

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-24-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF SARAH E. EDGAR
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-24-WP - HR, DISABILITY, WORKERS COMP & SAFETY

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Overall Summary For Exhibit No. SDG&E-24-WP

Area:	HR, DISABILITY, WORKERS COMP & SAFETY
Witness:	Sarah E. Edgar

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Non-Shared Services	12,221	13,277	14,838	15,038
Shared Services	3,797	3,892	3,982	5,120
Total	16,018	17,169	18,820	20,158

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar

Summary of Non-Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. VP of HR, Diversity , and Inclusion	376	376	376	376
B. Emergency Services	584	604	604	604
C. Safety, Wellness, & Disability Services	5,071	6,077	6,243	6,552
D. Diversity & Workforce Management	1,923	1,923	2,123	2,123
E. Organizational Effectiveness	1,762	1,772	1,834	1,825
G. HRIS Technology & Reporting	469	469	1,569	969
H. Employee Communications	243	263	296	296
I. Offices of the CEO and President & COO	1,793	1,793	1,793	2,293
Total	12,221	13,277	14,838	15,038

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. VP of HR, Diversity , and Inclusion
 Workpaper: 1HR000.000

Summary for Category: A. VP of HR, Diversity , and Inclusion

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	299	300	300	300
Non-Labor	76	76	76	76
NSE	0	0	0	0
Total	<u>375</u>	<u>376</u>	<u>376</u>	<u>376</u>
FTE	1.7	1.7	1.7	1.7

Workpapers belonging to this Category:

1HR000.000 Vice President (VP) of Human Resoucrs (HR) Diversity and Inclusion

Labor	299	300	300	300
Non-Labor	76	76	76	76
NSE	0	0	0	0
Total	<u>375</u>	<u>376</u>	<u>376</u>	<u>376</u>
FTE	1.7	1.7	1.7	1.7

Note: Totals may include rounding differences.

Beginning of Workpaper

1HR000.000 - Vice President (VP) of Human Resources (HR) Diversity and Inclusion

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. VP of HR, Diversity , and Inclusion
 Category-Sub: 1. VP of HR, Diversity , and Inclusion
 Workpaper: 1HR000.000 - Vice President (VP) of Human Resoucrs (HR) Diversity and Inclusion

Activity Description:

The vice president of Human Resources, Diversity, and Inclusion (VP of HR) oversees seven departments; Emergency Services, Safety, Wellness, & Disabilitiy Services, Organizational Effectiveness, HRIS Technology & Reporting, Employee Communications, and Labor & Business Partner South.

Forecast Explanations:

Labor - Base YR Rec

2011 recorded costs reflected a transition period between a retiring VP and an incoming VP and therefore not representative of a "normal" year of costs. Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities. Use of base-year recorded yields the lowest forecast when compared to all other averaging methodologies.

Non-Labor - Base YR Rec

2011 recorded costs reflected a transition period between a retiring VP and an incoming VP and therefore not representative of a "normal" year of costs. Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities. Use of base-year recorded yields the lowest forecast when compared to all other averaging methodologies.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		336	329	380	293	299	300	300	300	
Non-Labor		50	58	96	81	76	76	76	76	
NSE		0	0	0	0	0	0	0	0	
Total		386	387	476	374	376	376	376	376	
FTE		2.1	1.9	2.4	1.8	1.7	1.7	1.7	1.7	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. VP of HR, Diversity , and Inclusion
 Category-Sub: 1. VP of HR, Diversity , and Inclusion
 Workpaper: 1HR000.000 - Vice President (VP) of Human Resoucrs (HR) Diversity and Inclusion

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	300	300	300	0	0	0	300	300	300
Non-Labor	Base YR Rec	76	76	76	0	0	0	76	76	76
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		376	376	376	0	0	0	376	376	376
FTE	Base YR Rec	1.7	1.7	1.7	0.0	0.0	0.0	1.7	1.7	1.7

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. VP of HR, Diversity , and Inclusion
 Category-Sub: 1. VP of HR, Diversity , and Inclusion
 Workpaper: 1HR000.000 - Vice President (VP) of Human Resoucrs (HR) Diversity and Inclusion

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	268	301	318	251	259
Non-Labor	45	55	92	80	76
NSE	0	0	0	0	0
Total	313	356	411	330	335
FTE	1.8	2.2	2.1	1.5	1.4
Adjustments (Nominal \$) **					
Labor	0	-35	0	0	0
Non-Labor	0	-1	0	0	0
NSE	0	0	0	0	0
Total	0	-35	0	0	0
FTE	0.0	-0.6	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	268	267	318	251	259
Non-Labor	45	54	92	80	76
NSE	0	0	0	0	0
Total	313	321	411	330	335
FTE	1.8	1.6	2.1	1.5	1.4
Vacation & Sick (Nominal \$)					
Labor	41	42	47	36	41
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	41	42	47	36	41
FTE	0.3	0.3	0.3	0.2	0.2
Escalation to 2013\$					
Labor	27	20	15	6	0
Non-Labor	5	4	4	1	0
NSE	0	0	0	0	0
Total	31	24	19	7	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	336	329	380	293	299
Non-Labor	50	58	96	81	76
NSE	0	0	0	0	0
Total	386	387	476	374	376
FTE	2.1	1.9	2.4	1.7	1.6

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. VP of HR, Diversity , and Inclusion
 Category-Sub: 1. VP of HR, Diversity , and Inclusion
 Workpaper: 1HR000.000 - Vice President (VP) of Human Resoucrs (HR) Diversity and Inclusion

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	-35	0	0	0
Non-Labor	0	-0.793	0	0	0
NSE	0	0	0	0	0
Total	0	-35	0	0	0
FTE	0.0	-0.6	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010	-35	-0.793	0	-0.6	CCTR Transf	To 2200-2165.000	GBUCSIT201311 15102546140
	Transferred costs for SCG admin. 2100 cost center retired.						
2010 Total	-35	-0.793	0	-0.6			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. Emergency Services
 Workpaper: 1HR001.000

Summary for Category: B. Emergency Services

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	491	491	491	491
Non-Labor	93	113	113	113
NSE	0	0	0	0
Total	584	604	604	604
FTE	5.5	5.5	5.5	5.5

Workpapers belonging to this Category:

1HR001.000 Emergency Services

Labor	491	491	491	491
Non-Labor	93	113	113	113
NSE	0	0	0	0
Total	584	604	604	604
FTE	5.5	5.5	5.5	5.5

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR001.000 - Emergency Services

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. Emergency Services
 Category-Sub: 1. Emergency Services
 Workpaper: 1HR001.000 - Emergency Services

Activity Description:

Emergency Services is responsible for maintaining comprehensive and coordinated emergency response and recovery programs. Additionally, Emergency Services oversees Federal, State, local, and Company emergency preparedness and response standards and requirements.

Forecast Explanations:

Labor - Base YR Rec

While this area has remained relatively stable over the past five years, base-year methodology was selected as it is the most accurate representation of the current and future structure of the organization and its related activities. Use of base-year recorded yields the lowest forecast when compared to all other averaging methodologies.

Non-Labor - Base YR Rec

While this area has remained relatively stable over the past five years, base-year methodology was selected as it is the most accurate representation of the current and future structure of the organization and its related activities. Use of base-year recorded yields the lowest forecast when compared to all other averaging methodologies.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		486	418	578	519	491	491	491	491	
Non-Labor		140	66	111	169	93	113	113	113	
NSE		0	0	0	0	0	0	0	0	
Total		626	484	689	688	584	604	604	604	
FTE		5.1	3.9	5.7	5.2	5.5	5.5	5.5	5.5	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. Emergency Services
 Category-Sub: 1. Emergency Services
 Workpaper: 1HR001.000 - Emergency Services

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	491	491	491	0	0	0	491	491	491
Non-Labor	Base YR Rec	93	93	93	20	20	20	113	113	113
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		584	584	584	20	20	20	604	604	604
FTE	Base YR Rec	5.5	5.5	5.5	0.0	0.0	0.0	5.5	5.5	5.5

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	10	0	10	0.0	1-Sided Adj
EOC equipment maintenance						
2014	0	10	0	10	0.0	1-Sided Adj
Safety events & catering						
2014 Total	0	20	0	20	0.0	
2015	0	10	0	10	0.0	1-Sided Adj
EOC equipment maintenance						
2015	0	10	0	10	0.0	1-Sided Adj
Safety events & catering						
2015 Total	0	20	0	20	0.0	
2016	0	10	0	10	0.0	1-Sided Adj
EOC equipment maintenance						
2016	0	10	0	10	0.0	1-Sided Adj
Safety events & catering						
2016 Total	0	20	0	20	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: B. Emergency Services
Category-Sub: 1. Emergency Services
Workpaper: 1HR001.000 - Emergency Services

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	863	925	798	444	424
Non-Labor	446	256	117	166	93
NSE	0	0	0	0	0
Total	1,309	1,180	915	610	517
FTE	9.0	9.2	8.0	4.5	4.7
Adjustments (Nominal \$) **					
Labor	-475	-586	-313	0	0
Non-Labor	-319	-194	-10	0	0
NSE	0	0	0	0	0
Total	-794	-780	-324	0	0
FTE	-4.6	-5.9	-3.1	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	388	339	484	444	424
Non-Labor	127	61	107	166	93
NSE	0	0	0	0	0
Total	515	400	591	610	517
FTE	4.4	3.3	4.9	4.5	4.7
Vacation & Sick (Nominal \$)					
Labor	60	54	71	64	67
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	60	54	71	64	67
FTE	0.7	0.6	0.8	0.7	0.8
Escalation to 2013\$					
Labor	38	25	23	11	0
Non-Labor	13	5	4	3	0
NSE	0	0	0	0	0
Total	52	30	27	14	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	486	418	578	519	491
Non-Labor	140	66	111	169	93
NSE	0	0	0	0	0
Total	626	484	689	688	584
FTE	5.1	3.9	5.7	5.2	5.5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: B. Emergency Services
Category-Sub: 1. Emergency Services
Workpaper: 1HR001.000 - Emergency Services

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-475	-586	-313	0	0
Non-Labor	-319	-194	-10	0	0
NSE	0	0	0	0	0
Total	-794	-780	-324	0	0
FTE	-4.6	-5.9	-3.1	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	-1	14	0	0.0	CCTR Transf	To 2100-3830.000	GBUCSIT201311 05082010463
Transfer to HRIS Mgr. function in HR as a result of Safety moving under the HR umbrella							
2009	-152	-31	0	-1.7	CCTR Transf	To 2100-3629.000	GBUCSIT201311 14143905560
Retired Safety cost center. Consolidated into Safety Programs							
2009	-322	-302	0	-2.9	CCTR Transf	To 2100-0214.000	GBUCSIT201311 15131953783
Retired cost center. Moved to current safety cost center							
2009 Total	-475	-319	0	-4.6			
2010	-197	-27	0	0.0	CCTR Transf	To 2100-3830.000	GBUCSIT201311 05082334950
Transfer to HRIS Mgr. function in HR as a result of Safety moving under the HR umbrella							
2010	0	0	0	-2.3	CCTR Transf	To 2100-3830.000	GBUCSIT201311 05100546317
Cost Center retired. Transfer to HRIS Mgr. function in HR as a result of Safety moving under the HR umbrella.							
2010	-73	-8	0	-0.9	CCTR Transf	To 2100-3629.000	GBUCSIT201311 14144018500
Retired Safety cost center. Consolidated into Safety Programs.							
2010	-315	-160	0	-2.7	CCTR Transf	To 2100-0214.000	GBUCSIT201311 15132048227
Retired cost center. Moved to current Safety cost center.							

