company.

Summary of Results:

		In 2013\$ (000) Incurred Costs										
		Adju	ısted-Recor		Adjusted-Forecast							
Years	2009	2010	2011	2012	2013	2014	2015	2016				
Labor	0	0	0	0	0	0	0	0				
Non-Labor	6,220	4,320	5,349	5,371	5,466	0	0	0				
NSE	0	0	0	0	0	5,400	3,470	3,360				
Total	6,220	4,320	5,349	5,371	5,466	5,400	3,470	3,360				
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

Area: COMPENSATION & BENEFITS

<u>Labor</u>

Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub: 3. Supplemental Pension

Workpaper: 1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

<u>NLbr</u>

Forecast Summary:

	In 2013 \$(000) Incurred Costs									
Forecast	t Method	Bas	se Foreca	st	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	5,400	3,470	3,360	5,400	3,470	3,360
Total		0	0	0	5,400	3,470	3,360	5,400	3,470	3,360
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

<u>Total</u>

FTE Adj Type

NSE

Forecast Adjustment Details:

Year/Expl.

2014	0	0	5,400	5,400	0.0	1-Sided Adj
2014 Supplem	ental Pension _l	orojection				
2014 Total	0	0	5,400	5,400	0.0	
2015	0	0	3,470	3,470	0.0	1 Cidad Adi
2015	U	U	3,470	3,470	0.0	1-Sided Adj
2015 Supplem	ental Pension _I	orojection				
2015 Total	0	0	3,470	3,470	0.0	
2016	0	0	3,360	3,360	0.0	1-Sided Adj
2010	U	U	3,300	3,300	0.0	1-Sided Adj
2015 Supplem	ental Pension _I	orojection				
2016 Total	0	0	3,360	3,360	0.0	

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub: 3. Supplemental Pension

Workpaper: 1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Determination of Adjusted-Recorded (Incurred Costs):

retermination of Aujusteu-i	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	5,828	3,768	5,147	5,287	5,459
NSE	0	0	0	0	0
Total	5,828	3,768	5,147	5,287	5,459
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-200	230	2	0	6
NSE	0	0	0	0	0
Total	-200	230	2	0	6
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomina	l \$)				
Labor	0	0	0	0	0
Non-Labor	5,628	3,998	5,149	5,287	5,466
NSE	0	0	0	0	0
Total	5,628	3,998	5,149	5,287	5,466
FTE	0.0	0.0	0.0	0.0	0.0
acation & 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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	592	322	200	84	0
NSE	0	0	0	0	0
Total	592	322	200	84	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Constar	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	6,220	4,320	5,349	5,371	5,466
NSE	0	0	0	0	0
Total	6,220	4,320	5,349	5,371	5,466
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub: 3. Supplemental Pension

Workpaper: 1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs										
Years	2009	2010	2011	2012	2013					
Labor	0	0	0	0	0					
Non-Labor	-200	230	2	0.001	6					
NSE	0	0	0	0	0					
Total	-200	230	2	0.001	6					
FTE	0.0	0.0	0.0	0.0	0.0					

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
2009	0	-200	0	0.0 1-Si	ded Adj	N/A	DSREED2014040
Transfer cos	t to Nonqualif	ied Savings	Plan				9103957570
2009 Total	0	-200	0	0.0			
2010	0	434	0	0.0 1-Si	ded Adj	N/A	DSREED2013120
Add non-qua	alified savings	plan and p	ension cos	sts to corre	ct workgroup		5160347137
2010	0	-203	0	0.0 1-Si	ded Adj	N/A	DSREED2014040
Transfer Nor	nqualified Sav	vings Plan c	osts				9104150007
2010 Total	0	230	0	0.0			
2011	0	240	0	0.0 1-Si	ded Adj	N/A	DSREED2013120
Transfer non	ı-qualified sav	vings plan a	nd pension	n costs to c	correct workgro	oup	5162303360
2011	0	-238	0	0.0 1-Si	ded Adj	N/A	DSREED2014040
Transfer Nor	nqualified Sav	vings Plan C	osts to co	orrect workg	group		9104429050
2011 Total	0	2	0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: D. Retirement Plans
Category-Sub: 3. Supplemental Pension

Workpaper: 1PB000.011 - RETIREMENT BENEFITS-SUPPLEMENTAL PENSION

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
2012	0	247	0	0.0	1-Sided Adj	N/A	DSREED2013120 5171032037
Transfer no	on-qualified sa	vings plan a	nd pensio	n costs	to correct works	group	317 1032037
2012	0	-247	0		1-Sided Adj	N/A	DSREED2014040 9104604517
Transfer N	onqualified Sa	vigns Plan c	osts to co	rrect wo	orkgroup		
2012 Total	0	0.001	0	0.0			
2013	0	259	0	0.0	1-Sided Adj	N/A	DSREED2014022
Transfer N	Q savings pla	n costs to co	rrect work	group			4150727367
2013	0	-252	0	0.0	1-Sided Adj	N/A	DSREED2014040
Transfer N	onqualified Sa	avings Plan c	osts to co	rrect wo	orkgroup		9104729513
2013 Total	0	6	0	0.0			

