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DRAFT
October 15, 2024

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, Thirteenth Annual Informational Filing Under Appendix X Formula Rate of the Transmission Owner Tariff, Docket No. ER25-____-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 Line¹ using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix X Cycle 13² Informational Filing ("Filing" or "Cycle 13 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, 2025.

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,³ nor does it subject SDG&E's Appendix X Formula to modification.⁴

SDG&E requests that the Commission issue a public notice of filing for the Appendix X Cycle 13 Filing and establish a comment date.

¹ 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 Imperial County-San Diego County Line.

² The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 13 is the thirteenth annual filing under the Appendix X Formula Rate.

³ 16 U.S.C § 824d.

⁴ See Section C.5.c. of the Appendix X Formula Rate Protocols.

I. NATURE AND PURPOSE OF THE FILING

On May 16, 2012, the Commission authorized a transaction in which SDG&E leases to Citizens Sunrise Transmission LLC (“Citizens”), a wholly owned subsidiary of Citizens Energy Corporation, transfer capability of a portion of the 500 Kilovolt Sunrise Transmission Line Project. *See generally San Diego Gas & Electric Company and Citizens Sunrise Transmission LLC*, 139 FERC ¶ 62,113 (2012).

Appendix X sets forth the ratemaking methodology for SDG&E to calculate the rate that it charges to Citizens for the Transfer Capability Lease (“Lease” or “Lease Agreement”). SDG&E operates and maintains the Border East line segment in which Citizens is leasing transfer capability and allocates to Citizens a portion of the costs via the Citizens Border East Line Rate.⁵

In general, under Appendix X SDG&E develops its rate for Citizens based on certain recorded costs and submits such rate via a filing with the Commission made 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.

Pursuant to Appendix X, the Citizens Border East Line Rate consists 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. The Citizens Border East Line Rate is 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 the True-Up Period, and (b) actual revenues received from Citizens for transmission services during the same True-Up Period.

II. SUMMARY OF THE APPENDIX X CYCLE 13 FILING

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

- a 2023 calendar Base Period, and
- a 12-month Rate Effective Period from January 1, 2025 through December 31, 2025.

This Cycle 13 Filing reflects a charge of \$3.788M compared to the charge of \$3.865M in the Cycle 12 Filing. This change reflects a decrease of approximately \$0.077M, or approximately

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).

2%, primarily due to reductions in Section 4 true-up adjustment of \$0.089M, and Other Adjustments for prior years adjustments of \$0.045M offset by an increase in Section 1 expenses of \$0.076M as reflected in the following cost components:

(1) Direct Maintenance Expense	=	\$0.093M
(2) Non-Direct Expenses	=	\$3.066M
(3) Other Specific Expenses	=	\$0.731M
(4) True-Up Adjustment	=	(\$0.108M)
(5) Interest True-Up Adjustment	=	<u>(\$0.002M)</u>
SUB-TOTAL	=	\$3.780M
(6) Other Adjustments	=	<u>\$0.008M</u>
TOTAL	=	<u>\$3.788M</u>

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.

SDG&E identified an error related to the allocation of company use costs booked to FERC Account No. 935 – Maintenance of General Plant and the offsetting credit booked to FERC Account No. 929 – Duplicate Charges not being consistent. This resulted in a larger credit being booked to FERC Account No. 929 than the company use costs booked to FERC Account No. 935, causing a net credit in A&G expenses for company use that were included in SDG&E's TO5 Cycles 1 thru 6 Annual Informational filings. Additionally, the FERC Order in docket ER24-524 directed SDG&E to correct its TO5 Cycle 6 Annual Informational Filing to remove accrued bonus DTA ("Deferred Tax Asset") in rate base and to reclassify in-house fire brigade charges from O&M to A&G. These corrections are reflected in "Other BTRR Adjustments" total BTRR.

As a result of the adjustments as described above, SDG&E is making a corresponding adjustment to the instant Appendix X, Cycle 13 Informational Filing, so that Citizens Sunrise Transmission, LLC will receive its proportionate share of the costs attributed to these changes. The total amount is reflected in the "Other Adjustments" line of the Border East Line Rate charged to Citizens Sunrise.

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 13 Informational Filing consists of the following:

1. Transmittal Letter;
2. The Appendix X Cycle 13 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 – 2023 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:

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Respectfully submitted,

/s/ Jonathan J. Newlander

Jonathan J. Newlander

Attorney for

San Diego Gas & Electric Company

Appendix X Cycle 13

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

**Rate Effective Period January 1, 2025 to December 31, 2025
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 93	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	3,066	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	732	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,890	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(108)	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(2)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 3,780	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	8	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 3,788	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	\$ 7.777	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	255.471	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	60.959	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 324.207	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(8.995)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.190)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	0.628	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 315.651	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 3,788	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, 2023
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
A. Derivation of Direct Maintenance Expense Allocated to Citizens			
2	\$ 183	Statement AH; Line 2	2
3	50.00%		3
4	\$ 91	Line 2 x Line 3	4
5			5
6	12.50%	FERC Method = 1/8 of O&M Expense	6
7	\$ 11	Line 4 x Line 6	7
8			8
9	9.6707%	Statement AV2; Line 31	9
10			10
11	1	Line 7 x Line 9	11
12			12
13	\$ 92	Line 4 + Line 11	13
14			14
15	1.0207%	Line 13 x Franchise Fee Rate	15
16			16
17	\$ 93	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, 2023

(\$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

Line No.	Amounts	Reference	Line No.
1			1
2	0.81%	Page 2; Line 6	2
3			3
4	0.89%	Page 2; Line 11	4
5			5
6	1.13%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.16%	Page 2; Line 34	10
11			11
12	0.54%	Page 2; Line 51	12
13			13
14	3.56%	Sum Lines 2 thru 12	14
15			15
16	1.0207%	Line 14 x Franchise Fee Rate	16
17	0.04%		17
18	3.60%	Line 14 + Line 16	18
19			19
20			20
21	\$ 85,194	Lease Agreement	21
22			22
23	3.60%	Line 18 Above	23
24			24
25	\$ 3,066	Line 21 x Line 23	25

