



Jonathan J. Newlander
Senior Counsel
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, CA 92123
Tel: 858-654-1652
Fax: 858-654-1879
JNewlander@sdge.com

October 14, 2021

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

Re: San Diego Gas & Electric Company, Tenth Annual Informational Filing Under Appendix X Formula Rate of the Transmission Owner Tariff, Docket No. ER22-____-000

Dear Secretary Bose:

Under Appendix X of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sunrise Transmission LLC ("Citizens") for its lease of transfer capability in a portion of the Border East Line using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix X Cycle 10¹ Informational Filing ("Filing" or "Cycle 10 Filing") pursuant to Section C.5 of Attachment 1 to Appendix X of SDG&E's TO Tariff. The proposed effective date is January 1, 2022.

This submission is provided to the Commission for informational purposes only. This filing is not subject to the requirements of Section 205 of the Federal Power Act,² nor does it subject SDG&E's Appendix X Formula to modification.³

SDG&E requests that the Commission issue a public notice of filing for the Appendix X Cycle 10 Filing and establish a comment date.

¹ The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 10 is the tenth annual filing under the Appendix X Formula Rate.

² 16 U.S.C § 824d.

³ See Section C.5.c. of the Appendix X Formula Rate Protocols.

I. NATURE AND PURPOSE OF THE FILING

Appendix X sets forth the ratemaking methodology for SDG&E to calculate the rate that it will charge to Citizens for the Transfer Capability Lease (“Lease” or “Lease Agreement”). Pursuant to the Lease, as of the effective date of Appendix X, Citizens prepaid SDG&E \$85.194 million for a 30-year leasehold entitlement to 50% of the Border East Line segment of the Sunrise Powerlink Transmission Project. SDG&E operates and maintains the Border East line segment⁴ in which Citizens is leasing transfer capability and will allocate to Citizens a portion of the costs via the Citizens Border East Line Rate.⁵

The Appendix X Formula sets forth the way in which SDG&E will develop its rate for Citizens based on certain recorded costs that SDG&E will file on or before October 31 of each year. Such charge will remain in effect through December 31 of the subsequent year. To the extent that SDG&E’s TO5 Formula Rate will be modified in the future, *e.g.*, in a TO6 Formula, the Appendix X will be modified accordingly.

The Appendix X provides that the Citizens Border East Line Rate consist of the following six parts: (1) the Direct Maintenance Expense Cost Component; (2) the Non-Direct Expenses Cost Component; (3) the Cost Component Containing Other Specific Expenses; (4) the True-Up Adjustment Cost Component; (5) the Interest True-Up Adjustment Cost Component; and (6) Other Adjustments. Appendix X further provides that the Citizens Border East Line Rate be designed to reflect SDG&E’s cost to own, operate, and maintain the Border East line segment.

The cost components identified above are calculated based on the previous calendar year’s data shown in SDG&E’s FERC Form 1. The True-Up Adjustment cost component for each Rate Effective Period is an annual reconciliation of the difference between (a) SDG&E’s actual costs of providing the transmission service during that Rate Effective Period, less (b) actual revenues received from Citizens for transmission services during the same period.

II. SUMMARY OF THE APPENDIX X CYCLE 10 FILING

The Appendix X Formula in this Informational filing is based upon the following:

- a 2020 calendar Base Period, and
- a 12-month Rate Effective Period from January 1, 2022 through December 31, 2022.

This Cycle 10 Filing reflects a charge of \$5.261M compared to the charge of \$5.637M in the Cycle 9 Filing. This change reflects a decrease of approximately \$0.376M, or

⁴ The Border East Line, a 30-mile segment of the Sunrise Powerlink Transmission Project is located between SDG&E’s Imperial Valley substation and the San Diego County Line.

⁵ The Commission approved the transaction and established certain accounting treatment SDG&E must follow for the Border East Line in *San Diego Gas & Electric Co.*, 129 FERC ¶ 61,233 (2009).

approximately 7%, primarily due to a reduction in Section 1 expenses of \$0.119M; Section 4 true-up adjustment of \$0.226M; and other reductions for cost adjustments from prior Cycles 8 and 9 of \$0.109M as reflected in the following cost components:

(1) Direct Maintenance Expense	=	\$0.064M
(2) Non-Direct Expenses	=	\$2.906M
(3) Other Specific Expenses	=	\$0.875M
(4) True-Up Adjustment	=	\$1.418M
(5) Interest True-Up Adjustment	=	<u>\$0.107M</u>
SUB-TOTAL	=	\$5.370M
(6) Other Adjustments	=	<u>(\$0.109M)</u>
TOTAL	=	\$5.261M

III. MISCELLANEOUS MATTERS

Adjustments to Reflect Correction of Error

Section C.6 of the Appendix X Citizens Sunrise Protocols provides that if an error is identified in SDG&E's prior informational filing, SDG&E shall include a brief description of the error in its subsequent informational filing.

In preparing the Cycle 10 Annual Informational Filing, SDG&E identified three errors that were corrected and included as "Other Adjustments" in the Total Annual Costs. The first error relates to project expenses recorded as operation and maintenance expenses ("O&M") rather than administrative and general expenses ("A&G") in base and true-up years 2018 and 2019. The second error relates to the improper inclusion of A&G related to balanced programs in the base and true-up year 2019. And the third error relates to the improper inclusion of abandoned plant costs in the base and true up year 2019. These errors resulted in the overstatement of Total Annual Costs in Cycles 8 and 9. As a result, SDG&E calculated the total over-collection, including interest, that was needed to reduce the Total Annual Costs in the Appendix X Cycle 10 filing. The detailed calculations and supporting workpapers are included in this filing.

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 10 Informational Filing consists of the following:

1. Transmittal Letter;
2. The Appendix X Cycle 10 Formula Rate, which consists of the following Sections:
 - Section 1 – Direct Maintenance Expense Cost Component;
 - Section 2 – Non-Direct Expense Cost Component;

- Section 3 – Cost Component Containing Other Specific Expenses;
- Section 4 – True-Up Adjustment Cost Component;
- Section 5 – Interest True-Up Adjustment Cost Component;
- Section 6 – 2020 Base Period and True-Up Period Cost Statements and Workpapers
- Section 7 – Cost Adjustment Workpapers.

V. SERVICE

Copies of this Filing have been served on all parties to Docket Nos. ER19-221 and ER21-243, including the CAISO, and counsel to Citizens.

VI. COMMUNICATIONS

Correspondence and other communications concerning this Informational filing should be addressed to:

Jonathan J. Newlander
Senior Counsel
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, CA 92123
Telephone: 858-654-1652
E-mail: JNewlander@sdge.com

Melanie Hancock
Transmission Revenue Manager
San Diego Gas & Electric Company
8330 Century Park Court
San Diego, CA 92123
Telephone: 619-696-2373
E-mail: MHancock@sdge.com

Respectfully submitted,

/s/ Jonathan J. Newlander

Jonathan J. Newlander

Attorney for

San Diego Gas & Electric Company

Appendix X Cycle 10

Table of Contents

	<u>Page No.</u>
A. Summary of Cost Components	1
B. Section 1 – Direct Maintenance Expense	2
C. Section 2 – Non-Direct Expenses	3 - 4
D. Section 3 – Other Specific Expenses	5
E. Section 4 – True-Up Adjustment	6 - 8
F. Section 5 – Interest True-Up Adjustment	9 - 10
G. Section 6 – Cost Statement Workpapers (AD thru Misc. Stmt)	11 - 62
H. Section 7 – Other Adjustments Workpapers	63 - 103

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE
Summary of Cost Components**

**Rate Effective Period January 1, 2022 to December 31, 2022
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 64	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,906	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	875	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,845	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,418	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	107	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 5,370	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(109)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,261	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.293	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	242.156	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.885	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	320.417	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	118.129	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(9.063)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 438.396	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,261	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE
Section 1 - Direct Maintenance Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
A. Derivation of Direct Maintenance Expense Allocated to Citizens			
2	\$ 124	Statement AH; Line 2	2
3	50.00%		3
4	\$ 62	Line 2 x Line 3	4
5			5
6	12.50%	FERC Method = 1/8 of O&M Expense	6
7	\$ 8	Line 4 x Line 6	7
8			8
9	9.9897%	Statement AV2; Line 31	9
10			10
11	1	Line 7 x Line 9	11
12			12
13	\$ 63	Line 4 + Line 11	13
14			14
15	1.0275%	Line 13 x Franchise Fee Rate	15
16			16
17	\$ 64	Line 13 + Line 15	17

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE
Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25

1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	Transmission Related O&M Expense	0.81%	Page 2; Line 6
3			
4	Transmission Related A&G Expense	0.88%	Page 2; Line 11
5			
6	Transmission Related Property Tax Expense	1.06%	Page 2; Line 16
7			
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21
9			
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34
11			
12	Transmission Related General & Common Plant Revenue	0.40%	Page 2; Line 51
13			
14	Subtotal Annual Carrying Charge Rate	3.38%	Sum Lines 2 thru 12
15			
16	Transmission Related Municipal Franchise Fees Expense	1.0275%	0.03%
17			Line 14 x Franchise Fee Rate
18	Total Annual Carrying Charge Rate	3.41%	Line 14 + Line 16
19			
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	Citizens Lease Payment	\$ 85,194	Lease Agreement
22			
23	Total Annual Carrying Charge Rate	3.41%	Line 18 Above
24			
25	Total Non-Direct Expense	\$ 2,906	Line 21 x Line 23

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE
Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Net Transmission Plant	\$ 5,400,948	AV-4; Line 6	1
2				2
3	<u>A. Transmission Related O&M Expense</u>			3
4	Transmission O&M Expense	\$ 43,805	Statement AH; Line 17	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.81%	Line 4 / Line 1	6
7				7
8	<u>B. Transmission Related A&G Expense</u>			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 47,700	Statement AH; Line 39	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.88%	Line 9 / Line 1	11
12				12
13	<u>C. Transmission Related Property Tax Expense</u>			13
14	Transmission Related Property Tax Expense	\$ 57,379	Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	1.06%	Line 14 / Line 1	16
17				17
18	<u>D. Transmission Related Payroll Tax Expense</u>			18
19	Transmission Related Payroll Tax Expense	\$ 1,766	Statement AK; Line 28	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21
22				22
23	<u>E. Transmission Related Working Capital Revenue</u>			23
24	<u>Citizens Financed Transmission Projects:</u>			24
25	Transmission Related M&S Allocated to Transmission	\$ 51,269	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	37,309	Statement AL; Line 9	26
27	Transmission Related Working Cash	11,438	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 100,016	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.9897%	Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 9,991	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35				35
36	<u>F. Transmission Related General & Common Plant Revenue</u>			36
37	Net Transmission Related General Plant	\$ 29,098	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	61,212	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 90,310	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	9.9897%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 9,022	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 12,683	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 21,704	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.40%	Line 49 / Line 1	51

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE BORDER EAST LINE
 Section 3 - Cost Component Containing Other Specific Expenses
 Base Period & True-Up Period 12 - Months Ending December 31, 2020
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.	
1	<u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u>					1
2						2
3			\$ 57	AF-3; Line 5; Col. Average	3	
4					4	
5			9.9897%	Statement AV2; Line 31	5	
6					6	
7			\$ 6	Line 3 x Line 5	7	
8					8	
9	<u>B. Equity AFUDC Component of Transmission Depreciation Expense</u>					9
10			\$ 77	AV-2B; Line 17	10	
11					11	
12	<u>C. Derivation of Citizens Border East Line Cost of Removal</u>					12
13	FERC Account					13
14	\$ 46,971	0.0110	\$ 517	TO5 Transmission Plant Deprec. Rates WP	14	
15					15	
16	\$ 16,615	0.0161	268	TO5 Transmission Plant Deprec. Rates WP	16	
17					17	
18	\$ 19,939	-	-	TO5 Transmission Plant Deprec. Rates WP	18	
19					19	
20	\$ -	-	-	TO5 Transmission Plant Deprec. Rates WP	20	
21					21	
22	\$ 1,669	-	-	TO5 Transmission Plant Deprec. Rates WP	22	
23	\$ 85,194			Col. a = Sum Lines 14 thru 22	23	
24					24	
25			\$ 784	Sum Lines 14 thru 22	25	
26					26	
27		1.0275%	8	Line 25 x Franchise Fee Rate	27	
28					28	
29			\$ 792	Line 25 + Line 27	29	
30					30	
31			\$ 875	Line 7 + Line 10 + Line 29	31	

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE
DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER)/ UNDERCOLLECTION
 True-Up Period - January 1, 2020 to December 31, 2020
 (\$1,000)

Line No.	Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col.10	Col.11	Line No.
	Year	Monthly True-Up Cost of Service	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Undercollection (-) or Overcollection (+) in Revenue	Monthly Interest Rate ⁵	Overcollection (-) or Undercollection (+) in Revenue	Interest	Overcollection (-) or Undercollection (+) in Revenue with Interest	
10	2020	\$ 320	289	(84)	-	204	116	0.42%	\$ 116	0	\$ 116	10
11	February 2020	320	289	(84)	-	204	116	0.39%	232	1	233	11
12	March 2020	320	289	(84)	-	204	116	0.42%	349	1	350	12
13	April 2020	320	289	(84)	-	204	116	0.39%	466	2	468	13
14	May 2020	320	289	(84)	-	204	116	0.40%	583	2	586	14
15	June 2020	320	289	(84)	-	204	116	0.39%	702	3	704	15
16	July 2020	320	289	(84)	-	204	116	0.29%	820	2	822	16
17	August 2020	320	289	(84)	-	204	116	0.29%	938	3	941	17
18	September 2020	320	289	(84)	-	204	116	0.28%	1,057	3	1,059	18
19	October 2020	320	289	(84)	-	204	116	0.28%	1,175	3	1,179	19
20	November 2020	320	289	(84)	-	204	116	0.27%	1,294	3	1,298	20
21	December 2020	320	289	(84)	-	204	116	0.28%	1,414	4	1,418	21
22		\$ 3,845	\$ 3,467	\$ (1,014)	\$ -	\$ 2,454	\$ 1,391		\$ -	\$ 26	\$ 1,418	22

1 Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
 2 Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
 3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
 4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
 5 Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
 6 Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
 7 Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period January 1, 2021 - December 31, 2021
(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	Cycle 9; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,815	Cycle 9; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	946	Cycle 9; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,944	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,644	Cycle 9; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	50	Cycle 9; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 5,637	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,637	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	234.564	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	78.854	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 328.635	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	136.999	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 469,788	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,637	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period June 1, 2019 to May 31, 2020

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 63	Cycle 8; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	1,604	Cycle 8; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	787	Cycle 8; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 2,454	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	954	Cycle 8; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	60	Cycle 8; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 3,467	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 3,467	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.224	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	133.694	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	65.551	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 204.468	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	79.512	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	4.974	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 288.954	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 3,467	Line 34 x Line 36	38
39				39

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE**

**Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 9
True-Up Period - January 1, 2020 to December 31, 2020
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
Calculations:	<u>Year</u>	<u>Prior Cycle True Up Adjustment¹</u>	<u>Monthly Interest Rate</u>	<u>Cumulative Overcollection (+) in Revenue wo Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (+) in Revenue with Interest</u>	
1	2020	1,644	0.42%	1,644	\$	1,651	7
2	2020		0.39%	1,651	\$	1,657	8
3	2020		0.42%	1,657	\$	1,664	9
4	2020		0.39%	1,664	\$	1,671	10
5	2020		0.40%	1,671	\$	1,677	11
6	2020		0.39%	1,677	\$	1,684	12
7	2020		0.29%	1,684	\$	1,689	13
8	2020		0.29%	1,689	\$	1,694	14
9	2020		0.28%	1,694	\$	1,699	15
10	2020		0.28%	1,699	\$	1,703	16
11	2020		0.27%	1,703	\$	1,708	17
12	2020		0.28%	1,708	\$	1,713	18
13				\$	69		19

1 Represents the true-up adjustment from the previous annual cycle filing. SDG&E accrues interest until the amount is fully collected/refunded in rates.
 2 Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
 3 The Cumulative Overcollection / Undercollection is: 1) the beginning balance in Column 2 for January; and 2) the previous month balance in Column 6 for all subsequent months.
 4 Interest is calculated using an average of beginning and ending balances: 1) January uses the entire balance from Column 4; and 2) subsequent months use the average of the prior month balance in Column 6 and the current month balance from Column 4.

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE**

**Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 9
True-Up Period - January 1, 2020 to December 31, 2020
(\$1,000)**

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Line No.	
	Year	Monthly Interest Rate ¹	Month Beginning Balance	Amortization	Principal	Interest	Month Ending Balance		
1	2021	0.34%	1,713	(146)	140	\$	1,573	1	
2	2021	0.34%	1,573	(146)	141		1,432	2	
3	2021	0.34%	1,432	(146)	141		1,291	3	
4	2021	0.34%	1,291	(146)	142		1,150	4	
5	2021	0.34%	1,150	(146)	142		1,008	5	
6	2021	0.34%	1,008	(146)	142		865	6	
7	2021	0.34%	865	(146)	143		722	7	
8	2021	0.34%	722	(146)	143		579	8	
9	2021	0.34%	579	(146)	144		435	9	
10	2021	0.34%	435	(146)	144		290	10	
11	2021	0.34%	290	(146)	145		145	11	
12	2021	0.34%	145	(146)	145		(0)	12	
13	2021	0.34%	145	(146)	145		(0)	13	
14	2021	0.34%	145	(146)	145		(0)	14	
15	2021	0.34%	145	(146)	145		(0)	15	
16	2021	0.34%	145	(146)	145		(0)	16	
17	2021	0.34%	145	(146)	145		(0)	17	
18	2021	0.34%	145	(146)	145		(0)	18	
19	Total Base Period Interest ⁴						\$	69	19
20	Total Base Period Interest and Current Year Interest						\$	107	20

¹ Rate is an average of the base period FERC Rates presented in the Section 4a True-Up calculation in Column 8 to derive a more accurate and consistent amortization amount (Column 4).
² The Beginning Balance is: 1) the balance in Column 6; Line 11 from the Interest True-Up Base Period for January; and 2) the balance from previous month in Column 7 of this worksheet for all subsequent months.
³ Amortization reduces the beginning balance to zero by the end of December and is derived as follows:
 Beginning Balance / {[(1+Rate)¹²-1]/[Rate*(1+Rate)¹²]}.
⁴ Total Base Period Interest comes from Section 5; Page Interest TU (BP); Col. 5; Line 19

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AD

Cost of Plant

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant ^{1,3}			\$ 557,045	AD-1; Line 18	1
2						2
3	Total Nuclear Production Plant ^{1,3}			-	AD-2; Line 18	3
4						4
5	Total Hydraulic Production Plant ^{1,3}			-	AD-3; Line 18	5
6						6
7	Total Other Production Plant ^{1,3}			529,466	AD-4; Line 18	7
8						8
9	Total Distribution Plant ^{2,3,5}	\$ 7,476,035	\$ 8,046,663	7,761,349	AD-5; Line 6	9
10						10
11	Transmission Plant ^{1,3}			6,717,604	AD-6; Line 23	11
12						12
13	Incentive Transmission Plant ¹			-	AD-7; Line 18	13
14						14
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	176,890	191,341	184,116	AD-8; Line 6	15
16						16
17	Total General Plant ^{2,4,5}	433,620	487,233	460,426	AD-9; Line 6	17
18						18
19	Total Common Plant ^{2,4}	1,051,636	1,226,853	1,139,245	AD-10; Line 10	19
20						20
21	Total Plant in Service			\$ 17,349,251	Sum Lines 1 thru 19	21
22						22
23	Transmission Wages and Salaries Allocation Factor			10.68%	Statement AI; Line 17	23
24						24
25	Total Transmission Plant & Incentive Transmission Plant			\$ 6,717,604	Line 11 + Line 13	25
26						26
27	Transmission Related Electric Miscellaneous Intangible Plant			19,672	Line 15 x Line 23	27
28						28
29	Transmission Related General Plant			49,194	Line 17 x Line 23	29
30						30
31	Transmission Related Common Plant			121,721	Line 19 x Line 23	31
32						32
33	Transmission Related Total Plant in Service			\$ 6,908,190	Sum Lines 25 thru 31	33
34						34
35	Transmission Plant Allocation Factor ⁶			39.82%	Line 33 / Line 21	35

¹ The balances for Steam, Nuclear, Hydraulic, Other Production, Transmission, and Incentive Transmission plant are derived based on a 13-month average balance.

