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-34-WP)

WORKPAPERS TO

PREPARED DIRECT TESTIMONY

OF MICHELLE A. SOMERVILLE

ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

NOVEMBER 2014



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Note: Tabs containing letters are supplemental in nature, while tabs containing roman numerals are additive to arrive at the total for that cost category.

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES SUMMARY OF PUC ACCOUNTS, 451, 454, 456, 488, 493, 495 Thousand of Dollars (\$)

		RECORDED									FORECAST .					
•		_		_		JUR	2011	_	2012 T	т-	2013	<u> </u>	2014	T	2015	2016
			2009	<u> </u>	2010	ᆫ	2011	<u> </u>	2012	Ь.	2013	<u> </u>	2014	_	20.13	2010
SDG&E Electric Misc. Revenue - 451		_	4 747	•	4.191	\$	2.965	\$	2,825	\$	2.400	\$	2,505	\$	2,532	\$ 2,730
Service Establishment Charges	1	\$	4,747	\$ \$	2,216	\$	2,963	\$	1,868	φ \$	2,400 1,608 478 223 72	\$	735	\$	108	\$ 108
Collection Charges	2	\$	2,181	\$	370	\$	2,092 442	э \$	428	\$	478	φ \$	442	\$	444	\$ 447
Late Payment Charges	3	\$	481 242	\$	215	\$	226	\$	220	\$	223	\$	225	\$	227	\$ 201
Returned Check Service Charge	4	\$	242 90	\$	131	\$	84	\$	80	\$	72	\$	91	\$	91	\$ 91
Direct Access Fees		\$	248	φ \$	239	\$	236	\$	232	\$	224	Ψ \$	236	\$	236	\$ 236
Cogeneration Reimbursement		\$		\$	45	\$	(29)	\$	(55)	\$	3		325	\$	328	\$ 332
Other Service Revenues Sub-Total - 451	7	<u>\$</u>	8.300	<u>-\$</u> -	7.407	\$	6,016	<u>\$</u>	5.598	- \$		\$	4.559	\$	3,966	\$ 4,145
Sup-10tal - 451		Ψ_	0,500	_Ψ	7,407	_Ψ	0,010		0,000		0,000	Ť	1,000	<u> </u>		<u> </u>
Rent From Electric Properties - 454						_			4 404	•	4 400		4 500	٠,	4 500	¢ 4 600
Rent from Electric Property		\$	1,551	\$	1,589	\$	1,565	\$	1,434	\$	1,462	\$	1,506	\$	1,566	\$ 1,628 \$ 1.722
Special Facilities Charges	9	\$	1,445	\$	1,128	\$	4,333	\$	8,271	\$	951	\$	1,722	\$	1,722	\$ 1,722
Customer Advances for Construction		\$	1,513	\$	742	\$	814	\$	452	\$	601	\$	734	\$	734	
Other Misc. Revenue	11	_\$_	48	\$	80	\$	48	\$	55	\$	40	<u>\$</u>	55	\$	56	\$ 57
Sub-Total - 454		\$	4,557	\$	3,539	\$	6,760	_\$_	10,212	_\$	3,054	\$	4,017	\$	4,078	\$ 4,141
Other Electric Revenues - 456											300					
. Revenue Cycle Service Credits	12	\$	(221)	\$	(227)	\$	(231)	\$	(240)	\$	(254)		(287)	\$	(305)	\$ (305)
Dist. Pole Attachment Fees	13	\$	1,418	\$	2,317	\$	1,534	\$	1,554	\$	1,474	\$	1,472	\$	1,537	\$ 1,611
Shared Assets	14	\$	4,912	\$	4,220	\$	4,697	\$	5,517	\$	- 4	\$	6,284	\$	5,801	\$ 5,072
Federal Energy Retrofit Program (FERP)	15	\$	2,045	\$	1,505	\$	1,154	\$	929	\$			160	\$	509	\$ 457
Other Misc. Revenue	16	\$	206	\$	140	\$	128	\$	310	\$	84		85	\$	85	\$ 85
Sub-Total - 456		\$	8,360	\$	7,955	\$	7,282	\$	8,070	\$	9,119	_\$_	7,714	\$	7,627	\$ 6,920
TOTAL ELECTRIC			\$21,217	_	\$18,901		\$20,058	_	\$23,880	_	\$17,181	-	\$16,290	_	\$15,671	\$15,207
TOTAL LILETIME		_		_	*************************************		, <u>, , </u>	_				-		_		
SDG&E Gas Misc. Revenue - 488																
Service Establishment Charges	17	\$	2,459	\$	2,125	\$	1,455	\$	1,407	\$	1,329	\$	1,340	\$	1,356	\$ 1,553
Collection Charges	2	\$	935	\$	949	\$	896	\$	801	\$		\$	315	\$	47	\$ 47
Late Payment Charges	18	\$	114	\$	70	\$	53	\$	42	_\$		\$	65	_\$_	65	\$ 66
Sub-Total - 488		\$	3,508	\$	3,144	\$	2,404	\$	2,250	\$	2,063	\$	1,720	\$	1,469	\$ 1,666
Rent From Gas Properties - 493																
Rent from Gas Property	19	\$	(2)	\$	15	\$	17	\$	18	\$			19	\$	19	\$ 20
Sub-Total - 493		\$		\$	15	\$	17	\$	18	\$	18	\$	19	\$	19	\$ 20
Other Gas Revenues - 495												i				
Other Misc. Revenue	16	\$	19	\$	12	\$	10	\$	5	\$	8	\$	8	\$	8	\$ 8
Customer Advances for Construction			180	\$	67	\$	81	\$	63	\$	88		86	\$	86	\$ 86
Shared Assets			1,396	\$	1,253	\$	1,418	\$	2,025	\$	2,641	\$	2,521	\$	2,328	\$ 2,034
Federal Government Retrofit Revenue			492	\$	364	\$	275	\$	227	\$		\$	65	\$	208	\$ 186
Other Misc. Revenue			4	\$	5	\$	8	\$	-	\$		\$	-	\$		\$ -
Sub-Total - 495		\$	2,091	\$	1,701	\$	1,792	\$	2,320	\$	2,931	\$	2,680	\$	2,630	\$ 2,314
TOTAL GAS			\$5,597		\$4,860	_	\$4,213	_	\$4,588	_	\$5,012		\$4,419	_	\$4,117	\$4,000
TOTAL MICO DEVENUE			\$26,814	=	\$23,761	_	\$24,271	_	\$28,468	_	\$22,193	_	\$20,709		\$19,789	\$19,207
TOTAL MISC. REVENUE		_	\$20,614	_	\$43,76T	_	924,211	-	φ ∠ 0,400	-	Ψ <u>4</u> 4, 100	-	ΨΕυ,1 03	_	¥10,700	¥10,201

		DIO 505							CTRIC		EVENI	ue ev	INC	
	ELECT	RIC FORE	CAS	ı FOF	₹ 201	6 GR	C MIS	SCEL	LANE(JUS R	EVEN	UE FIL	ING	
TAB	Activity	Sundry Activity	FERC-			METHODO			FORECA 2014	ST GROWT 2015	H RATE 2016	SUMMARY 2014 Est		
1	SEC	RE Misc Rev Serv	451	2009 4,747	2010 4,191	2011 2,965	2012 2,825	2013 2,400	0.65%	0.98%	1.20%	2,505	2,532	2,730
		Est Resident (13) / SP SE Charge						-						
2	Collection Charges	Portion (19) \$9.00 Collection Charge (17)	451	1,915	1,978	1,862	1,633	1,568	0.00%	0.00%	0.00%	686	48	48
2	Collection Charges	\$15.00 Collection Charge (18)	451	266	238	230	235	40	0.00%	0.00%	0.00%	49	60	60
3	Late Payment Fees	Late Payment Charge - Elec Com/Ind (14)	451	481	370	442	428	478	0.42%	0.58%	0.54%	442	444	447
4	Returned Check		451	242	215	226	220	223	0.65%	0.98%	1.20%	225	227	201
5	Direct Access Fees	UDC Direct Access Fees	451	90	131	84	80	72	0.00%	0.00%	0.00%	91	91	91
6	Cogeneration Reimbursement	Misc Rev Serv Co-Gen Reimbrsmnt Distribution	451	248	239	236	232	224	0.00%	0.00%	o.00%	236	236	236
7i	Other Mtr/Billing Revenues	Rule 21 Misc Rev Temporary Service Work	451	266	0	-73	-100	-41	0.65%	0.98%	1,20%	280	283	287
7li	Other Mtr/Billing Revenues		451	16	16	16	16	17	0.00%	0.00%	0.00%	16	16	16
7111	Other Mtr/Billing Revenues	Opt Mir Read Date Change	451	26	26	26	26	25	0.00%	0.00%	0.00%	26	26	26
7ív	Other Mir/Billing Revenues	int Mir Data Rev	451	3	3 .	2	3	2	0.65%	0.98%	1.20%	3	3	3
	-			8,300	7,407	6,016	5,598	5,008				4,559	3,966	4,145
81	Rent from Electric	Rent Electric Property	454	1,482	1,468	1,452	1,386	1,411	3.00%	4.00%	4.00%	1,453	1,511	1,571
8iI	Property Rent from Electric Property	Leases & Licenses Rent electric Property-Dist. Sub.	454	69	121	113	48	51	3,00%	4.00%	4.00%	53	55	57
9	Special Facilities	(36) Rule 2: Alt Srv / Spec Facilities	454	1,445	1,128	4,333	8,271	951	0.00%	0.00%	0.00%	1,722	1,722	1,722
10	Charges CAC Revenue	Distribution (60) Ownership cost deductions - electric	454	1,513	742	814	452	601	-11.00%	0.00%	0.00%	734	734	734
11 -	Other Misc. Revenue	Electric Right of Way fees	454	48	80	48	55	40	1.50%	1.50%	1.50%	55	56	57
		·	ı	4,557	3,539	6,760	10,212	3,054				4.017	4,078	4,141
12	Revenue Cycle Service Credits	Elec Rev Cycle Service Credits	456	-221	-227	-231	-240	-254	0.00%	0.00%	0.00%	-287	-305	-305
13	Dist. Pole Attachment Fees	Lease of conduit on elec prop (29), Right of Way Fee	456	187	182	181	201	209	0.00%	0.00%	0.00%	192	192	192
13	Dist Pole Attachment	Dist Pole Attach Fee, Telecomms	456	1,231	2,135	1,353	1,353	1,265	0,00%	0.00%	0.00%	1,280	1,345	1,419
14	Fees Shared Asset Revenue	(32)		4,210	3,606	3,991	4,704	5994	0.00%	0.00%	0.00%	6,284	5,801	5,072
14	Shared Asset Revenue			702	614	706	813	1041	0.00%	0.00%	0.00%			
15	Federal Energy Retrofit (FERP)		456	2,045	1,505	1,154	929	780	See Notes	See Notes	See Notes	160	509	457
161	Other Misc. Revenue	Chemical and other substance testing for external	456	174	108	92	42	69	0.00%	0.00%	0.00%	68	68	68
16il	Other Misc. Revenue	customers Other Rev Electric Federal Project	456	55	4	5	245	-2	0.00%	0.00%	0.00%	0	0	0
16111	Other Misc. Revenue	(45) Shop and testing services IO 200176072 PET Lab	456	15	11	14	. 6	0	0.00%	0.00%	0.00%	o	0	0
16lv	Other Misc. Revenue	Leasing of excess microwave communications	456	-38	17	17	17	17	0.00%	0.00%	0.00%	17	17	17
		connectional	·	8,360	7,955	7,282	8,070	9,119		_		7,714	7,627	6,920
				21,217	18,901	20,058	23,880	17,181	:			16,290	15,671	15,20