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, 2023

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 6,252,570	AV-4; Line 6	1
2			2
3			3
4	\$ 50,951	Statement AH; Line 17	4
5			5
6	0.81%	Line 4 / Line 1	6
7			7
8			8
9	\$ 55,541	Statement AH; Line 39	9
10			10
11	0.89%	Line 9 / Line 1	11
12			12
13			13
14	\$ 70,352	Statement AK; Line 17	14
15			15
16	1.13%	Line 14 / Line 1	16
17			17
18			18
19	\$ 2,051	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 50,904	Statement AL; Line 5	25
26	38,075	Statement AL; Line 9	26
27	13,312	Statement AL; Line 19	27
28	\$ 102,290	Sum Lines 25 thru 27	28
29			29
30	9.6707%	Statement AV2; Line 31	30
31			31
32	\$ 9,892	Line 28 x Line 30	32
33			33
34	0.16%	Line 32 / Line 1	34
35			35
36			36
37	\$ 35,976	AV-4; Line 4	37
38			38
39	104,650	AV-4; Line 5	39
40			40
41	\$ 140,626	Line 37 + Line 39	41
42			42
43	9.6707%	Line 30	43
44			44
45	\$ 13,600	Line 41 * Line 43	45
46			46
47	\$ 20,334	Statement AJ; Line 17	47
48			48
49	\$ 33,934	Line 45 + Line 47	49
50			50
51	0.54%	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, 2023
 (\$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			\$ (1,420)	AF-3; Line 5; Col. Average	3	
4					4	
5			9.6707%	Statement AV2; Line 31	5	
6					6	
7			\$ (137)	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		1.0207%	8	Line 25 x Franchise Fee Rate	27	
28					28	
29			\$ 792	Line 25 + Line 27	29	
30					30	
31			\$ 732	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, 2023 to December 31, 2023
 (\$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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9												9	
10	Month	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
11	January	2023	\$ 324	343	(11)	\$ 0	\$ 333	\$ (9)	0.54%	\$ (9)	\$ (0)	\$ (9)	11
12	February	2023	324	343	(11)	0	333	(9)	0.48%	(17)	(0)	(17)	12
13	March	2023	324	343	(11)	0	333	(9)	0.54%	(26)	(0)	(26)	13
14	April	2023	324	343	(11)	0	333	(9)	0.62%	(35)	(0)	(35)	14
15	May	2023	324	343	(11)	0	333	(9)	0.64%	(44)	(0)	(44)	15
16	June	2023	324	343	(11)	0	333	(9)	0.62%	(52)	(0)	(53)	16
17	July	2023	324	343	(11)	0	333	(9)	0.68%	(61)	(0)	(62)	17
18	August	2023	324	343	(11)	0	333	(9)	0.68%	(70)	(0)	(71)	18
19	September	2023	324	343	(11)	0	333	(9)	0.66%	(80)	(0)	(80)	19
20	October	2023	324	343	(11)	0	333	(9)	0.71%	(89)	(1)	(89)	20
21	November	2023	324	343	(11)	0	333	(9)	0.69%	(98)	(1)	(99)	21
22	December	2023	324	343	(11)	0	333	(9)	0.71%	(107)	(1)	(108)	22
			\$ 3,890	\$ 4,119	\$ (126)	\$ 2	\$ 3,994	\$ (104)		\$	\$ (4)		

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, 2024 - December 31, 2024
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 17	Cycle 12; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	3,081	Cycle 12; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	728	Cycle 12; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,827	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(18)	Cycle 12; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	3	Cycle 12; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 3,812	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	53	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 3,865	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	\$ 1,445	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	256,781	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	60,681	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 318,907	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(1,541)	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0,262	Line 11 / 12 Months	30
31				31
32	Other Adjustments	4,417	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 322,045	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 3,865	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 January 1, 2023 to December 31, 2023
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 82	Cycle 11; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	3,145	Cycle 11; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	768	Cycle 11; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,995	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	52	Cycle 11; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	74	Cycle 11; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 4,121	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(2)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 4,119	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	\$ 6.829	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	262.121	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	63.982	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 332.931	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	4.368	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	6.132	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.138)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 343.210	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 4,119	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 12
True-Up Period - January 1, 2023 to December 31, 2023
(\$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:		See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3							3
4		Prior Cycle True Up	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	4
5							5
6	<u>Month</u>	<u>Year</u>	<u>Adjustment</u> ¹	<u>Rate</u>	<u>wo Interest</u>	<u>Interest</u>	<u>with Interest</u>
7	January	2023	\$ (18)	0.54%	\$ (18)	\$ (0.10)	(19)
8	February	2023		0.48%	(19)	(0.09)	(19)
9	March	2023		0.54%	(19)	(0.10)	(19)
10	April	2023		0.62%	(19)	(0.12)	(19)
11	May	2023		0.64%	(19)	(0.12)	(19)
12	June	2023		0.62%	(19)	(0.12)	(19)
13	July	2023		0.68%	(19)	(0.13)	(19)
14	August	2023		0.68%	(19)	(0.13)	(19)
15	September	2023		0.66%	(19)	(0.13)	(20)
16	October	2023		0.71%	(20)	(0.14)	(20)
17	November	2023		0.69%	(20)	(0.14)	(20)
18	December	2023		0.71%	(20)	(0.14)	(20)
19					<u>\$ (1.45)</u>		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 12
True-Up Period - January 1, 2023 to December 31, 2023**

(\$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>	<u>Col. 7</u>	Line No.	
1								1	
2			See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	2	
3								3	
4		Monthly	Month				Month	4	
5		Interest	Beginning				Ending	5	
6	Month	Year	Rate ¹	Balance	Amortization	Principal	Interest	Balance	6
7	January	2024	0.63%	\$ (20)	\$ 2	\$ (2)	\$ (0)	(18)	7
8	February	2024	0.63%	(18)	2	(2)	(0)	(17)	8
9	March	2024	0.63%	(17)	2	(2)	(0)	(15)	9
10	April	2024	0.63%	(15)	2	(2)	(0)	(13)	10
11	May	2024	0.63%	(13)	2	(2)	(0)	(12)	11
12	June	2024	0.63%	(12)	2	(2)	(0)	(10)	12
13	July	2024	0.63%	(10)	2	(2)	(0)	(8)	13
14	August	2024	0.63%	(8)	2	(2)	(0)	(7)	14
15	September	2024	0.63%	(7)	2	(2)	(0)	(5)	15
16	October	2024	0.63%	(5)	2	(2)	(0)	(3)	16
17	November	2024	0.63%	(3)	2	(2)	(0)	(2)	17
18	December	2024	0.63%	(2)	2	(2)	(0)	(0)	18
19	Total Base Period Interest ⁴						(1)		19
20	Total Base Period Interest and Current Year Interest						<u><u>\$ (2)</u></u>		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 workpaper 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, 2023