² The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending year balances.

³ The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.

⁴ Not affected by the "Seven-Element Adjustment Factor".

⁵ In accordance with the FERC Audit Report issued in Docket No. FA19-3-000, SDG&E implemented Recommendation 24 (Finding No. 4) to reclassify electric vehicle charging stations from General Plant Account 398, Miscellaneous Equipment to Distribution Plant Account 371, Installations on Customers' Premises in 2020. The 12/31/2019 balances reported in TO5 Cycle 3 have been adjusted by \$61.8 million to reflect the reclassification. The 2019 Adjustment reported on Page 123.3 of the FERC Form 1 of \$56.5 million represents only electric vehicle charging stations attributable to the Vehicle-Grid Integration (VGI) Pilot Program addressed in the FERC Audit Report. The additional \$5.3 million of electric vehicle charging stations reclassified to Account 371 are not attributable to VGI.

⁶ Used to allocate all elements of working capital, other than working cash.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ 540,686	SDG&E Records	\$ 556,350	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; BOY	1
2	Jan-20	540,670		556,335		2
3	Feb	540,685		556,350		3
4	Mar	540,985		556,649		4
5	Apr	540,915		556,579		5
6	May	540,841		556,506		6
7	Jun	539,725		555,389		7
8	Jul	540,213		555,878		8
9	Aug	540,212		555,877		9
10	Sep	540,373		556,038		10
11	Oct	540,513		556,178		11
12	Nov	546,031		561,696		12
13	Dec-20	546,097	SDG&E Records	561,762	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; EOY	13
14						14
15	Total 13 Months	\$ 7,037,947	Sum Lines 1 thru 13	\$ 7,241,586	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 541,381	Average of Lines 1 thru 13	\$ 557,045	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; 13-Month Avg.	18
19						19

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ -	SDG&E Records	-	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; BOY	1
2	Jan-20	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-20	-	SDG&E Records	-	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; EOY	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	-	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	-	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; 13-Month Avg.	18
19						19

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

HYDRAULIC PRODUCTION PLANT

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking ¹	Reference	Line No.
1	Dec-19	\$	SDG&E Records	-	SDG&E Records	1
2	Jan-20	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-20	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$	Sum Lines 1 thru 13	-	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$	Average of Lines 1 thru 13	-	Average of Lines 1 thru 13	18
19						19

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ 567,153	SDG&E Records	\$ 524,898	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; BOY	1
2	Jan-20	567,334		525,079		2
3	Feb	567,340		525,085		3
4	Mar	569,337		527,083		4
5	Apr	569,756		527,501		5
6	May	568,737		526,483		6
7	Jun	572,781		530,527		7
8	Jul	573,247		530,993		8
9	Aug	573,287		531,032		9
10	Sep	573,295		531,041		10
11	Oct	573,289		531,034		11
12	Nov	577,530		535,276		12
13	Dec-20	579,275	SDG&E Records	537,020	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; EOY	13
14						14
15	Total 13 Months	\$ 7,432,361	Sum Lines 1 thru 13	\$ 6,883,053	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 571,720	Average of Lines 1 thru 13	\$ 529,466	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; 13-Month Avg.	18
19						19

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ 7,359,396	SDG&E Records	\$ 7,476,035	SDG&E Records ²	1
2	Dec-20	7,898,626	SDG&E Records	8,046,663	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; EOY	2
3						3
4						4
5						5
6	Beginning and End Period Average	\$ 7,629,011	Average of Line 1 and Line 3	\$ 7,761,349	Average of Line 1 and Line 3	6
7						7

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

² In accordance with the FERC Audit Report issued in Docket No. FA19-3-000, SDG&E implemented Recommendation 24 (Finding No. 4) to reclassify electric vehicle charging stations from General Plant Account 398, Miscellaneous Equipment to Distribution Plant Account 371, Installations on Customers' Premises in 2020. The 12/31/2019 balances reported in TO5 Cycle 3 have been adjusted by \$61.8 million to reflect the reclassification. The 2019 Adjustment reported on Page 123.3 of the FERC Form 1 of \$56.5 million represents only electric vehicle charging stations attributable to the Vehicle-Grid Integration (VGI) Pilot Program addressed in the FERC Audit Report. The additional \$5.3 million of electric vehicle

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ 6,462,480	SDG&E Records	\$ 6,372,654	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; BOY	1
2	Jan-20	6,529,314		6,439,488		2
3	Feb	6,570,559		6,480,731		3
4	Mar	6,593,919		6,504,100		4
5	Apr	6,609,678		6,519,858		5
6	May	6,719,473		6,629,734		6
7	Jun	6,741,839		6,652,099		7
8	Jul	6,787,958		6,698,218		8
9	Aug	6,812,388		6,722,648		9
10	Sep	6,826,109		6,736,368		10
11	Oct	6,833,292		6,743,551		11
12	Nov	6,922,204		6,800,650		12
13	Dec-20	7,042,463	SDG&E Records	6,921,238	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; EOY	13
14						14
15	Total 13 Months	\$ 87,451,674	Sum Lines 1 thru 13	\$ 86,221,335	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 6,727,052	Average of Lines 1 thru 13	\$ 6,632,410	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; 13-Month Avg.	18
19						19
20						20
21	Add: Citizens Weighted Average Lease Amount ²			\$ 85,194	Lease Agreement	21
22						22
23	Total Transmission Plant Cost Average Balance			\$ 6,717,604	Line 18 + Line 21	23

¹ This column represents the monthly ratemaking plant balances for the base & true-up periods. These plant balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

² Represents the lease amount for the term of service that is added to the 13-Month Average Balance for Transmission ratemaking.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ -	SDG&E Records	\$ 85,194	SDG&E Records	1
2	Jan-20	-		85,194		2
3	Feb	-		85,194		3
4	Mar	-		85,194		4
5	Apr	-		85,194		5
6	May	-		85,194		6
7	Jun	-		85,194		7
8	Jul	-		85,194		8
9	Aug	-		85,194		9
10	Sep	-		85,194		10
11	Oct	-		85,194		11
12	Nov	-		85,194		12
13	Dec-20	-	SDG&E Records	85,194	2020 Form 1; Page 213; Line 1; Col. e	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ 1,107,522	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 85,194	Average of Lines 1 thru 13	18
19						19

¹ Represents the monthly Citizens Lease amount for term of service.

SAN DIEGO GAS & ELECTRIC COMPANY
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 BALANCES AS OF 12/31/2019
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records
5	361.0	Structures & Improvements	-	-	3,634	-	-	-	-	3,634	SDG&E Records
6			-	-	1,039	-	-	-	-	1,039	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 4,673	\$ -	\$ -	\$ -	\$ -	\$ 4,678	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 243,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,529)	\$ 229,497	SDG&E Records
10	352.0	Structures & Improvements	631,967	-	-	(1,928)	-	-	(61,434)	568,605	SDG&E Records
11	353.0	Station Equipment	1,907,478	-	-	(12,010)	(1,420)	-	(2,456)	1,891,592	SDG&E Records
12	354.0	Towers and Fixtures	905,834	-	-	-	-	-	-	905,834	SDG&E Records
13	355.0	Poles and Fixtures	747,025	-	-	-	-	-	-	747,025	SDG&E Records
14	356.0	OH Conductors and Device	724,896	-	-	-	-	-	-	724,896	SDG&E Records
15	357.0	Underground Conduit	467,461	-	-	-	-	-	-	467,461	SDG&E Records
16	358.0	UG Conductors & Devices	505,866	-	-	(1,726)	-	-	-	504,140	SDG&E Records
17	359.0	Roads & Trails	328,926	-	-	-	-	-	-	328,926	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 6,462,480	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (77,419)	\$ 6,367,976	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 6,462,480	\$ 5	\$ 4,673	\$ (15,665)	\$ (1,420)	\$ -	\$ (77,419)	\$ 6,372,654	Line 7 + Line 19

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted Transmission plant balances.

SAN DIEGO GAS & ELECTRIC COMPANY
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 BALANCES AS OF 12/31/2020
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference
1	303.0	Production Related to Trans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
2	310.1	Intangibles	-	-	-	-	-	-	-	-	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	5	SDG&E Records
4	360.0	Land & Land Rights	-	5	-	-	-	-	-	3,626	SDG&E Records
5	361.0	Structures & Improvements	-	-	3,626	-	-	-	-	1,434	SDG&E Records
6					1,434						
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,060	\$ -	\$ -	\$ -	\$ -	\$ 5,065	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 252,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,529)	\$ 238,913	SDG&E Records
10	352.0	Structures & Improvements	669,356	-	-	(1,928)	-	-	(93,300)	574,128	SDG&E Records
11	353.0	Station Equipment	1,966,466	-	-	(12,010)	(1,420)	-	(2,375)	1,950,660	SDG&E Records
12	354.0	Towers and Fixtures	922,726	-	-	-	-	-	-	922,726	SDG&E Records
13	355.0	Poles and Fixtures	930,750	-	-	-	-	-	-	930,750	SDG&E Records
14	356.0	OH Conductors and Device	821,798	-	-	-	-	-	-	821,798	SDG&E Records
15	357.0	Underground Conduit	550,521	-	-	-	-	-	-	550,521	SDG&E Records
16	358.0	UG Conductors & Devices	557,706	-	-	(1,726)	-	-	-	555,979	SDG&E Records
17	359.0	Roads & Trails	370,697	-	-	-	-	-	-	370,697	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 7,042,463	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (109,205)	\$ 6,916,173	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 7,042,463	\$ 5	\$ 5,060	\$ (15,665)	\$ (1,420)	\$ -	\$ (109,205)	\$ 6,921,238	Line 7 + Line 19

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted Transmission plant balances.

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)**

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Plant Per Book	Reference	Incentive Transmission Plant Ratemaking	Reference	Line No.
1	Dec-19	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-20	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-20	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	-	Average of Lines 1 thru 13	17
18						18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-19	\$ 176,890	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; BOY	1
2	Dec-20	191,341	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; EOY	2
3	Beginning and End Period Average	\$ 184,116	Average of Line 1 and Line 3	3
4				4
5				5
6				6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-19	\$ 433,620	SDG&E Records ¹	1
2	Dec-20	487,233	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; EOY	2
3				3
4				4
5				5
6	Beginning and End Period Average	\$ 460,426	Average of Line 1 and Line 3	6
7				7

¹ In accordance with the FERC Audit Report issued in Docket No. FA19-3-000, SDG&E implemented Recommendation 24 (Finding No. 4) to reclassify electric vehicle charging stations from General Plant Account 398, Miscellaneous Equipment to Distribution Plant Account 371, Installations on Customers' Premises in 2020. The 12/31/2019 plant balances reported in TO5 Cycle 3 have been adjusted by \$61.8 million to reflect the reclassification. The 2019 Adjustment reported on Page 123.3 of the FERC Form 1 of \$56.5 million represents only electric vehicle charging stations attributable to the Vehicle-Grid Integration (VGI) Pilot Program addressed in the FERC Audit Report. The additional \$5.3 million of electric vehicle charging stations reclassified to Account 371 are not attributable to VGI.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-19	Total Common Plant Per Book	\$ 1,456,157	2020 Form 1; Page 356; Accts 303 to 398; BOY 2019 Form 1; Page 356.1; Electric Line 1 x Line 2	1
2		Electric Split of Common Utility Plant	72.22%		2
3		Total Common Plant to Electric Per Book	\$ 1,051,636		3
4					4
5	Dec-20	Total Common Plant Per Book	\$ 1,675,571	2020 Form 1; Page 356; Accts 303 to 398; EOY 2020 Form 1; Page 356.1; Electric Line 5 x Line 6	5
6		Electric Split of Common Utility Plant	73.22%		6
7		Total Common Plant to Electric Per Book	\$ 1,226,853		7
8					8
9					9
10		Beginning and End Period Average	\$ 1,139,245	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE

Accumulated Depreciation and Amortization

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,410,480	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4,5}	\$ 143,543	\$ 158,912	151,228	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4,6}	178,572	197,601	188,086	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	519,305	613,360	566,333	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			10.68%	Statement AI; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 16,158	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			20,096	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			60,509	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 1,507,242	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	Shall be Zero	19

¹ The depreciation reserve for Transmission and Incentive Transmission plant is derived based on a 13-month average balance.

² The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average of beginning and end of year balances.

³ The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.

⁴ Not affected by the "Seven-Element Adjustment Factor".

⁵ The Accumulated Amortization for ratemaking included on FERC Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col b. is incorrect. During preparation of the Appendix X Cycle 10 filing an error (\$27K) was identified in the footnote. The December 2020 balance presented on Line 3 above is the correct amount.

⁶ In accordance with the FERC Audit Report issued in Docket No. FA19-3-000, SDG&E implemented Recommendation 24 (Finding No. 4) to reclassify electric vehicle charging stations from General Plant Account 398, Miscellaneous Equipment to Distribution Plant Account 371, Installations on Customers' Premises in 2020. The 12/31/2019 accumulated depreciation balances reported in Appendix X Cycle 9 have been adjusted by \$5.5 million to reflect the reclassification.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ 1,336,481	SDG&E Records	\$ 1,315,465	2019 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2	Jan-20	1,350,022		1,328,863		2
3	Feb	1,357,265		1,335,967		3
4	Mar	1,378,647		1,357,015		4
5	Apr	1,391,478		1,369,701		5
6	May	1,399,327		1,377,504		6
7	Jun	1,409,514		1,387,534		7
8	Jul	1,419,087		1,397,032		8
9	Aug	1,428,293		1,406,060		9
10	Sep	1,442,469		1,420,071		10
11	Oct	1,452,631		1,430,137		11
12	Nov	1,466,674		1,441,926		12
13	Dec-20	1,479,329	SDG&E Records	1,454,486	2020 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	13
14						14
15	Total 13 Months	\$ 18,311,217	Sum Lines 1 thru 13	\$ 18,021,761	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,408,555	Average of Lines 1 thru 13	\$ 1,386,289	2020 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b; 13-Month Avg.	18
19						19
20						20
21	Add: Citizens Weighted Average Accumulated Depreciation			\$ 24,190	AE-1A; Line 18	21
22						22
23	Total Transmission Plant Accumulated Depreciation Average Balance			\$ 1,410,480	Line 18 + Line 21	23

¹ This column represents the monthly ratemaking depreciation reserve balances for the base & true-up periods. These depreciation reserve balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ 22,772	SDG&E Records	\$ 22,772	SDG&E Records ²	1
2	Jan-20	23,008		23,008		2
3	Feb	23,245		23,245		3
4	Mar	23,481		23,481		4
5	Apr	23,718		23,718		5
6	May	23,954		23,954		6
7	Jun	24,190		24,190		7
8	Jul	24,427		24,427		8
9	Aug	24,663		24,663		9
10	Sep	24,900		24,900		10
11	Oct	25,136		25,136		11
12	Nov	25,372		25,372		12
13	Dec-20	25,609	SDG&E Records	25,609	SDG&E Records	13
14						14
15	Total 13 Months	\$ 314,475	Sum Lines 1 thru 13	\$ 314,475	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 24,190	Average of Lines 1 thru 13	\$ 24,190	Average of Lines 1 thru 13	17
18						18
19						19

1 Represents the monthly accumulated depreciation and amortization on the Citizens Lease amount for term of service.

2 The accumulated depreciation included in Appendix X Cycle 9 from Sept to Dec 2019 was incorrect and is being adjusted in Appendix X Cycle 10 as Other Adjustments (see separate Cost Adjustment Workpapers).

SAN DIEGO GAS & ELECTRIC COMPANY
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 BALANCES AS OF 12/31/2019
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclasp as Transmission	(3) Distribution Account 108 Reserves Reclasp to Transmission	(4) Transmission Account 108 Reserves Reclasp as Steam Prod.	(5) Transmission Account 108 Reserves Reclasp as Other Prod.	(6) Transmission Account 108 Reserves Reclasp as Nuclear	(7) Transmission Account 108 Reserves Reclasp as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records
5	361.0	Structures & Improvements	-	-	53	-	-	-	-	53	SDG&E Records
6			-	-	419	-	-	-	-	419	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 472	\$ -	\$ (439)	\$ -	\$ -	\$ 473	Sum Lines 1 thru 5
9	350.0	Land & Land Rights	\$ 26,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (353)	\$ 25,861	SDG&E Records
10	352.0	Structures & Improvements	92,235	-	-	(460)	-	-	(15,400)	76,376	SDG&E Records
11	353.0	Station Equipment	411,054	-	-	(2,750)	(439)	-	(1,556)	406,310	SDG&E Records
12	354.0	Towers and Fixtures	203,665	-	-	-	-	-	-	203,665	SDG&E Records
13	355.0	Poles and Fixtures	143,328	-	-	-	-	-	-	143,328	SDG&E Records
14	356.0	OH Conductors and Device	257,047	-	-	-	-	-	-	257,047	SDG&E Records
15	357.0	Underground Conduit	80,264	-	-	-	-	-	-	80,264	SDG&E Records
16	358.0	UG Conductors & Devices	79,049	-	-	(533)	-	-	-	78,516	SDG&E Records
17	359.0	Roads & Trails	43,625	-	-	-	-	-	-	43,625	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 1,336,481	\$ -	\$ -	\$ (3,742)	\$ (439)	\$ -	\$ (17,309)	\$ 1,314,992	Sum Lines 9 thru 17
20											
21	GRAND TOTAL	RECLASS TRANS PLANT	\$ 1,336,481	\$ 1	\$ 472	\$ (3,742)	\$ (439)	\$ -	\$ (17,309)	\$ 1,315,465	Line 7 + Line 19

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted plant accumulated depreciation and amortization balances.