Supplemental Workpapers for Workpaper 1PB000.011

San Diego Gas & Electri	С						
Supplemental Pension Proje							
For Years 2014-2016							
	ASSUI	MPTIC	NS				
Supplemental pension projection Towers Watson, a global actual			periodic peri	31011	COST AS PIOJE	cieu	Оу
	Actual			F	Projected		
	2013		2014		2015		2016
Net Periodic Cost	\$4,035,422	\$	3,380,000	\$	3,470,000	\$	3,360,000
Settlement	\$1,430,000	\$	2,020,000				
See attached projection from Towe	ers Watson						

5-Year Forecast of Projected ASC Accounting Costs and Contributions for Sempra Retirement Plans

(\$ in millions)

SDG&E/COMPENSATION, HEALTH &

Stimated ASC Cost
Service Cost
Interest Cost
Expected Return on Assets
Amortizations
Experies Cost Page 127 Prior Service Cost
Unamortized Loss /

Unamortized Loss / (Gain) Settlements

• 例stributions • 回G&E-22-WP/Witness: D. Robinson

								,		
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
	0.99	0.97	1.01	1.06	1.10	0.25	0.26	0.28	0.29	0.30
	1.58	1.73	1.63	1.59	1.57	0.73	0.51	0.42	0.36	0.28
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(0.15)	(0.15)	(0.15)	(0.15)	(0.11)	(0.13)	(0.13)	(0.13)	(0.13)	(0.09)
)	0.96	0.92	0.87	0.81	0.75	0.53	0.31	0.30	0.29	0.27
	2.02	0.00	0.00	0.00	0.00	3.53	0.00	0.00	0.00	0.00
	5.40	3.47	3.36	3.31	3.31	4.91	0.95	0.87	0.81	0.76
	6.78	6.05	3.85	3.12	3.47	13.24	3.16	2.33	2.08	3.09

4.55%

4.25%

4.25%

SCG Non-Qualified Plan

4.25%

4.25%

4.25%

SDG&E Non-Qualified Plan

4.55% 4.55%

4.55% 4.55%

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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Workpaper: VARIOUS

Summary for Category: E. Other Benefit Programs

		In 2013\$ (000) Incu	irred Costs					
	Adjusted-Recorded	Adjusted-Forecast						
	2013	2014	2015	2016				
Labor	0	0	0	0				
Non-Labor	1,785	0	0	0				
NSE	0	2,034	1,914	1,982				
Total	1,785	2,034	1,914	1,982				
FTE	0.0	0.0	0.0	0.0				
Workpapers belonging to	this Category:							
1PB000.015 OTHER BE	ENEFIT PROGRAMS-BENEFIT	S ADMIN FEES						
Labor	0	0	0	0				
Non-Labor	894	0	0	0				

Workpapers belonging to the	ns outegory.			
1PB000.015 OTHER BENE	EFIT PROGRAMS-BENE	FITS ADMIN FEES		
Labor	0	0	0	0
Non-Labor	894	0	0	0
NSE	0	1,143	982	1,005
Total	894	1,143	982	1,005
FTE	0.0	0.0	0.0	0.0
1PB000.016 OTHER BENE	EFIT PROGRAMS-EDUC	ATIONAL ASSISTANCE		
Labor	0	0	0	0
Non-Labor	462	0	0	0
NSE	0	495	<u>514</u>	536
Total	462	495	514	536
FTE	0.0	0.0	0.0	0.0
1PB000.017 OTHER BENE	EFIT PROGRAMS-EMER	RGENCY CHILDCARE		
Labor	0	0	0	0
Non-Labor	141	0	0	0
NSE	0	121	127	133
Total	141	121	127	133
FTE	0.0	0.0	0.0	0.0
1PB000.019 OTHER BENE	EFIT PROGRAMS-MASS	TRANSIT INCENTIVE		
Labor	0	0	0	0
Non-Labor	62	0	0	0
NSE	0	57	<u>57</u>	58
Total	62	57	57	58
FTE	0.0	0.0	0.0	0.0
1PB000.020 OTHER BENE	EFIT PROGRAMS-RETIF	REMENT ACTIVITIES		
Labor	0	0	0	0
Non-Labor	108	0	0	0
NSE	0	111	<u>114</u>	117
Total	108	111	114	117
FTE	0.0	0.0	0.0	0.0

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Workpaper: VARIOUS

	In 2013\$ (000) Incurred Costs									
	Adjusted-Recorded	Adjusted-Forecast								
	2013	2014	2015	2016						
1PB000.021 OTHER E	BENEFIT PROGRAMS-SERVICE	E RECOGNITION								
Labor	0	0	0	0						
Non-Labor	118	0	0	0						
NSE	0	107	120	133						
Total	118	107	120	133						
FTE	0.0	0.0	0.0	0.0						

Beginning of Workpaper

1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub 1. Benefit Administration Fees and Serices

Workpaper: 1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

Activity Description:

Benefit administration and service fees include fees for legally required audits, third-party administrator and record-keeper fees, actuarial and other professional services and the cost of benefit communication materials.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are based upon many factors (e.g. estimated audit and actuary fees), which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs												
		Adjι	sted-Recor		Adjusted-Forecast									
Years	2009	2010	2011	2012	2013	2014	2015	2016						
Labor	0	0	0	0	0	0	0	0						
Non-Labor	996	1,129	1,038	1,018	894	0	0	0						
NSE	0	0	0	0	0	1,143	982	1,005						
Total	996	1,129	1,038	1,018	894	1,143	982	1,005						
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0						

COMPENSATION & BENEFITS Area:

Debbie S. Robinson Witness:

Category: E. Other Benefit Programs

Category-Sub: 1. Benefit Administration Fees and Serices

Workpaper: 1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

Forecast Summary:

	In 2013 \$(000) Incurred Costs												
Forecas	t Method	Base Forecast Forecast Adjustments			Adjus	Adjusted-Forecast							
Years	Years		2015	2016	2014	2015	2016	2014	2015	2016			
Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0			
NSE	Zero-Based	0	0	0	1,143	982	1,005	1,143	982	1,005			
Tota	ıl	0	0	0	1,143	982	1,005	1,143	982	1,005			
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>Total</u>	<u>FTE</u>	Adj Type					
2014	0	0	1,143	1,143	0.0	1-Sided Adj					
2014 Benefit Admin Fees & Services Projection											
2014 Total	0	0	1,143	1,143	0.0						
2015 2015 Benefi	0 t Admin Fees & S	0 Services Pro	982 Djection	982	0.0	1-Sided Adj					
2015 Total	0	0	982	982	0.0						
2016 2016 Benefi	0 t Admin Fees & S	0 Services Pro	1,005 Djection	1,005	0.0	1-Sided Adj					
2016 Total	0	0	1,005	1,005	0.0						

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub: 1. Benefit Administration Fees and Serices

Workpaper: 1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

Determination of Adjusted-Recorded (Incurred Costs):

Determination of Adjusted	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	62
Non-Labor	355	560	684	347	156
NSE	0	0	0	0	0
Total	355	560	684	347	218
FTE	0.0	0.0	0.0	0.0	0.2
Adjustments (Nominal \$) **	•				
Labor	0	0	0	0	-62
Non-Labor	546	485	315	656	737
NSE	0	0	0	0	0
Total	546	485	315	656	675
FTE	0.0	0.0	0.0	0.0	-0.2
Recorded-Adjusted (Nomin	nal \$)				
Labor	0	0	0	0	0
Non-Labor	901	1,045	999	1,002	894
NSE	0	0	0	0	0
Total	901	1,045	999	1,002	894
FTE	0.0	0.0	0.0	0.0	0.0
Vacation & Sick (Nominal \$	5)				
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	95	84	39	16	0
NSE	0	0	0	0	0
Total	95	84	39	16	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	996	1,129	1,038	1,018	894
NSE	0	0	0	0	0
Total	996	1,129	1,038	1,018	894
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub: 1. Benefit Administration Fees and Serices

Workpaper: 1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs											
Years	2009	2010	2010 2011		2013						
Labor	0	0	0	0	-62						
Non-Labor	546	485	315	656	737						
NSE	0	0	0	0	0						
Total	546	485	315	656	675						
FTE	0.0	0.0	0.0	0.0	-0.2						

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u> <u>Adi</u>	Type From CCtr	<u>ReflD</u>
2009	0	546	0	0.0 1-Sided A	Adj N/A	DSREED2013120
Transfer empl	oyee benefit	admin fees	and servi	ices to correct w	orkgroup	5153143187
2009 Total	0	546	0	0.0		
2010	0	485	0	0.0 1-Sided A	Adj N/A	DSREED2013120
Transfer Bene	fit Admin Fe	es & Servic	es costs t	o correct workgr	roup	5160109353
2010 Total	0	485	0	0.0		
2011	0	315	0	0.0 1-Sided A	Adj N/A	DSREED2013120
Transfer Bene	fit Admin Fe	es & Servic	es to corr	ect workgroup		5162514933
2011 Total	0	315	0	0.0		
2012	0	656	0	0.0 1-Sided A	ndj N/A	DSREED2013120
Transfer Bene	fit Admin Fe	es & Servic	es costs t	o correct workgr	roup	5171310287
2012 Total	0	656	0	0.0		

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub: 1. Benefit Administration Fees and Serices

Workpaper: 1PB000.015 - OTHER BENEFIT PROGRAMS-BENEFITS ADMIN FEES

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
2013	-62	0	0	-0.2	1-Sided Adj	N/A	DSREED2014022 4151048640
Remove la	abor costs fron	n benefit adn	nin fees &	service	es		4131040040
2013	0	737	0	0.0	1-Sided Adj	N/A	DSREED2014022
Transfer b	enefit admin f	ees costs to	correct wo	rkgrou	p		4152009377
2042 Tatal	00		0	0.0			