		_									_										1	1 - 11
		(s,000) s	2016 TY	1,553		21		. 56		စ္တ		1,666	91	4 .	70	2,034	σ	88	. 186	0	2,314	4,000
		DE RESULTS	2015 Est 2	1,356		7 4		56		92		1,469	15	4	19	2,328	ω	88	208	0	2,630	4,117
		200	2014 Est 2	1,340		294		21		9		1,720	1	4	19	2,521	ω	88	89	0	2,680	4,419
			2016	1.41%		%00.0	-	0.00%		0.54%			4.00%	4.00%		%00.0	%00.0	%00.0	See notes	0.00%		• !!
	N I	FORECAST GROWTH RATE	2015	1.18%		. %00.0		0.00%		0.58%			4.00%	4.00%		%00.0	. 0.00%	0.00%	See notes	0.00%		
	FOR 2016 GRC MISCELLANEOUS REVENUE FILING	FORECA	2014	0.84%		0.00%		%00:0		0.42%			3.00%	3.00%		%00'0	0.00%	-10.00%	See notes	0.00%		
	REV		2013	1,329		672		17		45		2,063	14	4	18	2,641	80	88	194	0	2,931	5,012
TRIC	EOUS	(s,000) ASC	2012	1,407		200		101		75		2,250	14	4	18	2,025	ហ	83	722	0	2,320	4,588
ELEC	ILLAN	FORECAST METHODOLOGY (000'S)	2011	1,455		798		86		83		2,404	13	4	17	1,418	10	8	275	ω	1,792	4,213
AS &	MISC	ORECAST	2010	2,125		847		102		20		3.144	12	ო	15	1,253	5	67	364	ഗ	1,701	4,860
SAN DIEGO GAS & ELECTRIC	GRC	ı	2009	2,459		821		114		114		3,508	s ₂	ო	-2	1,396	0	180	492	4	2,091	5,597
AN DI	2016	eldis	Bus. Mgr	David	Vorse	David		David Vorse		Ted Williams/	Amirkhiz	488	Carolyn Godfrey	Carolyn Godfrey	493	Jenny Chhuor / Edith	Randy Calentine	Youset Steven Dais	Eric . Llewellyn	Tom Ishii	495	
S	T FOR	Responsible	Dept	Collections		Field Collection		Collections		Collections			Real Estate	Real Estate			Environ. Svcs		Federal Accounts	Gas Engineering		
	ORECAST		Acct#	4370136	No IO - no expenses	New accts in 2005	4330111 - (G) No IO - no expenses 4370127	(Old acct) New accts in 2005 4330112 (G)	No IO - no expenses 4370128 (Old acct)	4370137 No IO - no	Sociodo		4370220 No separate IO. % of admin costs	4370221 No separate IO. % of admin costs	;	4370226	4370152	4350188 No IO - no	4370145 One 10 for every project	4370102 No IO - no expenses		
	GAS F		Sundry Activity	JE RG Service	Estab Residential (65)	\$9.00 Collection Charge (17)		\$15.00 Collection Charge (18)		Late Payment Charge Gas	(co) purille		Rent from Gas Leases & Licenses Property Property, Distribution (69)				Chemical and other substance testing for external	customers Ownership Cost Deductions - gas	Other Rev Gas - Federal Project Mgmt	Emission Credit Proceeds - Gas		
			Activity	SEC-	Residential	Collection		Collection Charges	_	Late Payment Fees			Rent from Gas Property	Rent from Gas Property		Shared Asset Revenue	Other Misc. Revenue	CAC Revenue	Federal Energy Retrofit (FERP)	Other Misc. Revenue		
			TAB.	17		7		2		8			19i	1911		4	10	20	21	8		
			FERC	488		488		488		488			493	493			495	495	495	495		

Shared Service Workpapers

SAN DIEGO GAS & ELECTRIC COMPANY **MISCELLANEOUS REVENUES**

TAB 1: FERC ACCOUNT 451 SERVICE ESTABLISHMENT CHARGES

A) Description

Revenue collection from electric customers for establishment or reestablishment of service.

B) Forecast Methodology

The 2014-2015 forecasts are calculated using base year actuals adjusted by estimated annual customer growth for the period, since full Smart Meter benefits were realized in 2013. The TY2016 forecast is based on the same forecast methodology for the transactions, however, using \$5 for non-fielded orders and \$25 for fielded orders in an effort to move towards cost based fees.

Recorded (\$000)

2009	2010	201.1	2012	2013	5 YR AVG
4,747	4,191	2,965	2,825	2,400	3,426

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016	
0.65%	0.98%	1.20%	Source: Ex. SDG&E-31, Witness K. Schiermeyer
2,416	2,439	2,469	
90	93	88	Tab 1a
2,505	2,532	2,556	

C) Summary of Results

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	2,400
2	2014 Estimated	2,505
3	2015 Estimated	2,532
4	2016 Test Year	2,730

Tab 1b

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 1A: FERC ACCOUNT 451 REMOTE SERVICE REESTABLISHMENT

A) Description

Revenue collection from residential electric customers for remote reestablishment of service. Fee first implemented 9/27/2013.

B) Forecast Methodology

The 2016 forecast is calculated using a projection of residential disconnections which takes into account the expiration of the Disconnection OIR limits, full implementation of Smart Meters for remote disconnection (rate of disconnections completed remotely calculated for fully implemented program) and 'Vulnerable' Customers eligible for remote disconnection mid-2014 per the anticipated terms of the 2014 Disconnection OIR. Assumed annual residential disconnection increases of 9% in 2014 and 3% thereafter. Further assumes a remote re-connection rate equal to the 2 year moving average.

Residential Non-Pay Disconnections (000s)

I Colucticial I	Oll-i dy Disco	THICOUNDING !			
2009	2010	2011	2012	2013	
24.68	22.06	21.46	22.40	26.71	Α

All Residential Accounts

Forecast Growth Rate (All residential disconnections)

All Residential Accounts

2014	2015	2016
9.00%	3.00%	3.00%
29.11	29.98	30.88

Consistent with assumptions in the Disconnect OIR

Forecast Residential Disconnections Completed Remotely All Residential Accounts

Based on about 1.2% being opt-out customers

Residential R	emote Recon	Based on historical reconnects			
2009	2010	2011	2012	2013	
_	_	0.02	1.02	21.14	

Residential Remote Reconnection Rate

nniection re	116			
2012	2013	Average 2014	Average 2015	Average 2016
86.0%	84.8%	85.4%	85.1%	85.2%

Projected Remote Reconnections and Revenue (000s)

All Residential Customers

~" "	Vesidelli	aı o	uscomer:	,	
	2014		2015	12	2016
	24.37		25.02		25.81
\$	122	\$	125	\$	129

Allowed Charges Rate:

2014	2015	2016
1.0%	1.0%	1.0%
(1)	(1)	(1)

Charges reversed by Call Center

C) Summary of Results

201	Line	Miscellaneous Revenue	Total (000's)	Methodology 2013	Difference between column E and SEC wp methodology	_
	1	2013 Recorded	31			
Г	2	2014 Estimated	121	31	90	1
	3	2015 Estimated	124	31	93	
	4	2016 Test Year	128	40	88	Tak