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
BALANCES AS OF 12/31/2020
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclasp as Transmission	(3) Distribution Account 108 Reserves Reclasp to Transmission	(4) Transmission Account 108 Reserves Reclasp as Steam Prod.	(5) Transmission Account 108 Reserves Reclasp as Other Prod.	(6) Transmission Account 108 Reserves Reclasp as Nuclear	(7) Transmission Account 108 Reserves Reclasp as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1-7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records
5	361.0	Structures & Improvements	-	-	48	-	-	-	-	48	SDG&E Records
6			-	-	510	-	-	-	-	510	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 558	\$ -	\$ -	\$ -	\$ -	\$ 559	Sum Lines 1 thru 5
9	350.0	Land & Land Rights	\$ 28,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (364)	\$ 27,807	SDG&E Records
10	352.0	Structures & Improvements	106,930	-	-	(496)	-	-	(18,883)	87,551	SDG&E Records
11	353.0	Station Equipment	466,319	-	-	(3,131)	(493)	-	(1,479)	461,215	SDG&E Records
12	354.0	Towers and Fixtures	230,827	-	-	-	-	-	-	230,827	SDG&E Records
13	355.0	Poles and Fixtures	147,586	-	-	-	-	-	-	147,586	SDG&E Records
14	356.0	OH Conductors and Device	268,693	-	-	-	-	-	-	268,693	SDG&E Records
15	357.0	Underground Conduit	90,990	-	-	-	-	-	-	90,990	SDG&E Records
16	358.0	UG Conductors & Devices	90,552	-	-	(555)	-	-	-	89,997	SDG&E Records
17	359.0	Roads & Trails	49,262	-	-	-	-	-	-	49,262	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 1,479,329	\$ -	\$ -	\$ (4,182)	\$ (493)	\$ -	\$ (20,726)	\$ 1,453,927	Sum Lines 9 thru 17
20											
21	GRAND TOTAL	RECLASS TRANS PLANT	\$ 1,479,329	\$ 1	\$ 558	\$ (4,182)	\$ (493)	\$ -	\$ (20,726)	\$ 1,454,486	Line 7 + Line 19

These represent plant transfers to comply with FERC Order No. 888 and reflect the adjusted plant accumulated depreciation and amortization balances.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-19	\$ 143,543	2019 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2				2
3	Dec-20	158,912	SDG&E Records ¹	3
4				4
5				5
6	Beginning and End Period Average	\$ 151,228	Average of Line 1 and Line 3	6
7				7

¹ The Accumulated Amortization for ratemaking included on FERC Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col b. is incorrect. During preparation of the Appendix X Cycle 10 filing, a (\$27K) error was identified in the footnote. The Dec-20 amount presented on Line 3 above is the correct amount.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-19	\$ 178,572	SDG&E Records ¹	1
2				2
3	Dec-20	197,601	2020 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	3
4				4
5				5
6	Beginning and End Period Average	\$ 188,086	Average of Line 1 and Line 3	6
7				7

¹ In accordance with the FERC Audit Report issued in Docket No. FA19-3-000, SDG&E implemented Recommendation 24 (Finding No. 4) to reclassify electric vehicle charging stations from General Plant Account 398, Miscellaneous Equipment to Distribution Plant Account 371, Installations on Customers' Premises in 2020. The 12/31/2019 accumulated depreciation balances reported in Appendix X Cycle 9 have been adjusted by \$5.5 million to reflect the reclassification.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-19	Total Common Plant Per Book	\$ 719,060	2019 Form 1; Page 356.1; Accts 303 to 398 2019 Form 1; Page 356.1; Electric Line 1 x Line 2	1
2		Electric Split of Common Utility Plant	72.22%		2
3		Total Common Reserves to Electric Per Book	\$ 519,305		3
4					4
5	Dec-20	Total Common Plant Per Book	\$ 837,695	2020 Form 1; Page 356.1; Accts 303 to 398 2020 Form 1; Page 356.1; Electric Line 5 x Line 6	5
6		Electric Split of Common Utility Plant	73.22%		6
7		Total Common Reserves to Electric Per Book	\$ 613,360		7
8					8
9					9
10	Beginning and End Period Average		\$ 566,333	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF ¹

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 240,982	\$ 174,721	\$ 207,852	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,122,160)	(1,129,212)	(1,125,686)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(5,988)	(7,906)	(6,947)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (887,166)	\$ (962,397)	\$ (924,781)	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Shall be Zero	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Shall be Zero	13

¹ Statement AF is utilized in the derivation of Transmission Rate Base for use in Statement AV.

² The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b and k.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2019
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = (a) thru (c) Total	Reference	Line No.
1	Account 190 (Non-Citizens)						
2	Compensation Related Items	\$ 773	-	\$ 214	\$ 987	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	1
3	Post Retirement Benefits	245	-	555	801	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	2
4	Net Operating Loss	119,233	108,239	-	227,471	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	3
5	Total of Account 190	<u>\$ 120,251</u>	<u>\$ 108,239</u>	<u>\$ 770</u>	<u>\$ 229,259</u>	Sum Lines 2 thru 4	4
6							5
7	Account 282 (Non-Citizens)						
8	Accumulated Depreciation Timing Differences	\$ (720,245)	\$ (372,881)	\$ (8,050)	\$ (1,101,176)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	7
9							8
10	Total of Account 282	<u>\$ (720,245)</u>	<u>\$ (372,881)</u>	<u>\$ (8,050)</u>	<u>\$ (1,101,176)</u>	Sum Lines 8 thru 9	9
11							10
12	Account 283 (Non-Citizens)						
13	Ad Valorem Taxes	\$ (5,988)	-	-	\$ (5,988)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. b	12
14							13
15	Total of Account 283	<u>\$ (5,988)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,988)</u>	Sum Lines 13 thru 14	14
16							15
17							16
18	Account 190 (Citizens Sunrise)						
19	Net Operating Loss	\$ 6,145	\$ 5,578	-	\$ 11,723	2019 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	18
20							19
21	Total of Account 190	<u>\$ 6,145</u>	<u>\$ 5,578</u>	<u>\$ -</u>	<u>\$ 11,723</u>	Sum Lines 19 thru 20	20
22							21
23	Account 282 (Citizens Sunrise)						
24	Accumulated Depreciation Timing Differences	\$ (12,485)	\$ (8,499)	-	\$ (20,984)	2019 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	23
25							24
26	Total of Account 282	<u>\$ (12,485)</u>	<u>\$ (8,499)</u>	<u>\$ -</u>	<u>\$ (20,984)</u>	Sum Lines 24 thru 25	25
27							26
28	Account 283 (Citizens Sunrise)						
29		\$ -	-	-	-	Not Applicable to 2019 Base Period	28
30							29
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	30
32							31
33							32
34	Transmission Plant Abandoned ADIT	\$ -	-	-	-	Not Applicable to 2019 Base Period	33
							34

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
 Base Period 12 Months Ending December 31, 2020
 (\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = (a) thru (c) Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,631	\$ -	\$ 214	\$ 1,845	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	2
3	Post Retirement Benefits	229	-	181	410	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	3
4	Net Operating Loss	57,303	106,710	-	164,013	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	4
5	Total of Account 190	\$ 59,163	\$ 106,710	\$ 396	\$ 166,269	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (732,250)	\$ (370,202)	\$ (6,419)	\$ (1,108,871)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	8
9							9
10	Total of Account 282	\$ (732,250)	\$ (370,202)	\$ (6,419)	\$ (1,108,871)	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (7,906)	\$ -	\$ -	\$ (7,906)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. k	13
14							14
15	Total of Account 283	\$ (7,906)	\$ -	\$ -	\$ (7,906)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens Sunrise)						18
19	Net Operating Loss	\$ 2,953	\$ 5,499	\$ -	\$ 8,453	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	19
20							20
21	Total of Account 190	\$ 2,953	\$ 5,499	\$ -	\$ 8,453	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens Sunrise)						23
24	Accumulated Depreciation Timing Differences	\$ (12,023)	\$ (8,318)	\$ -	\$ (20,341)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	24
25							25
26	Total of Account 282	\$ (12,023)	\$ (8,318)	\$ -	\$ (20,341)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens Sunrise)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2020 Base Period	29
30							30
31	Total of Account 283	\$ -	\$ -	\$ -	\$ -	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2020 Base Period	34

**CITIZENS' SHARE OF THE BORDER EAST LINE
 Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation
 Base Period & True-Up Period 12 - Months Ending December 31, 2020
 (\$1,000)**

Line No.	Description	12/31/2019		12/31/2020		Average	Reference
		ADIT		ADIT			
1	Citizens With Bonus D	\$ (9,261)	\$	(11,888)	\$	(10,575)	SDG&E Records
2							
3	Citizens Without Bonus D	(10,411)		(10,853)		(10,632)	SDG&E Records
4							
5	Difference With and Without Bonus Deprec. ¹	\$ 1,150	\$	(1,036)	\$	57	Line 1 Minus Line 3
6							

¹ Page AF-3 is utilized in Section 3; Part A - Direct Assignment of ADIT to Citizens.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AG
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.
1	Transmission Plant Held for Future Use ¹	\$ -	AG-1; Line 18	1

¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance. There is no FERC Form 1 Pg. 214 in 2020.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2020
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-19	\$	SDG&E Records	1
2	Jan-20	-		2
3	Feb	-		3
4	Mar	-		4
5	Apr	-		5
6	May	-		6
7	Jun	-		7
8	Jul	-		8
9	Aug	-		9
10	Sep	-		10
11	Oct	-		11
12	Nov	-		12
13	Dec-20	-	SDG&E Records	13
14				14
15	Total 13 Months	\$	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$		18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2020
(\$1,000)

Line No.	Project Description	(a) FERC Amounts (\$)	(b) CPUC Amounts (\$)	(c) = (a)+(b) Total Project Amounts (\$)	Reference	Line No.
1		\$ -	\$ -	\$ -		1
2		-	-	-		2
3		-	-	-		3
4						4
5		\$ -	\$ -	\$ -	Sum Lines 1 thru 3	5
6						6

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ 124	AH-1; Line 44	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 100,389	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,200)	Negative of AH-2; Line 44; Col. b	7
8	Reliability, Planning & Standards Development	(2,469)	Negative of AH-2; Line 45; Col. b	8
9	Station Expenses	(6,458)	Negative of AH-2; Line 46; Col. b	9
10	Underground Line Expense	(51)	Negative of AH-2; Line 47; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 48; Col. b	11
12	Miscellaneous Transmission Expense	(326)	Negative of AH-2; Line 56; Col. b	12
13	Maintenance of Station Equipment	(15,717)	Negative of AH-2; Line 57; Col. b	13
14	Maintenance of Overhead Lines	(26,863)	Negative of AH-2; Line 58; Col. b	14
15	Maintenance of Underground Lines	(1,113)	Negative of AH-2; Line 59; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	1,615	Negative of AH-2; Line 43; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 43,805	Sum Lines 5 thru 16	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 595,484	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Negative of AH-3; Line 51; Col. a	22
23	CPUC energy efficiency programs	555	Negative of AH-3; Sum Lines 24, 27, 31, 37, 40, 45, 54; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 47; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(2,085)	Negative of AH-3; Line 48; Col. a	25
26	CPUC reimbursement fees	(13,016)	Negative of AH-3; Line 43; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses	204	Negative of AH-3; Line 50; Col. b	28
29	Franchise Requirements	(130,507)	Negative of AH-3; Line 43; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Negative of AH-3; Line 55; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(41)	Negative of AH-3; Line 46; Col. a	31
32	Other A&G Exclusion Adjustments	(24,674)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 33, 34, 35, 36, 38, 39, 41, 42, 49, 52, 53; Col. a and Line 30; Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 423,548	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(8,310)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 415,238	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.68%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 44,365	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	3,335	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 47,700	Line 37 + Line 38	39
40				40
41	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			41
42	Transmission Plant & Incentive Transmission Plant	\$ 6,717,604	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	49,194	Statement AD; Line 29	44
45	Transmission Related Common Plant	121,721	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 6,888,519	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 6,717,604	Line 42 Above	48
49	Total Steam Production Plant	557,045	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	529,466	Statement AD; Line 7	51
52	Total Distribution Plant	7,761,349	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	460,426	Statement AD; Line 17	54
55	Total Common Plant	1,139,245	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 17,165,135	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	40.13%	Line 46 / Line 56	58

¹ Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

SAN DIEGO GAS & ELECTRIC COMPANY
2020 Citizens Direct Maintenance
12 Months Ending December 31, 2020
(\$1,000)

Line No.	Natural Account	Description	Amounts	Line No.
1	6110030	SAL-MGMT T&1/2	\$ 4	1
2	6110110	SAL-UNION S/T	(1)	2
3	6110120	SAL-UNION T&1/2	(0)	3
4	6110130	SALARIES-UNION DOUBLE TIME	17	4
5	6110335	SAL-DEL LUNCH PREM	(0)	5
6	6213035	MATL-GAS&DIESEL FUEL	5	6
7	6220840	SRV-VEH&EQUIP RENTAL	1	7
8	6220842	SRV-VEH REPAIR & MNT	7	8
9	6220850	SRV-VEH&EQUIP W/OPER	6	9
10	6220870	SRV-PHONE&COMMUN SYS	1	10
11	6231033	SRV-TRAFFIC CONTROL	1	11
12	6231042	HELICOPTER UTILIZATION	65	12
13	6261050	VEHICLE UTILIZATION-LABOR	1	13
14	6262050	VEHICLE UTILIZATION-NONLABOR	9	14
15	6340000	Cash Discounts on Purchases	(0)	15
16	9121100	V&S L (CS)	1	16
17	9121200	ICP (Costing Sheet)	1	17
18	9121400	PLPD L (CS)	0	18
19	9121500	Wk Comp L (CS)	0	19
20	9121600	Pension & Benefits - Labor	0	20
21	9122300	PR Tax NL (CS)	2	21
22	9122301	PR Tax NL ICP (CS)	0	22
23	9122400	PLPD NL (CS)	1	23
24	9122500	Wk Comp NL (CS)	0	24
25	9122600	Pension & Benefit - NonLabor	2	25
26	9122900	P&B REF NL (CS)	1	26
27	9123100	VACATION & SICK (CL)	0	27
28	9123200	ICP (CL)	0	28
29	9123400	PUBLIAB PROPDAM L(CL)	0	29
30	9123500	WK COMP-LABOR (CL)	0	30
31	9123600	P&B L (CL)	0	31
32	9124300	PAYROLL TAXES (CL)	0	32
33	9124400	PUBLIAB PROPDAM NL(CL)	0	33
34	9124500	WK COMP-NONLABOR (CL)	0	34
35	9124600	P&B NL (CL)	0	35
36	9124900	P&B REF NL (CL)	0	36
37	9131150	Purchasing L (CS)	0	37
38	9131700	Shop Order L (CS)	0	38
39	9131850	Small Tools L (CS)	0	39
40	9132150	Purchasing NL (CS)	0	40
41	9132700	Shop Order NL (CS)	0	41
42	9132850	Small Tools NL (CS)	0	42
43				43
44		Total Direct Maintenance Cost ^{1,2}	\$ 124	44
45				45

¹ Reflects direct maintenance expenses incurred on the 30-mile Border East segment of the Sunrise Powerlink, which are tracked via a specific work order.