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. Emergency Services
 Category-Sub: 1. Emergency Services
 Workpaper: 1HR001.000 - Emergency Services

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010 Total	-586	-194	0	-5.9			
2011	-134	-29	0	0.0	CCTR Transf	To 2100-3830.000	GBUCSIT201311 05082434147
							Transfer to HRIS Mgr. function in HR as a result of Safety moving under the HR umbrella
2011	0	0	0	-1.4	CCTR Transf	To 2100-3830.000	GBUCSIT201311 05082509310
							Transfer to HRIS Mgr. function in HR as a result of Safety moving under the HR umbrella
2011	-180	63	0	-1.7	CCTR Transf	To 2100-0214.000	GBUCSIT201311 15132126687
							Retired cost center. Moved to current Safety cost center.
2011	0.799	-44	0	0.0	CCTR Transf	To 2100-3629.000	TPGMG20140606 112648253
							Transferred historical costs to where the function is now performed.
2011 Total	-313	-10	0	-3.1			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: C. Safety, Wellness, & Disability Services
Workpaper: VARIOUS

Summary for Category: C. Safety, Wellness, & Disability Services

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	812	812	812	912
Non-Labor	4,259	668	575	543
NSE	0	4,597	4,856	5,097
Total	5,071	6,077	6,243	6,552
FTE	8.1	8.1	8.1	9.1

Workpapers belonging to this Category:

1HR002.000 Safety Wellness & Disability Services

Labor	812	812	812	912
Non-Labor	436	668	575	543
NSE	0	0	0	0
Total	1,248	1,480	1,387	1,455
FTE	8.1	8.1	8.1	9.1

1HR003.000 Long-Term Disability (LTD)

Labor	0	0	0	0
Non-Labor	914	0	0	0
NSE	0	972	1,009	1,047
Total	914	972	1,009	1,047
FTE	0.0	0.0	0.0	0.0

1HR003.010 Workers Compensation (WC)

Labor	0	0	0	0
Non-Labor	2,909	0	0	0
NSE	0	3,625	3,847	4,050
Total	2,909	3,625	3,847	4,050
FTE	0.0	0.0	0.0	0.0

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR002.000 - Safety Wellness & Disability Services

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Safety, Wellness, & Disability Services
 Category-Sub: 1. Safety, Wellness, & Disability Services
 Workpaper: 1HR002.000 - Safety Wellness & Disability Services

Activity Description:

This work paper group is comprised of four cost centers; Safety Compliance, Safety Compliance Programs, Electromagnetic Field (EMF) Services Manager, and Safety, Wellness, & Disability Services. These four functions are primarily responsible for establishing and managing the programs, policies, and guidelines to ensure the health and safety of SDG&E employees.

Forecast Explanations:

Labor - Base YR Rec

As a result of a reorganization in 2011, the safety functions were combined with the wellness and disability area of Human Resources. Due to this change, base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

As a result of a reorganization in 2011, the safety functions were combined with the wellness and disability area of Human Resources. Due to this change, base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		830	937	936	797	812	812	812	912	
Non-Labor		280	423	885	529	436	668	575	543	
NSE		0	0	0	0	0	0	0	0	
Total		1,110	1,359	1,821	1,326	1,248	1,480	1,387	1,455	
FTE		8.9	9.3	9.3	7.8	8.1	8.1	8.1	9.1	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Safety, Wellness, & Disability Services
 Category-Sub: 1. Safety, Wellness, & Disability Services
 Workpaper: 1HR002.000 - Safety Wellness & Disability Services

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	812	812	812	0	0	100	812	812	912
Non-Labor	Base YR Rec	436	436	436	232	139	107	668	575	543
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,248	1,248	1,248	232	139	207	1,480	1,387	1,455
FTE	Base YR Rec	8.1	8.1	8.1	0.0	0.0	1.0	8.1	8.1	9.1

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	75	0	75	0.0	1-Sided Adj
Safety Compliance - Arc Hazard Assessment Consulting & training roll-out						
2014	0	90	0	90	0.0	1-Sided Adj
Safety Compliance - Public (Energy) Safety Program for target audiences						
2014	0	20	0	20	0.0	1-Sided Adj
Safety Compliance - OHD Quantfit Respirator Fit Testing Instruments (2)						
2014	0	25	0	25	0.0	1-Sided Adj
Safety Compliance - Post-Incident Drug/Alcohol Testing						
2014	0	5	0	5	0.0	1-Sided Adj
Safety Compliance - EMF brochure						
2014	0	17	0	17	0.0	1-Sided Adj
Safety Compliance - bill insert						
2014 Total	0	232	0	232	0.0	

2015	0	25	0	25	0.0	1-Sided Adj
Safety Compliance - Arc Hazard Assessment Consulting & training roll-out						
2015	0	70	0	70	0.0	1-Sided Adj
Safety Compliance - Public (Energy) Safety Program for target audiences						

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
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 Workpaper: 1HR002.000 - Safety Wellness & Disability Services

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2015	0	25	0	25	0.0	1-Sided Adj
Safety Compliance - Post-Incident Drug/Alcohol Testing						
2015	0	17	0	17	0.0	1-Sided Adj
Safety Compliance - bill insert						
2015	0	2	0	2	0.0	1-Sided Adj
Safety Compliance - Gauss Meter Instrument						
2015 Total	0	139	0	139	0.0	
2016	0	25	0	25	0.0	1-Sided Adj
Safety Compliance - Arc Hazard Assessment Consulting & training roll-out						
2016	0	40	0	40	0.0	1-Sided Adj
Safety Compliance - Public (Energy) Safety Program for target audiences						
2016	0	25	0	25	0.0	1-Sided Adj
Safety Compliance - Post-Incident Drug/Alcohol Testing						
2016	0	17	0	17	0.0	1-Sided Adj
Safety Compliance - bill insert						
2016	100	0	0	100	1.0	1-Sided Adj
1 additional FTE and labor added for an Industrial Hygienist to shadow/backfill an anticipated retirement.						
2016 Total	100	107	0	207	1.0	

Note: Totals may include rounding differences.

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

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Category-Sub: 1. Safety, Wellness, & Disability Services
Workpaper: 1HR002.000 - Safety Wellness & Disability Services

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,736	1,988	1,264	1,201	957
Non-Labor	660	723	1,071	873	756
NSE	0	0	0	0	0
Total	2,396	2,711	2,335	2,074	1,713
FTE	22.0	24.3	13.6	11.5	9.8
Adjustments (Nominal \$) **					
Labor	-1,074	-1,229	-481	-519	-256
Non-Labor	-407	-332	-218	-353	-320
NSE	0	0	0	0	0
Total	-1,481	-1,560	-699	-872	-576
FTE	-14.4	-16.4	-5.6	-4.8	-2.9
Recorded-Adjusted (Nominal \$)					
Labor	662	760	783	682	701
Non-Labor	254	391	852	520	436
NSE	0	0	0	0	0
Total	916	1,151	1,636	1,202	1,137
FTE	7.6	7.9	8.0	6.7	6.9
Vacation & Sick (Nominal \$)					
Labor	102	121	115	99	111
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	102	121	115	99	111
FTE	1.3	1.4	1.3	1.1	1.2
Escalation to 2013\$					
Labor	66	56	37	17	0
Non-Labor	27	32	33	8	0
NSE	0	0	0	0	0
Total	92	87	70	25	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	830	937	936	797	812
Non-Labor	280	423	885	529	436
NSE	0	0	0	0	0
Total	1,110	1,359	1,821	1,326	1,248
FTE	8.9	9.3	9.3	7.8	8.1

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Safety, Wellness, & Disability Services
 Category-Sub: 1. Safety, Wellness, & Disability Services
 Workpaper: 1HR002.000 - Safety Wellness & Disability Services

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	-1,074	-1,229	-481	-519	-256
Non-Labor	-407	-332	-218	-353	-320
NSE	0	0	0	0	0
Total	-1,481	-1,560	-699	-872	-576
FTE	-14.4	-16.4	-5.6	-4.8	-2.9

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	152	31	0	1.7	CCTR Transf	From 2100-3591.000	GBUCSIT201311 14143905560
	Retired Safety cost center. Consolidated into Safety Programs						
2009	119	11	0	0.8	CCTR Transf	From 2100-3507.000	GBUCSIT201311 14150053827
	Costs transferred to SDG&E cost center as a result of the 2010 reorg. Cost center 2100-3507 was shared and has been retired.						
2009	-481	-252	0	-5.2	CCTR Transf	To 2200-2207.000	GBUCSIT201311 15142301727
	Retired cost center as a result of the 2010 reorganization and separation of the Utilities.						
2009	-370	-164	0	-6.1	CCTR Transf	To 2200-2207.000	GBUCSIT201311 15143000870
	Retired cost center as a result of the 2010 reorganization and separation of the Utilities.						
2009	-231	0	0	-2.4	CCTR Transf	To 2100-0214.000	GBUCSIT201312 03120432253
	labor \$ transferred to align with current cost center assignments						
2009	-263	-32	0	-3.2	CCTR Transf	To 2100-3506.000	GBUCSIT201402 20132143513
	transferred to 2100-3506 to align historical costs with current cost center function						
2009 Total	-1,074	-407	0	-14.4			

2010	73	8	0	0.9	CCTR Transf	From 2100-3591.000	GBUCSIT201311 14144018500
	Retired Safety cost center. Consolidated into Safety Programs.						

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: C. Safety, Wellness, & Disability Services
Category-Sub: 1. Safety, Wellness, & Disability Services
Workpaper: 1HR002.000 - Safety Wellness & Disability Services

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010	120	8	0	0.8	CCTR Transf	From 2100-3507.000	GBUCSIT201311 14150204210
Costs transferred to SDG&E cost center as a result of the 2010 reorg. Cost center 2100-3507 was shared and has been retired.							
2010	-527	-232	0	-5.9	CCTR Transf	To 2200-2207.000	GBUCSIT201311 15142400130
Retired cost center as a result of the 2010 reorganization and separation of the Utilities.							
2010	-364	-80	0	-5.9	CCTR Transf	To 2200-2207.000	GBUCSIT201311 15143048717
Retired cost center as a result of the 2010 reorganization and separation of the Utilities.							
2010	-231	0	0	-2.7	CCTR Transf	To 2100-0214.000	GBUCSIT201312 03120459550
labor \$ transferred to align with current cost center assignments							
2010	-300	-35	0	-3.6	CCTR Transf	To 2100-3506.000	GBUCSIT201402 20132350580
transferred to 2100-3506 to align historical costs with current cost center function							
2010 Total	-1,229	-332	0	-16.4			
2011	6	0.486	0	0.0	CCTR Transf	From 2100-3507.000	GBUCSIT201311 14150230320
Costs transferred to SDG&E cost center as a result of the 2010 reorg. Cost center 2100-3507 was shared and has been retired.							
2011	0	0.003	0	0.0	CCTR Transf	From 2100-3507.000	GBUCSIT201311 14150313643
Costs transferred to SDG&E cost center as a result of the 2010 reorg. Cost center 2100-3507 was shared and has been retired.							
2011	-53	-152	0	-0.7	CCTR Transf	To 2200-2207.000	GBUCSIT201311 15142433603
Retired cost center as a result of the 2010 reorganization and separation of the Utilities.							
2011	-22	-70	0	-0.4	CCTR Transf	To 2200-2207.000	GBUCSIT201311 15142515370
Retired cost center as a result of the 2010 reorganization and separation of the Utilities.							
2011	-231	0	0	-2.5	CCTR Transf	To 2100-0214.000	GBUCSIT201312 03120522493
labor \$ transferred to align with current cost center assignments							
2011	-181	-42	0	-2.0	CCTR Transf	To 2100-3506.000	GBUCSIT201402 20132501133
Transferred to 2100-3506 to align historical costs with current cost center function							

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: C. Safety, Wellness, & Disability Services
Category-Sub: 1. Safety, Wellness, & Disability Services
Workpaper: 1HR002.000 - Safety Wellness & Disability Services

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2011	-0.799	44	0	0.0	CCTR Transf	From 2100-3591.000	TPGMG20140606 112648253

Transferred historical costs to where the function is now performed.

2011 Total	-481	-218	0	-5.6			
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2012	-231	0	0	-1.3	CCTR Transf	To 2100-0214.000	GBUCSIT201312 03120545497
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labor \$ transferred to align with current cost center assignments

2012	0	-300	0	0.0	CCTR Transf	To 2100-3415.000	GBUCSIT201312 03140538080
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transfer due to alignment of all Security costs

2012	-288	-53	0	-3.5	CCTR Transf	To 2100-3506.000	GBUCSIT201402 20132629463
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Transferred to 2100-3506 to align historical costs with current cost center function

2012 Total	-519	-353	0	-4.8			
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2013	-126	-45	0	1.0	CCTR Transf	To 2100-3506.000	GBUCSIT201402 20132756670
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Transferred to 2100-3506 to align historical costs with current cost center function (JF)

2013	-204	0	0	-2.9	CCTR Transf	To 2100-3505.000	GBUCSIT201402 20133544030
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RTW transfer to align historical costs with current cost center function

2013	0	0	0	-1.0	CCTR Transf	To 2100-3506.000	GBUCSIT201402 20133644970
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transfer to align with current cost center function

2013	0	0	0	1.0	CCTR Transf	From 2100-3508.000	GBUCSIT201402 20133714467
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transfer to align with current cost center function

2013	0	0	0	-1.0	CCTR Transf	To 2100-3628.000	GBUCSIT201402 20133714467
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transfer to align with current cost center function

2013	0	-275	0	0.0	1-Sided Adj	N/A	GBUCSIT201402 24083423637
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Security Services non-labor adjusted to zero out cost center. CC Facilities to account for costs, aligning functional area.