__Tab 1b

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 1B: SERVICE ESTABLISHMENT CHARGES CALCULATION

2013 Actuals 2
Electric Meters 1,405,218
Gas Meter, 861,573
Total Meters 2,266,791

 2013 Actuals
 2016 Forecast

 1,405,218
 1,445,387

 861,573
 891,506

 2,266,791
 2,336,893

					Base Year 2013	Base Year 2013 Actuals + 2016 Meter Growth by Meter Iype	Neter Growth by	Meter Iype	_
		BASE YEAR	EAR 2013 ACTUALS	UALS			20	2016 FORECAST	
FEE TYPE	CATEGORY	ELECTRIC	GAS	TOTAL	FEE TYPE	CATEGORY	ELECTRIC	GAS	TOTAL
SORT *	Fielded (b)	15,919	19,867	35,786	SORT *	(q)	16,374	20,557	36,931
REM ORDERS	Non-Fielded (a)	56,247	0	56,247	REM ORDERS	(a)	57,855	0	57,855
LATE POST	Non-Fielded (a)	1	0	1	LATE POST	(a)	1	0	1
NON FIELD	Non-Fielded (a)	382	84	466	NON FIELD	(a)	393	87	480
DIST/CONST	Fielded (b)	5,152	0	5,152	DIST/CONST	(p)	5,299	0	5,299
BATCH CMPL	Non-Fielded (a)	351,720	199,880	551,600	BATCH CMPL	(a)	361,774	206,824	568,598
GAS OPS	Fielded (b)	0	164	164	GAS OPS	(q)	0	170	170
TOTAL ALL ORDERS		429,421	219,995	649,416	TOTAL ALL ORDERS		441,696	227,638	669,334
									2
Total Non-Fielded		408,350	199,964	608,314	Total Non-Fielded Orders	Sum (a)	420,023	206,911	626,934
Total Fielded		21,071	20,031	41,102	Total Fielded Orders	Sum (b)	21,673	20,727	42,400

* SORT Orders can be worked by Customer Service Field (CSF), Advanced Meter Operations (AMO), and Electric Troubleshooters

\$3,135

\$1,035

Sum (a) x \$5

Non-Fielded Orders x \$5 Fee Increase in Remote Cut-Ins

following Remote Disconnect (See SDGE-34-WP Tab 1a) Sub-Total Non-Fielded Fees

\$88

\$0

\$88 \$2,188 \$4,283

\$1,553

\$2,730

\$1,060

\$518

\$542

Sum (b) x \$25

Fielded Orders x \$25 Fee

TOTAL SEC FEES

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SAN DIEGO GAS & ELECTRIC COMPANY **MISCELLANEOUS REVENUES** TAB 2: FERC ACCOUNT 451/488 COLLECTION CHARGES

A) Description

Revenue from charges assessed to customers to pay for the cost of delivering field collection notices and field disconnections. The fees are based on \$9 and \$15 increments.

B) Forecast Methodology

The full impact of Remote Disconnection is realized in 2013. Additionally, the 2011 Disconnection OIR (which included disconnection limits) will expire during 2014, and it will be replaced by a new Disconnection OIR which we anticipate will require the waiving of collection charges for "Vulnerable" customers. Vulnerable customers are those who are one of Medical Baseline or self-certified Disabled. Assumptions have been made regarding the growth of the self-certified category of customers within the Residential Class. Additionally, the new OIR will permit these vulnerable customers to be remotely disconnected and reconnected, which has been prohibited in the first Disconnection OIR. There is no collection charge for remote disconnection. Additionally, delivery of 48-hour notices (1st Call Collections visit) will be completed via mail beginning 6/1/14. Vulnerable customers will receive an additional fielded 48-hour notice per the 2014 Disconnection OIR and may not be charged for these visits. Commercial accounts will continue to be fielded for 2nd and 3rd calls and the 2 year average of 55% Payment received is applied to those visits to result in \$9 notice charge as opposed to \$15 disconnection charge. Fees are calculated on a consolidated basis and then split 70% Electric/30% Gas consistent with Regulatory Account practice.

Field Collections Notices (\$9: G/L 4331001, 4330111)

Chargeable calls completed (000s)

2009	2010	2011	2012	2013	
307	320	305	268	254	All Customers
3	4	4	7	29	Vulnerable Customers

Projected calls completed (000s, operational changes and best estimate of orders created)

2014	2015	2016	
115	16	16	All Customers
19	8	9	Vulnerable Customers

Revenue Projection (\$9)

- 1	TOJCCCION (Ψυ		
	2014	2015	2016	
	1,034	143	147	All Customers
	-43	-73	-77	Vulnerable Customers (charge disallowed after 6/1/14)
	991	69	70	Gross Charges
	1.1%	1.1%	1.1%	Call Center Reversed Charge Rate (3 Year Average)
	980	69	69	Net Charges

Field Disconnections (\$15: G/L 4331002, 4330112)

Chargeable disconnections completed (000s)

2009	2010	2011	2012	2013	
27	24	23	23	4	All Customers
0	0	0	0	0.3	Vulnerable Customers

Projected calls completed (000s, operational changes and best estimate of orders created)

	2014	2015	2016	
ĺ	4.7	5.8	5.8	All Customers
i	0.0	0.0	0.0	Vulnerable Customers

Revenue Projection (\$15)

•	10,000,011	Ψ,		
	2014	2015	2016	
	70.9	87.0	87.7	All Customers
	-0.1	-0.1	-0.1	Vulnerable Customers (charge disallowed)
	70.8	86.9	87.5	Gross Charges
	1.9%	1.9%	1.9%	Call Center Reversed Charge Rate (3 Year Average)
	69.4	85.2	85.8	Net Charges

C) Summary of Results

Collection Notice (\$9)

ectric	Gas	Tota
(0000's)	Total (000's)	Total (0

		Electric	Gas	TOTAL
Line	Miscellaneous Revenue	Total (000's)	Total (000's)	Total (000's)
1	2013 Recorded	1,568	672	2,240
2	2014 Estimated	686	294	980
3	2015 Estimated	48	21	69
4	2016 Test Year	48	21	69

Credit Disconnection (\$15)

Electric	Gas	T <u>otal</u>
Total (000's)	Total (000's)	Total (000's)
40	17	57
49	21	69
60	26	85
60	26	86

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 3: FERC ACCOUNT 451 LATE PAYMENT CHARGES (ELECTRIC)

A) Description

Revenue from the charges assessed to commercial customers for delinquent payments.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009-2013 recorded) adjusted by estimated annual customer growth for the period 2014 - 2016.

Recorded (\$000)

110001404 140					
2009	2010	2011	2012	2013	5 YR AVG
481	370	442	428	478	440

Forecast Growth Rate of Commercial/Industrial Accounts

2014 0.42%	0.58%	0.54%	Developed based on Ex. SDG&E-31, Table KS-1. Witness K. Schiermeyer
442	444	447	•

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		478
2	2014 Estimated	
		442
3	2015 Estimated	
		444
4	2016 Test Year	
		447 ·

MISCELLANEOUS REVENUES TAB 4: FERC ACCOUNT 451 RETURNED CHECK SERVICE CHARGE SAN DIEGO GAS & ELECTRIC COMPANY

A) Description

A fee of \$7 (revised from \$8 on 4/23/14 for effective date 1/1/2016) is charged to customers for returned checks. While there is little difference between the forecast revenue estimates using a three year or five year average, SDG&E has used the three year average to be consistent with the late fee methodology for other revenue estimates herein.

B) Forecast Methodology

The 2016 forecast is based on 5 years of history of the volume of charges assessed with a fee of \$8 prior to 12/31/2015 and \$7 after 1/1/16 and holding the allowed charge rate constant to the two year average (2012-2013).

		;
2011 2012 2013	2010	2009

2009	2010	2011	2012	. 2013
31	28	59	59	58

29

Gross Charges Recorded (before Call Center Allowed Charges)

			233
2013	•	233	5 Yr Avg
2012		229	
2011		233	
2010		222	
2009		248	
	Avg Charge		•

GRC Electric Acct Growth Rate

· Formal	Source: Ex. SDG&E-31,	Witness K. Schiermeyer	
2016		1.20%	7.00
		1	¥.
2015		0.98%	8 00
T. C.		0	e.
2014		0.65%	8 00
		_	¥.
			FOOL

\$ 234.53 \$ 236.83 \$ 209.72

2015

2016 2014 Charges

30.0

29.3

On 5 Yr Avg Projected:

4.0%

Avg Projected Fee

Allowed Rate

4.2%

3.9%

Allowed Charges Rate

2013

2012

2011

2010

2009

Charges Allowed/Credited (\$000)

2012

2011

2010

2009

Gross Charges Recorded (\$000)

Transactions

	Gross Charges with Fee Change			
2010	0	4.0%		
2013	0	~4.0%	-	
Z014	0	4.0%	•	
				•

C) Summary of Results

Allowed Charge Rate Projected Net Charges

Total (000's)	233	225	227	201
Miscellaneous Revenue	2013 Recorded	2014 Estimated	2015 Estimated	2016 Test Year
Line	1	2	3	4

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 5: FERC ACCOUNT 451/456 DIRECT ACCESS (DA) FEES

A) Description

Revenues from Direct Access (DA) fees include charges billed to Energy Service Providers (ESP's) for late payments, rebilling and other miscellaneous billing requests completed by SDG&E on behalf of ESP's. In addition, DA fees include metering charges billed to DA customers for installation of meters and monthly maintenance of SDG&E-owned meters.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009-2013 recorded).