² Direct Maintenance expenses are utilized and allocated in Section 1 of this Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 6,646	\$ (1,615)	\$ 8,261	Form 1; Page 321; Line 83	1
2	561.1	Load Dispatch - Reliability	818	-	818	Form 1; Page 321; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,545	-	1,545	Form 1; Page 321; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	132	-	132	Form 1; Page 321; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	5,200	5,200	-	Form 1; Page 321; Line 88	5
6	561.5	Reliability, Planning and Standards Development	82	-	82	Form 1; Page 321; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 321; Line 90	7
8	561.7	Generation Interconnection Studies	2	-	2	Form 1; Page 321; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	3,058	2,469	589	Form 1; Page 321; Line 92	9
10	562	Station Expenses ¹	6,458	6,458	-	Form 1; Page 321; Line 93	10
11	563	Overhead Line Expenses	9,765	-	9,765	Form 1; Page 321; Line 94	11
12	564	Underground Line Expenses	51	51	-	Form 1; Page 321; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 321; Line 96	13
14	566	Misc. Transmission Expenses	14,538	326	14,212	Form 1; Page 321; Line 97	14
15	567	Rents	2,779	-	2,779	Form 1; Page 321; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 51,076	\$ 12,891	\$ 38,185	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 1,773	\$ -	\$ 1,773	Form 1; Page 321; Line 101	20
21	569	Maintenance of Structures	567	-	567	Form 1; Page 321; Line 102	21
22	569.1	Maintenance of Computer Hardware	857	-	857	Form 1; Page 321; Line 103	22
23	569.2	Maintenance of Computer Software	1,624	-	1,624	Form 1; Page 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	0	-	0	Form 1; Page 321; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	156	-	156	Form 1; Page 321; Line 106	25
26	570	Maintenance of Station Equipment ¹	15,717	15,717	-	Form 1; Page 321; Line 107	26
27	571	Maintenance of Overhead Lines ²	26,863	26,863	-	Form 1; Page 321; Line 108	27
28	572	Maintenance of Underground Lines ¹	1,113	1,113	-	Form 1; Page 321; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	6	-	6	Form 1; Page 321; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 48,676	\$ 43,693	\$ 4,983	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 99,752	\$ 56,584	\$ 43,168	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens ³	637	-	637		35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 100,389	\$ 56,584	\$ 43,805	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	560	Executive ICP	\$ 196				41
42		Other Exclusion - 3P (People, Process, Priorities) adjustment to A&G ⁴	(544)				42
43		Other Exclusion - FERC Audit Adjustment (Finding #8) ⁵	(1,267)	\$ (1,615)			43
44	561.4	Scheduling, System Control and Dispatch Services (ERRA)		5,200			44
45	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,469			45
46	562	Station Expenses ¹		6,458			46
47	564	Underground Line Expenses		51			47
48	565	Transmission of Electricity by Others (ERRA)		-			48
49	566	Misc. Transmission Expenses:					49
50		Century Energy Systems Balancing Account (CES-21BA)	(2)				50
51		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				51
52		ISO Grid Management Costs (ERRA)	976				52
53		Reliability Services (RS rates)	55				53
54		Other (TRBAA, TACBAA)	2,593				54
55		Other Exclusion - 3P (People, Process, Priorities) adjustment to A&G ⁴	(2,295)				55
56		Other Exclusion - FERC Audit Adjustment (Finding #5) ⁵	(1,003)	326			56
57	570	Maintenance of Station Equipment ¹		15,717			57
58	571	Maintenance of Overhead Lines ²		26,863			58
59	572	Maintenance of Underground Lines ¹		1,113			59
60							60
61		Total Excluded Expenses		\$ 56,584			61
62							62
63	1	Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix X Tariff (See Section LC - number 31).					63
64		As a result, such items are excluded in Column b.					64
65	2	Account 571 for Overhead Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					65
66	3	This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2020, which is added back to derive Total Adjusted Electric					66
67		Transmission O&M Expenses in SAP Account 7000716, which was created to track Citizens Border East Line O&M Expense.					67
68	4	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) project costs from O&M FERC Accounts 560 and 566 to A&G FERC Account 923,					68
69		in 2020. Entries are excluded here and reflected as an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapers).					69
70	5	Adjusting journal entries related to prior year O&M and A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from Appendix X Cycle 10.					70
71		The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2020 total. The impact of FERC Audit adjustments					71
72		and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.					72
73							73

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	28,861	9,375	19,486	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	108,535	12,846	95,690	Form 1; Page 323; Line 184	4
5	924	Property Insurance	8,310		8,310	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	181,130	1,105	180,025	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	62,304	2,590	59,715	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	130,507	130,507	(0)	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	27,996	16,572	11,423	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,773)		(2,773)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	(204)	(204)	-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	2,511	218	2,293	Form 1; Page 323; Line 192	12
13	931	Rents	10,939		10,939	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,293	(1,915)	11,209	Form 1; Page 323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	534	-	534		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 595,484	\$ 171,936	\$ 423,548	Line 16 + Line 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	920	CPUC energy efficiency programs	\$ 38				24
25		CEMA Costs	874				25
26		WMPMA Costs	57	\$ 968			26
27	921	CPUC energy efficiency programs	(0)				27
28		CEMA Costs	8,255				28
29		WMPMA Costs	1,120	9,375			29
30	922	WMPMA Costs		(125)			30
31	923	CPUC energy efficiency programs	(18)				31
32		CEMA Costs	2,086				32
33		WMPMA Costs	80				33
34		Other Exclusion - 3P Adjustment ²	3,185				34
35		Other Exclusion - FERC Audit Adjustment (Finding #3) ³	6,031				35
36		Other Exclusion - FERC Audit Adjustment (Finding #8) ³	1,481	12,846			36
37	925	CPUC energy efficiency programs	278				37
38		WMPMA Costs	747				38
39		Customer Information System	81	1,105			39
40	926	CPUC energy efficiency programs	646				40
41		Customer Information System	191				41
42		WMPMA Costs	1,753	2,590			42
43	927	Franchise Requirements		130,507			43
44	928	CPUC reimbursement fees	13,016				44
45		CPUC energy efficiency programs	428				45
46		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41				46
47		CPUC Intervenor Funding Expense - Transmission	-				47
48		CPUC Intervenor Funding Expense - Distribution	2,085				48
49		Other Exclusion - FERC Audit Adjustment (Finding #5) ³	1,003	16,572			49
50	930.1	General Advertising Expenses		(204)			50
51	930.2	Abandoned Projects	2,361				51
52		Other Exclusion - FERC Audit Adjustment (Finding #7) ³	(691)				52
53		2019 Abandoned Projects Correction ⁴	(1,452)	218			53
54	935	CPUC energy efficiency programs	(1,927)				54
55		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)			55
56							56
57		Total Excluded Expenses		\$ 171,936			57
58							58
59		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2020, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense.					59
60							60
61		² Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) project costs from O&M FERC Accounts 560, 566, 580, and 588 to A&G FERC Account 923, in 2020. Entries are excluded here and reflected as an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapers).					61
62							62
63		³ Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2019) that resulted from the 2020 FERC Audit are excluded from Appendix X Cycle 10. The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2020 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.					63
64							64
65							65
66		⁴ Represents reclassification of 2019 abandoned project costs from A&G FERC Account 930.2 to FERC Account 426.5. Entry is excluded here and reflected as an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapers).					66
67							67
68							68

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 11,692		1
2				2
3	Transmission Wages & Salaries ¹	15,941	AI-1; Line 50	3
4				4
5	Transmission Wages & Salaries ²	12,119	AI-1; Line 48	5
6				6
7	Distribution Wages & Salaries	73,837		7
8				8
9	Customer Accounts Wages & Salaries	18,436		9
10				10
11	Customer Services and Informational Wages & Salaries	17,172		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G	<u>\$ 149,197</u>	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	<u>10.68%</u>	Line 3 / Line 15	17

¹ Excludes FERC Accounts 562, 564, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

² Reflects FERC Accounts 562, 564, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Transmission Wages & Salaries
12 Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Account	Description	Amounts ¹	Exclusions ²	Line No.
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 1		1
2	560100E	ET OPERATION SUPV	3,229		2
3	560170E	ET OPER EXEC COMP	338		3
4	560200E	ET OPER ENG	1,213		4
5	561100E	LOAD DISP - RELIAB	618		5
6	561200E	LOAD DISP - MONITOR	1,029		6
7	561300E	LOAD DISP - TRANS SR	93		7
8	561400E	SCHED SYSTM CNTL DSP	-		8
9	561500E	RELIAB,PLAN & STND	59		9
10	561600E	TRANS SERV STUDIES	-		10
11	561700E	GENERATION INTER STD	1		11
12	561800E	RELIAB,PLAN & STNDSV	431		12
13	562000E	STA EXPENSES	56	\$ 56	13
14	562100E	STA OPER EXPENSE	1,801	1,801	14
15	563000E	OVERHD LINE EXP	4		15
16	563100E	OPER OVERHD LINES	586		16
17	563200E	ENCROACHMNTS O/H R/W	-		17
18	564000E	UNDERGR LINE EXP	(1)	(1)	18
19	566000E	MISC TRANSM EXP	5,800		19
20	566ABPE	MISC TRANSM-ABANDON	-		20
21	567000E	RENTS	-		21
22	568100E	MAINT SUPV	890		22
23	568200E	MAINT ENGINEERING	14		23
24	569000E	MAINT OF STRUC	(0)		24
25	569100E	MAINT OF PC HARDWARE	574		25
26	569200E	MAINT OF PC SOFTWARE	692		26
27	569300E	MAINT OF PC EQUIPMNT	-		27
28	569400E	MAINT OF MISC TRNSMS	-		28
29	570000E	MAINT OF STA EQ	257	257	29
30	570100E	MAINT STA EQ GENERAL	6,080	6,080	30
31	570121E	RTU SUPERVISORY EQ	295		31
32	570122E	TELEMETER SYS MAINT	72		32
33	570200E	MNT STA EQ CLN TREAT	397	397	33
34	570600E	MAINT STA EQUIP	177	177	34
35	570700E	SAN ONOFRE SUBSTA	46	46	35
36	571000E	MAINT/OH LINES	1,157	1,157	36
37	571100E	MAINT OH LINES GENL	844	844	37
38	571120E	TRNG IN HOTSTICK MNT	9	9	38
39	571200E	MAINT/OH LINES-TREE	71	71	39
40	571310E	MNT OH INSUL WASHING	430	430	40
41	571700E	ACCESS&PTRL RD MAINT	101	101	41
42	571800E	LEGACY FERC 571800E	0	0	42
43	571930E	OH PREV MNT-ETM INSP	-	-	43
44	571960E	OH PREV MNT-ETM F/UP	-	-	44
45	572000E	MAINT/UG LINES	693	693	45
46	573000E	MAINT/MISC TRANSM	0		46
47					47
48		Total Transmission Wages & Salaries	\$ 28,060	\$ 12,119	48
49					49
50		Total Adjusted Citizens Transmission Wages & Salaries		\$ 15,941	50
51					51

¹ Ties to FERC Form 1; Page 354; Line 21; Col. b.

² Citizens should exclude expenses associated with substation, overhead, and underground maintenance.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ

Depreciation and Amortization Expense

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ -	Shall be Zero	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	-	Shall be Zero	3
4				4
5	General Plant Depreciation Expense ¹	20,188	AJ-1; Line 1	5
6				6
7	Common Plant Depreciation Expense	98,515	AJ-2; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	10.68%	Statement AJ; Line 17	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	-	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	2,157	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	10,526	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	<u>\$ 12,683</u>	Line 1 + (Sum Lines 11 thru 15)	17
18				18
19	Incentive Transmission Plant Depreciation Expense	\$ -	Shall be Zero	19
20				20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ²	<u>\$ -</u>	Not Applicable to 2020 Base Period	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	<u>\$ -</u>	Shall be Zero	23

¹ In accordance with the FERC Audit Report issued in Docket No. FA19-3-000, SDG&E implemented Recommendation 24 (Finding No. 4) to reclassify electric vehicle charging stations from General Plant Account 398, Miscellaneous Equipment to Distribution Plant Account 371, Installations on Customers' Premises in 2020. The General Plant depreciation expense reported on Form 1; Page 450.1; Sch. Pg. 336; Line 12; Col. f of \$24.8 million includes the recorded expense for electric vehicle charging stations for January through August 2020 of \$4.6 million. The General Plant depreciation expense of \$20.2 million reported here reflects only amounts related to expense of assets properly included in General Plant.

² Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-20	\$ 20,188	SDG&E Records ¹	1
2				2

¹ In accordance with the FERC Audit Report issued in Docket No. FA19-3-000, SDG&E implemented Recommendation 24 (Finding No. 4) to reclassify electric vehicle charging stations from General Plant Account 398, Miscellaneous Equipment to Distribution Plant Account 371, Installations on Customers' Premises in 2020. The General Plant depreciation expense reported on Form 1; Page 450.1; Sch. Pg. 336; Line 12; Col. f of \$24.8 million includes the recorded expense for electric vehicle charging stations for January through August 2020 of \$4.6 million. The General Plant depreciation expense of \$20.2 million reported here reflects only amounts related to expense of assets properly included in General Plant.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-20	Total Common Plant Per Book	\$ 134,546	2020 Form 1; Page 356.2; Accts 303 to 398 2020 Form 1; Page 356.1; Electric (Line 1 x Line 2); Form 1; Page 336; Line 11; Col. f	1
2		Electric Split of Common Utility Plant	73.22%		2
3		Total Common Expense to Electric Per Book	\$ 98,515		3
4					4

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AK
Taxes Other Than Income Taxes

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 142,341		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2020 Base Period	3
4				4
5	Net Property Taxes Excl. Citizens	\$ 142,341	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes	639		7
8				8
9	Net Property Taxes Incl. Citizens	\$ 142,980	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes ³	-	Not Applicable to 2020 Base Period	11
12				12
13	Total Property Taxes Expense	<u>\$ 142,980</u>	Line 9 + Line 11	13
14				14
15	Transmission Property Insurance and Tax Allocation Factor	40.13%	Statement AH; Line 58	15
16				16
17	Transmission Related Property Taxes Expense	<u>\$ 57,379</u>	Line 13 x Line 15	17
18				18
19				19
20	Total Payroll Taxes Expense ⁴	\$ 16,507		20
21				21
22	Add: Citizens Allocated Portion of Payroll Taxes	21		22
23				23
24	Total Payroll Taxes Expense Incl. Citizens	\$ 16,528	Line 20 + Line 22	24
25				25
26	Transmission Wages and Salaries Allocation Factor	10.68%	Statement AI; Line 17	26
27				27
28	Transmission Related Payroll Taxes Expense	<u>\$ 1,766</u>	Line 24 x Line 26	28

¹ Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i.

² Business license taxes are no longer recorded in Total Property Taxes and are separately shown in FERC Form 1; Page 263; Line 4; Col. i.

³ As of July 1, 2018, SDG&E is no longer assessed property taxes on SONGS.

⁴ Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^{1,2}		\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.82%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,269	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,309	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 43,805		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	47,700		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 91,506		Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 11,438	Line 15 x Line 17	19

¹ The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

² The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During the preparation of the Appendix X Cycle 10 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 10 is the correct amount.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

ACCOUNT 154 PLANT MATERIALS AND OPERATING SUPPLIES
ELECTRIC ALLOWABLE PER FERC FORMULA

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line No.
1	Dec-19	\$ 127,134	SDG&E Records	1
2	Jan-20	127,199		2
3	Feb	126,181		3
4	Mar	125,592		4
5	Apr	128,163		5
6	May	130,027		6
7	Jun	131,211		7
8	Jul	129,406		8
9	Aug	129,741		9
10	Sep	129,920		10
11	Oct	127,722		11
12	Nov	129,954		12
13	Dec-20	131,606	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,673,857	Sum Lines 1 thru 13	15
16				16
17	13-Month Average Balance	\$ 128,758	SDG&E Records ¹	17
18				18
19				19

¹ The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During preparation of the Appendix X Cycle 10 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 10 is the correct amount.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2020 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-19	\$ 70,562	SDG&E Records	1
2	Jan-20	63,348		2
3	Feb	54,644		3
4	Mar	59,741		4
5	Apr	74,480		5
6	May	61,713		6
7	Jun	140,086		7
8	Jul	139,048		8
9	Aug	131,130		9
10	Sep	125,710		10
11	Oct	110,643		11
12	Nov	95,558		12
13	Dec-20	91,401	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,218,066	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 93,697	Form 1; Page 450.1; Sch. Pg. 110; Line 57; Col. c	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	450.1; Sch. Pg. 266; 8; f	\$ (265)		1
2					2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities				3
4	FERC Account 190	450.1; Sch. Pg. 234; 2; c	1,982	AR-1; Line 6 + Line 22; Col. c	4
5	FERC Account 282	450.1; Sch. Pg. 274; 2; k	(4,490)	AR-1; Line 11 + Line 27; Col. c	5
6	FERC Account 283	450.1; Sch. Pg. 276; 3; k	-	AR-1; Line 16 + Line 32; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$ (2,509)	Sum Lines 4 thru 6	7
8					8
9	Other Federal Tax Adjustments		-	Not Applicable to 2020 Base Period	9
10					10
11	Total Federal Tax Adjustments ¹		<u>\$ (2,774)</u>	Sum Lines 1, 7, 9	11

¹ Information on Statement AR is used in Statement AV2, Line 7 to calculate the Cost of Capital Rate.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES
Base Period 12 Months Ending December 31, 2020
(\$1,000)

Line No.	Description	(a) Excess Reserve Protected	(b) Excess Reserve Unprotected	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)					1
2	Compensation Related Items	\$ -	\$ -	-	SDG&E Records	2
3	Post Retirement Benefits	-	374	374	SDG&E Records	3
4	Net Operating Loss ¹	1,529	-	1,529	SDG&E Records	4
5						5
6	Total of Account 190	<u>\$ 1,529</u>	<u>\$ 374</u>	<u>\$ 1,903</u>	Sum Lines 2 thru 5	6
7						7
8	Account 282 (Non-Citizens)					8
9	Accumulated Depreciation Timing Differences	\$ (2,679)	\$ (1,631)	\$ (4,310)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	9
10						10
11	Total of Account 282	<u>\$ (2,679)</u>	<u>\$ (1,631)</u>	<u>\$ (4,310)</u>	Sum Lines 9 thru 10	11
12						12
13	Account 283 (Non-Citizens)					13
14	Ad Valorem Taxes	\$ -	\$ -	-	Not Applicable to 2020 Base Period	14
15						15
16	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 14 thru 15	16
17						17
18						18
19	Account 190 (Citizens)					19
20	Net Operating Loss ¹	\$ 79	\$ -	\$ 79	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. c	20
21						21
22	Total of Account 190	<u>\$ 79</u>	<u>\$ -</u>	<u>\$ 79</u>	Sum Lines 20 thru 21	22
23						23
24	Account 282 (Citizens)					24
25	Accumulated Depreciation Timing Differences	\$ (181)	\$ -	\$ (181)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	25
26						26
27	Total of Account 282	<u>\$ (181)</u>	<u>\$ -</u>	<u>\$ (181)</u>	Sum Lines 25 thru 26	27
28						28
29	Account 283 (Citizens)					29
30		\$ -	\$ -	-	Not Applicable to 2020 Base Period	30
31						31
32	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 30 thru 31	32

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1				1		
<u>Long-Term Debt Component - Denominator:</u>						
2	Bonds (Acct 221)	112; 18; c \$ 6,053,573		2		
3	Less: Reacquired Bonds (Acct 222)	112; 19; c -		3		
4	Other Long-Term Debt (Acct 224)	112; 21; c -		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c -		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c (13,173)		6		
7	LTD = Long Term Debt	\$ 6,040,400	Sum Lines 2 thru 6	7		
8				8		
<u>Long-Term Debt Component - Numerator:</u>						
10	Interest on Long-Term Debt (Acct 427)	117; 62; c \$ 233,779		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c 4,107		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c 1,450		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c -		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c -		14		
15	i = LTD interest	\$ 239,335	Sum Lines 10 thru 14	15		
16				16		
17	<u>Cost of Long-Term Debt:</u>	3.96%	Line 15 / Line 7	17		
18				18		
<u>Preferred Equity Component:</u>						
20	PF = Preferred Stock (Acct 204)	112; 3; c \$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c \$ -		21		
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22		
23				23		
<u>Common Equity Component:</u>						
25	Proprietary Capital	112; 16; c \$ 7,729,414		25		
26	Less: Preferred Stock (Acct 204)	112; 3; c -	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c -		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c 10,034		28		
29	CS = Common Stock	\$ 7,739,448	Sum Lines 25 thru 28	29		
30				30		
31				31		
32	<u>Return on Common Equity:</u>	10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33	(a)	(b)	(c)	(d) = (b) x (c)		
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
35	<u>Weighted Cost of Capital:</u>					
36						
37	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	7,739,448	56.16%	10.60%	5.95%	Col. c = Line 32 Above
40	Total Capital	\$ 13,779,848	100.00%		7.69%	Sum Lines 37 thru 39
41						
42	<u>Cost of Equity Component (Preferred & Common):</u>			5.95%		Line 38 + Line 39; Col. d
43						
44						
45	<u>Incentive Return on Common Equity:</u>			0.00%		Shall be Zero
46	(a)	(b)	(c)	(d) = (b) x (c)		
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
48	<u>Incentive Weighted Cost of Capital:</u>					
49						
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52
54						
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>			0.00%		Line 51 + Line 52; Col. d

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

¹ Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2020
Applicable to the 2020 Cycle 4 Base Period & True-Up Period
12 Months Ending December 31, 2020
(\$1,000)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001	\$ 66	1
2			2
3	2002	7	3
4			4
5	2003	35	5
6			6
7	2004	45	7
8			8
9	2005	62	9
10			10
11	2006	119	11
12			12
13	2007	365	13
14			14
15	2008	355	15
16			16
17	2009	98	17
18			18
19	2010	135	19
20			20
21	2011	169	21
22			22
23	2012	1,618	23
24			24
25	2013	1,310	25
26			26
27	2014	172	27
28			28
29	2015	249	29
30			30
31	2016	419	31
32			32
33	2017	916	33
34			34
35	2018	1,084	35
36			36
37	2019	608	37
38			38
39	2020	433	39
40			40
41			41
42	Total	\$ 8,265	42
43			43
44	Citizens Border East Line Adj. (see w/p AV-2B)	(197)	44
45			45
46	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Border East Line	\$ 8,067	46
47			47

¹ Reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).