2013 Total -62 737 0 -0.2

Supplemental Workpapers for Workpaper 1PB000.015

Non-Shared Service Workpapers

San Diego Gas & Electric					
Benefit Administration Fees and Services Projection	1				
For Years 2014-2016					
	ASSUMPTIONS				
Costs for 2014 estimated based on 2013 expenditures, 2013 Projected per labor inflation rates are as follows:	5-2016 increased by non-labo	r inflation	2014	2015	2016
Projected non-labor inflation rates are as follows:			2.75%	2.75%	2.40%
			2070	2070	2.1070
		Actual		Projected	
Type of Fee	Vendor	2013	2014	2015	2016
Savings Plan Audit	Deloitte	69,483	70,000	71,925	73,651
Health & Welfare Plan Audits	Simpson & Simpson	26,780	28,000	28,770	28,770
Retirement Plan Consulting	Towers Watson	706,358	750,000	770,625	789,123
Savings Plan Admin Fees	T Rowe Price	26,366	30,000	30,825	31,565
Passport Unlimited Membership Fees	Passport	51,500	53,000	54,458	55,765
Total Comp Study for GRC	Towers Watson		187,500	-	-
Employee Address Research	AXA Equitable	500	500	500	500
. ,	·				
COBRA	ADP	-	10,000	10,275	10,522
Benefit Info Printing	Diego & Sons	12,651	14,000	14,385	14,730
Total Cost		\$ 893,637	\$ 1,143,000	\$ 981,763	\$ 1,004,626

Beginning of Workpaper

1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: E. Other Benefit Programs
Category-Sub 2. Educational Assistance

Workpaper: 1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

Activity Description:

The Professional Development Assistance Program (PDAP) provides reimbursement of tuition for degree and certificate programs that maintain or enhance the skills necessary to perform current or prospective jobs within the company.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as projected costs are based on projected participation in program and increases in headcount and cost.

Summary of Results:

		In 2013\$ (000) Incurred Costs											
		Adju	ısted-Recor		Adjusted-Forecast								
Years	2009	2010	2011	2012	2013	2014	2015	2016					
Labor	0	0	0	0	0	0	0	0					
Non-Labor	556	631	547	549	462	0	0	0					
NSE	0	0	0	0	0	495	514	536					
Total	556	631	547	549	462	495	514	536					
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0					

Area: COMPENSATION & BENEFITS

<u>Labor</u>

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 2. Educational Assistance

Workpaper: 1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

<u>NLbr</u>

Forecast Summary:

	In 2013 \$(000) Incurred Costs												
Forecas	t Method	Base Forecast			ted-Forec	recast							
Years	s	2014	2015	2016	2014	2015	2016	2014 2015 2016		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	495	514	536	495	514	536			
Tota	Total		0	0	495	514	536	495	514	536			
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

<u>Total</u>

FTE Adj Type

NSE

Forecast Adjustment Details:

Year/Expl.

2014	0	0	495	495	0.0	1-Sided Adj		
2014 Education	nal Assistance	Projection						
2014 Total	0	0	495	495	0.0			
2015	0	0	514	514	0.0	1 Sidod Adi		
2015	U	U	314	314	0.0	1-Sided Adj		
2015 Education	nal Assistance	Projection	0 514 514 0.0 1-Sided Adj					
2015 Total	0	0	514	514	0.0			
2016	0	0	536	536	0.0	1 Sided Adi		
2010	U	U	330	330	0.0	1-Sided Adj		
2016 Education	6 Educational Assistance Projection							
2016 Total	0	0	536	536	0.0			

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 2. Educational Assistance

Workpaper: 1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

Determination of Adjusted-Recorded (Incurred Costs):

Determination of Aujusteu-	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	503	584	526	540	462
NSE	0	0	0	0	0
Total	503	584	526	540	462
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 (Nomina	l \$)				
Labor	0	0	0	0	0
Non-Labor	503	584	526	540	462
NSE	0	0	0	0	0
Total	503	584	526	540	462
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	53	47	20	9	0
NSE	0	0	0	0	0
Total	53	47	20	9	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constar	nt 2013\$)				
Labor	0	0	0	0	0
Non-Labor	556	631	547	549	462
NSE	0	0	0	0	0
Total	556	631	547	549	462
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 2. Educational Assistance

Workpaper: 1PB000.016 - OTHER BENEFIT PROGRAMS-EDUCATIONAL ASSISTANCE

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:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
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			

Supplemental Workpapers for Workpaper 1PB000.016

San Diego Gas & Ele	ctric						
Educational Assistance Projection	ection						
For Years 2014-2016							
	ASSUI	MPT	TONS				
1. Future participation based on ra			in 2013				
2. Headcount percentage change:	s are as follov	vs:	2014		2015		2016 1.14%
		3.63% 1.07%					
Cost per participant based on 2	013 cost inde	xed	for inflation				
4. Inflation factors are as follows			2014		2015		2016
			2.75%		2.75%		2.40%
	Actual			Р	rojected		
Year	2013		2014		2015		2016
Employees	4,603		4,770		4,821		4,876
Participants	167		174		176		179
Estimated Cost per Participant	\$ 2,768		\$ 2,844	\$	2,922	\$	2,992
Cost For Year	\$ 462,204		\$ 494,821	\$	514,273	\$	535,594

Beginning of Workpaper

1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub 3. Emergency Day Care

Workpaper: 1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Activity Description:

The backup childcare program provides emergency childcare services when an employee's primary childcare resource is unavailable. This program reduces unplanned absences and work time lost due to breakdowns in childcare arrangements.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are program is projected to be enhanced and future costs are not directly related to prior year costs.