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
90	131	84	80	72	91

2014	2015	2016
0.00%	0.00%	0.00%
91	91	91

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	. 72
2	2014 Estimated	91
3	2015 Estimated	91
4	2016 Test Year	91

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES

TAB 6: FERC ACCOUNT 451 COGENERATION REIMBURSEMENT

A) Description

Cogeneration reimbursements reflect credits received from the billing of cogeneration and small power producers for reimbursement of utility operating and maintenance expenses for work performed by the utility at the customer's facilities.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009-2013 recorded).

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
248	239	236	232	224	236

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016
0.00%	0.00%	0.00%
236	236	236

C) Summary of Results

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		224
2	2014 Estimated	
		236
3	2015 Estimated	
		236
4	2016 Test Year	
		236

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES

TAB 7I: FERC ACCOUNT 451 OTHER SERVICE REVENUES

A) Description

Other service revenues are primarily from temporary service work, but also include meter testing, special metering and billing charges, and other service charges.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009-2013 recorded) adjusted by estimated annual customer growth for the period 2014- 2016.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG	
266	0	-73	-100	-41	10	Recorded
0	320	384	293	344	268	Prior Period Adj
266	320	311	193	303	279	Adjusted 5 YR Avg

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016
0.65%	0.98%	1.20%
280	283	287

Source: Ex. SDG&E-31, Witness K. Schiermeyer

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		(41)
2	2014 Estimated	
		280
3	2015 Estimated	
		283
4	2016 Test Year	
		287

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 7II: FERC ACCOUNT 451 OTHER SERVICE REVENUES

A) Description

Customers may select a different due date (cycle) when their bill becomes due & payable. 50 - 100 customers.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009-2013 recorded).

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
16	16	16	16	17	16

No growth rate applied. Preferred due date charges are customer

requested action and not required.

2014	2015	2016
0.00%	0.00%	0.00%
16	16	16

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
	_	17
2	2014 Estimated	
		16
3	2015 Estimated	
	·	16
4	2016 Test Year	
		16

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 7III: FERC ACCOUNT 451 OTHER SERVICE REVENUES

A) Description

Customers choose to be billed on a cycle other than their normal billing cycle.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009-2013 recorded).

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
26	26	26	26	25	26

No growth rate applied. Select a Cycle charges are based on customer requested action and not required.

2014	2015	2016
0.00%	0.00%	0.00%
26	26	26

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		25
2	2014 Estimated	
		26
3	2015 Estimated	
		26
4	2016 Test Year	
		26

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 7IV: FERC ACCOUNT 451 OTHER SERVICE REVENUES

A) Description

Report detailing energy use in 15-min intervals for customers, with hourly interval meters using less than 500 kw demand.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009-2013 recorded).

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
3	3	2	3	2	3

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016
0.65%	0.98%	1.20%
3	3	3

Source: Ex. SDG&E-31, Witness K. Schiermeyer

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	-
		2
2	2014 Estimated	
		3
3	2015 Estimated	
		3
4	2016 Test Year	
		3

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 8I: FERC ACCOUNT 454 RENT FROM ELECTRIC PROPERTY

A) Description

Rent from electric property primarily reflects revenues received for the use of SDG&E operating sites, properties, licenses and right of ways. The amount recorded for rents exclude those properties allocated to SDG&E's electric transmission department.

B) Forecast Methodology

The forecast is based on existing lease & license agreements. The contracts have an annual increase provision with a fixed increase from 3% to 5%. Others increase by the CPI.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
1,482	1,468	1,452	1,386	1,411	1,440

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016	
3.00%	4.00%	4.00%	Average annual contract increase provision.
1,453	1,511	1,572	,

C) Summary of Results

Line	Miscellaneous Revenue	Total (000's)
. 1	2013 Recorded	
		1,411
2	2014 Estimated	
		1,453
3	2015 Estimated	
		1,511
4	2016 Test Year	
		1,572

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 8II: FERC ACCOUNT 454 RENTS & LEASES

A) Description

Leases & Licenses - Rent electric Property-Dist. Sub. (36)

Rent Electric Property - Distribution

B) Forecast Methodology

The forecast is based on existing lease & license agreements. The contracts have an annual increase provision with a fixed increase from 3% to 5%. Others increase by the CPI.

Recorded (\$000)

2009	= 2010	2011	2012	2013	5 YR AVG
69	121	113	48	51	80

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016	
3.00%	4.00%	4.00%	Average
53	55	57	

Average annual contract increase provision.

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		51
2	2014 Estimated	
<u> </u>		53
3	2015 Estimated	
		55
4	2016 Test Year	
		57

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 9: FERC ACCOUNT 454 SPECIAL FACILITY CHARGES

A) Description

Revenues from special facilities reflect charges billed to customers for the installation, use and/or maintenance of facilities by the utility at the customer's request. Payments from customers are received in the form of either monthly increments, annual installments, or as one-time payments as selected by the customer.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009 - 2013 recorded) adjusted for the construction of a 12kV back-up circuit from SDG&E's Stuart Mesa substation to MCB Camp Pendleton's 12kV switchgear at the new Navy Hospital, Camp Pendleton.

Recorded (\$000)

				NA . /	
2009	2010	2011	2012	2013	5 YR AVG
1,445	1,128	4,333	8,271	951	3,226
0	0	0	-7,516	0	-1,503
1,445	1,128	4,333	755	951	1,722

One-time project

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016
0.00%	0.00%	0.00%
1,722	1,722	1,722

C) Summary of Results

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		951
2	2014 Estimated	
		1,722
3	2015 Estimated	
		1,722
4	2016 Test Year	
		1,722

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES

TAB 10: FERC ACCOUNT 454 CUSTOMER ADVANCES FOR CONSTRUCTION (CAC)

A) Description

CAC revenue, also called "ownership cost deductions" reflects the amount of revenue, based on a fixed percentage, which can be taken by SDG&E as a reduction to CAC deposits on a monthly basis if the customer does not become eligible for refunds one (electric) to three (gas) years after SDG&E facilities are ready to provide service.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the 5-year historical average (2009 - 2013 recorded) adjusted for the electric ownership rate of 0.38% (previously 0.43% thru 8/2013). This decrease in rate is reflected in the 2014 and 2015 forecasts. New business growth rates for the period 2014 - 2016 are not expected to materially affect ownership cost revenues.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
1,513	742	814	452	601	824

Forecast Growth Rate of Non-Pay T/on Orders

5	2016	· 2015	2014
% adjustment for ownership rate [(.38 /			-11.00%
<u>. </u>	734	734	734

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		601
2	2014 Estimated	
		734
3	2015 Estimated	
		734
4	2016 Test Year	
		734

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 11: FERC ACCOUNT 454 ELECTRIC RIGHT OF WAY FEES

A) Description

Electric rights-of-way customer charges for Quit Claims of unused easements, Permission to Grade letters, Joint Use Agreements, Street Crossing Fees, Plan Review, Encroachment Removal Agreements, Right of Entry Permits, Consent Agreements or Right of Way Use Agreements.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009-2013 recorded).

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
48	80	48 -	55	40	54

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016
1.50%	1.50%	1.50%
55	56	57

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	·
		40
2	2014 Estimated	
		55
3	2015 Estimated	
	:	56
4	2016 Test Year	
		57

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES

TAB 12: FERC ACCOUNT 456 REVENUE CYCLE SERVICE (RCS) CREDITS

A) Description

Pursuant to D.98-09-070, SDG&E was directed to provide credits to DA customer bill for those customers who elect to have metering and billing services from a party other than SDG&E. Since the RCS credits reduce the amount of revenue SDG&E is able to recover in electric distribution rates, the credits are recorded to account 456 as "negative" miscellaneous revenue, thereby increasing the revenue requirement.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009-2013 recorded) escalated by an estimated 30% per year increase effective April 2014 and forward as DA reads are anticipated to increase.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
(221)	(227)	(231)	(240)	(254)	(235)

No growth rate applied. RCS credits are affected by other factors already

assumed in the 5 year average.

2014	2015	2016
0.00%	0.00%	0.00%
(235)	(235)	(235)

30% Increase for 12 Mo	(305)
30% Increase for 9 Mo	(287)
5 YR AVG	(235)

C) Summary of Results

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		(254)
2	2014 Estimated	
		(287)
3	2015 Estimated	
		(305)
4	2016 Test Year	
		(305)

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES

TAB 13: FERC ACCOUNT 454/456 POLE ATTACHMENT FEES

A) Description

Underground Conduit: Telecommunications use of SDG&E's existing conduits Engineering Fees
Right-of-way
Distribution

B) Forecast Methodology

Distribution pole attachment fee - On January 21, 2011, SDG&E entered into a settlement agreement regarding distribution pole attachment fees (ref: Advice Letter 2225-E). The set fees for 2014-2016 are as follows: 2014-\$14.75, 2015-\$15.50, 2016-\$16.35. These fees are only applicable to those companies that signed the settlement agreement.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
187	182	181	201	209	192
1,231	2,135	1,353	1,353	1,265	1,467
1,418	2,317	1,534	1,554	1,474	1,659

GL 4371058, 4371059, 4351011

GL 4371057

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016		
192	192	192	GL 4371058,	4371059, 4351011
1,280	1,345	1,419	GL 4371057	Tab 13a
1,472	1,537	1,611		

Line -	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		209
2	2014 Estimated	
		1,472
3	2015 Estimated	
		1,537
4	2016 Test Year	
		1,611

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 13A: DISTRIBUTION POLE CALCULATION