SAN DIEGO GAS & ELECTRIC COMPANY
TO5-Cycle 4 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2020
(\$1,000)

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border East Line	\$ 8,358		1
2				2
3	AFUDC Equity Percentage as of July 2012	70.83%		3
4				4
5	AFUDC Equity Embedded in the Border East Line	\$ 5,920	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 5 x Line 7	9
10				10
11	Federal and State Combined Tax Rate	27.98%		11
12				12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 55	Line 9 x Line 11	13
14				14
15	Gross-up Factor	1.39		15
16				16
17	Revenue Requirement	\$ 77	Line 13 x Line 15	17
18				18

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base
Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 5,307,125	Page 2; Line 16	2
3	3,514	Page 2; Line 17	3
4	29,098	Page 2; Line 18	4
5	61,212	Page 2; Line 19	5
6	\$ 5,400,948	Sum Lines 2 thru 5	6
7			7
8			8
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
13			13
<u>Rate Base Reductions:</u>			
14	\$ (924,781)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (924,781)	Line 14 + Line 15	16
17			17
18			18
<u>Working Capital:</u>			
19	\$ 51,269	Statement AL; Line 5	19
20	37,309	Statement AL; Line 9	20
21	11,438	Statement AL; Line 19	21
22	\$ 100,016	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	\$ 4,576,183	Sum Lines 6, 11, 16, 22, 24	26
27			27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	\$ -	Line 29 + Line 30	31
32			32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	\$ -	Line 34 + Line 35	36
37			37
38			38
<u>D. Incentive Transmission Construction Work In Progress</u>			
	\$ -	Shall be Zero	

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base
Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line				
No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,717,604	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	19,672	Statement AD; Line 27	3
4	Transmission Related General Plant	49,194	Statement AD; Line 29	4
5	Transmission Related Common Plant	121,721	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,908,190</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,410,480	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	16,158	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	20,096	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	60,509	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,507,242</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,307,125	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,514	Line 3 Minus Line 10	17
18	Transmission Related General Plant	29,098	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	61,212	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,400,948</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits	\$ -	Shall be Zero	1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	7

¹ None of the above items apply to SDG&E's Appendix X Cycle 10 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

San Diego Gas & Electric Company
Other Adjustments Summary
Citizen's Share of the Sunrise - Border East-Line
Applicable to Appendix X Cycles 8 and 9
(\$1,000)

Line No	Description	Base Period 2018 Appendix X - Cycle 8 ¹	Base Period 2019 Appendix X - Cycle 9 ²	Total	Line No
1	Other Adjustments Resulting from Error Corrections	\$ (14)	\$ (84)	\$ (98)	1
2	Interest	(2)	(9)	(11)	2
3	Total Annual Costs Adjustment	\$ (16)	\$ (92)	\$ (109)	3
4	Number of Months in Base Period	12	12	12	4
5	Total Monthly Costs Adjustment	\$ (1.359)	\$ (7.705)	\$ (9.063)	5

¹ Information and related workpapers are included within tab labeled Sunrise Appendix X Cycle 8 Cost Adj

² Information and related workpapers are included within tab labeled Sunrise Appendix X Cycle 9 Cost Adj

San Diego Gas & Electric Company
Citizen's Share of the Sunrise - Border East-Line
Appendix X Cycle 10 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix X Cycle 8
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>Other Cost Adjustments due to Appendix X Cycle 8 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$ (14)	Page 2; Line 15; Col. C	3
4				4
5	Interest Expense	<u>(2)</u>	Page 11; Line 57; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ (16)	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u>\$ (1,359)</u>	Line 7 / Line 9	11

¹ Section C.6a of the Citizens Sunrise Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 10 Informational Filing, SDG&E is correcting the Appendix X Cycle 8 for approximately (\$16K) due to O&M and A&G 2018 adjustment.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Appendix X Cycle 10 Annual Informational Filing
 Derivation of Other Adjustments Applicable to Appendix X Cycle 8
 (\$1,000)

Line No.	A	B	C = A - B	Reference	Line No.
A. Citizens' Annual Cost @ Proposed Changed Rates	Revised - Appendix X Cycle 8 BORDER - EAST LINE	As Filed - Appendix X Cycle 8 per ER 19-2017 BORDER - EAST LINE	Difference Increase (Decrease)		
1	\$ 63	\$ 63	\$ (0)	Page 3 and Page 4, Line 1	1
2					2
3	1,597 v	1,604	(7)	Page 3 and Page 4, Line 3	3
4					4
5	787	787	(0)	Page 3 and Page 4, Line 5	5
6					6
7					7
8					8
9	\$ 947 v	954	(7)	Page 3 and Page 4, Line 9	9
10					10
11					11
12					12
13	60	60	-	Page 3 and Page 4, Line 13	13
14					14
15	\$ 3,453 v	\$ 3,467	\$ (14)	Sum Lines 1 thru 13	15
16					16

Line No.	A	B	C = A - B	Reference	Line No.
B. Citizens' Monthly Cost @ Proposed Changed Rates	Revised - Appendix X Cycle 8 BORDER - EAST LINE	As Filed - Appendix X Cycle 8 per ER 19-2017 BORDER - EAST LINE	Difference Increase (Decrease)		
17					17
18	\$ 5.224	\$ 5.224	\$ (0.000)	Page 3 and Page 4, Line 18	18
19					19
20	133.117 v	133.694	(0.577)	Page 3 and Page 4, Line 20	20
21					21
22	65.551	65.551	(0.000)	Page 3 and Page 4, Line 22	22
23					23
24					24
25					25
26	78.921 v	79.512	(0.591)	Page 3 and Page 4, Line 26	26
27					27
28					28
29					29
30	4.974	4.974	-	Page 3 and Page 4, Line 30	30
31					31
32	\$ 287.787 v	\$ 288.954	\$ (1.167)	Sum Lines 18 thru 30	32
33					33
34	12	12	-	Page 3 and Page 4, Line 34	34
35					35
36	\$ 3,453 v	\$ 3,467	\$ (14)	Page 3 and Page 4, Line 36	36
37					37

v Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period June 1, 2019 to May 31, 2020

(\$1,000)

Line No.	A. Citizens' Annual Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 63	Attachment 2; Sec. 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	1,597 v	Attachment 2; Sec. 2; Page 1; Line 31	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	787	Attachment 2; Sec. 3; Page 2; Line 23	5
6				6
7	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection			7
8				8
9	True-Up Adjustment derived in Cycle 8	\$ 947 v	Attachment 3; Sec. 4a; Page TU; Col. m; Line 32	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component			11
12				12
13	Cycle 7 Interest True-Up Adjustment	60	Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15	13
14				14
15	Total Citizens' Cycle 8 Annual Costs	\$ 3,453 v	Sum Lines 1 thru 13	15
16				16

Line No.	B. Citizens Monthly Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
17	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.224	Line 1 Above / 12 Months	17
18				18
19	Section 2 - Non-Direct Expense Cost Component	133.117 v	Line 3 Above / 12 Months	19
20				20
21	Section 3 - Cost Component Containing Other Specific Expenses	65.551	Line 5 Above / 12 Months	21
22				22
23	Section 4 - True-Up Adjustment Cost Component			23
24				24
25	True-Up Adjustment derived in Cycle 8	78.921 v	Line 9 Above / 12 Months	25
26				26
27	Section 5 - Interest True-Up Adjustment Cost Component			27
28				28
29	Cycle 7 Interest True-Up Adjustment	4.974	Line 13 Above / 12 Months	29
30				30
31	Total Citizens' Cycle 8 Monthly Costs	\$ 287.787 v	Sum Lines 18 thru 30	31
32				32
33				33
34	12 Month Rate Effective Period (June 2019 to May 2020)	12		34
35				35
36	Total Citizens' Cycle 8 Annual Costs	\$ 3,453 v	Line 32 x Line 34	36
37				37

v Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period June 1, 2019 to May 31, 2020

(\$1,000)

Line No.	A. Citizens' Annual Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 63	Attachment 2; Sec. 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	1,604	Attachment 2; Sec. 2; Page 1; Line 31	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	787	Attachment 2; Sec. 3; Page 2; Line 23	5
6				6
7	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection			7
8				8
9	True-Up Adjustment derived in Cycle 8	\$ 954	Attachment 3; Sec. 4a; Page TU; Col. m; Line 32	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component			11
12				12
13	Cycle 7 Interest True-Up Adjustment	60	Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15	13
14				14
15	Total Citizens' Cycle 8 Annual Costs	\$ 3,467	Sum Lines 1 thru 13	15
16				16

Line No.	B. Citizens' Monthly Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
17				17
18	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.224	Line 1 Above / 12 Months	18
19				19
20	Section 2 - Non-Direct Expense Cost Component	133.694	Line 3 Above / 12 Months	20
21				21
22	Section 3 - Cost Component Containing Other Specific Expenses	65.551	Line 5 Above / 12 Months	22
23				23
24	Section 4 - True-Up Adjustment Cost Component			24
25				25
26	True-Up Adjustment derived in Cycle 8	79.512	Line 9 Above / 12 Months	26
27				27
28	Section 5 - Interest True-Up Adjustment Cost Component			28
29				29
30	Cycle 7 Interest True-Up Adjustment	4.974	Line 13 Above / 12 Months	30
31				31
32	Total Citizens' Cycle 8 Monthly Costs	\$ 288.954	Sum Lines 18 thru 30	32
33				33
34	12 Month Rate Effective Period (June 2019 to May 2020)	12		34
35				35
36	Total Citizens' Cycle 8 Annual Costs	\$ 3,467	Line 32 x Line 34	36
37				37

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Cost Statement BK2Section 2 - Derivation of Non-Direct Expenses Cost Component
Base Period & True-Up Period 12 - Months Ending December 31, 2018
(S1,000)

Line No.		Amounts	Reference	Line No.	
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>			1	
2	Transmission Operations Expense Carrying Charge Percentage	0.57%	Page 2; Line 6	2	
3				3	
4	Transmission Maintenance Expense Carrying Charge Percentage	0.10%	Page 2; Line 10	4	
5				5	
6	Transmission Related A&G Carrying Charge Percentage	0.63%	Page 2; Line 17	6	
7				7	
8	Transmission Related Payroll Tax Carrying Charge Percentage	0.02%	Page 2; Line 22	8	
9				9	
10	Transmission Related General & Common Plant Revenues Carrying Charge Percentage	0.40%	Page 2; Line 25	10	
11				11	
12	Transmission Depreciation	0.00%	Not Applicable to Citizens Service	12	
13				13	
14	Federal and State Income Tax	0.00%	Not Applicable to Citizens Service	14	
15				15	
16	Rate of Return	0.00%	Not Applicable to Citizens Service	16	
17				17	
18	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.14%	Page 2; Line 38	18	
19				19	
20	Total	1.86%	Sum Lines 2 thru 18	20	
21				21	
22	Transmission Related Municipal Franchise Fees Expenses	1.0277%	0.02%	Line 20 x Franchise Fee Rate	22
23				23	
24	Annual Carrying Charge Rate as Applied to Leased Transmission Plant	1.88% ✓	Line 20 + Line 22	24	
25				25	
26	<u>B. Derivation of Non-Direct Expense Cost Component</u>			26	
27	Citizens' Energy Portion of Sunrise Border-East Line	\$ 85,194	Lease Agreement	27	
28				28	
29	Annual Carrying Charged Rate	1.88%	Line 24 Above	29	
30				30	
31	Annual Transmission Maintenance and Other Costs Charged to Citizens	\$ 1,597 ✓	Line 27 x Line 29	31	

✓ Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.

REVISED

San Diego Gas & Electric Company
Cost Statement BK2Section 2 - Derivation of Non-Direct Expenses Cost Component
Base Period & True-Up Period 12 - Months Ending December 31, 2018
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Total Transmission Plant	\$ 5,763,584	Statement AD; Line 11	1
2				2
3	A. Transmission Related O&M Expenses			3
4	Transmission Operation Expenses	\$ 32,572 ✓	AH-2; (Line 17 + Line 35); Col. e	4
5				5
6	Transmission Operations Expense Carrying Charge Percentage	0.57%	Line 4 / Line 1	6
7				7
8	Transmission Maintenance Expenses	\$ 5,768	AH-2; Line 31; Col. e	8
9				9
10	Transmission Maintenance Expense Carrying Charge Percentage	0.10%	Line 8 / Line 1	10
11				11
12	Total Transmission O&M	\$ 38,340 ✓	Line 4 + Line 8	12
13				13
14	B. Transmission Related A&G Expenses			14
15	Total Transmission Related A&G Expenses Including Property Ins.	\$ 36,231 ✓	Statement AH; Line 39	15
16				16
17	Transmission Related A&G Carrying Charge Percentage	0.63%	Line 15 / Line 1	17
18				18
19	C. Transmission Related Payroll			19
20	Transmission Related Payroll Taxes Expense	\$ 1,395	Statement AK; Line 41	20
21				21
22	Transmission Related Payroll Tax Carrying Charge Percentage	0.02%	Line 20 / Line 1	22
23				23
24	D. Transmission Related General & Common Plant Revenues			24
25	Transmission Related General & Common Plant Revenues Carrying Charge Percentage	0.40%	Page 3; Line 18	25
26				26
27	E. Transmission Related Working Capital			27
28	Citizens' Financed Transmission Projects:			28
29	Transmission Related M&S Allocated to Transmission	\$ 52,623	Statement AL; Line 5	29
30	Transmission Related Prepayments Allocated to Transmission	19,888	Statement AL; Line 9	30
31	Transmission Related Working Cash	9,321 ✓	Statement AL; Line 19	31
32	Total Transmission Related Working Capital	\$ 81,832 ✓	Sum Lines 29 thru 31	32
33				33
34	Return Plus FIT and SIT Rate	9.6611%	Statement AV2; Line 31	34
35				35
36	Transmission Working Capital Revenue	\$ 7,906 ✓	Line 32 x Line 34	36
37				37
38	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.14%	Line 36 / Line 1	38

✓ Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.

REVISED

San Diego Gas & Electric Company
Cost Statement BK2

Section 2 - Derivation of Non-Direct Expenses Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>D1. General & Common Plant Rate</u>			1
2	Total Electric Common Plant Investment	\$ 914,720	Statement AD; Line 19	2
3				3
4	Total Electric General Plant Investment	406,192	Statement AD; Line 17	4
5				5
6	Total Electric General and Common Plant	\$ 1,320,912	Line 2 + Line 4	6
7				7
8	Annual Gen & Common Plant Fixed Charge Rate	16.88%	Line 37 Below	8
9				9
10	Electric General and Common Plant Revenue	\$ 222,915	Line 6 x Line 8	10
11				11
12	Transmission Wages Allocation Factor for Citizens	10.36%	Statement AI; Line 17	12
13				13
14	Transmission Related General & Common Plant Revenue	\$ 23,097	Line 10 x Line 12	14
15				15
16	Total Transmission Plant	\$ 5,763,584	Statement AD; Line 11	16
17				17
18	Transmission Related General and Common Plant Revenue Carrying Charge Percentage	0.40%	Line 14 / Line 16	18
19				19
20	<u>D2. Derivation of General and Common Plant Annual Revenue</u>			20
21	Maintenance of General and Common Plant	0.00%	Captured in Transmission Plant A&G allocation	21
22				22
23	Payroll Taxes	0.00%	Captured in Transmission Plant Payroll Taxes	23
24				24
25	A&G	0.00%	Captured in Transmission Plant A&G allocation	25
26				26
27	General and Common Plant Depreciation Rate	7.21%	Line 46 Below	27
28				28
29	Federal & State Income Tax	2.14%	Statement AV2; Line 27	29
30				30
31	Rate of Return Adjustment Factor	7.52%	Statement AV2; Line 29	31
32				32
33	Working Capital	0.00%	Captured in Transmission Plant allocation	33
34				34
35	General & Common Plant Accumulated Deferred Income Taxes (ADIT) Adjustment	0.00%	Line 58 Below	35
36				36
37	Annual General and Common Plant Fixed Charge Rate	16.88%	Sum Lines 21 thru 35	37
38				38
39	<u>D3. General & Common Plant Rate</u>			39
40	Common Depreciation Expense	\$ 77,430	Statement AJ; Line 1	40
41				41
42	General Depreciation Expense	\$ 17,871	Statement AJ; Line 3	42
43				43
44	Total Electric General and Common Plant	\$ 1,320,912	Line 6 Above	44
45				45
46	Common and General Plant Depreciation Rate	7.21%	(Line 40 + Line 42) / Line 44	46
47				47
48	<u>D4. Derivation of General and Common Plant ADIT as a Percent of Transmission Plant</u>			48
49				49
50	General and Common Plant ADIT	\$ -	AF-3; Line 3; Col. c	50
51				51
52	Return Plus FIT and SIT	9.6611%	Statement AV2; Line 31	52
53				53
54	General & Common Plant ADIT Revenues	\$ -	Line 50 x Line 52	54
55				55
56	General & Common Plant Investment	\$ 1,320,912	Line 6 Above	56
57				57
58	Transmission Related General & Common Plant ADIT Revenue Carrying Charge Percentage	0.00%	Line 54 / Line 56	58

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
DERIVATION OF CITIZENS' TRUE-UP COST OF SERVICE - (OVER)/UNDERCOLLECTION
True-Up Period - January 1, 2018 to December 31, 2018
(\$1,000)