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant ^{1,3}			\$ 584,039	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}			554,696	AD-4; Line 18	7
8						8
9	Total Distribution Plant ^{2,3}	\$ 9,750,399	\$ 11,031,888	10,391,143	AD-5; Line 6	9
10						10
11	Transmission Plant ^{1,3}			8,075,251	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}	112,870	125,195	119,033	AD-8; Line 6	15
16						16
17	Total General Plant ^{2,4}	571,823	614,792	593,308	AD-9; Line 6	17
18						18
19	Total Common Plant ^{2,4}	1,555,621	1,812,002	1,683,812	AD-10; Line 10	19
20						20
21	Total Plant in Service			\$ 22,001,282	Sum Lines 1 thru 19	21
22						22
23	Transmission Wages and Salaries Allocation Factor			10.65%	Statement A1; Line 17	23
24						24
25	Total Transmission Plant & Incentive Transmission Plant			\$ 8,075,251	Line 11 + Line 13	25
26						26
27	Transmission Related Electric Miscellaneous Intangible Plant			12,679	Line 15 x Line 23	27
28						28
29	Transmission Related General Plant			63,198	Line 17 x Line 23	29
30						30
31	Transmission Related Common Plant			179,358	Line 19 x Line 23	31
32						32
33	Transmission Related Total Plant in Service			\$ 8,330,487	Sum Lines 25 thru 31	33
34						34
35	Transmission Plant Allocation Factor ⁵			37.86%	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 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 - 12/31/2023 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 562,409	SDG&E Records	\$ 578,073	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	563,623		579,288		2
3	Feb	563,662		579,326		3
4	Mar	563,870		579,534		4
5	Apr	564,038		579,702		5
6	May	564,812		580,477		6
7	Jun	565,724		581,388		7
8	Jul	567,537		583,202		8
9	Aug	574,330		589,995		9
10	Sep	574,116		589,781		10
11	Oct	574,610		590,275		11
12	Nov	574,751		590,415		12
13	Dec-23	575,385	SDG&E Records	591,050		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ 7,388,867	Sum Lines 1 thru 13	\$ 7,592,506	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 568,374	Average of Lines 1 thru 13	\$ 584,039	Form 1; Page 204-207; Footnote Data (a)	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 - 12/31/2023 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	-		-		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-23	-	SDG&E Records	-		Form 1; Page 204-207; Footnote Data (a); EOY
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 204-207; Footnote Data (a)	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 - 12/31/2023 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-22	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-23	-		-		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-23	-	SDG&E Records	-	SDG&E Records	13
14	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	14
15	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	15
16						16
17						17
18						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 - 12/31/2023 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 587,096	SDG&E Records	\$ 545,099	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	587,055		545,057		2
3	Feb	589,102		547,105		3
4	Mar	589,137		547,139		4
5	Apr	589,140		547,143		5
6	May	593,021		550,828		6
7	Jun	593,062		550,869		7
8	Jul	593,484		551,291		8
9	Aug	593,956		551,763		9
10	Sep	593,881		551,688		10
11	Oct	604,404		562,211		11
12	Nov	620,742		578,549		12
13	Dec-23	624,502	SDG&E Records	582,309		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ 7,758,583	Sum Lines 1 thru 13	\$ 7,211,051	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 596,814	Average of Lines 1 thru 13	\$ 554,696	Form 1; Page 204-207; Footnote Data (a)	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 - 12/31/2023 PER BOOK
(\$1,000)**

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 9,583,285	SDG&E Records	\$ 9,750,399	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-23	10,855,750	SDG&E Records	11,031,888	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	Beginning and End Period Average	\$ 10,219,517	Average of Line 1 and Line 3	\$ 10,391,143	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.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 7,943,479	SDG&E Records	\$ 7,802,920	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	7,956,131		7,815,790		2
3	Feb	8,022,830		7,881,802		3
4	Mar	8,027,621		7,886,593		4
5	Apr	8,041,119		7,899,926		5
6	May	8,070,243		7,928,091		6
7	Jun	8,078,005		7,935,884		7
8	Jul	8,169,865		8,027,538		8
9	Aug	8,195,643		8,053,309		9
10	Sep	8,207,793		8,065,459		10
11	Oct	8,312,298		8,169,557		11
12	Nov	8,313,514		8,171,476		12
13	Dec-23	8,381,786	SDG&E Records	8,232,400		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ 105,720,325	Sum Lines 1 thru 13	\$ 103,870,746	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 8,132,333	Average of Lines 1 thru 13	\$ 7,990,057	Form 1; Page 204-207; Footnote Data (a)	18
19						19
20						20
21	Add: Citizens Weighted Average Lease Amount ²			<u>\$ 85,194</u>	Lease Agreement	21
22						22
23	Total Transmission Plant Cost Average Balance			<u>\$ 8,075,251</u>	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 - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	\$ 85,194	SDG&E Records	1
2	Jan-23	-		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-23	-	SDG&E Records	85,194	2023 Form 1; Page 213; Line 1; Col. f	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 12/31/2022
(\$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	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,898	\$ -		\$ -	\$ -	\$ -	\$ (13,536)	\$ 243,362	SDG&E Records	9
10	352.0	Structures & Improvements	818,920	-		(1,928)	-	-	(112,635)	704,357	SDG&E Records	10
11	353.0	Station Equipment	2,277,735	-		(12,010)	(1,420)	-	(2,430)	2,261,875	SDG&E Records	11
12	354.0	Towers and Fixtures	930,805	-		-	-	-	-	930,805	SDG&E Records	12
13	355.0	Poles and Fixtures	1,080,815	-		-	-	-	-	1,080,815	SDG&E Records	13
14	356.0	OH Conductors and Device	940,376	-		-	-	-	-	940,376	SDG&E Records	14
15	357.0	Underground Conduit	635,069	-		-	-	-	-	635,069	SDG&E Records	15
16	358.0	UG Conductors & Devices	611,501	-		(1,726)	-	-	-	609,775	SDG&E Records	16
17	359.0	Roads & Trails	391,359	-		-	-	-	-	391,359	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 7,943,479	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,797,793	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 7,943,479	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,802,920	Line 7 + Line 19	21

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 12/31/2023
(\$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	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 259,692	\$ -		\$ -	\$ -	\$ -	\$ (13,558)	\$ 246,135	SDG&E Records	9
10	352.0	Structures & Improvements	884,871	-		(1,928)	-	-	(121,441)	761,502	SDG&E Records	10
11	353.0	Station Equipment	2,378,839	-		(12,010)	(1,420)	-	(2,430)	2,362,979	SDG&E Records	11
12	354.0	Towers and Fixtures	939,904	-		-	-	-	-	939,904	SDG&E Records	12
13	355.0	Poles and Fixtures	1,231,461	-		-	-	-	-	1,231,461	SDG&E Records	13
14	356.0	OH Conductors and Device	1,006,113	-		-	-	-	-	1,006,113	SDG&E Records	14
15	357.0	Underground Conduit	670,834	-		-	-	-	-	670,834	SDG&E Records	15
16	358.0	UG Conductors & Devices	634,322	-		(1,726)	-	-	-	632,596	SDG&E Records	16
17	359.0	Roads & Trails	375,750	-		-	-	-	-	375,750	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 8,381,786	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,227,272	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 8,381,786	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,232,400	Line 7 + Line 19	21

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 - 12/31/2023 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-22	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-23	-		-		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-23	-	SDG&E Records	-	SDG&E Records	13
14	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	14
15	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	15
16						16
17						17
18						18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-22	\$ 112,870	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-23	125,195	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 119,033	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-22	\$ 571,823	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-23	614,792	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 593,308	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-22	Total Common Plant Per Book	\$ 2,126,037	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	73.17%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	\$ 1,555,621	Line 1 x Line 2	3
4					4
5	Dec-23	Total Common Plant Per Book	\$ 2,451,965	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	73.90%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	\$ 1,812,002	Line 5 x Line 6	7
8					8
9					9
10		Beginning and End Period Average	\$ 1,683,812	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, 2023

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,968,181	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 69,951	\$ 76,610	73,281	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	243,050	268,072	255,561	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	646,345	756,371	701,358	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			10.65%	Statement AI; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 7,806	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			27,222	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			74,708	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			<u>\$ 2,077,917</u>	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			<u>\$ -</u>	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 Adjusting Factor" which reflects transfers between core electric functional areas.