Communication Infrastructure Provider (CIP)	Number of Distribution Poles at \$14.75/pole*		2014 Total
AT&T	4745	\$	69,988.75
Crown Castle NextG West	5364	\$	79,119.00
City of Encinitas	53	\$	781.75
Cox Communications SD	60802	\$	896,829.50
Cox Communications OC	1498	\$	22,095.50
Cricket Communications	4	\$	59.00
ExteNet Systems	499	\$	7,360.25
Freedom Telecommunication	233	\$	3,436.75
Level 3	13	\$	383.11
Marine Corps Base	42	\$	1,237.74
мсі	937	\$	13,820.75
Mediacom	2101	\$	30,989.75
Orion	680	\$	10,030.00
Sunesys	94	\$	1,386.50
Time Warner Cable	8971	\$	132,322.25
T-Mobile		\$	59.00
USA Cable	711	<u> </u>	10,487.25
Total Total Total	86751	\$	1,280,386.85

^{*}Level 3 and Marine Corps Base did not sign the settlement agreement

Communication infrastructure Provider (CIP)	Number of Distribution Poles at \$15.50/pole	2015 Total
AT&T	4745	\$ 73,547.50
Crown Castle NextG West	5364	\$ 83,142.00
City of Encinitas	53	\$ 821.50
Cox Communications SD	60802	\$ 942,431.00
Cox Communications OC	1498	\$ 23,219.00
Cricket Communications	4	\$ 62.00
ExteNet Systems	499	\$ 7,734.50
Freedom Telecommunication	233	\$ 3,611.50
Level 3	13	\$ 383.11
Marine Corps Base	42	\$ 1,237.74
MCI	937	\$ 14,523.50
Mediacom	2101	\$ 32,565.50
Orion-	680	\$ 10,540.00
Sunesys	94	\$ 1,457.00
Time Warner Cable	8971	\$ 139,050.50
T-Mobile	4	\$ 62.00
USA Cable	711	\$ 11,020.50
Total 336 1 - 2 - 138- 141- 2 - 150	86751	\$ 1,345,408.85

Communication infrastructure Provider (CIP)	Number of Distribution Poles at \$16.35/pole	2016 Total
AT&T	4745	\$ 77,580.75
Crown Castle NextG West	5364	\$ 87,701.40
City of Encinitas	53	\$ 866,55
Cox Communications SD	60802	\$ 994,112.70
Cox Communications OC	1498	\$ 24,492.30
Cricket Communications	4	\$ 65.40
ExteNet Systems	499	\$ 8,158.65
Freedom Telecommunication	233	\$ 3,809.55
Level 3	13	\$ 383.11
Marine Corps Base	42	\$ 1,237.74
MCI	937	\$ 15,319.95
Mediacom	2101	\$ _34,351.35
Orion	680	\$ 11,118.00
Sunesys	94	\$ 1,536.90
Time Warner Cable	8971	\$ 146,675.85
T-Mobile	4	\$ 65,40
USA Cable	711	\$ 11,624.85
Total mension in Statement Total mension and the second statement of the secon	86751	\$ 1,419,100.45

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 14: SHARED ASSETS

Shared Asset Information

Year	Electric	Gas	Total
2014	6,284	2,521	8,805
2015	5,801	2,328	8,129
2016	5,072	2,034	7,106

Source: RO Model

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SAN DIEGO GAS & ELECTRIC COMPANY **MISCELLANEOUS REVENUES** TAB 15: FERC ACCOUNT 456 FEDERAL ENERGY RETROFIT PROGRAM

A) Description

Under Executive Order 13132, the US Government is authorized and encouraged to enter into contracts with local utilities to expedite and facilitate the implementation of cost effective energy and conservation measures. This is the electric portion of the Government Turnkey program.

B) Forecast Methodology

The 2014-2016 forecast is based on expected net revenues from existing contracts with various federal entities and level of financing allowable by US Government.

Profits Recorded (\$000)

Actual

2009	2010	2011	2012	2013	5 YR AVG
2,045	1,505	1,154	929	780	1,283

Forecast Growth Rate of Non-Pay T/on Orders (Profit)

2014	2015	2016
See Notes	See Notes	See Notes
160	509	457

C) Summary of Results (Profits)

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
	_	780
2	2014 Estimated	
		160
3	2015 Estimated	
		509
4	2016 Test Year	
		457

Notes:

Because of changes in Navy contracting, revenues from 2009 to 2013 have decreased by half. This downward trend is expected to continue through 2016 2014 and 2015 profitability will be impacted significantly due to a slowdown in project contract volume and prior contract concessions.

Pricing pressure due to competitive market conditions have decreased profit margins.

Profit margins will decrease significantly 2014 and 2015, but are expected to rebound 2016

New Contracts are expected to complete in about 24 months vs. 12 - 18 months in prior years due to customer requirements regarding construction.

Costs to administer contracts have increased due to construction requirements.

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 18A: FEDERAL ACCOUNTS - GOVERNMENTAL TURNKEY PROJECT PROFIT CALCULATION

GRC Profits for 2014-2018 Backup

		Value (Burn	 			Orig Bal - Burn						
alled & Unbi	led Contract Value		Revenue Recog	nition Burn Rate				Rate	Beg Balance	Contract Adds	Revenue	End Balance
			2014	2015	2016	2017	2018			XX2500000000000000000000000000000000000	Light History	F
12/31/2013	Beq Bal	(13,295,293)					ļ			Establish and the		
1/1/2014	. 1	(12,820,461)					<u> </u>	(12,820,461)			474,832	(12,920.4
2/1/2014	2	(12,345,629)		COMMON TO THE OWNER	965900000000	Sealt/or 5/2	Signatura ((12,345,629)	(12,820,461)		474,832	(12,345,6
3/1/2014	3		New 14 14 15		######################################	Paragraph and	A KANAL SERVICE SERVIC	(11,870,797)	(12,345,629)	(10.000.000)	474,632 1,362,600	(11,870.7)
4/1/2014	4	(11,395,965)	887,768		 	<u> </u>		(10,508,198)	(11,870,797)	[10:000:000]		
5/1/2014	5		887,768		 			(10,033,366)	(20,508,198)	Jan Tan Mil	1.362,600	(19,145,5 (17,782,9
6/1/2014	6		887,768 887,768			 	 	(9,558,534)	(19,545,598) (17,782,999)	10.7 20.002	1,362,600	(16,420,3
7/1/2014	á		887,768			1		(8,608,870)	(16,420,399)		1,362,600	(15,057,7
8/1/2014 9/1/2014		(9,021,806)	887,768				1	(8,134,038)	(15,057,799)	E - 90.1743	1,362,600	
10/1/2014	10	(8,546,974)	887,768			-		(7,659,206)	(13,695,200)		1,362,600	(12,332,6
11/1/2014	11	(8,072,142)	887.768		· · · · · · · · · · · · · · · · · · ·	<u> </u>		(7,184,374)			1,362,600	(10,970,0
12/1/2014	12		887,768				-	(6,709,543)	(10,970,001)		1,362,600	(9,607,4
1/1/2015	13		887,768	<u> </u>	-	-		(6,234,711)	(9,607,401)		1,362,600	
2/1/2015		(6.047,646)	887,768		 	l .		(5,759,879)	(0,244,801)	A THE THE PERSON OF THE PERSON	1,362,600	(6,882,2
3/1/2015	15		897,768	111110000000		STERES OF	6.117.037703730	(5,285,047)	(6,682,202)		1,362,600	(5,519,6
4/1/2015		(5.697,983)	-			1	1	(5,697,983)	(5,519,602)	CONTRACTOR OF THE	474,832	(5,944.7
5/1/2015	17			l	1		 	(5,223,151)		State and the same	474,832	(4.569,9
6/1/2015	18			333,333	i —	1	 	(4,414,986)	(4,569,938)	(8,909,000)	808,165	(11.761.7
7/1/2015		(4,273,487)		333,333	i		· · · · · · · · · · · · · · · · · · ·	(3,940,154)		15,000,000,	608 165	
8/1/2015		(3,798,656)		333,333	1		 	(3,465,322)		500000000000000000000000000000000000000	808,165	
9/1/2015		(3,323,823)	- -	333,333	i	1	1	(2,990,490)	(10,145,443)	Sec Parisance.	808,165	(9.337.2
10/1/2015	22	(7,848,991)		333,333	1				(9,337,278)	-	808,165	
11/1/2015	23	(2.374.159)		333,333	i e			(2,040,826)		(85) - (224)	808 165	
12/1/2015	24	(1,899,328)		333,333	i –	 		(1.565.994)		8000	808,165	
1/1/2016	25	(1,424,496)		333,333	i	1	1	(1,091,152)	(6,912,782)	000 - Ass. Care -	808,165	
2/1/2016	26	(949,664)		333,333	<u> </u>	·		(616,330)	(8,104,617)	6600000000	808,165	
3/1/2016	27	(474,832)	7. (C) TOTAL	333 333	680000000000000000000000000000000000000	16,5800.002		(141,499)	(5,296,451)	nie zrétulnie	808 165	
4/1/2016	28	0		333,333		1		333,333	(4,488,286)	-participation of	808,165	
5/1/2016	29	300 A SM0A		333,333			i	333,333	(3,680,121)	1900-1900-000	333,333	(3,346,7
6/1/2016	30	1000000		333,333	333,333		ì	566,667	(3,346,788)			(10,630,1
7/1/2016	31	100 C		333,333	333,333		1	666,667	(19,680,121)		668,667	(10,013,4
8/1/2016	32	7947-78000		333,333	333,333			666,667	(10,013,454)		665,667	(9,348,7
9/1/2016	33	78 V / CO (1972)		333,333	333,333			666,667	(9.346,788)		666,667	(8,680,1
10/1/2016	34	W. 25800 #2		333,333	333,333	1		866,667	(8,680,121)	THE PERSON	666,667	(8,013,4
11/1/2016	35	100 A 14 A 15 E 15		333,333	333,333	1	1	666,667	(8,013,454)	ett tidele i	665,667	(7,346,7
12/1/2016	36	4900 STREETS SE		333,333	333.333		1	666,667	(7.346,788)	A 474 TEL 481 TEL	666,667	(6,680,1
1/1/2017	37	2,20044,000		333,333	333,333	1		666,667	(6,680,121)		668 667	(6,013,4
2/1/2017	38	37.77.6.9		333,333	333,333	1		566,667	(6,013,454)		688,667	(5,346,7
3/1/2017	39	- The State of the	T-10-	333,333	330:333		50%	668,667	(5,346,788)		666,667	(4,680,1
4/1/2017	40	A 150H190		333,333	333,333			666,667	(4.680,121)		666,667	(4,013,4
5/1/2017	41	OF FRANKLIST		333,333	333,333			666,687	(4,013,454)	draw maratit stand	666,667	[3,346,7
6/1/2017	42	0.000			333,333	333,333		666,667	(3,346,788)	(8,000,000)	666,667	(10,680,1
7/1/2017	43	100000000000000000000000000000000000000			333,333	333,333		666,667	(10,680,121)		666,667	(10,013,4
8/1/2017	44	100 100 100 100			333,333	333,333		666,667	(10,013,454)		666,667	(9,346,7
9/1/2017	45	387 E8F 32			333,333	333,333		666,687	(9,346,768)		666,667	(8,680,1
10/1/2017	46				333,333	333,333		666,667	(8,680,121)		-666,667	(8,013,4
11/1/2017	47				333,333	333,333		666,667	(8,013,454)		566,667	(7,346,7
12/1/2017	48				333,333	333,333		666,687	(7,346,788)		666,667	(6,680,1
1/1/2018	49	Commence of the second			333,333	333,333		666,687	(6,680,121)	#80+13220fg;;;	668,667	(6,013,4
2/1/2018	50	1222/241174			333,333	333,333		566,687	(8,013,454)	1927 (19 0 0)	666,667	(5,346,2
3/1/2018	51		8820 F - 03 00				N	666,667	(5,346,788)		666,667	(4,680.1
4/1/2018	52	1000			333,333	333,333		666,687	(4,680,121)		668,667	(4,013,4
5/1/2018		110.7			333,333	333,333	I	666,667	(4,013,454)		666 667	(3,348,
6/1/2018	54	100000000000000000000000000000000000000			1	333,333	333,333	566,667	(3,346,788)		666,667	(10,680,
7/1/2018	55			i		333,333	333,333	666,667	(10,680,121)	75 - 755 FF	666,667	(10,013,
9/1/2018	57	200				333,333	333,333	666,667	(9,346,788)	12011-110000000000000000000000000000000	668,667	(8,680,1
10/1/2018	58	22 25		l		333,333	333,333	566,667	(8,680,121)	THE	666,667	(E,013,4
11/1/2018	59			İ		333,333	333,333	666,667	(8,013,454)		666,667	(7,346,7
12/1/2018	60	erati dari sala		i		333,333	333,333	666,667	(7,346,768)		666,667	(6,680,1
1/1/2019		110 11 (021)		i	-	333,333		666,667	(6,660,121)		668,667	(6,013.4
2/1/2019		SOUTH BELLINOS				333,333	333,333	666,667	(6.013,454)		666,667	(5,346,7