Line No.	Description	Cycle 6 Rates						Cycle 7 Rates						(m) Total	Reference
		(a) Jan-18	(b) Feb-18	(c) Mar-18	(d) Apr-18	(e) May-18	(f) Jun-18	(g) Jul-18	(h) Aug-18	(i) Sep-18	(j) Oct-18	(k) Nov-18	(l) Dec-18		
1	Beginning Balance (Over)/Undercollection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Previous Month Balance, Line 32
2	Recorded Revenues (Sections 1, 2 & 3)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Cycle 6 = TU-1a; Line 21
3															Cycle 7 = TU-1b; Line 21
4															
5	Amortization of True-Up Adjustment and Interest True-Up Adjustment: ³														
6	i. Amortization of Cycle 5 True-Up Adjustment	4	4	4	4	4									Not Applicable to 2018 Base Period
7	ii. Amortization of Cycle 5 Interest True-Up Adjustment														Negative of TU-1a; Line 17
8	v. Amortization of Cycle 6 True-Up Adjustment	46	46	46	46	46									Negative of TU-1a; Line 11
9	vi. Amortization of Cycle 6 Interest True-Up Adjustment														Negative of TU-1b; Line 15
10															
11	vii. Amortization of Cycle 7 True-Up Adjustment														Negative of TU-1b; Line 11
12	viii. Amortization of Cycle 7 Interest True-Up Adjustment														Not Applicable to 2018 Base Period
13															
14															
15	Amortization of Credit for Cycle 5 and Cycle 6														Negative of TU-1b; Line 19
16	Total Amortization of True-Up Adjustments	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 31	Sum Lines 6 thru 15
17															
18	Adjusted Total Recorded Revenues	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 1,531	Line 3 + Line 16
19															
20	Total True-Up Cost of Service	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204	\$ 2,447	Att. 3; Sec. 4b; TU-2; Line 14
21															
22	True-Up Adjustment without Interest - Net Monthly (Over)/Undercollection	\$ 154	\$ 154	\$ 154	\$ 154	\$ 154	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21	\$ 916	Line 20 Minus Line 18
23															
24															
25	Interest Expense Calculations:														
26	Beginning Balance for Interest Expense ¹	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464	\$ 464	\$ 464	\$ 464	\$ 464	\$ 464	\$ 464	\$ 873	Balance Beginning of Quarter
27	Monthly Activity Included in Interest Calculation Basis	\$ 77	\$ 231	\$ 384	\$ 541	\$ 695	\$ 318	\$ 10	\$ 31	\$ 52	\$ 83	\$ 10	\$ 31	\$ 52	See Footnote 2
28	Basis for Interest Expense Calculation	\$ 77	\$ 231	\$ 384	\$ 541	\$ 695	\$ 782	\$ 810	\$ 831	\$ 852	\$ 883	\$ 904	\$ 925	\$ 925	Line 26 + Line 27
29	Monthly Interest Rate	0.36%	0.33%	0.36%	0.37%	0.38%	0.37%	0.40%	0.40%	0.39%	0.42%	0.41%	0.42%	0.42%	FERC Interest Rate Website
30	Interest Expense	\$ 0.28	\$ 0.76	\$ 1.38	\$ 2.00	\$ 2.64	\$ 2.89	\$ 3.24	\$ 3.33	\$ 3.32	\$ 3.71	\$ 3.71	\$ 3.89	\$ 3.89	Line 28 x Line 29
31															
32	True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection	\$ 154	\$ 309	\$ 464	\$ 620	\$ 776	\$ 800	\$ 824	\$ 848	\$ 873	\$ 897	\$ 922	\$ 947	\$ 947	Sum Lines 1, 22, 30
33															

¹ Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.

² Beginning Balance for Interest Calculation remains constant for 3-Month Quarter as interest is compounded quarterly on these amounts pursuant to FERC Interest Methodology per 18 CFR Section 35.19 (2)(iii)(B).

³ Monthly Activity Calculated as Follows:

a) 1st Month of Quarter = Column a, Line 22 Divided by 2.

b) 2nd Month of Quarter = Column a, Line 22 + (Column b, Line 22 Divided by 2).

c) 3rd Month of Quarter = Column a, Line 22 + (Column b, Line 22 + (Column c, Line 22 Divided by 2)).

Columns d, e, and f, etc., repeat the process outlined in (a), (b), and (c) above.

The various True-Up and Interest True-Up Adjustments (Over)/Undercollection are adjustments made to recorded revenues to avoid trueing up the true-up.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Derivation of Citizens' True-Up Cost of Service
 12 Months Ending December 31, 2018
 (\$1,000)

Line No.	Description	Amounts	Reference ¹	Line No.
1	Section 1 - True-Up COS - Direct Maintenance Expense Cost Component	\$ 63	Attachment 2; Section 1; Page 1; Line 17	1
2				2
3	Section 2 - True-Up COS - Non-Direct Expense Cost Component	1,597 ✓	Attachment 2; Section 2; Page 1; Line 31	3
4				4
5	Section 3 - True-Up COS - Cost Component Containing Other Specific Expenses:			5
6	A. ADIT	71	Attachment 2; Section 3; Page 1; Line 21	6
7	B. Property Taxes	639	Attachment 2; Section 3; Page 1; Line 28	7
8	C. Non-Deductibility of Depreciation on Equity	77	Attachment 2; Section 3; Page 1; Line 33	8
9	AFUDC Revenue Component			9
10	D. Removal Costs	-	Attachment 2; Section 3; Page 2; Line 19	10
11				11
12	Total True-Up Cost of Service	<u>\$ 2,447</u>	Sum Lines 1 thru 10	12
13				13
14	Monthly True-Up Cost of Service	<u>\$ 204</u> ✓	Line 12 / 12 months	14

✓ **Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.**

¹ Since the 2018 True-Up Cost of Service is the same as the 2018 Base Period, all True-Up Cost of Service costs come from the Base Period Statement BK2.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ 123	AH-1; Line 52	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 89,266	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,878)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development	(2,718)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses	(8,343)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense	-	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense	(3,046)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(14,935)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(14,792)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(671)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2018 Base Period	16
17	Other Cost Adjustments	(544) ✓	AH-2, Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 38,340 ✓	Sum Lines 5 thru 17	18
19				19
20	<u>Derivation of Non-Direct Administrative and General Expense:</u>			20
21	Total Non-Direct Administrative & General Expense	\$ 478,359	AH-3; Line 20; Col. a	21
22	Adjustments to Per Book A&G Expense:			22
23	Damages & Injuries	-	Negative of AH-3; Line 27; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 31; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(1,334)	Negative of AH-3; Line 32; Col. a	25
26	CPUC reimbursement fees	(8,601)	Negative of AH-3; Line 33; Col. a	26
27	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(141)	Negative of AH-3; Line 34; Col. a	27
28	General Advertising Expenses	(243)	Negative of AH-3; Line 35; Col. b	28
29	CPUC energy efficiency programs	(447)	Negative of AH-3; Sum Lines 26, 28 ,30, 36; Col. a or b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(65)	Negative of AH-3; Line 38; Col. b	30
31	Other A&G Exclusion Adjustments	(134,313)	Negative of AH-3; Sum Lines 24, 25, 29, 37; Col. b	31
32	Other Cost Adjustments	826 ✓	AH-3, Line 20; Col. d	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 334,042 ✓	Sum Lines 21 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(5,523)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 328,519 ✓	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.36%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 34,039 ✓	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	2,192	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 36,231 ✓	Line 37 + Line 38	39
40				40
41	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			41
42	Transmission Plant & Incentive Transmission Plant	\$ 5,763,584	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	42,087	Statement AD; Line 29	44
45	Transmission Related Common Plant	94,777	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 5,900,448	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 5,763,584	Line 42 Above	48
49	Total Steam Production Plant	545,863	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	518,972	Statement AD; Line 7	51
52	Total Distribution Plant	6,717,398	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	406,192	Statement AD; Line 17	54
55	Total Common Plant	914,720	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 14,866,729	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	39.69%	Line 46 / Line 56	58

✓ Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.

¹ Used to allocate property insurance in conformance with TO4 Settlement.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2018
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ⁴ Add / (Deduct) O&M Cost Adj	(e) = (c) + (d) Revised O&M	Reference	Line No.
		<i>Electric Transmission Operation</i>							
1	560	Operation Supervision and Engineering	\$ 6,649	\$ -	\$ 6,649	√ \$ (544)	\$ 6,105	Form 1; Page 321; Line 83	1
2	561.1	Load Dispatch - Reliability	544	-	544		544	Form 1; Page 321; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,624	-	1,624		1,624	Form 1; Page 321; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	228	-	228		228	Form 1; Page 321; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	5,880	5,878	3		3	Form 1; Page 321; Line 88	5
6	561.5	Reliability, Planning and Standards Development	161	-	161		161	Form 1; Page 321; Line 89	6
7	561.6	Transmission Service Studies	-	-	-		-	Form 1; Page 321; Line 90	7
8	561.7	Generation Interconnection Studies	2	-	2		2	Form 1; Page 321; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	3,340	2,718	622		622	Form 1; Page 321; Line 92	9
10	562	Station Expenses ¹	8,343	8,343	-		-	Form 1; Page 321; Line 93	10
11	563	Overhead Line Expenses	4,406	-	4,406		4,406	Form 1; Page 321; Line 94	11
12	564	Underground Line Expenses	-	-	-		-	Form 1; Page 321; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-		-	Form 1; Page 321; Line 96	13
14	566	Misc. Transmission Expenses	18,342	3,046	15,296		15,296	Form 1; Page 321; Line 97	14
15	567	Rents	2,890	-	2,890		2,890	Form 1; Page 321; Line 98	15
16									16
17		<i>Total Electric Transmission Operation</i>	\$ 52,409	\$ 19,985	\$ 32,424	√ \$ (544)	\$ 31,881	Sum Lines 1 thru 15	17
18									18
19		<i>Electric Transmission Maintenance</i>							19
20	568	Maintenance Supervision and Engineering	\$ 2,329	\$ -	\$ 2,329		\$ 2,329	Form 1; Page 321; Line 101	20
21	569	Maintenance of Structures	10	-	10		10	Form 1; Page 321; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,322	-	1,322		1,322	Form 1; Page 321; Line 103	22
23	569.2	Maintenance of Computer Software	1,942	-	1,942		1,942	Form 1; Page 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-		-	Form 1; Page 321; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	165	-	165		165	Form 1; Page 321; Line 106	25
26	570	Maintenance of Station Equipment ¹	14,935	14,935	-		-	Form 1; Page 321; Line 107	26
27	571	Maintenance of Overhead Lines ²	14,792	14,792	-		-	Form 1; Page 321; Line 108	27
28	572	Maintenance of Underground Lines ¹	671	671	-		-	Form 1; Page 321; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	-	-	-		-	Form 1; Page 321; Line 110	29
30									30
31		<i>Total Electric Transmission Maintenance</i>	\$ 36,166	\$ 30,398	\$ 5,768	\$ -	\$ 5,768	Sum Lines 20 thru 29	31
32									32
33		Total Electric Transmission O&M Expenses	\$ 88,575	\$ 50,382	\$ 38,193	\$ (544)	\$ 37,649	Line 17 + Line 31	33
34									34
35	413	Transmission Operation Expenses Charged to Citizens ³	691	-	691		691	AH-4; Line 1; Col. c	35
36									36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 89,266	\$ 50,382	\$ 38,884	\$ (544)	\$ 38,340	Line 33 + Line 35	37
38									38
39									39
40		Excluded Expenses (recovery method in parentheses)							40
41	561.4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 5,878					41
42	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,718					42
43	562	Station Expenses ¹		8,343					43
44	563	Overhead Line Expenses		-					44
45	565	Transmission of Electricity by Others (ERRA)		-					45
46	566	Misc. Transmission Expenses:							46
47		Century Energy Systems Balancing Account (CES-21BA)	\$ (35)						47
48		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	7						48
49		ISO Grid Management Costs (ERRA)	2,300						49
50		Reliability Services (RS rates)	461						50
51		Other (TRBAA, TACBAA)	312	3,046					51
52	570	Maintenance of Station Equipment ¹		14,935					52
53	571	Maintenance of Overhead Lines ²		14,792					53
54	572	Maintenance of Underground Lines ¹		671					54
55									55
56		Total Excluded Expenses		\$ 50,382					56
57									57
58	√	Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.							58
59	¹	Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix X Tariff (See Section C - numbers 38 and 39). As a result, such items are excluded in Column b.							59
60									60
61	²	Account 571 for Overhead Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.							61
62	³	This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2018, which is added back to derive Total Adjusted Electric Transmission O&M Expenses.							62
63									63
64	⁴	Represents reclassification of 2018 3P (People, Process, Priorities) project costs from O&M FERC account 560 to A&G FERC account 923, in 2020. This adjustment is being corrected here and reflected as an "Other Adjustments" in Cycle 10.							64
65									65
66									66

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2018
(\$1,000)**

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	Reference	Line No.
		<i>Administrative & General</i>							
1	920	A&G Salaries	\$ 38,528	\$ -	\$ 38,528		\$ 38,528	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	8,714	1	8,713		8,713	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)		(10,240)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	93,646	334	93,313	√	94,139	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,523	-	5,523		5,523	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	112,646	103	112,543		112,543	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	48,997	344	48,653		48,653	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	131,978	131,978	-		-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	20,960	10,076	10,884		10,884	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(1,622)	-	(1,622)		(1,622)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	243	243	-		-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	7,564	2,000	5,564		5,564	Form 1; Page 323; Line 192	12
13	931	Rents	11,844	-	11,844		11,844	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,056	65	8,991		8,991	Form 1; Page 323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	√ \$ 826	\$ 333,522	Sum Lines 1 thru 14	16
17									17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	520	-	520		520	AH-4; Line 3; Col. c	18
19									19
20		Total Adjusted Administrative & General Expenses	\$ 478,359	\$ 145,143	\$ 333,216	\$ 826	\$ 334,042	Line 16 + Line 18	20
21									21
22									22
23		Excluded Expenses:							23
24	921	Litigation expenses (ERRA)		\$ 1					24
25	923	Litigation expenses (ERRA)		334					25
26	925	CPUC energy efficiency programs	\$ 103						26
27		Injuries & Damages	-	103					27
28	926	CPUC energy efficiency programs		344					28
29	927	Franchise Requirements		131,978					29
30	928	CPUC energy efficiency programs							30
31		CPUC Intervenor Funding Expense - Transmission							31
32		CPUC Intervenor Funding Expense - Distribution	1,334						32
33		CPUC reimbursement fees	8,601						33
34		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	141	10,076					34
35	930.1	General Advertising Expenses		243					35
36	930.2	CPUC energy efficiency programs							36
37		Abandoned Projects	2,000	2,000					37
38	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		65					38
39									39
40		Total Excluded Expenses		\$ 145,143					40
41									41
42	√	Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.							42
43	¹	Amount represents the Non-Direct A&G expenses billed to Citizens in 2018, which is added back to derive Total Adjusted A&G Expenses.							43
44	²	Represents reclassification of 2018 3P (People, Process, Priorities) project costs from O&M FERC accounts 560, 580 and 588 to A&G FERC account 923, in 2020.							44
45		This adjustment is being corrected here and reflected as an "Other Adjustments" in Cycle 10.							45
46									46

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL - Workpapers

Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c	\$ 133,752	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.34%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 52,623	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 50,549	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 19,888	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 38,340	✓	Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	36,231	✓	Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 74,571	✓	Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 9,321	✓	Line 15 x Line 17	19

✓ Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.

¹ The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1				1			
Long-Term Debt Component - Denominator:							
2	Bonds (Acct 221)	112; 18; c	\$ 4,776,266	2			
3	Less: Reacquired Bonds (Acct 222)	112; 19; c	-	3			
4	Other Long-Term Debt (Acct 224)	112; 21; c	-	4			
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c	-	5			
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c	(12,610)	6			
7	LTD = Long Term Debt		\$ 4,763,656	7			
8				8			
9				9			
Long-Term Debt Component - Numerator:							
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$ 200,012	10			
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	3,451	11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	2,799	12			
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c	-	13			
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c	-	14			
15	i = LTD interest		\$ 206,263	15			
16				16			
17	Cost of Long-Term Debt:		4.33%	17			
18				18			
19				19			
Preferred Equity Component:							
20	PF = Preferred Stock (Acct 204)	112; 3; c	\$ -	20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	\$ -	21			
22	Cost of Preferred Equity		0.00%	22			
23				23			
24				24			
Common Equity Component:							
25	Proprietary Capital	112; 16; c	\$ 6,011,923	25			
26	Less: Preferred Stock (Acct 204)	112; 3; c	-	26			
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c	-	27			
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c	9,578	28			
29	CS = Common Stock		\$ 6,021,501	29			
30				30			
31				31			
32	Return on Common Equity: ³		10.05%	32			
33				33			
34				34			
35	Weighted Cost of Capital:			35			
36				36			
37	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	6,021,501	55.83%	10.05%	5.61%	Col. c = Line 32 Above	39
40	Total Capital	\$ 10,785,158	100.00%		7.52%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.61%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	Incentive Return on Common Equity: ²				0.00%		45
46							46
47							47
48	Incentive Weighted Cost of Capital:						48
49							49
50	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Line 17 Above	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	51
52	Common Equity	6,021,501	55.83%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	\$ 10,785,158	100.00%		1.91%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.² The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 45 through 55 will be repeated for each project.³ ROE is pursuant to SDG&E's TO4 Formula Offer of Settlement in Docket No. ER13-941-001.

REVISED

**SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV**

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	5.61%	AV1; Line 42	6
7	\$ 3,056	Negative of Statement AR; Line 11	7
8	\$ 6,529	AV-2A; Line 38	8
9	\$ 3,994,506 v	AV-4; Page 1; Line 26	9
10	21%	Federal Income Tax Rate	10
11			11
12	1.4381%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	5.61%	Line 6 Above	18
19	\$ 6,529	Line 8 Above	19
20	\$ 3,994,506 v	Line 9 Above	20
21	1.4381%	Line 12 Above	21
22	8.84%	State Income Tax Rate	22
23			23
24	0.6994%	State Income Tax Expense	24
25			25
26			26
27	2.1376%	Line 12 + Line 24	27
28			28
29	7.5235%	AV1; Line 40	29
30			30
31	9.6611%	Line 27 + Line 29	31

v Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.