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 1,861,234	SDG&E Records	\$ 1,830,612	2022 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-23	1,880,070		1,849,307		2
3	Feb	1,897,658		1,866,631		3
4	Mar	1,912,271		1,881,005		4
5	Apr	1,931,065		1,899,504		5
6	May	1,949,078		1,917,253		6
7	Jun	1,966,905		1,934,841		7
8	Jul	1,985,072		1,952,798		8
9	Aug	2,002,236		1,969,725		9
10	Sep	2,019,940		1,987,166		10
11	Oct	2,037,756		2,004,751		11
12	Nov	2,052,374		2,019,261		12
13	Dec-23	2,056,226	SDG&E Records	2,022,635	2023 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	Total 13 Months	\$ 25,551,883	Sum Lines 1 thru 13	\$ 25,135,488	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,965,529	Average of Lines 1 thru 13	\$ 1,933,499	2023 Form 1; Page 200-201; Footnote Data (b)	18
19						19
20						20
21	Add: Citizens Weighted Average Accumulated Depreciation			<u>\$ 34,682</u>	AE-1A; Line 18	21
22						22
23	Total Transmission Plant Accumulated Depreciation Average Balance			<u>\$ 1,968,181</u>	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 - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 32,867	SDG&E Records	\$ 32,867	SDG&E Records	1
2	Jan-23	33,170		33,170		2
3	Feb	33,472		33,472		3
4	Mar	33,775		33,775		4
5	Apr	34,077		34,077		5
6	May	34,379		34,379		6
7	Jun	34,682		34,682		7
8	Jul	34,984		34,984		8
9	Aug	35,287		35,287		9
10	Sep	35,589		35,589		10
11	Oct	35,892		35,892		11
12	Nov	36,194		36,194		12
13	Dec-23	36,496	SDG&E Records	36,496	SDG&E Records	13
14						14
15	Total 13 Months	\$ 450,865	Sum Lines 1 thru 13	\$ 450,865	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 34,682	Average of Lines 1 thru 13	\$ 34,682	Average of Lines 1 thru 13	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
BALANCES AS OF 12/31/2022
(\$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	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	681	-	-	-	-	681	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 730	\$ -	\$ -	\$ -	\$ -	\$ 731	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 32,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (387)	\$ 31,725	SDG&E Records	9
10	352.0	Structures & Improvements	139,587	-	-	(581)	-	-	(23,518)	115,488	SDG&E Records	10
11	353.0	Station Equipment	603,767	-	-	(3,922)	(597)	-	(1,705)	597,544	SDG&E Records	11
12	354.0	Towers and Fixtures	277,447	-	-	-	-	-	-	277,447	SDG&E Records	12
13	355.0	Poles and Fixtures	209,140	-	-	-	-	-	-	209,140	SDG&E Records	13
14	356.0	OH Conductors and Device	307,343	-	-	-	-	-	-	307,343	SDG&E Records	14
15	357.0	Underground Conduit	115,077	-	-	-	-	-	-	115,077	SDG&E Records	15
16	358.0	UG Conductors & Devices	114,872	-	-	(643)	-	-	-	114,229	SDG&E Records	16
17	359.0	Roads & Trails	61,886	-	-	-	-	-	-	61,886	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 1,861,234	\$ -	\$ -	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,829,881	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,861,234	\$ 1	\$ 730	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,830,612	Line 7 + Line 19	21

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 12/31/2023
 (\$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	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	785	-	-	-	-	785	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 835	\$ -	\$ -	\$ -	\$ -	\$ 836	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 34,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (399)	\$ 33,793	SDG&E Records	9
10	352.0	Structures & Improvements	158,133	-	-	(620)	-	-	(25,974)	131,540	SDG&E Records	10
11	353.0	Station Equipment	675,430	-	-	(4,307)	(649)	-	(1,802)	668,673	SDG&E Records	11
12	354.0	Towers and Fixtures	300,968	-	-	-	-	-	-	300,968	SDG&E Records	12
13	355.0	Poles and Fixtures	242,890	-	-	-	-	-	-	242,890	SDG&E Records	13
14	356.0	OH Conductors and Device	319,418	-	-	-	-	-	-	319,418	SDG&E Records	14
15	357.0	Underground Conduit	128,994	-	-	-	-	-	-	128,994	SDG&E Records	15
16	358.0	UG Conductors & Devices	127,912	-	-	(678)	-	-	-	127,235	SDG&E Records	16
17	359.0	Roads & Trails	68,288	-	-	-	-	-	-	68,288	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 2,056,226	\$ -	\$ -	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,021,799	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 2,056,226	\$ 1	\$ 835	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,022,635	Line 7 + Line 19	21

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 - 12/31/2023 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-22	\$ 69,951	2022 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-23	76,610	2023 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 73,281	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-22	\$ 243,050	2022 Form 1; Page 200-201; Footnote Data (b)	1
2				2
3	Dec-23	268,072	2023 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 255,561	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-22	Total Common Plant Per Book	\$ 883,347	2022 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.17%	2022 Form 1; Page 356; Electric	2
3		Total Common Reserves to Electric Per Book	\$ 646,345	Line 1 x Line 2	3
4					4
5	Dec-23	Total Common Plant Per Book	\$ 1,023,506	2023 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	73.90%	2023 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	\$ 756,371	Line 5 x Line 6	7
8					8
9					9
10		Beginning and End Period Average	\$ 701,358	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, 2023

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 110,503	\$ 108,814	\$ 109,659	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,221,282)	(1,242,831)	(1,232,057)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(8,584)	(9,530)	(9,057)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (1,119,363)	\$ (1,143,547)	\$ (1,131,455)	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

√ Items in BOLD have changed compared to the original Appendix X Cycle 12 filing per ER24-176 due to Six Cities protesting the inclusion of the Accrued Bonus DTA in ratebase.

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 274-275; Footnote Data (a) and (b).

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,030	\$ -	\$ -	\$ 1,030	2022 Form 1; Page 234; Footnote Data (c)	2
3	Post Retirement Benefits	223	-	-	223	2022 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss	-	103,896	-	103,896	2022 Form 1; Page 234; Footnote Data (c)	4
5	Total of Account 190	\$ 1,253	\$ 103,896	\$ -	\$ 105,149	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (844,679)	\$ (365,955)	\$ 8,295	\$ (1,202,338)	2022 Form 1; Page 274-275; Footnote Data (a)	8
9		-	-	-	-		9
10	Total of Account 282	\$ (844,679)	\$ (365,955)	\$ 8,295	\$ (1,202,338)	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2022 Form 1; Page 276-277; Footnote Data (a)	13
14		-	-	-	-		14
15	Total of Account 283	\$ (8,584)	\$ -	\$ -	\$ (8,584)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens Sunrise)						18
19	Net Operating Loss	\$ -	\$ 5,354	\$ -	\$ 5,354	2022 Form 1; Page 234; Footnote Data (c)	19
20		-	-	-	-		20
21	Total of Account 190	\$ -	\$ 5,354	\$ -	\$ 5,354	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens Sunrise)						23
24	Accumulated Depreciation Timing Differences	\$ (10,988)	\$ (7,956)	\$ -	\$ (18,944)	2022 Form 1; Page 274-275; Footnote Data (a)	24
25		-	-	-	-		25
26	Total of Account 282	\$ (10,988)	\$ (7,956)	\$ -	\$ (18,944)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens Sunrise)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 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 2022 Base Period	34