2013	37	0	0	0.0	CCTR Transf	From 2100-3506.000	GBUCSIT201402 24090959763
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transfer of historical costs to align with current cost center function

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Safety, Wellness, & Disability Services
 Category-Sub: 1. Safety, Wellness, & Disability Services
 Workpaper: 1HR002.000 - Safety Wellness & Disability Services

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	37	0	0	0.0	CCTR Transf	From 2100-3506.000	GBUCSIT201402 24092240927

transfer due to alignment of current cost center fuctions.

2013 Total	-256	-320	0	-2.9			
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Note: Totals may include rounding differences.

Beginning of Workpaper
1HR003.000 - Long-Term Disability (LTD)

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Safety, Wellness, & Disability Services
 Category-Sub: 1. Safety, Wellness, & Disability Services
 Workpaper: 1HR003.000 - Long-Term Disability (LTD)

Activity Description:

This workpaper consists of costs for company wide employee long term disability benefits.

Forecast Explanations:

Labor - Zero-Based

n/a

Non-Labor - Zero-Based

n/a

NSE - Zero-Based

Zero Based Method chosen as costs are based on estimated changes in headcount which cannot be forecasted using the other methods.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		1,503	1,160	787	811	914	0	0	0	
NSE		0	0	0	0	0	972	1,009	1,047	
Total		1,503	1,160	787	811	914	972	1,009	1,047	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
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 Category-Sub: 1. Safety, Wellness, & Disability Services
 Workpaper: 1HR003.000 - Long-Term Disability (LTD)

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	972	1,009	1,047	972	1,009	1,047
Total		0	0	0	972	1,009	1,047	972	1,009	1,047
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	0	972	972	0.0	1-Sided Adj
2014 LTD Projection						
2014 Total	0	0	972	972	0.0	
2015	0	0	1,009	1,009	0.0	1-Sided Adj
2015 LTD Projection						
2015 Total	0	0	1,009	1,009	0.0	
2016	0	0	1,047	1,047	0.0	1-Sided Adj
2016 LTD Projection						
2016 Total	0	0	1,047	1,047	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: C. Safety, Wellness, & Disability Services
Category-Sub: 1. Safety, Wellness, & Disability Services
Workpaper: 1HR003.000 - Long-Term Disability (LTD)

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	0
Non-Labor	1,442	1,595	1,154	1,464	1,639
NSE	0	0	0	0	0
Total	1,442	1,595	1,154	1,464	1,639
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-83	-522	-397	-666	-726
NSE	0	0	0	0	0
Total	-83	-522	-397	-666	-726
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	1,360	1,073	757	799	914
NSE	0	0	0	0	0
Total	1,360	1,073	757	799	914
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	143	87	29	13	0
NSE	0	0	0	0	0
Total	143	87	29	13	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	1,503	1,160	787	811	914
NSE	0	0	0	0	0
Total	1,503	1,160	787	811	914
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: C. Safety, Wellness, & Disability Services
Category-Sub: 1. Safety, Wellness, & Disability Services
Workpaper: 1HR003.000 - Long-Term Disability (LTD)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-83	-522	-397	-666	-726
NSE	0	0	0	0	0
Total	-83	-522	-397	-666	-726
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-83	0	0.0	1-Sided Adj	N/A	DSREED2013120 6112456913
Transfer LTD costs to correct workgroup							
2009 Total	0	-83	0	0.0			
2010	0	-522	0	0.0	1-Sided Adj	N/A	DSREED2013120 6113252080
Transfer LTD costs to correct workgroup							
2010 Total	0	-522	0	0.0			
2011	0	-397	0	0.0	1-Sided Adj	N/A	DSREED2013120 6114041570
Transfer LTD costs to correct workgroup							
2011 Total	0	-397	0	0.0			
2012	0	-666	0	0.0	1-Sided Adj	N/A	DSREED2013120 6114456057
Transfer LTD costs to correct workgroup							
2012 Total	0	-666	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Safety, Wellness, & Disability Services
 Category-Sub: 1. Safety, Wellness, & Disability Services
 Workpaper: 1HR003.000 - Long-Term Disability (LTD)

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2013	0	-726	0	0.0	1-Sided Adj	N/A	DSREED2014022 4160312610
Transfer LTD costs to correct workgroup							
2013 Total	0	-726	0	0.0			

Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1HR003.000

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

Type of Cost	Actual	Projected		
	2013	2014	2015	2016
Disability Claims Paid	\$ 913,816	\$ 972,100	\$ 1,009,227	\$ 1,047,445
Total Cost	\$ 913,816	\$ 972,100	\$ 1,009,227	\$ 1,047,445

Assumptions

Projection trends future years based on last current year with increases for estimated change in labor costs and headcount.

Escalation Factors

Labor Escalation	2.750%	2.750%	2.646%
Change in Headcount	3.628%	1.069%	1.141%

Beginning of Workpaper
1HR003.010 - Workers Compensation (WC)

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Safety, Wellness, & Disability Services
 Category-Sub: 2. Workers' Compensation (WC)
 Workpaper: 1HR003.010 - Workers Compensation (WC)

Activity Description:

This workpaper consists of costs for employee Workers Compensation.

Forecast Explanations:

Labor - Zero-Based

n/a

Non-Labor - Zero-Based

n/a

NSE - Zero-Based

Zero Based Method was chosen as multiple types of costs and drivers are included in this forecast.

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	0	0	0	0	
Non-Labor		4,626	4,216	3,667	4,062	2,909	0	0	0	
NSE		0	0	0	0	0	3,625	3,847	4,050	
Total		4,626	4,216	3,667	4,062	2,909	3,625	3,847	4,050	
FTE		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Safety, Wellness, & Disability Services
 Category-Sub: 2. Workers' Compensation (WC)
 Workpaper: 1HR003.010 - Workers Compensation (WC)

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Zero-Based	0	0	0	0	0	0	0	0	0
Non-Labor	Zero-Based	0	0	0	0	0	0	0	0	0
NSE	Zero-Based	0	0	0	3,625	3,847	4,050	3,625	3,847	4,050
Total		0	0	0	3,625	3,847	4,050	3,625	3,847	4,050
FTE	Zero-Based	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	0	3,625	3,625	0.0	1-Sided Adj
2014 Workers Comp Projection						
2014 Total	0	0	3,625	3,625	0.0	
2015	0	0	3,847	3,847	0.0	1-Sided Adj
2015 Workers Comp Projection						
2015 Total	0	0	3,847	3,847	0.0	
2016	0	0	4,050	4,050	0.0	1-Sided Adj
2016 Workers Comp Projection						
2016 Total	0	0	4,050	4,050	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: C. Safety, Wellness, & Disability Services
Category-Sub: 2. Workers' Compensation (WC)
Workpaper: 1HR003.010 - Workers Compensation (WC)

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	4,203	4,175	3,272	3,999	2,909
NSE	0	0	0	0	0
Total	4,203	4,175	3,272	3,999	2,909
FTE	0.0	0.0	0.0	0.0	0.0
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-18	-273	258	0	0
NSE	0	0	0	0	0
Total	-18	-273	258	0	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	0	0	0	0	0
Non-Labor	4,186	3,902	3,530	3,998	2,909
NSE	0	0	0	0	0
Total	4,186	3,902	3,530	3,998	2,909
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	440	314	137	63	0
NSE	0	0	0	0	0
Total	440	314	137	63	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	0
Non-Labor	4,626	4,216	3,667	4,062	2,909
NSE	0	0	0	0	0
Total	4,626	4,216	3,667	4,062	2,909
FTE	0.0	0.0	0.0	0.0	0.0

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Safety, Wellness, & Disability Services
 Category-Sub: 2. Workers' Compensation (WC)
 Workpaper: 1HR003.010 - Workers Compensation (WC)

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-18	-273	258	-0.350	0
NSE	0	0	0	0	0
Total	-18	-273	258	-0.350	0
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	0	-18	0	0.0	1-Sided Adj	N/A	DSREED2013120 6112521147
Transfer workers' comp costs to correct workgroup							
2009 Total	0	-18	0	0.0			
2010	0	-306	0	0.0	1-Sided Adj	N/A	DSREED2013120 6113320647
Transfer workers' comp costs to correct workgroup							
2010	0	34	0	0.0	CCTR Transf	From 2100-3050.000	GSTMARIE20131 113084021463
Transfer consulting costs to HR							
2010 Total	0	-273	0	0.0			
2011	0	258	0	0.0	1-Sided Adj	N/A	DSREED2013120 6114112967
Transfer workers' comp costs to correct workgroup							
2011 Total	0	258	0	0.0			
2012	0	-24	0	0.0	1-Sided Adj	N/A	DSREED2013120 6114521270
Transfer workers' comp costs to correct workgroup							

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Safety, Wellness, & Disability Services
 Category-Sub: 2. Workers' Compensation (WC)
 Workpaper: 1HR003.010 - Workers Compensation (WC)

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2012	0	24	0	0.0	CCTR Transf	From 2100-3050.000	GSTMARIE20131 112183327080
Transfer consulting costs to HR							

2012 Total	0	-0.350	0	0.0			
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2013 Total	0	0	0	0.0			
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Note: Totals may include rounding differences.

Supplemental Workpapers for Workpaper 1HR003.010

SDG&E

Workers' Compensation Projection For Years 2014-2016

Type of Cost	Actual			Average	Basis for Projection	Projected		
	2011	2012	2013			2014	2015	2016
Medical	\$1,707,266	\$ 1,748,242	\$1,631,814	\$1,695,774	\$ 1,695,774	\$1,792,433	\$1,964,507	\$2,117,738
Expense (Litigation, etc.)	248,993	518,261	522,913	430,056	430,056	441,882	454,034	464,933
Indemnity (TD & PD)	1,847,681	2,143,940	1,131,824	1,707,815	1,707,815	1,754,780	1,803,037	1,850,746
Administration	677,723	445,869	226,031	449,874	449,874	462,246	474,957	486,358
Excess Liability Refunds	(951,962)	(857,903)	(603,838)	(804,567)	(804,567)	(826,693)	(849,427)	(869,816)
Total Cost	\$3,529,702	\$ 3,998,409	\$2,908,745	\$3,478,952	\$ 3,478,952	\$3,624,649	\$3,847,108	\$4,049,959

Assumptions

Projection assumes three year average, medical costs are escalated using medical inflation from benefits testimony, indemnity escalated using labor inflation, and remaining costs are escalated using non labor inflation.

Escalation Factors

Labor Escalation	2.75%	2.75%	2.65%
Non Labor Escalation	2.75%	2.75%	2.40%
Medical Premium Escalation	5.70%	9.60%	7.80%

San Diego Gas & Electric Company
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 Non-Shared Service Workpapers

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Non-Shared Service Workpapers

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: D. Diversity & Workforce Management
Workpaper: 1HR004.000

Summary for Category: D. Diversity & Workforce Management

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,155	1,155	1,255	1,255
Non-Labor	768	768	868	868
NSE	0	0	0	0
Total	1,923	1,923	2,123	2,123
FTE	13.7	13.7	13.7	13.7

Workpapers belonging to this Category:

1HR004.000 Diversity & Workforce Management

Labor	1,155	1,155	1,255	1,255
Non-Labor	768	768	868	868
NSE	0	0	0	0
Total	1,923	1,923	2,123	2,123
FTE	13.7	13.7	13.7	13.7

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR004.000 - Diversity & Workforce Management

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: D. Diversity & Workforce Management
 Category-Sub: 1. Diversity & Workforce Management
 Workpaper: 1HR004.000 - Diversity & Workforce Management

Activity Description:

The Diversity & Workforce Management work paper group is comprised of three cost centers; Relocation (non-labor only), HR Staffing, and HR Diversity. This area manages the recruitment and selection of a qualified and diverse workforce, while ensuring compliance with federal and state laws and regulations that influence the recruitment and selection processes.

Forecast Explanations:

Labor - Base YR Rec

Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities, including adjustments for specific program growth.