Summary of Results:

	In 2013\$ (000) Incurred Costs									
		Adju	ısted-Recor	Adjusted-Forecast						
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	153	157	142	102	141	0	0	0		
NSE	0	0	0	0	0	121	127	133		
Total	153	157	142	102	141	121	127	133		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 3. Emergency Day Care

Workpaper: 1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Forecast Summary:

	In 2013 \$(000) Incurred Costs												
Forecast	Forecast Method Base Forecast					ast Adjust	ments	Adjusted-Forecast					
Years	s	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	121	127	133	121	127	133			
Tota	ıl	0	0	0	121	127	133	121	127	133			
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	121	121	0.0	1-Sided Adj
2014 Emerç	gency Child Care	Projection				
2014 Total	0	0	121	121	0.0	
2015	0	0	127	127	0.0	1-Sided Adj
2015 Emer	gency Child Care	Projection				
2015 Total	0	0	127	127	0.0	
2016 2016 Emerg	0 gency Child Care	0 Projection	133	133	0.0	1-Sided Adj
2016 Total	0	0	133	133	0.0	

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 3. Emergency Day Care

Workpaper: 1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Determination of Adjusted-Recorded (Incurred Costs):

Determination of Adjusted-r	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	139	0	0	0	0
NSE	0	0	0	0	0
Total	139	0	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	145	137	101	141
NSE	0	0	0	0	0
Total		145	137	101	141
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal	\$)				
Labor	0	0	0	0	0
Non-Labor	139	145	137	101	141
NSE	0	0	0	0	0
Total	139	145	137	101	141
FTE	0.0	0.0	0.0	0.0	0.0
/acation & 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
FTE	0.0	0.0	0.0	0.0	0.0
Escalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	15	12	5	2	0
NSE	0	0	0	0 2	0
Total	15	12	5	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constan	it 2013\$)				
Labor	0	0	0	0	0
Non-Labor	153	157	142	102	141
NSE	0	0	0	0	0
Total	153	157	142	102	141
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 3. Emergency Day Care

Workpaper: 1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

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	145	137	101	141						
NSE	0	0	0	0	0						
Total	0	145	137	101	141						
FTE	0.0	0.0	0.0	0.0	0.0						

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010	0	145	0	0.0 1-S	ided Adj	N/A	DSREED2013120
Transfer cost	s from wellne	ess					5160222013
2010 Total	0	145	0	0.0			
2011	0	137	0	0.0 1-S	ided Adj	N/A	DSREED2013120
Transfer cost	s from wellne	ess					5162154247
2011 Total	0	137	0	0.0			
2012	0	101	0	0.0 1-S	ided Adj	N/A	DSREED2013120
Transfer cost	s from wellne	ess					5171337447
2012 Total	0	101	0	0.0			
2013	0	141	0	0.0 CC	TR Transf	From 2100-0359.003	DSREED2014022
Transfer Eme	ergency Child	Care costs	recorded	to Wellne	SS		4150601490

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub: 3. Emergency Day Care

Workpaper: 1PB000.017 - OTHER BENEFIT PROGRAMS-EMERGENCY CHILDCARE

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID	
2013 Total	0	141	0	0.0				

Supplemental Workpapers for Workpaper 1PB000.017

SDG&E					
Wellness and Emergency Child Care Projection					
For Years 2014-2016					
1 01 Teals 2014-2010					
ASSUMP	PTIONS				
Most costs below are projected for 2014 based on underlying assump 2015-2016 reflect increases for non labor inflation. Non labor inflation for 2014-2016 are as follows:			abeled below. Co	osts for	
			2014	2015	2016
Emergency child care is estimated in increase as follows Best Doctors fees are based on \$21/employee. Projected employee:	s		2.75%	2.75% 5.00%	2.40% 5.00%
by year are as follows:			4,770	4,821	4,876
5. Projected increase in flu shot costs are as follows:			2.20%	2.20%	2.20%
	А	ctual		Projected	
		2013	2014	2015	2016
		2013	2014	2013	2010
Calendars (1 per employee)			10,000	10,275	10,522
Overteels Wellings Newsletter (course 20 co. 5400 v. 4 miss)			5.000	5.400	5.004
Quarterly Wellness Newsletter (approx.36 ea x 5163 x 4 qtrs)			5,000	5,138	5,261
Health Fairs & Safety Stand Down Events (Org. Requests):			50,000	51,375	52,608
Wellness Presentations: approx. 34 @ \$300 = \$10,200				•	
Chair Massages: 34 @ \$400 = \$13,600					
Reflexology: 24 @ \$200 = \$4800					
Health Dimensions Health Fair Coordination: 24 @ \$700 = \$16,800					
Literature/Brochures (Health Fairs, Safety SD, events)			3,500	3,596	3,683
Wellness Library: Videos/Books; Training materials			1,200	1,233	1,263
Fitness Subsidy Program (ee reimbursements and			300,000	308,250	315,649
incl. 24 Hr Fitness Corp. Contract annual fee (\$1/ee), YMCA,					
incl. proposed Corp. Contract w/LA Fitness (approx.\$1/ee)					
Wellness Lunch N Learn Presentations (12 x \$425)			5,500	5,651	5,787
Annual SDGE Safety Congress x 1/yr (Presenters/workshops)			2,000	2,055	2,104
Incentive/Prizes/Giveaways			10,000	10,275	10,522
Flu Shots			3,000	3,083	3,150
(\$28/shot; supplemental shots for smaller locations not covered under Blue Cross cap)				,	,
Onsite Health Screenings - Cholesterol/Glucose/Dermaview/Osteo Screening	ngs		175,000	171,398	175,996
Approx. 3,000 ees/yr participating				-	
Occupational Health Nurses			428,000	439,770	450,326
Fitbit Administration			100.000		
Fitbits @ \$75/employee			357,750	-	-
One-time Health Risk Assessment (employee wellness baseline study)					30,000
Best Doctors			100,170	101,241	102,396
Wellness Total	\$	534,987	\$ 1,551,120	\$ 1,113,340	\$ 1,169,266
weiniess (Otal	φ	J34,30 <i>1</i>	φ 1,351,12U	ψ 1,113,340	ψ 1,109,200
Back-up & Emergency/Disaster Child Care Program		141,224	121,049	127,102	133,457
SDGE share of Back up & Emergency Childcare Program					
2014 costs based on annualized costs to date as of March 31, 2014					