√ Items in BOLD have changed compared to the original Appendix X Cycle 12 filing per ER24-176 due to Six Cities protesting the inclusion of the Accrued Bonus DTA in ratebase.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2023
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,005	\$ -	\$ -	\$ 1,005	2023 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits	150	-	-	150	2023 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss	-	102,382	-	102,382	2023 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190	<u>\$ 1,155</u>	<u>\$ 102,382</u>	<u>\$ -</u>	<u>\$ 103,537</u>	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (872,111)	\$ (361,227)	\$ 8,734	\$ (1,224,605)	2023 Form 1; Page 274-275; Footnote Data (b)	8
9		-	-	-	-		9
10	Total of Account 282	<u>\$ (872,111)</u>	<u>\$ (361,227)</u>	<u>\$ 8,734</u>	<u>\$ (1,224,605)</u>	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (9,530)	\$ -	\$ -	\$ (9,530)	2023 Form 1; Page 276-277; Footnote Data (b)	13
14		-	-	-	-		14
15	Total of Account 283	<u>\$ (9,530)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,530)</u>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens Sunrise)						18
19	Net Operating Loss	\$ -	\$ 5,276	\$ -	\$ 5,276	2023 Form 1; Page 234; Footnote Data (d)	19
20		-	-	-	-		20
21	Total of Account 190	<u>\$ -</u>	<u>\$ 5,276</u>	<u>\$ -</u>	<u>\$ 5,276</u>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens Sunrise)						23
24	Accumulated Depreciation Timing Differences	\$ (10,451)	\$ (7,776)	\$ -	\$ (18,226)	2023 Form 1; Page 274-275; Footnote Data (b)	24
25		-	-	-	-		25
26	Total of Account 282	<u>\$ (10,451)</u>	<u>\$ (7,776)</u>	<u>\$ -</u>	<u>\$ (18,226)</u>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens Sunrise)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	29
30		-	-	-	-		30
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2023 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, 2023
(\$1,000)

Line No.	Description	12/31/2022	12/31/2023		Reference	Line No.
		ADIT	ADIT	Average		
1	Citizens With Bonus D	\$ (13,590)	\$ (12,950)	\$ (13,270)	SDG&E Records	1
2						2
3	Citizens Without Bonus D	(11,658)	(12,041)	(11,849)	SDG&E Records	3
4						4
5	Difference With and Without Bonus Deprec. ¹	\$ (1,932)	\$ (909)	\$ (1,420)	Line 1 Minus Line 3	5
6						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, 2023
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.	
1	Transmission Plant Held for Future Use ¹	214	\$ -	AG-1; Line 18	1

¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance. The balance in the Electric Plant Held for Future Use in the 2023 FERC Form 1 Page 214, Line 2 for Fallbrook 2.0 at \$2,405,427 is for distribution use.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2023
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	1
2	Jan-23	-		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-23	-	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 - 12/31/2023
(\$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	Total	\$ -	\$ -	\$ -	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, 2023

(\$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	\$ 183	AH-1; Line 43	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 125,270	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(2,767)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(1,441)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(12,719)	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	(2,881)	Negative of AH-2; Line 53; Col. b	12
13	Maintenance of Station Equipment	(18,954)	Negative of AH-2; Line 54; Col. b	13
14	Maintenance of Overhead Lines	(33,838)	Negative of AH-2; Line 55; Col. b	14
15	Maintenance of Underground Lines	(1,592)	Negative of AH-2; Line 56; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(116)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 50,951	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	\$ 627,845	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(908)	Negative of AH-3; Line 37; Col. a	22
23	CPUC energy efficiency programs	(1,384)	Negative of AH-3; Sum Lines (26, 32); Col. a; and Line 28; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 33; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(1,268)	Negative of AH-3; Line 34; Col. a	25
26	CPUC Reimbursement Fees	(22,097)	Negative of AH-3; Line 30; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2023 Base Period	27
28	General Advertising Expenses	(55)	Negative of AH-3; Line 36; Col. b	28
29	Franchise Requirements	(112,752)	Negative of AH-3; Line 29; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	-	Negative of AH-3; Line 39; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(1)	Negative of AH-3; Line 31; Col. a	31
32	Other A&G Exclusion Adjustments	4,852	Negative of AH-3; Sum Lines (27, 38); Col. a; and Sum Lines (24, 25, 35); Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 494,232	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(10,584)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 483,648	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.65%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 51,518	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	4,023	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 55,541	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	\$ 8,075,251	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	63,198	Statement AD; Line 29	44
45	Transmission Related Common Plant	179,358	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 8,317,808	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 8,075,251	Line 42 Above	48
49	Total Steam Production Plant	584,039	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	554,696	Statement AD; Line 7	51
52	Total Distribution Plant	10,391,143	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	593,308	Statement AD; Line 17	54
55	Total Common Plant	1,683,812	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 21,882,250	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	38.01%	Line 46 / Line 56	58

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

SAN DIEGO GAS & ELECTRIC COMPANY
2023 Citizens Direct Maintenance
12 Months Ending December 31, 2023
(\$1,000)

Line No.	Natural Account	Description	Amounts	Line No.
1	6110020	SAL-MGMT S/T	\$ 0	1
2	6110030	SAL-MGMT T&1/2	0	2
3	6110110	SAL-UNION S/T	4	3
4	6110120	SAL-UNION T&1/2	0	4
5	6110130	SALARIES-UNION DOUBLE TIME	1	5
6	6110335	SAL-DEL LUNCH PREM	0	6
7	6130010	MEALS &TIP & ENT 100	0	7
8	6130020	EMP TRVL-HOTEL/LODG	2	8
9	6213035	MATL-GAS&DIESEL FUEL	3	9
10	6220100	SRV-TREE TRIMMING	49	10
11	6220870	SRV-PHONE&COMMUN SYS	1	11
12	6221000	SRV-CONSTRUCTION-ELECTRIC	99	12
13	6231042	HELICOPTER UTILIZATION	19	13
14	6340000	Cash Discounts on Purchases	(2)	14
15	9121100	V&S L (CS)	1	15
16	9121200	ICP (Costing Sheet)	0	16
17	9121400	PLPD L (CS)	0	17
18	9121500	Wk Comp L (CS)	0	18
19	9122300	PR Tax NL (CS)	0	19
20	9122301	PR Tax NL ICP (CS)	0	20
21	9122400	PLPD NL (CS)	0	21
22	9122500	Wk Comp NL (CS)	0	22
23	9122600	Pension & Benefit - Non Labor	1	23
24	9122900	P&B REF NL (CS)	0	24
25	9123100	VACATION & SICK (CL)	0	25
26	9123200	ICP (CL)	0	26
27	9123400	PUBLIAB PROPDAM L(CL)	0	27
28	9123500	WK COMP-LABOR (CL)	0	28
29	9124300	PAYROLL TAXES (CL)	0	29
30	9124400	PUBLIAB PROPDAM NL(CL)	0	30
31	9124500	WK COMP-NONLABOR (CL)	0	31
32	9124600	P&B NL (CL)	0	32
33	9124900	P&B REF NL (CL)	0	33
34	9131150	Purchasing L (CS)	0	34
35	9131700	Shop Order L (CS)	0	35
36	9131850	Small Tools L (CS)	0	36
37	9131860	Union Contract Labor (CS)	0	37
38	9132150	Purchasing NL (CS)	0	38
39	9132470	CFS Mgmnt NL (CS)	1	39
40	9132700	Shop Order NL (CS)	0	40
41	9132850	Small Tools NL (CS)	0	41
42				42
43		Total Direct Maintenance Cost ^{1,2}	\$ 183	43
44				44