¹ Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV**

Cost of Capital and Fair Rate of Return

**Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	AV-4; Page 1; Line 36	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	1.9125%	AV1; Line 53	29
30			30
31	1.9125%	Line 27 + Line 29	31

¹ The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 1 through 31 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate BaseBase Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. Derivation of Transmission Rate Base:</u>			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 4,625,047	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,027	Page 2; Line 17	3
4	Transmission Related General Plant	25,720	Page 2; Line 18	4
5	Transmission Related Common Plant	49,236	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 4,706,029	Sum Lines 2 thru 5	6
7				7
8	<u>Rate Base Additions:</u>			8
9	Transmission Plant Held for Future Use	\$ 950	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Shall be Zero	10
11	Total Rate Base Additions	\$ 950	Line 9 + Line 10	11
12				12
13	<u>Rate Base Reductions:</u>			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (794,306)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (794,306)	Line 14 + Line 15	16
17				17
18	<u>Working Capital:</u>			18
19	Transmission Related Materials and Supplies	\$ 52,623	Statement AL; Line 5	19
20	Transmission Related Prepayments	19,888	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	9,321 v	Statement AL; Line 19	21
22	Total Working Capital	\$ 81,832 v	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Shall be Zero	24
25				25
26	Total Transmission Rate Base	\$ 3,994,506 v	Sum Lines 6, 11, 16, 22, 24	26
27				27
28	<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			28
29	Net Incentive Transmission Plant	\$ -	Page 2; Line 25	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9	30
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 29 + Line 30	31
32				32
33	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35	36
37				37
38	<u>D. Incentive Transmission Construction Work In Progress</u> ¹	\$ -	Shall be Zero	38

v Items in bold have changed compared to the original Appendix X Cycle 8 filing per ER19-2017.¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

REVISED

San Diego Gas & Electric Company
Derivation of End Use Transmission Rate Base

Base Period & True-Up Period 12 - Months Ending December 31, 2018

(\$1,000)

Line No.		Amounts	Reference	Line No.
<u>A. Derivation of Net Transmission Plant:</u>				
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 5,763,584	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,366	Statement AD; Line 27	3
4	Transmission Related General Plant	42,087	Statement AD; Line 29	4
5	Transmission Related Common Plant	94,777	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 5,918,814	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,138,537	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	12,339	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	16,367	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	45,542	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,212,785	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,625,047	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,027	Line 3 Minus Line 10	17
18	Transmission Related General Plant	25,720	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	49,236	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 4,706,029	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u> ¹			22
23	Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

¹ The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE**

**Appendix X Cycle 10 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 8**

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3							3
4				Cumulative		Cumulative	4
5		Monthly	Monthly	Overcollection (-) or		Overcollection (-) or	5
6		Undercollection (-) or	Interest	Undercollection (+)		Undercollection (+)	6
7		Undercollection (+)	Rate ¹	in Revenue	Interest	in Revenue	7
8	Month	Year	in Revenue	wo Interest		with Interest	8
9	January	2018	\$ (1)	0.36%	\$ (1)	\$ (0.00)	(1)
10	February	2018	(1)	0.33%	(2)	(0.01)	(2)
11	March	2018	(1)	0.36%	(4)	(0.01)	(4)
12	April	2018	(1)	0.37%	(5)	(0.02)	(5)
13	May	2018	(1)	0.38%	(6)	(0.02)	(6)
14	June	2018	(1)	0.37%	(7)	(0.02)	(7)
15	July	2018	(1)	0.40%	(8)	(0.03)	(8)
16	August	2018	(1)	0.40%	(9)	(0.04)	(9)
17	September	2018	(1)	0.39%	(11)	(0.04)	(11)
18	October	2018	(1)	0.42%	(12)	(0.05)	(12)
19	November	2018	(1)	0.41%	(13)	(0.05)	(13)
20	December	2018	(1)	0.42%	(14)	(0.06)	(14)
21	January	2019		0.44%	(14)	(0.06)	(14)
22	February	2019		0.40%	(14)	(0.06)	(14)
23	March	2019		0.44%	(14)	(0.06)	(15)
24	April	2019		0.45%	(15)	(0.07)	(15)
25	May	2019		0.46%	(15)	(0.07)	(15)
26	June	2019		0.45%	(15)	(0.07)	(15)
27	July	2019		0.47%	(15)	(0.07)	(15)
28	August	2019		0.47%	(15)	(0.07)	(15)
29	September	2019		0.45%	(15)	(0.07)	(15)
30	October	2019		0.46%	(15)	(0.07)	(15)
31	November	2019		0.45%	(15)	(0.07)	(15)
32	December	2019		0.46%	(15)	(0.07)	(15)
33	January	2020		0.42%	(15)	(0.06)	(15)
34	February	2020		0.39%	(15)	(0.06)	(15)
35	March	2020		0.42%	(15)	(0.06)	(15)
36	April	2020		0.39%	(15)	(0.06)	(15)
37	May	2020		0.40%	(15)	(0.06)	(15)
38	June	2020		0.39%	(15)	(0.06)	(16)
39	July	2020		0.29%	(16)	(0.04)	(16)
40	August	2020		0.29%	(16)	(0.05)	(16)
41	September	2020		0.28%	(16)	(0.04)	(16)
42	October	2020		0.28%	(16)	(0.04)	(16)
43	November	2020		0.27%	(16)	(0.04)	(16)
44	December	2020		0.28%	(16)	(0.04)	(16)
45	January	2021		0.28%	(16)	(0.04)	(16)
46	February	2021		0.25%	(16)	(0.04)	(16)
47	March	2021		0.28%	(16)	(0.04)	(16)
48	April	2021		0.27%	(16)	(0.04)	(16)
49	May	2021		0.28%	(16)	(0.04)	(16)
50	June	2021		0.27%	(16)	(0.04)	(16)
51	July	2021		0.28%	(16)	(0.04)	(16)
52	August	2021		0.28%	(16)	(0.05)	(16)
53	September	2021		0.27%	(16)	(0.04)	(16)
54	October	2021		0.28%	(16)	(0.05)	(16)
55	November	2021		0.27%	(16)	(0.04)	(16)
56	December	2021		0.28%	(16)	(0.05)	(16)
57			\$ (14)		\$ (2.29)		57

¹ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

³ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

San Diego Gas & Electric Company
Citizen's Share of the Sunrise - Border East-Line
Appendix X Cycle 10 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix X Cycle 9
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>Other Cost Adjustments due to Appendix X Cycle 9 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$ (84)	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>(9)</u>	Page 12; Line 45; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ (92)	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u><u>(7.705)</u></u>	Line 7 / Line 9	11

¹ Section C.6a of the Citizens Sunrise Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 10 Informational Filing, SDG&E is correcting the Appendix X Cycle 9 for approximately (\$92K) due to various O&M and A&G 2019 adjustments.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
Appendix X Cycle 10 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix X Cycle 9
(\$1,000)

Line No.	Description of Annual Costs	A Revised - Appendix X Cycle 9 Amounts	B As Filed - Appendix X Cycle 9 per ER 21-243 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	\$ 183	\$ (0)	Page 3 and Page 4, Line 1	1
2	Section 2 - Non-Direct Expense Cost Component	2,774	2,815	(41)	Page 3 and Page 4, Line 3	2
3	Section 3 - Cost Component Containing Other Specific Expenses	946	946	(0)	Page 3 and Page 4, Line 5	3
4						4
5	Total Citizens' Annual Prior Year Cost of Service	\$ 3,902	\$ 3,944	\$ (41)	Sum Lines 1, 3, 5	5
6						6
7	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,602	1,644	(42)	Page 3 and Page 4, Line 9	7
8	Section 5 - Interest True-Up Adjustment Cost Component	50	50	-	Page 3 and Page 4, Line 11	8
9						9
10	Subtotal Annual Costs	\$ 5,554	\$ 5,637	\$ (84)	Sum Lines 7, 9, 11	10
11						11
12	Other Adjustments	-	-	-	Page 3 and Page 4, Line 15	12
13						13
14	Total Annual Costs	\$ 5,554	\$ 5,637	\$ (84)	Line 13 + Line 15	14
15						15
16						16
17						17
18						18

Line No.	Description of Monthly Costs	Revised - Appendix X Cycle 9 Amounts	As Filed - Appendix X Cycle 9 per ER 21-243 Amounts	Difference Incr (Decr)	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	\$ 15.216	\$ (0.000)	Page 3 and Page 4, Line 20	19
20	Section 2 - Non-Direct Expense Cost Component	231.130	234.564	(3.434)	Page 3 and Page 4, Line 22	20
21	Section 3 - Cost Component Containing Other Specific Expenses	78.854	78.854	(0.000)	Page 3 and Page 4, Line 24	21
22						22
23	Total Citizens' Monthly Prior Year Cost of Service	\$ 325.201	\$ 328.635	\$ (3.434)	Sum Lines 20, 22, 24	23
24						24
25	Section 4 - True-Up Adjustment Cost Component	133.470	136.999	(3.529)	Page 3 and Page 4, Line 28	25
26	Section 5 - Interest True-Up Adjustment Cost Component	4.153	4.153	-	Page 3 and Page 4, Line 30	26
27						27
28	Other Adjustments	-	-	-	Page 3 and Page 4, Line 32	28
29						29
30	Total Monthly Costs	\$ 462.824	\$ 469.788	\$ (6.963)	Sum Lines 26, 28, 30, 32	30
31						31
32	Number of Months in Base Period	12	12	-	Page 3 and Page 4, Line 36	32
33						33
34	Total Annual Costs	\$ 5,554	\$ 5,637	\$ (84)	Page 3 and Page 4, Line 38	34
35						35
36						36
37						37
38						38
39						39

√ Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE

Summary of Cost Components

Rate Effective Period January 1, 2021 to December 31, 2021

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,774 v	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	946	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,902 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,602 v	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	50	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 5,554 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,554 v	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	231.130 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	78.854	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	325.201 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	133.470 v	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	462.824 v	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	5,554 v	Line 34 x Line 36	38
39				39

v Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE

Summary of Cost Components

Rate Effective Period January 1, 2021 to December 31, 2021
(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,815	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	946	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 3,944	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,644	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	50	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 5,637	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,637	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	234.564	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	78.854	Line 5 / 12 Months	23
24				24
25	Total Citizens' Monthly Prior Year Cost of Service	328.635	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	136.999	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	29
30				30
31	Other Adjustments	-	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	469.788	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	5,637	Line 34 x Line 36	37
38				38
39				39

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE

Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>			1
2	Transmission Related O&M Expense	0.84% ✓	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.78% ✓	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	0.99%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9				9
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34	10
11				11
12	Transmission Related General & Common Plant Revenue	0.41%	Page 2; Line 51	12
13				13
14	Subtotal Annual Carrying Charge Rate	3.22% ✓	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense	1.0275% 0.03%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	3.26% ✓	Line 14 + Line 16	18
19				19
20	<u>B. Derivation of Non-Direct Expense</u>			20
21	Citizens Lease Payment	\$ 85,194	Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	3.26% ✓	Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 2,774 ✓	Line 21 x Line 23	25

✓ Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE BORDER EAST LINE
Section 2 - Non-Direct Expense Cost Component

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.	
1	Net Transmission Plant	\$ 5,088,137 v	AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 42,750 v	Statement AH; Line 18	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.84% v	Line 4 / Line 1	6
7				7
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 39,646 v	Statement AH; Line 41	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.78% v	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 50,208	Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	0.99%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,384	Statement AK; Line 28	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21
22				22
23	E. Transmission Related Working Capital Revenue			23
24	<u>Citizens Financed Transmission Projects:</u>			24
25	Transmission Related M&S Allocated to Transmission	\$ 50,940	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	25,515	Statement AL; Line 9	26
27	Transmission Related Working Cash	10,299 v	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 86,755 v	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.2932%	Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 8,930 v	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 30,239	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	56,838	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 87,078	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.2932%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,963	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 12,085	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 21,048	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.41%	Line 49 / Line 1	51

v Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE BORDER EAST LINE
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER)/UNDERCOLLECTION
 True-Up Period - January 1, 2019 to December 31, 2019
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.
	Year	Monthly True-Up Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Cumulative Overcollection (+) or Undercollection (-) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	
10	2019	325	214	(112)	80	183	142	0.44%	\$	0	\$	10
11	January	325	214	(112)	80	183	142	0.40%		1	286	11
12	February	325	214	(112)	80	183	142	0.44%		2	430	12
13	March	325	214	(112)	80	183	142	0.45%		3	574	13
14	April	325	214	(112)	80	183	142	0.46%		4	719	14
15	May	325	289	(84)	-	204	121	0.45%		5	844	15
16	June	325	289	(84)	-	204	121	0.47%		6	969	16
17	July	325	289	(84)	-	204	121	0.47%		7	1,094	17
18	August	325	289	(84)	-	204	121	0.45%		8	1,215	18
19	September	325	289	(84)	-	204	121	0.46%		9	1,341	19
20	October	325	289	(84)	-	204	121	0.45%		10	1,468	20
21	November	325	289	(84)	-	204	121	0.46%		11	1,602	21
22	December	325	289	(84)	-	204	121	0.46%		12	1,602	22
		\$ 3,902	\$ 3,094	\$ (1,149)	\$ 401	\$ 2,346	\$ 1,557		\$	\$ 45	\$	

v Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

- 1 Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
- 2 Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
- 3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
- 4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
- 5 Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
- 6 Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
- 7 Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE

Accumulated Depreciation and Amortization

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-18	(b) 31-Dec-19	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,271,827 v	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 131,071	\$ 143,543	137,307	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	162,544	184,121	173,332	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	466,071	519,305	492,688	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			10.46%	Statement AI; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 14,365	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			18,134	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			51,545	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 1,355,872 v	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	Shall be Zero	19

v Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

¹ The depreciation reserve for Transmission and Incentive Transmission plant is derived based on a 13-month average balance.

² The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average of beginning and end of year balances.

³ The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between core electric functional areas.

⁴ Not affected by the "Seven-Element Adjustment Factor".

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2019 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference
1	Dec-18	\$ 1,199,427	SDG&E Records	\$ 1,180,379	2018 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b
2	Jan-19	1,211,877		1,192,735	
3	Feb	1,224,639		1,205,309	
4	Mar	1,237,241		1,217,757	
5	Apr	1,248,530		1,228,535	
6	May	1,261,389		1,241,225	
7	Jun	1,273,262		1,252,953	
8	Jul	1,284,511		1,264,089	
9	Aug	1,293,858		1,273,298	
10	Sep	1,305,130		1,284,465	
11	Oct	1,316,694		1,295,874	
12	Nov	1,324,998		1,304,075	
13	Dec-19	1,336,481	SDG&E Records	1,315,465	2019 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b
14					
15	Total 13 Months	\$ 16,518,035	Sum Lines 1 thru 13	\$ 16,256,158	Sum Lines 1 thru 13
16					
17	13-Month Average Balance	\$ 1,270,618	Average of Lines 1 thru 13	\$ 1,250,474	2019 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b; 13-Month Avg.
18					
19					
20					
21	Add: Citizens Weighted Average Accumulated Depreciation			\$ 21,353 v	AE-1A; Line 18
22					
23	Total Transmission Plant Accumulated Depreciation Average Balance			\$ 1,271,827 v	Line 18 + Line 21

v Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

1 This column represents the monthly ratemaking depreciation reserve balances for the base & true-up periods. These depreciation reserve balances reflect the amounts shifted between functions (Transmission to Distribution, Transmission to Generation, Distribution to Transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2019 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-18	\$ 19,935	SDG&E Records	\$ 19,935	SDG&E Records	1
2	Jan-19	20,171		20,171		2
3	Feb	20,408		20,408		3
4	Mar	20,644		20,644		4
5	Apr	20,881		20,881		5
6	May	21,117		21,117		6
7	Jun	21,353		21,353		7
8	Jul	21,590		21,590		8
9	Aug	21,826		21,826		9
10	Sep	22,063 ✓		22,063 ✓		10
11	Oct	22,299 ✓		22,299 ✓		11
12	Nov	22,536 ✓		22,536 ✓		12
13	Dec-19	22,772 ✓	SDG&E Records	22,772 ✓	SDG&E Records	13
14						14
15	Total 13 Months	\$ 277,595 ✓	Sum Lines 1 thru 13	\$ 277,595 ✓	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 21,353 ✓	Average of Lines 1 thru 13	\$ 21,353 ✓	Average of Lines 1 thru 13	17
18						18
19						19

✓ **Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.**

1 Represents the monthly accumulated depreciation and amortization on the Citizens Lease amount for term of service.

2 The 2019 Sunrise accumulated depreciation balances from Sept - Dec 2019 inadvertently included amounts from the SX-PQ accumulated depreciation. This adjustment is being corrected here and reflected as Other Adjustments in Appendix X Cycle 10.