Non-Labor - Base YR Rec

Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities, including adjustments for specific program growth.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		1,186	1,184	1,273	1,365	1,155	1,155	1,255	1,255	
Non-Labor		735	488	787	849	768	768	868	868	
NSE		0	0	0	0	0	0	0	0	
Total		1,921	1,672	2,060	2,214	1,923	1,923	2,123	2,123	
FTE		13.3	13.6	14.9	16.6	13.7	13.7	13.7	13.7	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: D. Diversity & Workforce Management
 Category-Sub: 1. Diversity & Workforce Management
 Workpaper: 1HR004.000 - Diversity & Workforce Management

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	1,155	1,155	1,155	0	100	100	1,155	1,255	1,255
Non-Labor	Base YR Rec	768	768	768	0	100	100	768	868	868
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,923	1,923	1,923	0	200	200	1,923	2,123	2,123
FTE	Base YR Rec	13.7	13.7	13.7	0.0	0.0	0.0	13.7	13.7	13.7

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014 Total	0	0	0	0	0.0	
2015	100	100	0	200	0.0	1-Sided Adj
Diversity Outreach and Workforce Readiness Programs						
2015 Total	100	100	0	200	0.0	
2016	100	100	0	200	0.0	1-Sided Adj
Diversity Outreach and Workforce Readiness Programs						
2016 Total	100	100	0	200	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: D. Diversity & Workforce Management
Category-Sub: 1. Diversity & Workforce Management
Workpaper: 1HR004.000 - Diversity & Workforce Management

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	946	961	1,066	1,167	997
Non-Labor	665	452	757	836	768
NSE	0	0	0	0	0
Total	1,611	1,412	1,823	2,003	1,765
FTE	11.4	11.6	12.8	14.3	11.7
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	946	961	1,066	1,167	997
Non-Labor	665	452	757	836	768
NSE	0	0	0	0	0
Total	1,611	1,412	1,823	2,003	1,765
FTE	11.4	11.6	12.8	14.3	11.7
Vacation & Sick (Nominal \$)					
Labor	146	153	157	169	158
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	146	153	157	169	158
FTE	1.9	2.0	2.1	2.3	2.0
Escalation to 2013\$					
Labor	94	71	50	29	0
Non-Labor	70	36	29	13	0
NSE	0	0	0	0	0
Total	164	107	79	42	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	1,186	1,184	1,273	1,365	1,155
Non-Labor	735	488	787	849	768
NSE	0	0	0	0	0
Total	1,921	1,672	2,060	2,214	1,923
FTE	13.3	13.6	14.9	16.6	13.7

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: D. Diversity & Workforce Management
 Category-Sub: 1. Diversity & Workforce Management
 Workpaper: 1HR004.000 - Diversity & Workforce Management

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: E. Organizational Effectiveness
 Workpaper: 1HR006.000

Summary for Category: E. Organizational Effectiveness

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,349	1,349	1,349	1,349
Non-Labor	413	423	485	476
NSE	0	0	0	0
Total	1,762	1,772	1,834	1,825
FTE	13.6	13.6	13.6	13.6

Workpapers belonging to this Category:

1HR006.000 Organizational Effectiveness

Labor	1,349	1,349	1,349	1,349
Non-Labor	413	423	485	476
NSE	0	0	0	0
Total	1,762	1,772	1,834	1,825
FTE	13.6	13.6	13.6	13.6

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR006.000 - Organizational Effectiveness

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: E. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

Activity Description:

The Organizational Effectiveness (OE) work paper group contains two cost centers; Employee Development South and Organizational Effectiveness Director. OE provides individual and organizational development programs and services and organized around four key functions: Talent Management, Talent Development, Organizational Design, and People Research.

Forecast Explanations:

Labor - Base YR Rec

Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities. Use of base-year recorded yields the lowest forecast when compared to all other averaging methodologies.

Non-Labor - Base YR Rec

Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities. Use of base-year recorded yields the lowest forecast when compared to all other averaging methodologies.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		2,303	2,012	1,868	1,744	1,349	1,349	1,349	1,349	
Non-Labor		305	677	801	656	413	423	485	476	
NSE		0	0	0	0	0	0	0	0	
Total		2,608	2,690	2,669	2,401	1,762	1,772	1,834	1,825	
FTE		24.8	21.1	19.4	17.4	13.6	13.6	13.6	13.6	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: E. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	1,349	1,349	1,349	0	0	0	1,349	1,349	1,349
Non-Labor	Base YR Rec	413	413	413	10	72	63	423	485	476
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,762	1,762	1,762	10	72	63	1,772	1,834	1,825
FTE	Base YR Rec	13.6	13.6	13.6	0.0	0.0	0.0	13.6	13.6	13.6

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	1	0	1	0.0	1-Sided Adj
OE - Training videos						
2014	0	3	0	3	0.0	1-Sided Adj
Live Training handheld devices						
2014	0	3	0	3	0.0	1-Sided Adj
OE - Birkman annual fee						
2014	0	3	0	3	0.0	1-Sided Adj
Research & Analysis - Saratoga Benchmarking annual fee						
2014 Total	0	10	0	10	0.0	
2015	0	2	0	2	0.0	1-Sided Adj
OE - Birkman annual fee						
2015	0	30	0	30	0.0	1-Sided Adj
OE - HarvardManageMentor 2yr license renewal						
2015	0	10	0	10	0.0	1-Sided Adj
OE - Upgrade video production equipment						
2015	0	7	0	7	0.0	1-Sided Adj
OE - Respectful Workplace Peer Team Summit						

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: E. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2015	0	20	0	20	0.0	1-Sided Adj
OE - Get Abstract license						
2015	0	3	0	3	0.0	1-Sided Adj
Research & Analysis - Saratoga Benchmarking annual fee						
2015 Total	0	72	0	72	0.0	
2016	0	2	0	2	0.0	1-Sided Adj
OE - Birkman annual fee						
2016	0	7	0	7	0.0	1-Sided Adj
OE - Respectful Workplace Peer Team Summit						
2016	0	1	0	1	0.0	1-Sided Adj
OE - Employee leadership training & licenses						
2016	0	3	0	3	0.0	1-Sided Adj
Research & Analysis - Saratoga Benchmarking annual fee						
2016	0	50	0	50	0.0	1-Sided Adj
Organization wide training to drive accountability efficiencies, and performance metrics.						
2016 Total	0	63	0	63	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: E. Organizational Effectiveness
Category-Sub: 1. Organizational Effectiveness
Workpaper: 1HR006.000 - Organizational Effectiveness

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	1,837	1,633	1,564	1,491	1,165
Non-Labor	276	627	771	646	413
NSE	0	0	0	0	0
Total	2,113	2,259	2,335	2,138	1,577
FTE	21.3	18.0	16.7	15.0	11.6
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	1,837	1,633	1,564	1,491	1,165
Non-Labor	276	627	771	646	413
NSE	0	0	0	0	0
Total	2,113	2,259	2,335	2,138	1,577
FTE	21.3	18.0	16.7	15.0	11.6
Vacation & Sick (Nominal \$)					
Labor	284	260	230	216	185
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	284	260	230	216	185
FTE	3.6	3.1	2.7	2.4	2.0
Escalation to 2013\$					
Labor	182	120	73	37	0
Non-Labor	29	51	30	10	0
NSE	0	0	0	0	0
Total	211	170	103	47	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	2,303	2,012	1,868	1,744	1,349
Non-Labor	305	677	801	656	413
NSE	0	0	0	0	0
Total	2,608	2,690	2,669	2,401	1,762
FTE	24.9	21.1	19.4	17.4	13.6

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: E. Organizational Effectiveness
 Category-Sub: 1. Organizational Effectiveness
 Workpaper: 1HR006.000 - Organizational Effectiveness

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: G. HRIS Technology & Reporting
 Workpaper: 1HR007.000

Summary for Category: G. HRIS Technology & Reporting

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	345	345	345	345
Non-Labor	123	123	1,223	623
NSE	0	0	0	0
Total	468	468	1,568	968
FTE	3.2	3.2	3.2	3.2

Workpapers belonging to this Category:

1HR007.000 HRIS Technology & Reporting

Labor	345	345	345	345
Non-Labor	123	123	1,223	623
NSE	0	0	0	0
Total	468	468	1,568	968
FTE	3.2	3.2	3.2	3.2

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR007.000 - HRIS Technology & Reporting

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: G. HRIS Technology & Reporting
 Category-Sub: 1. HRIS Technology & Reporting
 Workpaper: 1HR007.000 - HRIS Technology & Reporting

Activity Description:

The HRIS Technology & Reporting work paper group contains one cost center. The primary responsibility of this group is to support the Human Resources organization in the areas of HR operational/tactical reporting, technology support and technology project implementations.

Forecast Explanations:

Labor - Base YR Rec

This department was established in 2010 to help meet the operational and system needs of the HR organization. Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and includes adjustments for specific technological development and growth.

Non-Labor - Base YR Rec

This department was established in 2010 to help meet the operational and system needs of the HR organization. Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and includes adjustments for specific technological development and growth.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		1	243	282	302	345	345	345	345	
Non-Labor		-15	29	48	32	123	123	1,223	623	
NSE		0	0	0	0	0	0	0	0	
Total		-14	272	330	333	469	469	1,569	969	
FTE		0.0	2.7	3.0	3.1	3.2	3.2	3.2	3.2	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: G. HRIS Technology & Reporting
 Category-Sub: 1. HRIS Technology & Reporting
 Workpaper: 1HR007.000 - HRIS Technology & Reporting

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	345	345	345	0	0	0	345	345	345
Non-Labor	Base YR Rec	123	123	123	0	1,100	500	123	1,223	623
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		469	469	469	0	1,100	500	469	1,569	969
FTE	Base YR Rec	3.2	3.2	3.2	0.0	0.0	0.0	3.2	3.2	3.2

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014 Total	0	0	0	0	0.0	
2015	0	650	0	650	0.0	1-Sided Adj
Human Capital Advanced Analytics and Predictive Trending Project						
2015	0	450	0	450	0.0	1-Sided Adj
HR Staffing Process Efficiencies and System Integration project						
2015 Total	0	1,100	0	1,100	0.0	
2016	0	500	0	500	0.0	1-Sided Adj
HR Self-Service and Mobile Access project						
2016 Total	0	500	0	500	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: G. HRIS Technology & Reporting
Category-Sub: 1. HRIS Technology & Reporting
Workpaper: 1HR007.000 - HRIS Technology & Reporting

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	102	258	298
Non-Labor	0	0	17	31	123
NSE	0	0	0	0	0
Total	0	0	119	289	422
FTE	0.0	0.0	1.2	2.6	2.7
Adjustments (Nominal \$) **					
Labor	1	197	134	0	0
Non-Labor	-14	27	29	0	0
NSE	0	0	0	0	0
Total	-13	224	164	0	0
FTE	0.0	2.3	1.4	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	1	197	236	258	298
Non-Labor	-14	27	46	31	123
NSE	0	0	0	0	0
Total	-13	224	282	289	422
FTE	0.0	2.3	2.6	2.6	2.7
Vacation & Sick (Nominal \$)					
Labor	0	31	35	37	47
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	31	35	37	47
FTE	0.0	0.4	0.4	0.4	0.5
Escalation to 2013\$					
Labor	0	14	11	6	0
Non-Labor	-1	2	2	0	0
NSE	0	0	0	0	0
Total	-1	17	13	7	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	1	243	282	302	345
Non-Labor	-15	29	48	32	123
NSE	0	0	0	0	0
Total	-14	272	330	333	469
FTE	0.0	2.7	3.0	3.0	3.2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: G. HRIS Technology & Reporting
 Category-Sub: 1. HRIS Technology & Reporting
 Workpaper: 1HR007.000 - HRIS Technology & Reporting

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	1	197	134	0	0
Non-Labor	-14	27	29	0	0
NSE	0	0	0	0	0
Total	-13	224	164	0	0
FTE	0.0	2.3	1.4	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	1	-14	0	0.0	CCTR Transf	From 2100-0739.000	GBUCSIT201311 05082010463
Transfer to HRIS Mgr. function in HR as a result of Safety moving under the HR umbrella							
2009 Total	1	-14	0	0.0			
2010	197	27	0	0.0	CCTR Transf	From 2100-0739.000	GBUCSIT201311 05082334950
Transfer to HRIS Mgr. function in HR as a result of Safety moving under the HR umbrella							
2010	0	0	0	2.3	CCTR Transf	From 2100-0739.000	GBUCSIT201311 05100546317
Cost Center retired. Transfer to HRIS Mgr. function in HR as a result of Safety moving under the HR umbrella.							
2010 Total	197	27	0	2.3			
2011	134	29	0	0.0	CCTR Transf	From 2100-0739.000	GBUCSIT201311 05082434147
Transfer to HRIS Mgr. function in HR as a result of Safety moving under the HR umbrella							
2011	0	0	0	1.4	CCTR Transf	From 2100-0739.000	GBUCSIT201311 05082509310
Transfer to HRIS Mgr. function in HR as a result of Safety moving under the HR umbrella							
2011 Total	134	29	0	1.4			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: G. HRIS Technology & Reporting
Category-Sub: 1. HRIS Technology & Reporting
Workpaper: 1HR007.000 - HRIS Technology & Reporting

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: H. Employee Communications
 Workpaper: 1HR008.000

Summary for Category: H. Employee Communications

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	114	114	114	114
Non-Labor	128	148	181	181
NSE	0	0	0	0
Total	242	262	295	295
FTE	1.2	1.2	1.2	1.2

Workpapers belonging to this Category:

1HR008.000 Employee Communications

Labor	114	114	114	114
Non-Labor	128	148	181	181
NSE	0	0	0	0
Total	242	262	295	295
FTE	1.2	1.2	1.2	1.2

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR008.000 - Employee Communications

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: H. Employee Communications
 Category-Sub: 1. Employee Communications
 Workpaper: 1HR008.000 - Employee Communications

Activity Description:

The Employee Communications work paper group contains one cost center and manages internal communications for SDG&E's employees. Communications activities cover a vast array of topics that involve the utility and are of interest and importance to keep employees informed and engaged.