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, 2023
(\$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	\$ 10,110	\$ 116	\$ 9,994	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	566	-	566	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,922	-	1,922	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	274	-	274	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,767	2,767	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	142	-	142	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,508	1,441	1,068	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses ¹	12,719	12,719	-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,371	-	10,371	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses ¹	12	12	-	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	17,850	2,881	14,969	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,939	-	3,939	Form 1; Page 320-323; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 63,180	\$ 19,935	\$ 43,244	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 2,904	\$ -	\$ 2,904	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	547	-	547	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,337	-	1,337	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	1,948	-	1,948	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	131	-	131	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment ¹	18,954	18,954	-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines ²	33,838	33,838	-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines ¹	1,592	1,592	-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	36	-	36	Form 1; Page 320-323; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 61,288	\$ 54,383	\$ 6,904	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 124,467	\$ 74,318	\$ 50,149	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens ³	803	-	803		35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 125,270	\$ 74,318	\$ 50,951	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	560	Executive ICP		\$ 116			41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,767			42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,441			43
44	562	Station Expenses ¹		12,719			44
45	564	Underground Line Expenses ¹		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)	\$ -				48
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	6				49
50		ISO Grid Management Costs (ERRA)	851				50
51		Reliability Services (RS rates)	249				51
52		Other (TRBAA, TACBAA)	609				52
53		In-house fire brigade costs ⁴	1,167	2,881			53
54	570	Maintenance of Station Equipment ¹		18,954			54
55	571	Maintenance of Overhead Lines ²		33,838			55
56	572	Maintenance of Underground Lines ¹		1,592			56
57							57
58		Total Excluded Expenses		\$ 74,318			58
59							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 2023, which is added back to derive Total Adjusted Electric					63
64		Transmission O&M Expenses in SAP Account 7000716, which was created to track Citizens Border East Line O&M Expense.					64
65		⁴ Represents 2023 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).					65
66							66

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2023
(\$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	\$ 43,018		\$ 43,018	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	32,003	5	31,999	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,764)		(13,764)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	106,990	(1,167)	108,156	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,584		10,584	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	213,057	382	212,675	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	63,809	446	63,363	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	112,752	112,752	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,424	24,032	12,392	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(17,217)	(3,938)	(13,279)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	55	55	(0)	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	2,771	1,046	1,725	Form 1; Page 320-323; Line 192	12
13	931	Rents	13,678		13,678	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	22,833	-	22,833	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 626,994	\$ 133,613	\$ 493,381	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	851	-	851		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 627,845	\$ 133,613	\$ 494,232	Line 16 + Line 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	921	Electric Power Research Institute (EPRI) Dues		\$ 5			24
25	923	In-house fire brigade costs ²		(1,167)			25
26	925	Energy Efficiency	\$ 272				26
27		Electric Power Research Institute (EPRI) Dues	110	382			27
28	926	Energy Efficiency		446			28
29	927	Franchise Requirements		112,752			29
30	928	CPUC reimbursement fees	22,097				30
31		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				31
32		Energy Efficiency	667				32
33		CPUC Intervenor Funding Expense - Transmission	-				33
34		CPUC Intervenor Funding Expense - Distribution	1,268	24,032			34
35	929	Duplicate Charges		(3,938)			35
36	930.1	General Advertising Expenses		55			36
37	930.2	Abandoned Projects	908				37
38		Electric Power Research Institute (EPRI) Dues	137	1,046			38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			39
40							40
41		Total Excluded Expenses		\$ 133,613			41
42							42
43							43
44		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2023, which is added back to derive Total Adjusted A&G Expenses in SAP					44
45		Account 7000717, which was created to track Citizens Border East Line A&G Expense.					45
46		² Represents 2023 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).					46
47							47

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries

Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 14,294		1
2				2
3	Transmission Wages & Salaries ¹	17,323	AI-1; Line 50	3
4				4
5	Transmission Wages & Salaries ²	15,208	AI-1; Line 48	5
6				6
7	Distribution Wages & Salaries	77,850		7
8				8
9	Customer Accounts Wages & Salaries	19,469		9
10				10
11	Customer Services and Informational Wages & Salaries	18,488		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G	<u>\$ 162,633</u>	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	<u>10.65%</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, 2023
(\$1,000)

Line No.	FERC Account	Description	Amounts ¹	Exclusions ²	Line No.
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 95		1
2	560100E	ET OPERATION SUPV	4,128		2
3	560170E	ET OPER EXEC COMP	344		3
4	560200E	ET OPER ENG	1,229		4
5	561100E	LOAD DISP - RELIAB	473		5
6	561200E	LOAD DISP - MONITOR	1,311		6
7	561300E	LOAD DISP - TRANS SR	212		7
8	561400E	SCHED SYSTM CNTL DSP	-		8
9	561500E	RELIAB,PLAN & STND	89		9
10	561600E	TRANS SERV STUDIES	-		10
11	561700E	GENERATION INTER STD	-		11
12	561800E	RELIAB,PLAN & STNDSV	802		12
13	562000E	STA EXPENSES	206	\$ 206	13
14	562100E	STA OPER EXPENSE	2,166	2,166	14
15	563000E	OVERHD LINE EXP	2		15
16	563100E	OPER OVERHD LINES	840		16
17	563200E	ENCROACHMNTS O/H R/W	-		17
18	564000E	UNDERGR LINE EXP	7	7	18
19	566000E	MISC TRANSM EXP	4,639		19
20	566ABPE	MISC TRANSM-ABANDON	-		20
21	567000E	RENTS	-		21
22	568100E	MAINT SUPV	1,100		22
23	568200E	MAINT ENGINEERING	65		23
24	569000E	MAINT OF STRUC	23		24
25	569100E	MAINT OF PC HARDWARE	708		25
26	569200E	MAINT OF PC SOFTWARE	848		26
27	569300E	MAINT OF PC EQUIPMNT	-		27
28	569400E	MAINT OF MISC TRNSMS	2		28
29	570000E	MAINT OF STA EQ	970	970	29
30	570100E	MAINT STA EQ GENERAL	7,510	7,510	30
31	570121E	RTU SUPERVISORY EQ	185		31
32	570122E	TELEMETER SYS MAINT	230		32
33	570200E	MNT STA EQ CLN TREAT	364	364	33
34	570600E	MAINT STA EQUIP	381	381	34
35	570700E	SAN ONOFRE SUBSTA	70	70	35
36	571000E	MAINT/OH LINES	1,218	1,218	36
37	571100E	MAINT OH LINES GENL	801	801	37
38	571120E	TRNG IN HOTSTICK MNT	10	10	38
39	571200E	MAINT/OH LINES-TREE	120	120	39
40	571310E	MNT OH INSUL WASHING	347	347	40
41	571700E	ACCESS&PTRL RD MAINT	204	204	41
42	571800E	LEGACY FERC 571800E	-	-	42
43	571930E	OH PREV MNT-ETM INSP	-	-	43
44	571960E	OH PREV MNT-ETM F/UP	0	0	44
45	572000E	MAINT/UG LINES	834	834	45
46	573000E	MAINT/MISC TRANSM	-		46
47					47
48		Total Transmission Wages & Salaries	\$ 32,531	\$ 15,208	48
49					49
50		Total Adjusted Citizens Transmission Wages & Salaries		\$ 17,323	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, 2023