Beginning of Workpaper
1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub 4. Mass Transit Incentive

Workpaper: 1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

Activity Description:

This program provides transit subsidies for employees who use public transportation, vanpools and carpools.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero based method chosen as projected costs are based on estimated participation in plan which cannot be projected using other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs										
		Adju	sted-Recor	Adjusted-Forecast								
Years	2009	2010	2011	2012	2013	2014	2015	2016				
Labor	0	0	0	0	0	0	0	0				
Non-Labor	145	126	87	127	62	0	0	0				
NSE	0	0	0	0	0	57	57	58				
Total	145	126	87	127	62	57	57	58				
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive

Workpaper: 1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

Forecast Summary:

			In 201	3 \$(000) lı	ncurred Co	sts					
Forecast	t Method	Method Base Forecast			Forec	Forecast Adjustments			Adjusted-Forecast		
Years	s	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	57	57	58	57	57	58	
Tota	ıl	0	0	0	57	57	58	57	57	58	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type				
2014	0	0	57	57	0.0	1-Sided Adj				
2014 Mass Transit Subsidy										
2014 Total	0	0	57	57	0.0					
2015	0	0	57	57	0.0	1-Sided Adj				
2015 Mass	Transit Subsidy									
2015 Total	0	0	57	57	0.0					
2016 2016 Mass	0 Transit Subsidy	0	58	58	0.0	1-Sided Adj				
2016 Total	0	0	58	58	0.0					

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive

Workpaper: 1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

Determination of Adjusted-Recorded (Incurred Costs):

eterrimation of Adjusted	i-Recorded (incurred Cos 2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (Nominal \$)*					. ,
Labor	0	0	0	0	0
Non-Labor	14	3	-12	-5	-4
NSE	0	0	0	0	0
Total	14	3	-12	-5	-4
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **	•				
Labor	0	0	0	0	0
Non-Labor	118	114	96	130	67
NSE	0	0	0	0	0
Total	118	114	96	130	67
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Nomin	nal \$)				
Labor	0	0	0	0	0
Non-Labor	131	117	84	125	62
NSE	0	0	0	0	0
Total	131	117	84	125	62
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (Nominal \$	5)				
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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	14	9	3	2	0
NSE	0	0	0	0	0
Total	14	9	3	2	0
FTE	0.0	0.0	0.0	0.0	0.0
ecorded-Adjusted (Const	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	145	126	87	127	62
NSE	0	0	0	0	0
Total	145	126	87	127	62
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive

Workpaper: 1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs									
Years	2009	2010	2011	2012	2013				
Labor	0	0	0	0	0				
Non-Labor	118	114	96	130	67				
NSE	0	0	0	0	0				
Total	118	114	96	130	67				
FTE	0.0	0.0	0.0	0.0	0.0				

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	Adj Type	From CCtr	RefID
2009	0	118	0	0.0 1-Side	ed Adj N	N/A	DSREED2013120
Transfer Mass	s Transit Sub	sidy costs to	correct v	workgroup			5153247560
2009 Total	0	118	0	0.0			
2010	0	114	0	0.0 1-Side	ed Adj N	N/A	DSREED2013120
Transfer Mass	s Transit Sub	sidy costs to	correct v	workgroup			5155520847
2010 Total	0	114	0	0.0			
2011	0	96	0	0.0 1-Side	ed Adj N	N/A	DSREED2013120
Transfer Mass	s Transit Sub	sidy costs ir	nto correc	t workgroup			5162731880
2011 Total	0	96	0	0.0			
2012	0	130	0	0.0 1-Side	ed Adj N	N/A	DSREED2013120
Transfer Mass	s Transit Sub	sidy costs to	correct v	workgroup			5171515587
2012 Total	0	130	0	0.0			