Forecast Explanations:

Labor - Base YR Rec

The Employee Communications department is new to Human Resources and contains only one year of recorded costs. Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and includes adjustments for specific communication programs.

Non-Labor - Base YR Rec

The Employee Communications department is new to Human Resources and contains only one year of recorded costs. Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and includes adjustments for specific communication programs.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	0	114	114	114	114	
Non-Labor		0	0	0	0	128	148	181	181	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	0	243	263	296	296	
FTE		0.0	0.0	0.0	0.0	1.2	1.2	1.2	1.2	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: H. Employee Communications
 Category-Sub: 1. Employee Communications
 Workpaper: 1HR008.000 - Employee Communications

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	114	114	114	0	0	0	114	114	114
Non-Labor	Base YR Rec	128	128	128	20	53	53	148	181	181
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		243	243	243	20	53	53	263	296	296
FTE	Base YR Rec	1.2	1.2	1.2	0.0	0.0	0.0	1.2	1.2	1.2

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	15	0	15	0.0	1-Sided Adj
Strategic Plan communications						
2014	0	5	0	5	0.0	1-Sided Adj
Employee Development						
2014 Total	0	20	0	20	0.0	
2015	0	35	0	35	0.0	1-Sided Adj
Communication plans						
2015	0	8	0	8	0.0	1-Sided Adj
Business Technology (webcasting)						
2015	0	10	0	10	0.0	1-Sided Adj
Consulting Services						
2015 Total	0	53	0	53	0.0	
2016	0	8	0	8	0.0	1-Sided Adj
Business Technology (webcasting)						
2016	0	10	0	10	0.0	1-Sided Adj
Consulting Services						

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: H. Employee Communications
 Category-Sub: 1. Employee Communications
 Workpaper: 1HR008.000 - Employee Communications

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2016	0	35	0	35	0.0	1-Sided Adj
Communication Plans						
2016 Total	0	53	0	53	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: H. Employee Communications
Category-Sub: 1. Employee Communications
Workpaper: 1HR008.000 - Employee Communications

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	0	98
Non-Labor	0	0	0	0	128
NSE	0	0	0	0	0
Total	0	0	0	0	227
FTE	0.0	0.0	0.0	0.0	1.0
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	98
Non-Labor	0	0	0	0	128
NSE	0	0	0	0	0
Total	0	0	0	0	227
FTE	0.0	0.0	0.0	0.0	1.0
Vacation & Sick (Nominal \$)					
Labor	0	0	0	0	16
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	0	16
FTE	0.0	0.0	0.0	0.0	0.2
Escalation to 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
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	0	114
Non-Labor	0	0	0	0	128
NSE	0	0	0	0	0
Total	0	0	0	0	243
FTE	0.0	0.0	0.0	0.0	1.2

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: H. Employee Communications
 Category-Sub: 1. Employee Communications
 Workpaper: 1HR008.000 - Employee Communications

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: I. Offices of the CEO and President & COO
 Workpaper: 1HR009.000

Summary for Category: I. Offices of the CEO and President & COO

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,212	1,212	1,212	1,212
Non-Labor	581	581	581	1,081
NSE	0	0	0	0
Total	1,793	1,793	1,793	2,293
FTE	3.9	3.9	3.9	3.9

Workpapers belonging to this Category:

1HR009.000 Offices of the CEO and President & COO

Labor	1,212	1,212	1,212	1,212
Non-Labor	581	581	581	1,081
NSE	0	0	0	0
Total	1,793	1,793	1,793	2,293
FTE	3.9	3.9	3.9	3.9

Note: Totals may include rounding differences.

Beginning of Workpaper
1HR009.000 - Offices of the CEO and President & COO

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: I. Offices of the CEO and President & COO
 Category-Sub: 1. Offices of the CEO and President & COO
 Workpaper: 1HR009.000 - Offices of the CEO and President & COO

Activity Description:

The Offices of the CEO and President & COO work paper group contains two cost centers. The two positions establish and direct the policies, goals, and objectives of SDG&E.

Forecast Explanations:

Labor - Base YR Rec

Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		736	1,157	1,303	1,331	1,212	1,212	1,212	1,212	
Non-Labor		216	335	368	583	581	581	581	1,081	
NSE		0	0	0	0	0	0	0	0	
Total		952	1,492	1,671	1,914	1,793	1,793	1,793	2,293	
FTE		3.2	4.4	5.1	5.4	3.9	3.9	3.9	3.9	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: I. Offices of the CEO and President & COO
 Category-Sub: 1. Offices of the CEO and President & COO
 Workpaper: 1HR009.000 - Offices of the CEO and President & COO

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	1,212	1,212	1,212	0	0	0	1,212	1,212	1,212
Non-Labor	Base YR Rec	581	581	581	0	0	500	581	581	1,081
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,793	1,793	1,793	0	0	500	1,793	1,793	2,293
FTE	Base YR Rec	3.9	3.9	3.9	0.0	0.0	0.0	3.9	3.9	3.9

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016	0	500	0	500	0.0	1-Sided Adj
EEI membership dues per G Shimansky						
2016 Total	0	500	0	500	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: I. Offices of the CEO and President & COO
Category-Sub: 1. Offices of the CEO and President & COO
Workpaper: 1HR009.000 - Offices of the CEO and President & COO

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	587	938	1,091	1,138	1,046
Non-Labor	742	903	260	473	581
NSE	0	0	0	0	0
Total	1,329	1,842	1,350	1,611	1,627
FTE	2.8	3.8	4.4	4.6	3.3
Adjustments (Nominal \$) **					
Labor	0	0	0	0	0
Non-Labor	-547	-593	94	101	0
NSE	0	0	0	0	0
Total	-547	-593	94	101	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Nominal \$)					
Labor	587	938	1,091	1,138	1,046
Non-Labor	196	310	354	574	581
NSE	0	0	0	0	0
Total	782	1,248	1,445	1,712	1,627
FTE	2.8	3.8	4.4	4.6	3.3
Vacation & Sick (Nominal \$)					
Labor	91	149	161	165	166
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	91	149	161	165	166
FTE	0.5	0.7	0.7	0.7	0.6
Escalation to 2013\$					
Labor	58	69	51	28	0
Non-Labor	21	25	14	9	0
NSE	0	0	0	0	0
Total	79	94	65	37	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	736	1,157	1,303	1,331	1,212
Non-Labor	216	335	368	583	581
NSE	0	0	0	0	0
Total	952	1,492	1,671	1,914	1,793
FTE	3.3	4.5	5.1	5.3	3.9

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: I. Offices of the CEO and President & COO
 Category-Sub: 1. Offices of the CEO and President & COO
 Workpaper: 1HR009.000 - Offices of the CEO and President & COO

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	0	0	0	0	0
Non-Labor	-547	-593	94	101	-0.015
NSE	0	0	0	0	0
Total	-547	-593	94	101	-0.015
FTE	0.0	0.0	0.0	0.0	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	74	74	0	0.9	CCTR Transf	From 2100-0002.000	GBUCSIT201311 20170841000
	Retired cost center. Costs transferred to current SDG&E CEO cost center.						
2009	-74	-74	0	-0.9	CCTR Transf	To 2100-0001.000	GBUCSIT201311 20170841000
	Retired cost center. Costs transferred to current SDG&E CEO cost center.						
2009	0	-547	0	0.0	CCTR Transf	To 2200-2101.000	GBUCSIT201311 25091736537
	American Gas Association (AGA) dues transferred to SCG to align with current billing process.						
2009	0	82	0	0.0	CCTR Transf	From 2100-3670.000	GBUCSIT201311 25092302267
	Retired cost center. American Gas Association (AGA) dues transferred to current cost center.						
2009	0	-82	0	0.0	CCTR Transf	To 2100-3626.000	GBUCSIT201311 25092302267
	Retired cost center. American Gas Association (AGA) dues transferred to current cost center.						
2009 Total	0	-547	0	0.0			

2010	20	27	0	0.2	CCTR Transf	From 2100-0002.000	GBUCSIT201311 20170949763
	Retired cost center. Costs transferred to current SDG&E CEO cost center.						
2010	-20	-27	0	-0.2	CCTR Transf	To 2100-0001.000	GBUCSIT201311 20170949763
	Retired cost center. Costs transferred to current SDG&E CEO cost center.						

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: I. Offices of the CEO and President & COO
 Category-Sub: 1. Offices of the CEO and President & COO
 Workpaper: 1HR009.000 - Offices of the CEO and President & COO

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2010	0	-148	0	0.0	CCTR Transf	To 2200-2101.000	GBUCSIT201311 25091929470
American Gas Association (AGA) dues transferred to SCG to align with current billing process.							
2010	0	-445	0	0.0	CCTR Transf	To 2200-2101.000	GBUCSIT201311 25092023760
American Gas Association (AGA) dues transferred to SCG to align with current billing process.							
2010 Total	0	-593	0	0.0			
2011	0	94	0	0.0	CCTR Transf	To 2200-2101.000	GBUCSIT201312 02154255707
Transfer of SDG&E's portion of AGA dues							
2011 Total	0	94	0	0.0			
2012	0	101	0	0.0	CCTR Transf	To 2200-2101.000	GBUCSIT201312 02154337780
Transfer of SDG&E's portion of AGA dues							
2012 Total	0	101	0	0.0			
2013	0	-0.015	0	0.0	1-Sided Adj	N/A	GBUCSIT201402 25131411067
adjustment due to exclusion of lobbyist activity.							
2013 Total	0	-0.015	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar

Summary of Shared Services Workpapers:

Description	In 2013 \$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
A. Safety Operations	1,304	1,339	1,304	2,367
B. ECS and Wellness Programs	1,110	1,170	1,295	1,270
C. Business Partner & Labor Relations	1,222	1,222	1,222	1,322
D. Manager Analysis & Workforce Planning	161	161	161	161
Total	3,797	3,892	3,982	5,120

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. Safety Operations
 Cost Center: 2100-0214.000

Summary for Category: A. Safety Operations

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	848	848	848	848
Non-Labor	456	491	456	1,519
NSE	0	0	0	0
Total	1,304	1,339	1,304	2,367
FTE	8.5	8.5	8.5	8.5

Cost Centers belonging to this Category:

2100-0214.000 Safety Operations

Labor	848	848	848	848
Non-Labor	456	491	456	1,519
NSE	0	0	0	0
Total	1,304	1,339	1,304	2,367
FTE	8.5	8.5	8.5	8.5

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0214.000 - Safety Operations

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. Safety Operations
 Category-Sub: 1. Safety Operations
 Cost Center: 2100-0214.000 - Safety Operations

Activity Description:

Safety Operations provides important field operations support in the areas of safety compliance audits, major programs, communications, management and statistical analysis.

Forecast Explanations:

Labor - Base YR Rec

Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		1,200	1,020	950	839	848	848	848	848	
Non-Labor		658	235	268	302	456	491	456	1,519	
NSE		0	0	0	0	0	0	0	0	
Total		1,858	1,255	1,218	1,141	1,304	1,339	1,304	2,367	
FTE		11.8	10.1	9.7	7.6	8.5	8.5	8.5	8.5	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. Safety Operations
 Category-Sub: 1. Safety Operations
 Cost Center: 2100-0214.000 - Safety Operations

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	4	0	4	0.00	0	4	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	848	452	0	1,300	8.54	848	487	0	1,335	8.54
Total Incurred	848	456	0	1,304	8.54	848	491	0	1,339	8.54
% Allocation										
Retained	100.00%	100.00%				97.99%	97.99%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	0.00%	0.00%				1.30%	1.30%			
Unreg	0.00%	0.00%				0.71%	0.71%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	4	0	4	0.00	0	4	0	4	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	848	452	0	1,300	8.54	848	1,515	0	2,363	8.54
Total Incurred	848	456	0	1,304	8.54	848	1,519	0	2,367	8.54
% Allocation										
Retained	97.99%	97.99%				97.99%	97.99%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	1.30%	1.30%				1.30%	1.30%			
Unreg	0.71%	0.71%				0.71%	0.71%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

This was a non-shared service cost-center prior to 1/1/2014

Cost Center Allocation Percentage for 2014

Employee and compliance-based safety programs including ergonomics, office safety, etc.