(\$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	26,427	AJ-1; Line 1	5
6				6
7	Common Plant Depreciation Expense	164,470	AJ-2; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	10.65%	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	2,815	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	17,519	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	\$ 20,334	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 ¹	\$ -	Not Applicable to 2023 Base Period	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Shall be Zero	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-23	\$ 26,427	Form 1; Page 336-337; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-23	Total Common Plant Per Book	\$ 222,557	2023 Form 1; Page 356.2; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.90%	2023 Form 1; Page 356.1; Electric	2
3		Total Common Expense to Electric Per Book	\$ 164,470	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	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, 2023

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 184,142		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2023 Base Period	3
4				4
5	Net Property Taxes Excl. Citizens	\$ 184,142	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes	937		7
8				8
9	Net Property Taxes Incl. Citizens	\$ 185,080	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes ³	-	Not Applicable to 2023 Base Period	11
12				12
13	Total Property Taxes Expense	<u>\$ 185,080</u>	Line 9 + Line 11	13
14				14
15	Transmission Property Insurance and Tax Allocation Factor	38.01%	Statement AH; Line 58	15
16				16
17	Transmission Related Property Taxes Expense	<u>\$ 70,352</u>	Line 13 x Line 15	17
18				18
19				19
20	Total Payroll Taxes Expense ⁴	\$ 19,228		20
21				21
22	Add: Citizens Allocated Portion of Payroll Taxes	29		22
23				23
24	Total Payroll Taxes Expense Incl. Citizens	\$ 19,257	Line 20 + Line 22	24
25				25
26	Transmission Wages and Salaries Allocation Factor	10.65%	Statement AI; Line 17	26
27				27
28	Transmission Related Payroll Taxes Expense	<u>\$ 2,051</u>	Line 24 x Line 26	28

¹ Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 262-263; Footnote Data (c).

² Business license taxes are no longer recorded in Total Property Taxes and are separately shown in FERC Form 1; Page 262-263; Line 14; 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 262-263; Footnote Data (b).

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$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		\$ 134,440	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		37.86%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,904	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 100,558	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 38,075	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense	\$ 50,951		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	55,541		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 106,492		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		\$ 13,312	Line 15 x Line 17	19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 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-22	\$ 125,709	SDG&E Records	1
2	Jan-23	133,597		2
3	Feb	134,219		3
4	Mar	133,444		4
5	Apr	134,072		5
6	May	133,643		6
7	Jun	133,450		7
8	Jul	131,639		8
9	Aug	132,705		9
10	Sep	135,793		10
11	Oct	137,062		11
12	Nov	140,765		12
13	Dec-23	141,620	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,747,718	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 134,440	Form 1; Page 227; Footnote Data (a)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-22	\$ 109,565	SDG&E Records	1
2	Jan-23	100,833		2
3	Feb	84,833		3
4	Mar	89,649		4
5	Apr	106,742		5
6	May	73,077		6
7	Jun	38,489		7
8	Jul	146,306		8
9	Aug	129,344		9
10	Sep	123,608		10
11	Oct	112,929		11
12	Nov	96,600		12
13	Dec-23	95,282	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,307,259	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 100,558	Form 1; Page 110-111; Footnote Data (c)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AR
Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)		1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities			3
4	FERC Account 190	1,591	AR-1; Line 6 + Line 22; Col. c	4
5	FERC Account 282	(5,347)	AR-1; Line 11 + Line 27; Col. c	5
6	FERC Account 283	-	AR-1; Line 16 + Line 32; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities	\$ (3,756)	Sum Lines 4 thru 6	7
8				8
9	Other Federal Tax Adjustments	-	Not Applicable to 2023 Base Period	9
10				10
11	Total Federal Tax Adjustments ¹	<u>\$ (4,021)</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, 2023
(\$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	-	-	-	SDG&E Records	3
4	Net Operating Loss	1,513	-	1,513	SDG&E Records	4
5						5
6	Total of Account 190	<u><u>\$ 1,513</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,513</u></u>	Sum Lines 2 thru 5	6
7						7
8	Account 282 (Non-Citizens)					8
9	Accumulated Depreciation Timing Differences	\$ (4,728)	\$ (438)	\$ (5,166)	Form 1; Page 274-275; Footnote Data (b)	9
10						10
11	Total of Account 282	<u><u>\$ (4,728)</u></u>	<u><u>\$ (438)</u></u>	<u><u>\$ (5,166)</u></u>	Sum Lines 9 thru 10	11
12						12
13	Account 283 (Non-Citizens)					13
14	Ad Valorem Taxes	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	14
15						15
16	Total of Account 283	<u><u>\$ -</u></u>	<u><u>\$ -</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	\$ 78	\$ -	\$ 78	SDG&E Records	20
21						21
22	Total of Account 190	<u><u>\$ 78</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 78</u></u>	Sum Lines 20 thru 21	22
23						23
24	Account 282 (Citizens)					24
25	Accumulated Depreciation Timing Differences	\$ (181)	\$ -	\$ (181)	2023 Form 1; Page 274-275; Footnote Data (b)	25
26						26
27	Total of Account 282	<u><u>\$ (181)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (181)</u></u>	Sum Lines 25 thru 26	27
28						28
29	Account 283 (Citizens)					29
30		\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	30
31						31
32	Total of Account 283	<u><u>\$ -</u></u>	<u><u>\$ -</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, 2023
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	Bonds (Acct 221)	\$ 8,350,000		2			
3	Less: Reacquired Bonds (Acct 222)	-		3			
4	Other Long-Term Debt (Acct 224)	400,000		4			
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5			
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(29,213)		6			
7	LTD = Long Term Debt	\$ 8,720,787	Sum Lines 2 thru 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>			9			
10	Interest on Long-Term Debt (Acct 427)	\$ 340,602		10			
11	Amort. of Debt Disc. and Expense (Acct 428)	6,104		11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	689		12			
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13			
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14			
15	i = LTD interest	\$ 347,394	Sum Lines 10 thru 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	3.98%	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>			19			
20	PF = Preferred Stock (Acct 204)	\$ -		20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21			
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital	\$ 9,901,206		25			
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26			
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27			
28	Accumulated Other Comprehensive Income (Acct 219)	8,348		28			
29	CS = Common Stock	\$ 9,909,554	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)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,909,554	53.19%	10.60%	5.64%	Col. c = Line 32 Above	39
40	Total Capital	\$ 18,630,341	100.00%		7.50%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.64%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Incentive Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 51 + Line 52; Col. d	55