AS FILED

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2019 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-18	\$ 19,935	SDG&E Records	\$ 19,935	SDG&E Records	1
2	Jan-19	20,171		20,171		2
3	Feb	20,408		20,408		3
4	Mar	20,644		20,644		4
5	Apr	20,881		20,881		5
6	May	21,117		21,117		6
7	Jun	21,353		21,353		7
8	Jul	21,590		21,590		8
9	Aug	21,826		21,826		9
10	Sep	22,100		22,100		10
11	Oct	22,411		22,411		11
12	Nov	22,723		22,723		12
13	Dec-19	23,034	SDG&E Records	23,034	SDG&E Records	13
14						14
15	Total 13 Months	\$ 278,194	Sum Lines 1 thru 13	\$ 278,194	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 21,400	Average of Lines 1 thru 13	\$ 21,400	Average of Lines 1 thru 13	17
18						18
19						19

¹ Represents the monthly accumulated depreciation and amortization on the Citizens Lease amount for term of service.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ 357	AH-1; Line 50	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 97,079	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense	(12)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense	(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(132)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments	(2,295) ✓	AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 42,750 ✓	Sum Lines 5 thru 17	18
19				19
20	<u>Derivation of Non-Direct Administrative and General Expense:</u>			20
21	Total Non-Direct Administrative & General Expense	\$ 498,882	AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:			22
23	Abandoned Projects	(577)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs	(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col. a or b	24
25	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution	(1,212)	Negative of AH-3; Line 37; Col. a	26
27	CPUC reimbursement fees	(9,791)	Negative of AH-3; Line 37; Col. a	27
28	Injuries & Damages	-	Negative of AH-3; Line 30; Col. a	28
29	General Advertising Expenses	(113)	Negative of AH-3; Line 40; Col. b	29
30	Franchise Requirements	(127,616)	Negative of AH-3; Line 34; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account	(39)	Negative of AH-3; Line 43; Col. a	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	32
33	Other A&G Exclusion Adjustments	(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	33
34	Other Cost Adjustments	(1,040) ✓	AH-3; Line 21; Col. d	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 355,406 ✓	Sum Lines 21 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	(8,306)	Negative of AH-3; Line 6; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 347,100 ✓	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	10.46%	Statement A; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	\$ 36,314 ✓	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	3,332	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 39,646 ✓	Line 39 + Line 40	41
42				42
43	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			43
44	Transmission Plant & Incentive Transmission Plant	\$ 6,268,563	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	48,374	Statement AD; Line 29	46
47	Transmission Related Common Plant	108,384	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	\$ 6,425,320	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 6,268,563	Line 44 Above	50
51	Total Steam Production Plant	549,686	Statement AD; Line 1	51
52	Total Nuclear Production Plant	-	Shall be Zero	52
53	Total Other Production Plant	523,340	Statement AD; Line 7	53
54	Total Distribution Plant	7,177,286	Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	55
56	Total General Plant	462,370	Statement AD; Line 17	56
57	Total Common Plant	1,035,968	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	\$ 16,017,212	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	40.12%	Line 48 / Line 58	60

✓ Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

¹ Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2019
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ⁴ Add / (Deduct) O&M Cost Adj	(e) = (c) + (d) Revised O&M	Reference	Line No.	
		<i>Electric Transmission Operation</i>								
1	560	Operation Supervision and Engineering	\$ 7,279	\$ 132	\$ 7,147		\$ 7,147	Form 1; Page 321; Line 83	1	
2	561.1	Load Dispatch - Reliability	668	-	668		668	Form 1; Page 321; Line 85	2	
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,352	-	1,352		1,352	Form 1; Page 321; Line 86	3	
4	561.3	Load Dispatch - Transmission Service and Scheduling	183	-	183		183	Form 1; Page 321; Line 87	4	
5	561.4	Scheduling, System Control and Dispatch Services	5,093	5,093	(0)		(0)	Form 1; Page 321; Line 88	5	
6	561.5	Reliability, Planning and Standards Development	94	-	94		94	Form 1; Page 321; Line 89	6	
7	561.6	Transmission Service Studies	-	-	-		-	Form 1; Page 321; Line 90	7	
8	561.7	Generation Interconnection Studies	2	-	2		2	Form 1; Page 321; Line 91	8	
9	561.8	Reliability, Planning and Standards Development Services	3,080	2,419	661		661	Form 1; Page 321; Line 92	9	
10	562	Station Expenses ¹	6,284	6,284	-		-	Form 1; Page 321; Line 93	10	
11	563	Overhead Line Expenses	8,316	-	8,316		8,316	Form 1; Page 321; Line 94	11	
12	564	Underground Line Expenses	12	12	-		-	Form 1; Page 321; Line 95	12	
13	565	Transmission of Electricity by Others	-	-	-		-	Form 1; Page 321; Line 96	13	
14	566	Misc. Transmission Expenses	20,246	3,186	17,060	√	(2,295)	14,766	Form 1; Page 321; Line 97	
15	567	Rents	2,830	-	2,830		2,830	Form 1; Page 321; Line 98	15	
16									16	
17		<i>Total Electric Transmission Operation</i>	\$ 55,439	\$ 17,126	\$ 38,313	√ \$	(2,295)	\$ 36,018	Sum Lines 1 thru 15	17
18									18	
19		<i>Electric Transmission Maintenance</i>							19	
20	568	Maintenance Supervision and Engineering	\$ 2,017	\$ -	\$ 2,017		\$ 2,017	Form 1; Page 321; Line 101	20	
21	569	Maintenance of Structures	579	-	579		579	Form 1; Page 321; Line 102	21	
22	569.1	Maintenance of Computer Hardware	1,249	-	1,249		1,249	Form 1; Page 321; Line 103	22	
23	569.2	Maintenance of Computer Software	2,091	-	2,091		2,091	Form 1; Page 321; Line 104	23	
24	569.3	Maintenance of Communication Equipment	0	-	0		0	Form 1; Page 321; Line 105	24	
25	569.4	Maintenance of Misc. Regional Transmission Plant	144	-	144		144	Form 1; Page 321; Line 106	25	
26	570	Maintenance of Station Equipment ¹	16,048	16,048	-		-	Form 1; Page 321; Line 107	26	
27	571	Maintenance of Overhead Lines ²	18,140	18,140	-		-	Form 1; Page 321; Line 108	27	
28	572	Maintenance of Underground Lines ¹	720	720	-		-	Form 1; Page 321; Line 109	28	
29	573	Maintenance of Misc. Transmission Plant	3	-	3		3	Form 1; Page 321; Line 110	29	
30									30	
31		<i>Total Electric Transmission Maintenance</i>	\$ 40,991	\$ 34,908	\$ 6,082	\$ -	\$ 6,082	Sum Lines 20 thru 29	31	
32									32	
33		Total Electric Transmission O&M Expenses	\$ 96,429	\$ 52,034	\$ 44,395	√ \$	(2,295)	\$ 42,101	Line 17 + Line 31	33
34									34	
35	413	Transmission O&M Expenses Charged to Citizens ³	649	-	649		649		35	
36									36	
37		Total Adjusted Electric Transmission O&M Expenses	\$ 97,079	\$ 52,034	\$ 45,044	√ \$	(2,295)	\$ 42,750	Line 33 + Line 35	37
38									38	
39									39	
40		<u>Excluded Expenses (recovery method in parentheses)</u>							40	
41	560	Executive ICP		\$ 132					41	
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		5,093					42	
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,419					43	
44	562	Station Expenses ¹		6,284					44	
45	564	Underground Line Expenses		12					45	
46	565	Transmission of Electricity by Others (ERRA)		-					46	
47	566	Misc. Transmission Expenses:							47	
48		Century Energy Systems Balancing Account (CES-21BA)	\$ 252						48	
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-						49	
50		ISO Grid Management Costs (ERRA)	2,588						50	
51		Reliability Services (RS rates)	701						51	
52		Other (TRBAA, TACBAA)	(355)	3,186					52	
53	570	Maintenance of Station Equipment ¹		16,048					53	
54	571	Maintenance of Overhead Lines ²		18,140					54	
55	572	Maintenance of Underground Lines ¹		720					55	
56									56	
57		Total Excluded Expenses		\$ 52,034					57	
58									58	
59	√	Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.							59	
60	1	Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix X Tariff (See Section I.C - number 31).							60	
61		As a result, such items are excluded in Column b.							61	
62	2	Account 571 for Overhead Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.							62	
63	3	This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2019, which is added back to derive Total Adjusted Electric Transmission O&M Expenses in SAP Account 7000716, which was created to track Citizens Border East Line O&M Expense.							63	
64									64	
65	4	Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC account 566 to A&G FERC account 923, in 2020. This adjustment is being corrected here and reflected as an "Other Adjustments" in Cycle 10.							65	
66									66	
67									67	

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2019
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	Reference	Line No.
		<i>Administrative & General</i>							
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	√ \$ (85) ²	\$ 30,835	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	√ (128) ²	16,647	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	√ 2,359 ³	91,886	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed				√ (566) ²			5
6	924	Property Insurance	8,306	-	8,306		8,306	Form 1; Page 323; Line 185	6
7	925	Injuries & Damages	140,446	336	140,110	√ (305) ²	139,806	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits	54,077	913	53,164	√ (832) ²	52,332	Form 1; Page 323; Line 187	8
9	927	Franchise Requirements	127,616	127,616	-		-	Form 1; Page 323; Line 188	9
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	113	-		-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	√ (1,483) ⁴	146	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564		8,564	Form 1; Page 323; Line 193	14
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839	Form 1; Page 323; Line 196	15
16									16
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	√ \$ (1,040)	\$ 354,877	Sum Lines 1 thru 15	17
18									18
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	529	-	529		529		19
20									20
21		Total Adjusted Administrative & General Expenses	\$ 498,882	\$ 142,436	\$ 356,446	√ \$ (1,040)	\$ 355,406	Line 17 + Line 19	21
22									22
23									23
24		Excluded Expenses:							24
25	920	CPUC energy efficiency programs		\$ 92					25
26	921	CPUC energy efficiency programs		(1)					26
27	923	Litigation expenses (ERRA)	\$ 74						27
28		CPUC energy efficiency programs	79	153					28
29	925	CPUC energy efficiency programs	269						29
30		Injuries & Damages	-						30
31		Other A&G Exclusion Adjustments	67	336					31
32	926	CPUC energy efficiency programs	730						32
33		Other A&G Exclusion Adjustments	183	913					33
34	927	Franchise Requirements		127,616					34
35	928	CPUC energy efficiency programs	-						35
36		CPUC Intervenor Funding Expense - Transmission	-						36
37		CPUC Intervenor Funding Expense - Distribution	1,212						37
38		CPUC reimbursement fees	9,791						38
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135					39
40	930.1	General Advertising Expenses		113					40
41	930.2	CPUC energy efficiency programs	-						41
42		Abandoned Projects	577	577					42
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39						43
44		CPUC energy efficiency programs	1,463	1,503					44
45									45
46		Total Excluded Expenses		\$ 142,436					46
47									47
48		√ Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.							48
49		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2019, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense.							49
50		² Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in the 2019 A&G exclusions. These are being corrected here and reflected as an "Other Adjustments" in Cycle 10.							50
51		³ Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC accounts 566 and 588 to A&G FERC account 923, in 2020.							51
52		⁴ This adjustment is being corrected here and reflected as an "Other Adjustments" in Cycle 10.							52
53		⁴ Represents reclassification of 2019 abandoned project costs from A&G FERC account 930.2 to FERC account 426.5 in 2020. Entry is corrected here and reflected as an "Other Adjustments" in Cycle 10.							53
54									54
55									55
56									56

REVISED**SAN DIEGO GAS & ELECTRIC COMPANY****Statement AL****Working Capital****Base Period & True-Up Period 12 - Months Ending December 31, 2019****(\$1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c	\$ 128,028	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.79%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,940	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 64,128	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 25,515	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense	\$ 42,750 ✓		Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	39,646 ✓		Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 25	14
15	Total	\$ 82,395 ✓		Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 10,299 ✓		Line 15 x Line 17	19

✓ **Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.**

¹ The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

REVISED

**SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV**

Cost of Capital and Fair Rate of Return

**Base Period & True-Up Period 12 - Months Ending December 31, 2019
(S1,000)**

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	<u>Long-Term Debt Component - Denominator:</u>				
2	Bonds (Acct 221) 112; 18; c	\$ 5,140,552		2	
3	Less: Reacquired Bonds (Acct 222) 112; 19; c	-		3	
4	Other Long-Term Debt (Acct 224) 112; 21; c	-		4	
5	Unamortized Premium on Long-Term Debt (Acct 225) 112; 22; c	-		5	
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) 112; 23; c	(12,166)		6	
7	LTD = Long Term Debt	\$ 5,128,386	Sum Lines 2 thru 6	7	
8				8	
9	<u>Long-Term Debt Component - Numerator:</u>				
10	Interest on Long-Term Debt (Acct 427) 117; 62; c	\$ 213,847		10	
11	Amort. of Debt Disc. and Expense (Acct 428) 117; 63; c	3,709		11	
12	Amortization of Loss on Reacquired Debt (Acct 428.1) 117; 64; c	1,831		12	
13	Less: Amort. of Premium on Debt-Credit (Acct 429) 117; 65; c	-		13	
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) 117; 66; c	-		14	
15	i = LTD interest	\$ 219,387	Sum Lines 10 thru 14	15	
16				16	
17	<u>Cost of Long-Term Debt:</u>	4.28%	Line 15 / Line 7	17	
18				18	
19	<u>Preferred Equity Component:</u>				
20	PF = Preferred Stock (Acct 204) 112; 3; c	\$ -		20	
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 118; 29; c	\$ -		21	
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22	
23				23	
24	<u>Common Equity Component:</u>				
25	Proprietary Capital 112; 16; c	\$ 7,099,081		25	
26	Less: Preferred Stock (Acct 204) 112; 3; c	-	Negative of Line 20 Above	26	
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) 112; 12; c	-		27	
28	Accumulated Other Comprehensive Income (Acct 219) 112; 15; c	15,874		28	
29	CS = Common Stock	\$ 7,114,955	Sum Lines 25 thru 28	29	
30				30	
31				31	
32	<u>Return on Common Equity:</u>	10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32	
33	(a)	(b)	(c)	(d) = (b) x (c)	
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
35	<u>Weighted Cost of Capital:</u>				
36					
37	Long-Term Debt \$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above
38	Preferred Equity -	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity 7,114,955	58.11%	10.60%	6.16%	Col. c = Line 32 Above
40	Total Capital \$ 12,243,341	100.00%		7.95%	Sum Lines 37 thru 39
41					
42	<u>Cost of Equity Component (Preferred & Common):</u>			6.16%	Line 38 + Line 39; Col. d
43					
44					
45	<u>Incentive Return on Common Equity:</u>			0.00%	Shall be Zero
46	(a)	(b)	(c)	(d) = (b) x (c)	
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
48	<u>Incentive Weighted Cost of Capital:</u>				
49					
50	Long-Term Debt \$ -	0.00%	0.00%	0.00%	Shall be Zero
51	Preferred Equity -	0.00%	0.00%	0.00%	Shall be Zero
52	Common Equity -	0.00%	0.00%	0.00%	Shall be Zero
53	Total Capital \$ -	0.00%		0.00%	Sum Lines 50 thru 52
54					
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>			0.00%	Line 51 + Line 52; Col. d

¹ Amount is based upon December 31 balances.

REVISED

**SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV**

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	6.16%	AV1; Line 42	6
7	\$ 3,721	Negative of Statement AR; Line 11	7
8	\$ 7,492	AV-2A; Line 40	8
9	\$ 4,318,185 ^v	AV-4; Page 1; Line 26	9
10	21%	Federal Income Tax Rate	10
11			11
12	1.5745%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	6.16%	Line 6 Above	18
19	\$ 7,492	Line 8 Above	19
20	\$ 4,318,185 ^v	Line 9 Above	20
21	1.5745%	Line 12 Above	21
22	8.84%	State Income Tax Rate	22
23			23
24	0.7669%	State Income Tax Expense	24
25			25
26			26
27	2.3414%	Line 12 + Line 24	27
28			28
29	7.9519%	AV1; Line 40	29
30			30
31	10.2932%	Line 27 + Line 29	31

^v Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

¹ Citizens portion of Equity AFUDC totaling \$197K is embedded in the Equity AFUDC component of Transmission depreciation expense.

REVISED

**SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV**

Cost of Capital and Fair Rate of Return

**Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	AV1; Line 55	6
7	\$ -	Shall be Zero	7
8	\$ -	Shall be Zero	8
9	\$ -	Shall be Zero	9
10	21%	AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Line 6 Above	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	0.0000%	AV1; Line 53	29
30			30
31	0.0000%	Line 27 + Line 29	31

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate BaseBase Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<u>A. Derivation of Transmission Rate Base:</u>			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 4,996,735 ✓	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	4,323	Page 2; Line 17	3
4	Transmission Related General Plant	30,239	Page 2; Line 18	4
5	Transmission Related Common Plant	56,838	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,088,137 ✓	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (856,706)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (856,706)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 50,940	Statement AL; Line 5	19
20	Transmission Related Prepayments	25,515	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	10,299 ✓	Statement AL; Line 19	21
22	Total Working Capital	\$ 86,755 ✓	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25				25
26	Total Transmission Rate Base	\$ 4,318,185 ✓	Sum Lines 6, 11, 16, 22, 24	26
27				27
28	<u>B. Incentive ROE Project Transmission Rate Base:</u>			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 29 + Line 30	31
32				32
33	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35	36
37				37
38	<u>D. Incentive Transmission Construction Work In Progress</u>	\$ -	Shall be Zero	38

✓ Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base

Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line
No.A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,268,563	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,689	Statement AD; Line 27	3
4	Transmission Related General Plant	48,374	Statement AD; Line 29	4
5	Transmission Related Common Plant	108,384	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,444,008</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,271,827 ✓	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,365	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	18,134	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	51,545	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,355,872 ✓</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,996,735 ✓	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,323	Line 3 Minus Line 10	17
18	Transmission Related General Plant	30,239	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	56,838	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,088,137 ✓</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

✓ Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE**

**Appendix X Cycle 10 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 9
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3							3
4				Cumulative		Cumulative	4
5		Monthly		Overcollection (-) or		Overcollection (-) or	5
6		Undercollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6
7		Undercollection (+)	Interest	in Revenue		in Revenue	7
8	Month	Year	Rate ¹	wo Interest	Interest	with Interest	8
9	January	2019	(7)	0.44%	\$ (7)	\$ (0.0)	(7)
10	February	2019	(7)	0.40%	(14)	(0.0)	(14)
11	March	2019	(7)	0.44%	(21)	(0.1)	(21)
12	April	2019	(7)	0.45%	(28)	(0.1)	(28)
13	May	2019	(7)	0.46%	(35)	(0.1)	(35)
14	June	2019	(7)	0.45%	(42)	(0.2)	(42)
15	July	2019	(7)	0.47%	(49)	(0.2)	(50)
16	August	2019	(7)	0.47%	(56)	(0.2)	(57)
17	September	2019	(7)	0.45%	(64)	(0.3)	(64)
18	October	2019	(7)	0.46%	(71)	(0.3)	(71)
19	November	2019	(7)	0.45%	(78)	(0.3)	(79)
20	December	2019	(7)	0.46%	(86)	(0.4)	(86)
21	January	2020		0.42%	(86)	(0.4)	(86)
22	February	2020		0.39%	(86)	(0.3)	(87)
23	March	2020		0.42%	(87)	(0.4)	(87)
24	April	2020		0.39%	(87)	(0.3)	(87)
25	May	2020		0.40%	(87)	(0.3)	(88)
26	June	2020		0.39%	(88)	(0.3)	(88)
27	July	2020		0.29%	(88)	(0.3)	(88)
28	August	2020		0.29%	(88)	(0.3)	(88)
29	September	2020		0.28%	(88)	(0.2)	(89)
30	October	2020		0.28%	(89)	(0.2)	(89)
31	November	2020		0.27%	(89)	(0.2)	(89)
32	December	2020		0.28%	(89)	(0.2)	(89)
33	January	2021		0.28%	(89)	(0.3)	(90)
34	February	2021		0.25%	(90)	(0.2)	(90)
35	March	2021		0.28%	(90)	(0.3)	(90)
36	April	2021		0.27%	(90)	(0.2)	(90)
37	May	2021		0.28%	(90)	(0.3)	(91)
38	June	2021		0.27%	(91)	(0.2)	(91)
39	July	2021		0.28%	(91)	(0.3)	(91)
40	August	2021		0.28%	(91)	(0.3)	(91)
41	September	2021		0.27%	(91)	(0.2)	(92)
42	October	2021		0.28%	(92)	(0.3)	(92)
43	November	2021		0.27%	(92)	(0.2)	(92)
44	December	2021		0.28%	(92)	(0.3)	(92)
45			\$ (84)		\$ (8.9)		45

¹ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

³ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.