Cost Center Allocation Percentage for 2015

Employee and compliance-based safety programs including ergonomics, office safety, etc.

Cost Center Allocation Percentage for 2016

Employee and compliance-based safety programs including ergonomics, office safety, etc.

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. Safety Operations
 Category-Sub: 1. Safety Operations
 Cost Center: 2100-0214.000 - Safety Operations

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	848	848	848	0	0	0	848	848	848
Non-Labor	Base YR Rec	456	456	456	35	0	1,063	491	456	1,519
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		1,304	1,304	1,304	35	0	1,063	1,339	1,304	2,367
FTE	Base YR Rec	8.5	8.5	8.5	0.0	0.0	0.0	8.5	8.5	8.5

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014	0	35	0	35	0.0	1-Sided Adj

In-cab Camera pilot program

2014 Total	0	35	0	35	0.0	
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2015 Total	0	0	0	0	0.0	
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2016	0	75	0	75	0.0	1-Sided Adj
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National Safety Council Safety Barometer Survey

2016	0	988	0	988	0.0	1-Sided Adj
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Vehicle Technology Program costs are \$1368/vehicle (equipment, installation, and 12 months of reporting service/subscription) x 719 vehicles = \$983k and \$1,500/day for training x 3 days = \$4,500.

2016 Total	0	1,063	0	1,063	0.0	
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Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: A. Safety Operations
Category-Sub: 1. Safety Operations
Cost Center: 2100-0214.000 - Safety Operations

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	396	276	386	489	732
Non-Labor	299	60	321	297	456
NSE	0	0	0	0	0
Total	695	335	707	786	1,188
FTE	4.8	3.2	4.1	5.3	7.3
Adjustments (Nominal \$) **					
Labor	553	546	411	231	0
Non-Labor	302	160	-63	0	0
NSE	0	0	0	0	0
Total	855	706	348	231	0
FTE	5.3	5.4	4.2	1.3	0.0
Recorded-Adjusted (Nominal \$)					
Labor	949	822	797	720	732
Non-Labor	601	219	258	297	456
NSE	0	0	0	0	0
Total	1,550	1,042	1,055	1,017	1,188
FTE	10.1	8.6	8.3	6.6	7.3
Vacation & Sick (Nominal \$)					
Labor	147	131	117	104	116
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	147	131	117	104	116
FTE	1.7	1.5	1.4	1.1	1.3
Escalation to 2013\$					
Labor	104	67	36	14	0
Non-Labor	57	16	10	5	0
NSE	0	0	0	0	0
Total	161	83	46	19	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	1,200	1,020	950	839	848
Non-Labor	658	235	268	302	456
NSE	0	0	0	0	0
Total	1,858	1,255	1,218	1,141	1,304
FTE	11.8	10.1	9.7	7.7	8.6

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. Safety Operations
 Category-Sub: 1. Safety Operations
 Cost Center: 2100-0214.000 - Safety Operations

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	553	546	411	231	0
Non-Labor	302	160	-63	0	0
NSE	0	0	0	0	0
Total	855	706	348	231	0
FTE	5.3	5.4	4.2	1.3	0.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	322	302	0	2.9	CCTR Transf	From 2100-3572.000	GBUCSIT201311 15131953783
	Retired cost center. Moved to current safety cost center						
2009	231	0	0	2.4	CCTR Transf	From 2100-3414.000	GBUCSIT201312 03120432253
	labor \$ transferred to align with current cost center assignments						
2009 Total	553	302	0	5.3			
2010	315	160	0	2.7	CCTR Transf	From 2100-3572.000	GBUCSIT201311 15132048227
	Retired cost center. Moved to current Safety cost center.						
2010	231	0	0	2.7	CCTR Transf	From 2100-3414.000	GBUCSIT201312 03120459550
	labor \$ transferred to align with current cost center assignments						
2010 Total	546	160	0	5.4			
2011	180	-63	0	1.7	CCTR Transf	From 2100-3572.000	GBUCSIT201311 15132126687
	Retired cost center. Moved to current Safety cost center.						
2011	231	0	0	2.5	CCTR Transf	From 2100-3414.000	GBUCSIT201312 03120522493
	labor \$ transferred to align with current cost center assignments						

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: A. Safety Operations
 Category-Sub: 1. Safety Operations
 Cost Center: 2100-0214.000 - Safety Operations

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2011 Total	411	-63	0	4.2			
2012	231	0	0	1.3	CCTR Transf	From 2100-3414.000	GBUCSIT201312 03120545497
	labor \$ transferred to align with current cost center assignments						
2012 Total	231	0	0	1.3			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Cost Center: VARIOUS

Summary for Category: B. ECS and Wellness Programs

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	806	806	806	806
Non-Labor	304	364	489	464
NSE	0	0	0	0
Total	1,110	1,170	1,295	1,270
FTE	9.4	9.4	9.4	9.4

Cost Centers belonging to this Category:

2100-3505.000 EMP CARE SERVICES - SDGE

Labor	581	581	581	581
Non-Labor	54	114	239	214
NSE	0	0	0	0
Total	635	695	820	795
FTE	8.5	8.5	8.5	8.5

2100-3506.000 Employee Assistance Program (EAP) and Wellness Programs

Labor	225	225	225	225
Non-Labor	250	250	250	250
NSE	0	0	0	0
Total	475	475	475	475
FTE	0.9	0.9	0.9	0.9

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3505.000 - EMP CARE SERVICES - SDGE

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 1. ECS
 Cost Center: 2100-3505.000 - EMP CARE SERVICES - SDGE

Activity Description:

Employee Care Services is responsible for managing and administering workers' compensation (WC) programs, short-term disability, long-term disability (LTD), total disability under the pension plan, as well as leave and return to work programs.

Forecast Explanations:

Labor - Base YR Rec

Prior to 2012, the Leave and Return to Work portion of ECS was a shared-service with Southern California Gas Company (SCG). In the first quarter of 2012, two new employees were added to administer this function for SDG&E. Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and includes adjustments for new/upcoming changes due to legislation.

Non-Labor - Base YR Rec

Prior to 2012, the Leave and Return to Work portion of ECS was a shared-service with Southern California Gas Company (SCG). In the first quarter of 2012, two new employees were added to administer this function for SDG&E. Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and includes adjustments for new/upcoming changes due to legislation.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		703	643	427	634	581	581	581	581	
Non-Labor		30	7	45	36	54	114	239	214	
NSE		0	0	0	0	0	0	0	0	
Total		733	650	473	670	635	695	820	795	
FTE		10.1	8.9	5.0	9.4	8.5	8.5	8.5	8.5	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 1. ECS
 Cost Center: 2100-3505.000 - EMP CARE SERVICES - SDGE

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	581	54	0	635	8.51	581	114	0	695	8.51
Total Incurred	581	54	0	635	8.51	581	114	0	695	8.51
% Allocation										
Retained	97.54%	97.54%				96.84%	96.84%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	1.68%	1.68%				2.06%	2.06%			
Unreg	0.78%	0.78%				1.10%	1.10%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	581	239	0	820	8.51	581	214	0	795	8.51
Total Incurred	581	239	0	820	8.51	581	214	0	795	8.51
% Allocation										
Retained	96.84%	96.84%				96.84%	96.84%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	2.06%	2.06%				2.06%	2.06%			
Unreg	1.10%	1.10%				1.10%	1.10%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

update cases worked

Cost Center Allocation Percentage for 2014

update cases worked

Cost Center Allocation Percentage for 2015

update cases worked

Cost Center Allocation Percentage for 2016

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 1. ECS
 Cost Center: 2100-3505.000 - EMP CARE SERVICES - SDGE

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	581	581	581	0	0	0	581	581	581
Non-Labor	Base YR Rec	54	54	54	60	185	160	114	239	214
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		635	635	635	60	185	160	695	820	795
FTE	Base YR Rec	8.5	8.5	8.5	0.0	0.0	0.0	8.5	8.5	8.5

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adj Type</u>
2014	0	60	0	60	0.0	1-Sided Adj
Compliance with new/upcoming changes due to legislation						
2014 Total	0	60	0	60	0.0	
2015	0	60	0	60	0.0	1-Sided Adj
Compliance with new/upcoming changes due to legislation						
2015	0	125	0	125	0.0	1-Sided Adj
iVOS upgrade to Reveal						
2015 Total	0	185	0	185	0.0	
2016	0	60	0	60	0.0	1-Sided Adj
Compliance with new/upcoming changes due to legislation						
2016	0	100	0	100	0.0	1-Sided Adj
Agency/contractor staff support during testing/transition to iVOS replacement or Reveal.						
2016 Total	0	160	0	160	0.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: B. ECS and Wellness Programs
Category-Sub: 1. ECS
Cost Center: 2100-3505.000 - EMP CARE SERVICES - SDGE

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	358	337	271	330	297
Non-Labor	27	7	44	36	54
NSE	0	0	0	0	0
Total	385	344	315	366	351
FTE	6.1	5.4	4.3	5.1	4.3
Adjustments (Nominal \$) **					
Labor	199	181	87	214	204
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	199	181	87	214	204
FTE	2.6	2.2	0.0	3.0	2.9
Recorded-Adjusted (Nominal \$)					
Labor	556	518	358	544	501
Non-Labor	27	7	44	36	54
NSE	0	0	0	0	0
Total	584	525	402	580	555
FTE	8.7	7.6	4.3	8.1	7.2
Vacation & Sick (Nominal \$)					
Labor	86	82	53	79	79
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	86	82	53	79	79
FTE	1.5	1.3	0.7	1.3	1.3
Escalation to 2013\$					
Labor	61	42	16	11	0
Non-Labor	3	0	2	1	0
NSE	0	0	0	0	0
Total	63	43	18	11	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	703	643	427	634	581
Non-Labor	30	7	45	36	54
NSE	0	0	0	0	0
Total	733	650	473	670	635
FTE	10.2	8.9	5.0	9.4	8.5

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 1. ECS
 Cost Center: 2100-3505.000 - EMP CARE SERVICES - SDGE

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	199	181	87	214	204
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	199	181	87	214	204
FTE	2.6	2.2	0.0	3.0	2.9

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	199	0	0	2.6	CCTR Transf	From 2100-3506.000	GBUCSIT201402 24090013813
transfer to align historical costs with current cost center functions							
2009 Total	199	0	0	2.6			
2010	181	0	0	2.2	CCTR Transf	From 2100-3506.000	GBUCSIT201402 24090116173
transfer of historical costs to align with current cost center function							
2010 Total	181	0	0	2.2			
2011	87	0	0	0.0	CCTR Transf	From 2100-3506.000	GBUCSIT201402 24090405587
transfer of historical costs to align with current cost center function							
2011 Total	87	0	0	0.0			
2012	214	0	0	3.0	CCTR Transf	From 2100-3506.000	GBUCSIT201402 20135655877
transfer of RTW team to align with current cost center function							
2012 Total	214	0	0	3.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 1. ECS
 Cost Center: 2100-3505.000 - EMP CARE SERVICES - SDGE

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2013	204	0	0	2.9	CCTR Transf	From 2100-3508.000	GBUCSIT201402 20133544030

RTW transfer to align historical costs with current cost center function

2013 Total	204	0	0	2.9			
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Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3506.000 - Employee Assistance Program (EAP) and Wellness Programs

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 2. Wellness Programs
 Cost Center: 2100-3506.000 - Employee Assistance Program (EAP) and Wellness Programs

Activity Description:

The Employee Assistance Program (EAP) and Wellness Programs department is responsible for managing and administering the company's EAP services, back up care program, best doctors and also administers company wellness programs and activities.