- A	mount Two	(Months) Total Reven	in Profit %	Total	Profit	Elect Percentag	Elect Revenue	Elect Profit
Pre-2014 Contracts		1,424	96	2.00%	28,490	71%	1,011,392	20,228
Contracts 2014	10,000,000	11.3 13,687,8	92	1,64%	225,000	71%	9.718,403	159,750
Contracts 2015	8,000,000	24	19	8.70%	716,539	71%	7,593,180	508,743
Contracts 2016	8,000,000	24 8.232.6	61	7.81%	642,971	71%	5.845,189	456,509
Cantracts 2017	8.000.000	24 8,000.0	60	7.61%	824,800	71%	5,680,000	443,608
Contracts 2018	8,000,000	24 8,900.0	60	7.61%	624,800	71%	5,680,000	443,608
Mark Webs		etro (0.40,7	200				

	WITH AWEMS	(Total AWEMS	2.4 M, 2013 had	\$1.1 million	
Model Revenue 100,00% Cod 20,50%	2014 100.00% 90.50%		2014	2015	2015 100:0% 90:5%
Profit 9.50% Disc -1.81%		AWEMS Cost	1,075,868.31	300,000	2.8% 6.69%
Desc -1.81% Net 5.86%	1.64%				

Profits	Electric (71%)	Gas (2076)	10034
2013 Actuals	780	195	975
GRC 2014	160	65	225
GRC 2015	509	208	717
GRC 2016	457	186	643
GRC 2017	444	181	625
GRC 2018	444	181	625

Year		Total Pr	ofit	Elec	tric Profit	Gas	Profit	To	tal Rev	ectric Rev		s Rev	Electric	Gi	
ı	2012	\$	1,156,051	\$	928,869	\$	227,182	\$	12,656,879	\$ 10,169,607	\$	2,487,272		80.3%	19.7%
1	2011	\$	1,428,774	\$	1,154,009	s	274,765	5	9,529,024	\$ 7,696,514	\$	1,832,510		80.8%	19.2%
	2010	Ś	1,868,948	\$	1,505,058	\$	363,890	\$	18,419,287	\$ 14.832,994	\$	3,586,293		80:5%	19.5%
1	2009	\$	2,537,445	\$	2,045,864	\$	491,581	\$	24,495,272	\$ 19,749,787	. \$	4,745,485		80:6%	19.4%

Shared Service Workpapers

SAN DIEGO GAS & ELECTRIC COMPANY **MISCELLANEOUS REVENUES** TAB 16I: FERC ACCOUNT 456/495 OTHER MISCELLANEOUS REVENUES

A) Description

The Environmental Laboratory is a State of California certified laboratory that utilizes approved methods to characterize primarily soil, water, and oil analysis. The laboratory also provides sampling support and consulting services.

B) Forecast Methodology

The 2014 through 2016 estimate is based on the loss of revenue from our major customer South Bay (Duke Energy) which was de-commissioned in 2011. Lower revenues may also be expected from Cabrillo power plant which is expected to winddown as well. The two power plants represent a significant source of revenue for environmental services hence the significant decrease from 2009 to 2013.

Recorded (\$000)

110001404 140	1(0001000 (\$000)									
2009	2010	2011	2012	2013	5 YR AVG					
174	108	92	42	69	97	Electric				
19	12	10 _	5	8	11	Gas				
193	120	102	47	77	108					

2011	2012	=2013	3 YR AVG
92	42	69	68
10	5	8	8
102	47	77	76

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016
76	76	76

C) Summary of Results

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		69
2	2014 Estimated	
		76
3	2015 Estimated	
		76
4	2016 Test Year	
	<u></u>	_76

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Shared Service Workpapers

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES

TAB 16II: FERC ACCOUNT 456 EMERGENCY SERVICES

GL Account

. 4371083

A) Description

SRV-CAMP PENDLETON SERVICES - Emergency Restoration for Customer Owned Facilities (gas and electric) on MCB Camp Pendleton.

B) Forecast Methodology

Starting in 2014, the Navy will no longer contract services through the Emergency Services Agreement at Camp Pendleton.

Recorded (\$000)

55	4	5	245	-2	61
2009	2010	2011	2012	-2013	5 YR AVG

Forecast Growth Rate of Non-Pay T/on Orders

0	0	0
2014	2015	2016

C) Summary of Results

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		(2)
2	2014 Estimated	
ļ		0
3	2015 Estimated	
	•	0
4	2016 Test Year	
		0

Notes: 2012 included two non-recurring transactions (studies - \$192k and \$59k)

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 16III: FERC ACCOUNT 456 SHOP AND TESTING SERVICES

A) Description

Kearny's Protective Equipment Testing (PET) Lab

B) Forecast Methodology

Kearny's Protective Equipment Testing (PET) Lab is not anticipating any revenue producing activities for the 2013 through 2016 business years. Due to budgetary constraints, our focus has concentrated on in-house testing procedures.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
15	11	14	6	0	9

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016
0.00%	0.00%	0.00%
0	0	0

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
ļ		0
2	2014 Estimated	
	,	0
3	2015 Estimated	
		0
4	2016 Test Year	
		0

Shared Service Workpapers

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES

TAB 16IV: FERC ACCOUNT 456 LEASING OF EXCESS MICROWAVE COMMUNICATIONS

A) Description

Leasing of excess microwave communications - Edison & Imperial Irrigation District Electric - Transmission

B) Forecast Methodology

We have an existing contract with IID for leasing of this excess capacity at a rate of \$1438.51/mo. This was an update as of Jan. 2009 to reflect a reduction in the lease.

Recorded (\$000)

	,				
2009	2010	2011	2012	2013	5 YR AVG
-38	17	17	17	17	6

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016
0.00%	0.00%	0.00%
17	17	17

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		17
2	2014 Estimated	
		17
3	2015 Estimated	
		17
4	2016 Test Year	
		17

Shared Service Workpapers

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 17: FERC ACCOUNT 488 SERVICE ESTABLISHMENT CHARGES

A) Description

Revenue collection from gas customers for establishment or reestablishment of service.