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 4. Mass Transit Incentive

Workpaper: 1PB000.019 - OTHER BENEFIT PROGRAMS-MASS TRANSIT INCENTIVE

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	FTE Adj Type	From CCtr	RefID
2013	0	67	0	0.0 1-Sided Adj	N/A	DSREED2014022 4152127577

Transfer mass transit costs to correct workgroup

2013 Total 0 67 0 0.0

Supplemental Workpapers for Workpaper 1PB000.019

San Diego Gas & Electric				
Transportation Subsidy Forecast				
For Years 2014-2016				
	Assumption	ns		
 Transportation subsidy costs projected March 2014 based on current subsiding in headcount. Primary assumptions for projection are # Participants as of 3/1/14 Average Monthly Cost/Participant Annualized Average Cost Headcount as of 3/31/14 	es and indexed for		91 \$ 49.26 \$ 591.12 4,541	
	Actual		Projected	
Year	2013	2014	2015	2016
Total Employees		4,770	4,821	4,876
Estimated Participants		96	97	98
Cost	\$ 62,272	\$ 56,505	\$ 57,109	\$ 57,760

Beginning of Workpaper

1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub 5. Retirement Activities

Workpaper: 1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

Activity Description:

Upon retirement, the company gives the employee a retirement gift and hosts a retirement breakfast in recognition of past service and contribution to the company's success.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Pelase see NSE below

NSE - Zero-Based

Zero based method chosed for projection.

Summary of Results:

		In 2013\$ (000) Incurred Costs									
		Adju	ısted-Recor	Ad	justed-Fored	cast					
Years	2009	2010	2011	2012	2013	2014	2015	2016			
Labor	0	0	0	0	0	0	0	0			
Non-Labor	21	30	45	42	108	0	0	0			
NSE	0	0	0	0	0	111	114	117			
Total	21	30	45	42	108	111	114	117			
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 5. Retirement Activities

Workpaper: 1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

Forecast Summary:

			In 201	3 \$(000) lı	ncurred Co	sts					
Forecast	t Method	Method Base Forecast			Forec	Forecast Adjustments			Adjusted-Forecast		
Years	5	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	111	114	117	111	114	117	
Tota	ı	0	0	0	111	114	117	111	114	117	
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type					
2014	0	0	111	111	0.0	1-Sided Adj					
2014 Retire	2014 Retirement Activities Projection										
2014 Total	0	0	111	111	0.0						
2015	0	0	114	114	0.0	1-Sided Adj					
2015 Retire	ment Activities Pr	ojection									
2015 Total	0	0	114	114	0.0						
2016	0	0	117	117	0.0	1-Sided Adj					
2016 Retire	ment Activities Pr	ojection									
2016 Total	0	0	117	117	0.0						

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 5. Retirement Activities

Workpaper: 1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

Determination of Adjusted-Recorded (Incurred Costs):

etermination of Adjusted	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
tecorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	19	28	43	42	101
NSE	0	0	0	0	0
Total	19	28	43	42	101
FTE	0.0	0.0	0.0	0.0	0.0
djustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	0	0	0	0	7
NSE	0	0	0	0	0
Total	0	0	0	0	7
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	19	28	43	42	108
NSE	0	0	0	0	0
Total	19	28	43	42	108
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (Nominal \$	5)				
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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	2	2	2	1	0
NSE	0	0	0	0	0
Total	2	2	2	1	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	21	30	45	42	108
NSE	0	0	0	0	0
Total	21	30	45	42	108
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 5. Retirement Activities

Workpaper: 1PB000.020 - OTHER BENEFIT PROGRAMS-RETIREMENT ACTIVITIES

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	7				
NSE	0	0	0	0	0				
Total	0	0	0	0	7				
FTE	0.0	0.0	0.0	0.0	0.0				

Detail of Adjustments to Recorded:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	RefID
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013	0	7	0	0.0 1-Si	ded Adj	N/A	DSREED2014022
Transfer retir	ement activiti	es costs to	correct wo	orkgroup			4152200820
2013 Total	0	7	0	0.0			

Supplemental Workpapers for Workpaper 1PB000.020

San Diego Gas & Electric				
Retirement Activities Projection				
For Years 2014-2016				
	ASSUMPTIO	NS		
 Cost for 2014-2016 projected based on 201 Non labor inflation rates are as follows: 	13 costs indexed for	non-labor inflation.		
		2014	2015	2016
		2.75%	2.75%	2.40%
	Actual		Projected	
			•	
	2013	2014	2015	2016

Beginning of Workpaper

1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs

Category-Sub 6. Service Recognition

Workpaper: 1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

Activity Description:

Service recognition awards are given to employees on their fifth anniversary and every five years thereafter. Employees select a specific item from a group of awards that vary depending on years of service.

Forecast Explanations:

Labor - Zero-Based

Please see NSE below

Non-Labor - Zero-Based

Please see NSE below

NSE - Zero-Based

Zero Based method chosen as costs are projected based on estimated employees receiving service awards which cannot be projected using other methods.