Forecast Explanations:

Labor - Base YR Rec

In 2014, SDG&E's drug testing program costs were moved to the Safety Compliance cost centers. Due to re-structuring, base-year methodology was selected and labor costs were transferred to reflect the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

In 2014, SDG&E's drug testing program costs were moved to the Safety Compliance cost centers. Due to re-structuring, base-year methodology was selected and labor costs were transferred to reflect the current and future structure of the organization and its related activities.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		332	373	215	239	225	225	225	225	
Non-Labor		138	130	189	239	250	250	250	250	
NSE		0	0	0	0	0	0	0	0	
Total		470	503	404	477	475	475	475	475	
FTE		3.8	4.3	3.7	2.6	0.9	0.9	0.9	0.9	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 2. Wellness Programs
 Cost Center: 2100-3506.000 - Employee Assistance Program (EAP) and Wellness Programs

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	135	0	135	0.00	0	135	0	135	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	225	114	0	339	0.89	225	114	0	339	0.89
Total Incurred	225	249	0	474	0.89	225	249	0	474	0.89
% Allocation										
Retained	87.50%	87.50%				88.00%	88.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	6.00%	6.00%				6.00%	6.00%			
Unreg	6.50%	6.50%				6.00%	6.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	135	0	135	0.00	0	135	0	135	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	225	114	0	339	0.89	225	114	0	339	0.89
Total Incurred	225	249	0	474	0.89	225	249	0	474	0.89
% Allocation										
Retained	88.00%	88.00%				88.00%	88.00%			
SEU	0.00%	0.00%				0.00%	0.00%			
CORP	6.00%	6.00%				6.00%	6.00%			
Unreg	6.00%	6.00%				6.00%	6.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Change in Shared Service affiliate organization titles

Cost Center Allocation Percentage for 2014

Change in Shared Service affiliate organization titles

Cost Center Allocation Percentage for 2015

Change in Shared Service affiliate organization titles

Cost Center Allocation Percentage for 2016

Change in Shared Service affiliate organization titles

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 2. Wellness Programs
 Cost Center: 2100-3506.000 - Employee Assistance Program (EAP) and Wellness Programs

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	225	225	225	0	0	0	225	225	225
Non-Labor	Base YR Rec	250	250	250	0	0	0	250	250	250
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		475	475	475	0	0	0	475	475	475
FTE	Base YR Rec	0.9	0.9	0.9	0.0	0.0	0.0	0.9	0.9	0.9

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 2. Wellness Programs
 Cost Center: 2100-3506.000 - Employee Assistance Program (EAP) and Wellness Programs

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	199	181	87	131	142
Non-Labor	94	86	140	182	205
NSE	0	0	0	0	0
Total	292	267	227	312	347
FTE	2.6	2.2	1.1	1.7	1.8
Adjustments (Nominal \$) **					
Labor	64	119	94	74	52
Non-Labor	32	35	42	53	45
NSE	0	0	0	0	0
Total	96	154	135	127	97
FTE	0.6	1.4	2.0	0.5	-1.0
Recorded-Adjusted (Nominal \$)					
Labor	263	300	181	205	194
Non-Labor	126	121	181	235	250
NSE	0	0	0	0	0
Total	389	422	362	439	444
FTE	3.2	3.6	3.1	2.2	0.8
Vacation & Sick (Nominal \$)					
Labor	41	48	27	30	31
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	41	48	27	30	31
FTE	0.5	0.6	0.5	0.4	0.1
Escalation to 2013\$					
Labor	29	25	8	4	0
Non-Labor	12	9	7	4	0
NSE	0	0	0	0	0
Total	41	33	15	8	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	332	373	215	239	225
Non-Labor	138	130	189	239	250
NSE	0	0	0	0	0
Total	470	503	404	477	475
FTE	3.7	4.2	3.6	2.6	0.9

* After company-wide exclusions of Non-GRC costs
 ** Refer to "Detail of Adjustments to Recorded" page for line item adjustments
 Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 2. Wellness Programs
 Cost Center: 2100-3506.000 - Employee Assistance Program (EAP) and Wellness Programs

Summary of Adjustments to Recorded:

In Nominal \$ (000) Incurred Costs					
Years	2009	2010	2011	2012	2013
Labor	64	119	94	74	52
Non-Labor	32	35	42	53	45
NSE	0	0	0	0	0
Total	96	154	135	127	97
FTE	0.6	1.4	2.0	0.5	-1.0

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009	263	32	0	3.2	CCTR Transf	From 2100-3508.000	GBUCSIT201402 20132143513
						transferred to 2100-3506 to align historical costs with current cost center function	
2009	-199	0	0	-2.6	CCTR Transf	To 2100-3505.000	GBUCSIT201402 24090013813
						transfer to align historical costs with current cost center functions	
2009 Total	64	32	0	0.6			
2010	300	35	0	3.6	CCTR Transf	From 2100-3508.000	GBUCSIT201402 20132350580
						transferred to 2100-3506 to align historical costs with current cost center function	
2010	-181	0	0	-2.2	CCTR Transf	To 2100-3505.000	GBUCSIT201402 24090116173
						transfer of historical costs to align with current cost center function	
2010 Total	119	35	0	1.4			
2011	181	42	0	2.0	CCTR Transf	From 2100-3508.000	GBUCSIT201402 20132501133
						Transferred to 2100-3506 to align historical costs with current cost center function	
2011	-87	0	0	0.0	CCTR Transf	To 2100-3505.000	GBUCSIT201402 24090405587
						transfer of historical costs to align with current cost center function	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: B. ECS and Wellness Programs
 Category-Sub: 2. Wellness Programs
 Cost Center: 2100-3506.000 - Employee Assistance Program (EAP) and Wellness Programs

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From Cctr</u>	<u>RefID</u>
2011 Total	94	42	0	2.0			
2012	288	53	0	3.5	CCTR Transf	From 2100-3508.000	GBUCSIT201402 20132629463
						Transferred to 2100-3506 to align historical costs with current cost center function	
2012	-214	0	0	-3.0	CCTR Transf	To 2100-3505.000	GBUCSIT201402 20135655877
						transfer of RTW team to align with current cost center function	
2012 Total	74	53	0	0.5			
2013	126	45	0	-1.0	CCTR Transf	From 2100-3508.000	GBUCSIT201402 20132756670
						Transferred to 2100-3506 to align historical costs with current cost center function (JF)	
2013	0	0	0	1.0	CCTR Transf	From 2100-3508.000	GBUCSIT201402 20133644970
						transfer to align with current cost center function	
2013	0	0	0	-1.0	1-Sided Adj	N/A	GBUCSIT201402 24090641743
						FTE adjusted to account for current cost center activities and structure.	
2013	-37	0	0	0.0	CCTR Transf	To 2100-3628.000	GBUCSIT201402 24090959763
						transfer of historical costs to align with current cost center function	
2013	-37	0	0	0.0	CCTR Transf	To 2100-3628.000	GBUCSIT201402 24092240927
						transfer due to alignment of current cost center functions.	
2013 Total	52	45	0	-1.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: C. Business Partner & Labor Relations
Cost Center: VARIOUS

Summary for Category: C. Business Partner & Labor Relations

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	1,152	1,152	1,152	1,252
Non-Labor	70	70	70	70
NSE	0	0	0	0
Total	1,222	1,222	1,222	1,322
FTE	11.3	11.3	11.3	12.3

Cost Centers belonging to this Category:

2100-0284.000 DIR LABOR & BUSINESS PARTNER SOUTH

Labor	876	876	876	976
Non-Labor	58	58	58	58
NSE	0	0	0	0
Total	934	934	934	1,034
FTE	8.3	8.3	8.3	9.3

2100-3833.000 HR Business Partner & Compensation

Labor	276	276	276	276
Non-Labor	12	12	12	12
NSE	0	0	0	0
Total	288	288	288	288
FTE	3.0	3.0	3.0	3.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-0284.000 - DIR LABOR & BUSINESS PARTNER SOUTH

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Business Partner & Labor Relations
 Category-Sub: 1. HR and Compensation
 Cost Center: 2100-0284.000 - DIR LABOR & BUSINESS PARTNER SOUTH

Activity Description:

The Labor & Business Partner function of HR are the primary contacts for Human Resources and Union related information pertaining to company policies, State and Federal laws and regulations, Collective Bargaining Agreement (CBA) negotiations, grievances, mediation, arbitration, and National Labor Relations Board (NLRB) actions.

Forecast Explanations:

Labor - Base YR Rec

Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

Base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		984	847	944	752	876	876	876	976	
Non-Labor		53	49	69	71	58	58	58	58	
NSE		0	0	0	0	0	0	0	0	
Total		1,037	896	1,012	823	934	934	934	1,034	
FTE		8.5	7.5	8.2	7.3	8.3	8.3	8.3	9.3	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Business Partner & Labor Relations
 Category-Sub: 1. HR and Compensation
 Cost Center: 2100-0284.000 - DIR LABOR & BUSINESS PARTNER SOUTH

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	4	1	0	5	0.00	4	1	0	5	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	872	57	0	929	8.31	872	57	0	929	8.31
Total Incurred	876	58	0	934	8.31	876	58	0	934	8.31
% Allocation										
Retained	92.18%	92.18%				89.65%	89.65%			
SEU	7.82%	7.82%				10.35%	10.35%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	4	1	0	5	0.00	4	1	0	5	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	872	57	0	929	8.31	972	57	0	1,029	9.31
Total Incurred	876	58	0	934	8.31	976	58	0	1,034	9.31
% Allocation										
Retained	89.65%	89.65%				89.65%	89.65%			
SEU	10.35%	10.35%				10.35%	10.35%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Cost Center Allocation Percentage for 2014

Added employees and assignment changes

Cost Center Allocation Percentage for 2015

added employees and assignment changes

Cost Center Allocation Percentage for 2016

added employees and assignment changes

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Business Partner & Labor Relations
 Category-Sub: 1. HR and Compensation
 Cost Center: 2100-0284.000 - DIR LABOR & BUSINESS PARTNER SOUTH

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	876	876	876	0	0	100	876	876	976
Non-Labor	Base YR Rec	58	58	58	0	0	0	58	58	58
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		934	934	934	0	0	100	934	934	1,034
FTE	Base YR Rec	8.3	8.3	8.3	0.0	0.0	1.0	8.3	8.3	9.3

Forecast Adjustment Details:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>Total</u>	<u>FTE</u>	<u>Adi Type</u>
2014 Total	0	0	0	0	0.0	
2015 Total	0	0	0	0	0.0	
2016	100	0	0	100	1.0	1-Sided Adj
1 additional FTE and labor added for a Labor Relations Advisor to shadow/backfill an anticipated retirement.						
2016 Total	100	0	0	100	1.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Business Partner & Labor Relations
 Category-Sub: 1. HR and Compensation
 Cost Center: 2100-0284.000 - DIR LABOR & BUSINESS PARTNER SOUTH

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	779	682	792	645	756
Non-Labor	49	45	66	70	58
NSE	0	0	0	0	0
Total	827	728	858	715	814
FTE	7.2	6.4	7.0	6.3	7.1
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	779	682	792	645	756
Non-Labor	49	45	66	70	58
NSE	0	0	0	0	0
Total	827	728	858	715	814
FTE	7.2	6.4	7.0	6.3	7.1
Vacation & Sick (Nominal \$)					
Labor	120	109	117	94	120
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	120	109	117	94	120
FTE	1.2	1.1	1.2	1.0	1.2
Escalation to 2013\$					
Labor	85	56	35	13	0
Non-Labor	5	3	3	1	0
NSE	0	0	0	0	0
Total	90	59	38	14	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	984	847	944	752	876
Non-Labor	53	49	69	71	58
NSE	0	0	0	0	0
Total	1,037	896	1,012	823	934
FTE	8.4	7.5	8.2	7.3	8.3

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Business Partner & Labor Relations
 Category-Sub: 1. HR and Compensation
 Cost Center: 2100-0284.000 - DIR LABOR & BUSINESS PARTNER SOUTH

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3833.000 - HR Business Partner & Compensation

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Business Partner & Labor Relations
 Category-Sub: 1. HR and Compensation
 Cost Center: 2100-3833.000 - HR Business Partner & Compensation

Activity Description:

This Business Partner cost center contains costs for the HR/Compensation Manager, Compensation Advisor, and Operations Analyst. This function of HR serves as the primary contacts for Human Resources related information pertaining to company policies, State and Federal laws and regulations, and compensation.

Forecast Explanations:

Labor - Base YR Rec

2011 recorded costs represent only a partial year for the HR/Compensation Mgr. In 2012 compensation was moved under this function from another HR area. For these reasons, base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

2011 recorded costs represent only a partial year for the HR/Compensation Mgr. In 2012 compensation was moved under this function from another HR area. For these reasons, base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	70	245	276	276	276	276	
Non-Labor		0	0	1	10	12	12	12	12	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	71	254	288	288	288	288	
FTE		0.0	0.0	0.7	2.7	3.0	3.0	3.0	3.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Business Partner & Labor Relations
 Category-Sub: 1. HR and Compensation
 Cost Center: 2100-3833.000 - HR Business Partner & Compensation

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	276	12	0	288	2.98	276	12	0	288	2.98
Total Incurred	276	12	0	288	2.98	276	12	0	288	2.98
% Allocation										
Retained	82.57%	82.57%				81.34%	81.34%			
SEU	17.43%	17.43%				18.66%	18.66%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	276	12	0	288	2.98	276	12	0	288	2.98
Total Incurred	276	12	0	288	2.98	276	12	0	288	2.98
% Allocation										
Retained	81.34%	81.34%				81.34%	81.34%			
SEU	18.66%	18.66%				18.66%	18.66%			
CORP	0.00%	0.00%				0.00%	0.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

Cost Center Allocation Percentage for 2014

new labor matrix for key roles.