B) Forecast Methodology

The 2014-2015 forecast is calculated using base year actuals adjusted by estimated annual customer growth for the period, since full Smart Meter benefits were realized in 2013. The TY2016 forecast is based on the same forecast methodology for the transactions, however, using \$5 for non-fielded orders and \$25 for fielded orders in an effort to move towards cost based fees.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
2,459	2,125	1,455	1,407	1,329	1,755

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016
0.84%	1.18%	1.41%
1,340	1,356	1,375

Source: Ex. SDG&E-32, Witness R. M. Payan

C) Summary of Results

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		1,329
2	2014 Estimated	
	1	1,340
3	2015 Estimated	
	·	1,356
4	2016 Test Year	
		1,553

Tab 17a

MISCELLANEOUS REVENUES TAB 17A: SERVICE ESTABLSIHMENT CHARGES CALCULATION SAN DIEGO GAS & ELECTRIC COMPANY

2016 Forecast 2,336,893 1,445,387 861,573 2,266,791 1,405,218 2013 Actuals Electric Meters Total Meters Gas Meter

891,506

					Base Year 2013	Base Year 2013 Actuals + 2016 Meter Growth by Meter Type	weter Growth by	Meter Type	
		BASEY	BASE YEAR 2013 ACTUALS	UALS			201	2016 FORECAST	
FEE TYPE	CATEGORY	ELECTRIC	GAS	TOTAL	FEE TYPE	CATEGORY	ELECTRIC	GAS	TOTAL
SORT *	Fielded (b)	15,919	19,867	35,786	SORT *	(q)	16,374	20,557	36,931
REM ORDERS	Non-Fielded (a)	56,247	0	56,247	REM ORDERS	(a)	57,855	0	57,855
LATE POST	Non-Fielded (a)	_	0	-	LATE POST	(a)	1	0	1
NON FIELD	Non-Fielded (a)	382	84	466	NON FIELD	(a)	393	87	480
DIST/CONST	Fielded (b)	5,152	0	5,152	DIST/CONST	(q)	5,299	0	5,299
BATCH CMPL	Non-Fielded (a)	351,720	199,880	551,600	BATCH CMPL	(a)	361,774	206,824	568,598
GAS OPS	Fielded (b)	0	164	164	GAS OPS	(q)	0	170	170
TOTAL ALL ORDERS		429,421	219,995	649,416	TOTAL ALL ORDERS		441,696	227,638	669,334
Total Non-Fielded		408,350	199,964	608,314	Total Non-Fielded Orders	Sum (a)	420,023	206,911	626,934
Total Fielded		21,071	20,031	41,102	Total Fielded Orders	Sum (b)	21,673	20,727	42,400

\$3,135

\$1,035

Sum (a) x \$5

Non-Fielded Orders x \$5 Fee following Remote Disconnect Increase in Remote Cut-Ins

(See SDGE-34-WP Tab 1a)
Sub-Total Non-Fielded Fees

\$88

\$3,223

\$1,035

\$2,188

\$1,060 \$4,283

\$518

\$542

Sum (b) x \$25

Fielded Orders x \$25 Fee

TOTAL SEC FEES

\$1,553

\$2,730

* SORT Orders can be worked by Customer Service Field (CSF), Advanced Meter Operations (AMO), and Electric Troubleshooters

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES

TAB 18: FERC ACCOUNT 488 LATE PAYMENT CHARGES (GAS)

A) Description

Revenue from the charges assessed to commercial customers for delinquent payments.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009-2013 recorded) adjusted by estimated annual customer growth for the period 2014 - 2016.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
114	70	53	42	45	65

Forecast Growth Rate of Commercial/Industrial Accounts

2014 0.42%	2015 0.58%		Developed based on Ex. SDG&E-31, Table KS-1. Witness K. Schiermey
0.42%	<u> </u>	0.54%	Developed based on Ex. 3DG&L-31, Table R3-1. Williess R. 3Cillettiey
65	65	66	

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	45
2	2014 Estimated	65
3	2015 Estimated	65
4	2016 Test Year	66

Shared Service Workpapers

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 191: FERC ACCOUNT 493 LEASES & LICENSES

A) Description

Leases & Licenses - Rent Gas Property, Distribution (69)

B) Forecast Methodology

The forecast is based on existing lease & license agreements. The contracts have an annual increase provision with a fixed increase from 3% to 5%. Others increase by the CPI.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
-5	12	13	14	14	10

Forecast Growth Rate of Non-Pay T/on Orders

	2016	2015	2014
Av	4.00%	4.00%	3.00%
}	16	15	14

Average annual contract increase provision.

C) Summary of Results

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		14
2	2014 Estimated	
 		14
3	2015 Estimated	
		15
4	2016 Test Year	
		16

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SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 19II: FERC ACCOUNT 493 RENT FROM GAS PROPERTY

A) Description

Rent from gas property primarily reflects revenues received for the use of SDG&E operating sites, properties, licenses and right of ways.

B) Forecast Methodology

The forecast is based on existing lease & license agreements. The contracts have an annual increase provision with a fixed increase from 3% to 5%. Others increase by the CPI.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
3	3	4	4	4	4

Forecast Growth Rate of Non-Pay T/on Orders

-2014	2015	2016
3.00%	4.00%	4.00%
4	4	4

Average annual contract increase provision.

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		4
2	2014 Estimated	
		4
3	2015 Estimated	
		4
4	2016 Test Year	
		4

Shared Service Workpapers

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES

TAB 20: FERC ACCOUNT 495 CUSTOMER ADVANCES FOR CONSTRUCTION (CAC)

A) Description

CAC revenue, also called "ownership cost deductions" reflects the amount of revenue, based on a fixed percentage, which can be taken by SDG&E as a reduction to CAC deposits on a monthly basis if the customer does not become eligible for refunds one (electric) to three (gas) years after SDG&E facilities are ready to provide service.

B) Forecast Methodology

The 2016 forecast is based on the calculation of the five-year historical average (2009 - 2013 recorded) adjusted for the gas ownership rate of 0.36% (previously 0.4% thru 1/2008). This decrease in rate is reflected in the 2014 and 2015 forecasts. New business growth rates for the period 2014 - 2016 are not expected to materially affect ownership cost revenues.

Recorded (\$000)

2009	2010	2011	2012	2013	5 YR AVG
180	67	81	63	88	96

2014	2015	2016
-10.00%		
86	86	86

% adjustment for ownership rate [(.36 / .40) - 1]

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		88,
2	2014 Estimated	
		86
3	2015 Estimated	
		86
4	2016 Test Year	
		86

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS REVENUES

TAB 21: FERC ACCOUNT 495 FEDERAL GOVERNMENT RETROFIT REVENUE

A) Description

Under Executive Order 13132, the US Government is authorized and encouraged to enter into contracts with local utilities to expedite and facilitate the implementation of cost effective energy and conservation measures. This is the Gas Revenue portion of the Government Turnkey Activities.

B) Forecast Methodology

The 2014-2016 forecast is based on expected net revenues from existing contracts with various federal entities and level of financing allowable by US Government.

Profits Recorded (\$000)

Actual

2009	2010	2011	2012	2013	5 YR AVG
492	364	275	227	194	310

Forecast Growth Rate of Non-Pay T/on Orders (Profits)

2014	2015	2016
See notes	See notes	See notes
65	208	186

C) Summary of Results (Profit)

Line	Miscellaneous Revenue	Total (000's)	
1	2013 Recorded		Actual
		194	
2	2014 Estimated		,
		65	
3	2015 Estimated		
		208	
4	2016 Test Year		
		186	

Notes:

Because of changes in Navy contracting, revenues from 2009 to 2013 have decreased by half. This downward trend is expected to continue through 2016 2014 and 2015 profitability will be impacted significantly due to a slowdown in project contract volume and prior contract concessions.

Pricing pressure due to competitive market conditions have decreased profit margins.

Profit margins will decrease significantly 2014 and 2015, but are expected to rebound 2016

New Contracts are expected to complete in about 24 months vs. 12 - 18 months in prior years due to customer requirements regarding construction.

Costs to administer contracts have increased due to construction requirements.

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 21A: FEDERAL ACCOUNTS - GOVERNMENTAL TURNKEY PROJECT PROFIT CALCULATION