Summary of Results:

	In 2013\$ (000) Incurred Costs									
		Adju	sted-Recor	ded		Ad	justed-Fore	cast		
Years	2009	2010	2011	2012	2013	2014	2015	2016		
Labor	0	0	0	0	0	0	0	0		
Non-Labor	113	154	134	150	118	0	0	0		
NSE	0	0	0	0	0	107	120	133		
Total	113	154	134	150	118	107	120	133		
FTE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 6. Service Recognition

Workpaper: 1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

Forecast Summary:

	In 2013 \$(000) Incurred Costs									
Forecast	t Method	Bas	se Foreca	st	Forec	ast Adjust	tments	Adjusted-Forecast		
Years	5	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	107	120	133	107	120	133
Tota	I	0	0	0	107	120	133	107	120	133
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	Adj Type
2014	0	0	107	107	0.0	1-Sided Adj
2014 Service	ce Recognition Pro	jection				
2014 Total	0	0	107	107	0.0	
2015	0	0	120	120	0.0	1-Sided Adj
2015 Service	ce Recognition Pro	jection				
2015 Total	0	0	120	120	0.0	
2016 2016 Servic	0 ce Recognition Pro	0 ojection	133	133	0.0	1-Sided Adj
2016 Total	0	0	133	133	0.0	

Non-Shared Service Workpapers

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson
Category: E. Other Benefit Programs

Category-Sub: 6. Service Recognition

Workpaper: 1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

Determination of Adjusted-Recorded (Incurred Costs):

etermination of Adjusted	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
ecorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	102	142	129	148	118
NSE	0	0	0	0	0
Total	102	142	129	148	118
FTE	0.0	0.0	0.0	0.0	0.0
djustments (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 (Nomin	al \$)				
Labor	0	0	0	0	0
Non-Labor	102	142	129	148	118
NSE	0	0	0	0	0
Total	102	142	129	148	118
FTE	0.0	0.0	0.0	0.0	0.0
acation & Sick (Nominal \$	5)				
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
scalation to 2013\$					
Labor	0	0	0	0	0
Non-Labor	11	11	5	2	0
NSE	0	0	0	0	0
Total	11	11	5	2	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Consta	ant 2013\$)				
Labor	0	0	0	0	0
Non-Labor	113	154	134	150	118
NSE	0	0	0	0	0
Total	113	154	134	150	118
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

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Category: E. Other Benefit Programs
Category-Sub: 6. Service Recognition

Workpaper: 1PB000.021 - OTHER BENEFIT PROGRAMS-SERVICE RECOGNITION

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:

Year/Expl.	<u>Labor</u>	<u>NLbr</u>	NSE	<u>FTE</u>	Adj Type	From CCtr	<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			

Supplemental Workpapers for Workpaper 1PB000.021

San Diego Gas & Electr				
Service Award Forecast				
For Years 2014-2016				

ASSUMPTIONS

- Service awards calculated based on estimated number of employees to receive awards based on their current length of service multiplied by estimated cost per award.
- Estimated cost per award based on sampling of invoices paid in 2013 for each award level indexed for non-labor inflation
- 3. Non labor inflation for 2014-2016 are as follows:

2014	2015	2016
2.75%	2.75%	2.40%

		Actual			P	rojected		
		2013		2014		2015		2016
Estimated Recipients								
5 Years of Service				193		89		180
10 Years of Service				132		271		303
15 Years of Service				170		240		142
20 Years of Service				74		55		37
25 Years of Service				29		67		72
30 Years of Service				50		59		61
35 Years of Service				107		76		71
40 Years of Service				20		3		52
Estimated Cost Per Award								
5 Years of Service			\$	70	\$	72	\$	74
10 Years of Service				110	Ť	113	_	116
15 Years of Service				120		123		126
20 Years of Service				150		154		158
25 Years of Service				175		180		184
30 Years of Service				200		206		210
35 Years of Service				250		257		263
40 Years of Service				300		308		316
Budgeted Amount per Type of Awa	rd							
5 Years of Service			\$	13,510	\$	6,401	\$	13,257
10 Years of Service				14,520		30,630		35,069
15 Years of Service				20,400		29,592		17,929
20 Years of Service				11,100		8,477		5,840
25 Years of Service				5,075		12,047		13,257
30 Years of Service				10,000		12,125		12,836
35 Years of Service				26,750		19,523		18,676
40 Years of Service				6,000		925		16,414
Total Cost	\$	118,017	\$	107,355	\$	119,719	\$	133,278

Area: COMPENSATION & BENEFITS

Witness: Debbie S. Robinson

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	<u>Description</u>
2100-0358	000	EMPLOYEE SAVINGS PLAN-RETIREMENT SAVINGS PLAN
2100-0359	000	HEALTH & WELFARE INSURANCE-MEDICAL
2100-0360	000	MISC. EMPLOYEE BENEFITS-BENEFITS ADMIN FEES & SERVICES
2100-0361	000	EXECUTIVE INCENTIVE PROGRAMS
2100-0364	000	MGMT/C&T INCENTIVE AWARDS