Cost Center Allocation Percentage for 2015

new labor matrix for key roles.

Cost Center Allocation Percentage for 2016

new labor matrix for key roles.

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Business Partner & Labor Relations
 Category-Sub: 1. HR and Compensation
 Cost Center: 2100-3833.000 - HR Business Partner & Compensation

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	276	276	276	0	0	0	276	276	276
Non-Labor	Base YR Rec	12	12	12	0	0	0	12	12	12
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		288	288	288	0	0	0	288	288	288
FTE	Base YR Rec	3.0	3.0	3.0	0.0	0.0	0.0	3.0	3.0	3.0

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Business Partner & Labor Relations
 Category-Sub: 1. HR and Compensation
 Cost Center: 2100-3833.000 - HR Business Partner & Compensation

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	58	210	238
Non-Labor	0	0	1	9	12
NSE	0	0	0	0	0
Total	0	0	60	220	250
FTE	0.0	0.0	0.6	2.3	2.5
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	58	210	238
Non-Labor	0	0	1	9	12
NSE	0	0	0	0	0
Total	0	0	60	220	250
FTE	0.0	0.0	0.6	2.3	2.5
Vacation & Sick (Nominal \$)					
Labor	0	0	9	30	38
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	9	30	38
FTE	0.0	0.0	0.1	0.4	0.4
Escalation to 2013\$					
Labor	0	0	3	4	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	3	4	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	70	245	276
Non-Labor	0	0	1	10	12
NSE	0	0	0	0	0
Total	0	0	71	254	288
FTE	0.0	0.0	0.7	2.7	2.9

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: C. Business Partner & Labor Relations
 Category-Sub: 1. HR and Compensation
 Cost Center: 2100-3833.000 - HR Business Partner & Compensation

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: D. Manager Analysis & Workforce Planning
 Cost Center: 2100-3834.000

Summary for Category: D. Manager Analysis & Workforce Planning

	In 2013\$ (000) Incurred Costs			
	Adjusted-Recorded	Adjusted-Forecast		
	2013	2014	2015	2016
Labor	153	153	153	153
Non-Labor	8	8	8	8
NSE	0	0	0	0
Total	161	161	161	161
FTE	1.0	1.0	1.0	1.0

Cost Centers belonging to this Category:

2100-3834.000 Manager Analysis & Workforce Planning

Labor	153	153	153	153
Non-Labor	8	8	8	8
NSE	0	0	0	0
Total	161	161	161	161
FTE	1.0	1.0	1.0	1.0

Note: Totals may include rounding differences.

Beginning of Workpaper
2100-3834.000 - Manager Analysis & Workforce Planning

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: D. Manager Analysis & Workforce Planning
 Category-Sub: 1. Manager Analysis & Workforce Planning
 Cost Center: 2100-3834.000 - Manager Analysis & Workforce Planning

Activity Description:

The Manager Analysis & Workforce Planning cost center conducts/directs research related to employee and HR issues such as HR assessment and selection validation and affirmative action/applicant flow statistical analysis.

Forecast Explanations:

Labor - Base YR Rec

This cost center contains only two years of recorded costs. This Manager of Analysis and Workforce Planning performs work for SCG as well as the Smepra unregulated affiliates. Due to the lack of historic recorded data, base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

Non-Labor - Base YR Rec

This cost center contains only two years of recorded costs. This Manager of Analysis and Workforce Planning performs work for SCG as well as the Smepra unregulated affiliates. Due to the lack of historic recorded data, base-year methodology was selected as this is the most accurate representation of the current and future structure of the organization and its related activities.

NSE - Base YR Rec

n/a

Summary of Results:

		In 2013\$ (000) Incurred Costs								
		Adjusted-Recorded					Adjusted-Forecast			
Years		2009	2010	2011	2012	2013	2014	2015	2016	
Labor		0	0	0	156	153	153	153	153	
Non-Labor		0	0	0	11	8	8	8	8	
NSE		0	0	0	0	0	0	0	0	
Total		0	0	0	167	161	161	161	161	
FTE		0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: D. Manager Analysis & Workforce Planning
 Category-Sub: 1. Manager Analysis & Workforce Planning
 Cost Center: 2100-3834.000 - Manager Analysis & Workforce Planning

Cost Center Allocations (Incurred Costs):

	2013 Adjusted-Recorded					2014 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	153	7	0	160	1.02	153	7	0	160	1.02
Total Incurred	153	7	0	160	1.02	153	7	0	160	1.02
% Allocation										
Retained	70.00%	70.00%				70.00%	70.00%			
SEU	22.00%	22.00%				22.00%	22.00%			
CORP	8.00%	8.00%				8.00%	8.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

	2015 Adjusted-Forecast					2016 Adjusted-Forecast				
	Labor	Non-Labor	NSE	Total	FTE	Labor	Non-Labor	NSE	Total	FTE
Directly Retained	0	0	0	0	0.00	0	0	0	0	0.00
Directly Allocated	0	0	0	0	0.00	0	0	0	0	0.00
Subj. To % Alloc.	153	7	0	160	1.02	153	7	0	160	1.02
Total Incurred	153	7	0	160	1.02	153	7	0	160	1.02
% Allocation										
Retained	70.00%	70.00%				70.00%	70.00%			
SEU	22.00%	22.00%				22.00%	22.00%			
CORP	8.00%	8.00%				8.00%	8.00%			
Unreg	0.00%	0.00%				0.00%	0.00%			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar
Category: D. Manager Analysis & Workforce Planning
Category-Sub: 1. Manager Analysis & Workforce Planning
Cost Center: 2100-3834.000 - Manager Analysis & Workforce Planning

Cost Center Allocation Percentage Drivers/Methodology:

Cost Center Allocation Percentage for 2013

This cost center is responsible for Research Management for SDGE and selection oversight for SDGE, SCG, and Parent (Corp). Employee Matrix was used to determine how the 1 FTE was divided amongst the two broad responsibilities.

Cost Center Allocation Percentage for 2014

This cost center is responsible for Research Management for SDGE and selection oversight for SDGE, SCG, and Parent (Corp). Employee Matrix was used to determine how the 1 FTE was divided amongst the two broad responsibilities.

Cost Center Allocation Percentage for 2015

This cost center is responsible for Research Management for SDGE and selection oversight for SDGE, SCG, and Parent (Corp). Employee Matrix was used to determine how the 1 FTE was divided amongst the two broad responsibilities.

Cost Center Allocation Percentage for 2016

This cost center is responsible for Research Management for SDGE and selection oversight for SDGE, SCG, and Parent (Corp). Employee Matrix was used to determine how the 1 FTE was divided amongst the two broad responsibilities.

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: D. Manager Analysis & Workforce Planning
 Category-Sub: 1. Manager Analysis & Workforce Planning
 Cost Center: 2100-3834.000 - Manager Analysis & Workforce Planning

Forecast Summary:

In 2013 \$(000) Incurred Costs										
Forecast Method		Base Forecast			Forecast Adjustments			Adjusted-Forecast		
Years		2014	2015	2016	2014	2015	2016	2014	2015	2016
Labor	Base YR Rec	153	153	153	0	0	0	153	153	153
Non-Labor	Base YR Rec	8	8	8	0	0	0	8	8	8
NSE	Base YR Rec	0	0	0	0	0	0	0	0	0
Total		161	161	161	0	0	0	161	161	161
FTE	Base YR Rec	1.0	1.0	1.0	0.0	0.0	0.0	1.0	1.0	1.0

Forecast Adjustment Details:

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: D. Manager Analysis & Workforce Planning
 Category-Sub: 1. Manager Analysis & Workforce Planning
 Cost Center: 2100-3834.000 - Manager Analysis & Workforce Planning

Determination of Adjusted-Recorded (Incurred Costs):

	2009 (\$000)	2010 (\$000)	2011 (\$000)	2012 (\$000)	2013 (\$000)
Recorded (Nominal \$)*					
Labor	0	0	0	134	132
Non-Labor	0	0	0	11	8
NSE	0	0	0	0	0
Total	0	0	0	145	140
FTE	0.0	0.0	0.0	0.9	0.9
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	134	132
Non-Labor	0	0	0	11	8
NSE	0	0	0	0	0
Total	0	0	0	145	140
FTE	0.0	0.0	0.0	0.9	0.9
Vacation & Sick (Nominal \$)					
Labor	0	0	0	19	21
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	19	21
FTE	0.0	0.0	0.0	0.1	0.2
Escalation to 2013\$					
Labor	0	0	0	3	0
Non-Labor	0	0	0	0	0
NSE	0	0	0	0	0
Total	0	0	0	3	0
FTE	0.0	0.0	0.0	0.0	0.0
Recorded-Adjusted (Constant 2013\$)					
Labor	0	0	0	156	153
Non-Labor	0	0	0	11	8
NSE	0	0	0	0	0
Total	0	0	0	167	161
FTE	0.0	0.0	0.0	1.0	1.1

* After company-wide exclusions of Non-GRC costs

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

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
 Witness: Sarah E. Edgar
 Category: D. Manager Analysis & Workforce Planning
 Category-Sub: 1. Manager Analysis & Workforce Planning
 Cost Center: 2100-3834.000 - Manager Analysis & Workforce Planning

Summary of Adjustments to Recorded:

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

Detail of Adjustments to Recorded:

<u>Year/Expl.</u>	<u>Labor</u>	<u>NLbr</u>	<u>NSE</u>	<u>FTE</u>	<u>Adj Type</u>	<u>From CCtr</u>	<u>RefID</u>
2009 Total	0	0	0	0.0			
2010 Total	0	0	0	0.0			
2011 Total	0	0	0	0.0			
2012 Total	0	0	0	0.0			
2013 Total	0	0	0	0.0			

Note: Totals may include rounding differences.

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

Area: HR, DISABILITY, WORKERS COMP & SAFETY
Witness: Sarah E. Edgar

Appendix A: List of Non-Shared Cost Centers

Cost Center	Sub	Description
2100-0001	000	CEO SDG&E
2100-0002	000	PRESIDENT & CEO
2100-0215	000	EMF SERVICES MANGER
2100-0216	000	EMERGENCY SERVICES SOUTH
2100-0279	000	HUMAN RESOURCES VP & STAFF
2100-0283	000	EMPLOYEE DEVELOPMENT SOUTH
2100-0363	000	RELOCATION - SDGE
2100-0726	000	HR RESEARCH & ANALYSIS SDGE
2100-0739	000	EMERGENCY SERVICES MANAGEMENT
2100-0741	000	WORKERS COMP & LTD
2100-3414	000	SAFETY PGMS SDGE
2100-3504	000	HUMAN RESOURCES STAFFING - SD-NSS
2100-3508	000	HR WELLNESS & ECS
2100-3509	000	INSTRUCTIONAL DESIGN SOUTH
2100-3519	000	DISABILITY MANAGEMENT - LA - CSS
2100-3550	000	DISABILITY MANAGEMENT - LA - USS
2100-3552	000	ORGANIZATIONAL DEVELOPMENT SOUTH
2100-3553	000	HUMAN RESOURCES STAFFING - SD - USS
2100-3572	000	SES DIRECTOR - SDG&E
2100-3591	000	HEALTH F& SAFETY - SDG&E
2100-3599	000	EMERGENCY PREPAREDNESS
2100-3626	000	PRESIDENT & COO SDGE
2100-3628	000	SAFETY WELLNESS - ECS
2100-3629	000	SAFETY COMPLIANCE - SDG&E
2100-3670	000	COO SDGE - NSS
2100-3679	000	ORGANIZATION EFFECTIVENESS DIRECTOR
2100-3694	000	WORKFORCE READINESS
2100-3826	000	SUNRISE ENV COMPLIANCE
2100-3830	000	HRIS TECHNOLOGY & REPORTING
2100-3832	000	HR COMPENSATION
2100-3838	000	SECURITY GUARD SERVICES - NSS
2100-3896	000	EMPLOYEE COMMUNICATIONS
2100-4002	000	HR DIVERSITY
2100-4015	000	EMPLOYEE DEVELOPMENT
2100-4016	000	HR DIVISION - SCG ADMIN
2100-8959	000	WELFARE BEN-LT DISABILITY
2100-9517	000	SDG&E DMS LOA