GRC Profits for 2014-2018 Backup

rled & Unbille	ed Contract Value	Value (Burn Rate)	Revenue Recognit					Rate	Beg Balance	Contract Adds	Revenue	End Balance
•			2014	2015	2016	2017	2018		cdi selidacité	akyk, denind		
12/31/2013	Beg Bal	(13,295,293)							111111111111111111111111111111111111111		1140 JAN 197 619	
1/1/2014		(12,820,461)						(12,820,461)	(13,295,293)	. televistas ustas	474,832	(12,820,4
2/1/2014	3		·	Andreas Andrews	ar nano ar	Marian Cara Cara		(12,345,629)	(12,820,461)		474,832	(12,345,6
3/1/2014	3		(0.22 (0.00 P/2) 2, 10 O/A	i - Waley BAC 1859	(A) (A) (A) (A) (A)	1965 A. 1965 A. 1966		(11,870,797)			474,832	(11,870,
4/1/2014	4		884,956					(10,511,010)			1,359,788	(20,511,
5/1/2014		(10,921,134)	884,956					(10,036,178)	(20,511,010)		1,359,788	(19,151;
6/1/2014		(10,446,302)	884,956					(9,561,346)	(19,151,222)		1,359,788	(17,791,
7/1/2014		(9,971,470)	884,956					(9,086,514)	(17,791,434)		1,359,788 1,359,788	(16,431,
9/1/2014	9		884,956 884,956					(8,136,850)	(16,431,647) (15,071,859)		1,359,788	(13,712,
10/1/2014	10		884,956					(7,662,018)	(13,712,071)		1,359,788	(12,352,
11/1/2014	11		884,956					(7,187,186)	(12,352,284)		1,359,788	(10,992
12/1/2014	12		884,956					(6,712,355)	(10,992,496)		1,359,788	(9,632,
1/1/2015	13		884,956					(6,237,523)	(9,632,709)		1,359,788	(8,272,
2/1/2015	14		884,956					(5,762,691)	(8,272,921)		1,359,788	(6,913,
3/1/2015	15				\$200 G200 G20 G20 G20 G20 G20 G20 G20 G20	5-Jayyo 83-199-19	485877735888	(5,287,859)	(6,913,133)		1,359,788	(5,553.
4/1/2015	16	(5,697,983)	- 407,009					(5,697,983)	(5,553,346)		474,832	(5,078.
5/1/2015	17		_					(5,223,151)			474,832	(4,603,
6/1/2015	18			333,333				(4,414,986)	(4,663,682)		808,165	(11,795,
7/1/2015	19		-	333,333				(3,940,154)	(11,795,517)		808.165	(10,987,
8/1/2015	20			333,333				(3,465,322)	(10,987,351)		808,165	(10,179,
9/1/2015	21	(3,323,823)		333,333				(2,990,490)	(10, 179, 186)		808,165	(9,371,
10/1/2015	22	(2,848,991)		333,333		L		(2,515,658)	(9,371,021)		808,165	(8,562,
11/1/2015	23	(2,374,159)		333,333				(2,040,826)	(8.562,856)		808,165	(7,754,
12/1/2015	24	(1,899,328)		333,333				(1,565,994)	(7,754,690)		808,165	(6,946,
1/1/2016	25	(1,424,496)	í	333,333				(1,091,162)	(6,946,525)		808,165	(6,138,
2/1/2016	26		-	333,333				(616,330)	(6,138,360)		808,165	(5,330,
3/1/2016	27		\$1800 Feb. 4000	333,333				(141,499)	(5,330,195)		808,165	[4,522,
4/1/2016	28			333,333				333,333	(4,522,030)		808,165	(3,713,
5/1/2016		77-50-60-60-60-6		333,333				333,333	(3,713,864)		333,333	(3,380,
6/1/2016	30			333,333	333,333			666,667	(3,380,531)		666,667	(10,713,
7/1/2016		V. 310 Y. S.		333,333	333,333			666,667	(10,713,864)		666,667	(10,047,
8/1/2016	32			333,333	333,333			666,667	(10,047,198)		666,667	(9,380,
9/1/2016		54-000 9500000		333,333	333,333			666,667	{9,380 <u>,531</u> }		666,667	(8,713,
10/1/2016	34			333,333	333,333			666,667	(8,713,864)		666,667	(8,047,
11/1/2016	35			333,333	333,333			666,667	(8,047,198)	A ************************************	666,667	(7,380,
12/1/2016	36			333,333	333,333			666,667	(7,380,531)		666,667	(6,713,
1/1/2017	37			333,333	333,333			666,667	(6,713,864)		666,667	(6,047,
2/1/2017	38		(333,333	333,333	Pres Zu Kodoni v Soci ses	naka dalah dalah sa	666,667	(6,047,198)		666,667	(5,380,
3/1/2017	39		0.00 (0.000) 40000 40000	333,333	333,333	\$2,00,30003436.55	0,000,000	666,667	(5,380,531)	e saye sa Arresta	666,667	(4,713,
4/1/2017	40			333,333	333,333			666,667	(4,713,864)		666,667	(4,047,
5/1/2017	41			333,333	333,333	222 222		666,667	(4,047,198)	to 000 000	666,667	(3,380,
6/1/2017 7/1/2017	42				333,333 333,333	333,333 333,333		666,667 666,667	(3,380,531) (10,713,864)	(8,000,000)	666,667 666,667	(10,713,
8/1/2017	44				333,333	333,333		666,667	(10,713,864)	. This year of the	666,667	(9.380,
9/1/2017	45				333,333	333,333		666,667	(9,380,531)	Residence in the second	666,667	(9,360,
10/1/2017	40				333,333	333,333		666,667	(8,713,864)		666,667	(8,047,
11/1/2017	47				333,333	333,333		666,667	(8,047,198)		666,667	(7,380.
12/1/2017	48				333,333	333,333		666,667	(7,380,531)		666,667	(6,713,
1/1/2018	49				333,333	333,333		666,667	(6,713,864)		666,667	(6,047,
2/1/2018	50				333,333	333,333		666,667	(6,047,198)		666,667	(5.380,
3/1/2018		W 100	Y-1-12/04/12/45 00:05	8727_88	333,333	333,333	H2.00.022.1887.7	666,667	(5,380,531)		666,667	(4,713,
4/1/2018		4800 (A. N. S. M. C. S.	y		333,333	333,333		666,667	(4,713,864)		666,667	(4,047,
5/1/2018	53				333,333	333,333		666,667	(4,047,198)		666,667	(3,380,
6/1/2018		25 100 100 100 100 100 100 100 100 100 10			,000	333,333	333,333	666,667	(3,380,531)	(8,000,000)	666,667	(10,713,
7/1/2018	55					333,333	333,333	666,667	(10,713,864)		666,667	(10,047,
8/1/2018	56		i			333,333	333,333	666,667	(10,047,198)		666,667	(9,380
9/1/2018	57					333,333	333,333	666,667	(9,380,531)		666,667	(8,713,
10/1/2018	58					333,333	333,333	666,667	(8,713,864)		666,667	(8,047,
11/1/2018	59		i			333,333	333,333	666,667	(8,047,198)		666,667	(7,380,
12/1/2018	60					333,333	333,333	666,667	(7,380,531)		666,667	(6,713,
1/1/2019		565				333,333	333,333	666,667	(6,713,864)		666,667	(6,047,
2/1/2019		E-10-10-10-10-10-10-10-10-10-10-10-10-10-				333,333	333,333	666,667	(6,047,198)		666.667	(5.380.

Amo	unt Term	(Months) Total Revenue Profit	% Total Profit	Gas Percentage Ga	is Revenue	Gas Profit
Pre 2014 Contracts		1,424,496	2.00% 28,490	29%	413,104	8,262
Contracts 2014	10,000,000	11.3 13,662,584	1 64% 224,584	29%	3,962,150	65,129
Contracts 2015	8,000,000	24 10,686,183	6.70% 715,974	29%	3,098,993	207,633
Contracts 2016	8,000,000	24 8,232,661	7.81% 642,971	29%	2,387,472	186,462
Contracts 2017	8,000,000	24 8,000,000	7.81% 624,800	29%	2,320,000	181,192
Contracts 2018	8,000,000	24 8,000,000	7.81% 624,800	29%	2,320,000	181,192
THE RESERVE OF THE PERSON NAMED IN COLUMN 1	T0000 000 000 000 000					

Model		9
Revenue	100	K00.0
Cost	9(.50%
Profit	y y	50%
Disc	- ·	819
Disc-		.819
Net	HEUD :	.889

Profits	Electric (71%)	Gas (29%)	Total
2013	639	261	900
GRC 2014	159	. 65	225
GRC 2015	508	208	716
GRC 2016	457	186	643
GRC 2017	444	181	625
CDC 2018	444	191	625

	Remain CV	Est Profit	PM		Gas Portion	Gas Profit
Other In Constr	5,775,332	548,657		9.50%	1,155,066	109,731
Phase 19/20	4,657,828	273,880		7.69%	2,566,299	197,348
Phase 17/18	6,981,736	536,895		5.88%	1,396,347	82,105
Total Unrec 9/30/13	17,414,896	1,359,432		7.81%	5,117,713	389,185

3as	Portion	29.3

Year	Total Pro	ofit ·	Electric Profit	Gas Profit	Total Rev	Electric Rev	Gas Rev	Electric	Gas
1, 5	2012 \$	1,156,051	\$ 928,869	\$ 227,182	\$ 12,656,879	\$ 10,169,607	\$ 2,487,272	80.3%	19.7%
100	2011 \$	1,428,774	\$ 1,154,009	\$ 274,765	\$ 9,529,024	\$ 7,696,514	\$ 1,832,510	80.8%	19.2%
19 104	2010 \$	1,868,948	\$ 1,505,058	\$ 363,890	\$ 18,419,287	\$ 14,832,994	\$ 3,586,293	80,5%	19.5%
100	2009 \$	2,537,445	\$ 2,045,864	\$ 491,581	\$ 24,495,272	\$ 19,749,787	\$ 4,745,485	80.6%	19.4%

Shared Service Workpapers

SAN DIEGO GAS & ELECTRIC COMPANY MISCELLANEOUS REVENUES TAB 22: FERC ACCOUNT 495 EMISSIONS CREDIT

A) Description

Sale of various air emissions credit surplus to the needs of gas operations.

B) Forecast Methodology

Revenues from 2009-2011 were from surplus RECLAIM credits at Moreno Compressor Station. No revenues in 2012-2013 or in the future, as credit deficits, instead of surplus, have resulted since the shutdown of San Onofre Power Plant with Moreno experiencing higher operating rates.

Recorded (\$000)

2009	2010	2011	2012	2013
4	5	8	0	0

Forecast Growth Rate of Non-Pay T/on Orders

2014	2015	2016
0	0	0

Line	Miscellaneous Revenue	Total (000's)
1	2013 Recorded	
		0
2	2014 Estimated	
		0
3	2015 Estimated	
		0
4	2016 Test Year	
		0