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, 2023

(\$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, 2023
(\$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	Incentive Cost of Capital Rate _(i_{CCCP}) Calculation:		
2			
3	a. Federal Income Tax Component:		
4	Where:		
5	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55
6	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero
7	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero
8	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero
9	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10
10			
11			
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense
13			
14			
15	B. State Income Tax Component:		
16	Where:		
17	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above
18	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above
19	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above
20	FT = Federal Income Tax Expense	0.0000%	Line 12 Above
21	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22
22			
23			
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense
25			
26			
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24
28			
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53
30			
31	E. Incentive Cost of Capital Rate _(i_{CCCP}) :	0.0000%	Line 27 + Line 29

SAN DIEGO GAS & ELECTRIC COMPANY
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2023
Applicable to the 2023 Cycle 7 Base Period & True-Up Period
12 Months Ending December 31, 2023
(\$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	34	5
6			6
7	2004	44	7
8			8
9	2005	60	9
10			10
11	2006	113	11
12			12
13	2007	360	13
14			14
15	2008	355	15
16			16
17	2009	97	17
18			18
19	2010	135	19
20			20
21	2011	169	21
22			22
23	2012	1,617	23
24			24
25	2013	1,310	25
26			26
27	2014	172	27
28			28
29	2015	233	29
30			30
31	2016	420	31
32			32
33	2017	930	33
34			34
35	2018	1,055	35
36			36
37	2019	630	37
38			38
39	2020	983	39
40			40
41	2021	1,065	41
42			42
43	2022	1,026	43
44			44
45	2023	392	45
46			46
47			47
48	Total	\$ 11,274	48
49			49
50	Citizens Border East Line Adj. (see w/p AV-2B)	(197)	50
51			51
52	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Border East Line	\$ 11,076	52
53			53

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 7 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2023
(\$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, 2023

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 6,107,070	Page 2; Line 16	2
3	4,873	Page 2; Line 17	3
4	35,976	Page 2; Line 18	4
5	104,650	Page 2; Line 19	5
6	<u>\$ 6,252,570</u>	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	<u>\$ -</u>	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (1,131,455)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (1,131,455)</u>	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 50,904	Statement AL; Line 5	19
20	38,075	Statement AL; Line 9	20
21	13,312	Statement AL; Line 19	21
22	<u>\$ 102,290</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 5,223,405</u>	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	<u>\$ -</u>	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
33			33
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	<u>\$ -</u>	Line 34 + Line 35	36
37			37
38	<u>\$ -</u>	Shall be Zero	38
<u>D. Incentive Transmission Construction Work In Progress</u>			

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

Base Period & True-Up Period 12 - Months Ending December 31, 2023

(\$1,000)

Line				
No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 8,075,251	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	12,679	Statement AD; Line 27	3
4	Transmission Related General Plant	63,198	Statement AD; Line 29	4
5	Transmission Related Common Plant	179,358	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 8,330,487	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,968,181	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	7,806	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	27,222	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	74,708	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 2,077,917	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 6,107,070	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,873	Line 3 Minus Line 10	17
18	Transmission Related General Plant	35,976	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	104,650	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 6,252,570	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	\$ -	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY
Miscellaneous Statement

Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$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 13 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
Citizens Share of the Sunrise - Border East-Line
Appendix X Cycle 13 Annual Informational Filing
Other Cost Adjustments Summary
For Appendix X Cycles 7 to 12
(\$1,000)

Line No.	Description	Base Period 2017 - Appendix X Cycle 7 ¹	Base Period 2018 - Appendix X Cycle 8 ²	Base Period 2019 - Appendix X Cycle 9 ³	Base Period 2020 - Appendix X Cycle 10 ⁴	Base Period 2021 - Appendix X Cycle 11 ⁵	Base Period 2022 - Appendix X Cycle 12 ⁶	Total	Line No.
1	<u>Other Adjustments Resulting from Error Corrections:</u>								1
2	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$ 1.58	\$ 2.14	\$ 0.68	\$ 2.13	\$ 10.79	\$ (12.40)	\$ 4.92	2
3	Interest	0.76	0.90	0.24	0.60	2.58	(2.46)	2.62	3
4	Total Annual Costs Adjustment	\$ 2.34	\$ 3.04	\$ 0.91	2.74	13.37	(14.85)	7.54	4
5	Number of Months in Base Period	12	12	12	12	12	12	12	5
6	Total Monthly Costs Adjustment	\$ 0.195	\$ 0.253	\$ 0.076	\$ 0.228	\$ 1.114	\$ (1.238)	\$ 0.628	6

¹ Information and related workpapers are included within tab labeled 'Appendix X Cycle 7 Cost Adjustment'

² Information and related workpapers are included within tab labeled 'Appendix X Cycle 8 Cost Adjustment'

³ Information and related workpapers are included within tab labeled 'Appendix X Cycle 9 Cost Adjustment'

⁴ Information and related workpapers are included within tab labeled 'Appendix X Cycle 10 Cost Adjustment'

⁵ Information and related workpapers are included within tab labeled 'Appendix X Cycle 11 Cost Adjustment'

⁶ Information and related workpapers are included within tab labeled 'Appendix X Cycle 12 Cost Adjustment'

San Diego Gas & Electric Company
Citizen's Share of the Sunrise - Border East-Line
Appendix X Cycle 13 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix X Cycle 7
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>Other Adjustments due to Appendix X Cycle 7 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$ 1.58	Page 2; Line 19; Col. C	3
4				4
5	Interest Expense	<u>0.76</u>	Page 15; Line 104; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 2.34	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>\$ 0.195</u>	Line 7 / Line 9	11

¹ Section C.6a of the 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 13 Informational Filing, SDG&E is correcting Appendix X Cycle 7 for approximately \$2K for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error understated the Citizens Share of the Sunrise - Border East Line in the previous Appendix X Cycle 7 filing causing its correction in the Appendix X Cycle 13 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Appendix X Cycle 13 Annual Informational Filing
 Derivation of Other Adjustments Applicable to Appendix X Cycle 7
 (\$1,000)

Line No.	A. Citizens' Annual Cost @ Proposed Changed Rates	A		B		C = A - B		Reference	Line No.
		Revised - Appendix X Cycle 7	BORDER - EAST LINE	As Filed - Appendix X Cycle 7 ER18-1690 and ER24-176	BORDER - EAST LINE	Difference Increase (Decrease)			
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 73		\$ 73		\$ -		Page 3 and Page 4, Line 1	1
2									2
3	Section 2 - Non-Direct Expense Cost Component	1,557	√	1,556		1		Page 3 and Page 4, Line 3	3
4									4
5	Section 3 - Cost Component Containing Other Specific Expenses	538		538		-		Page 3 and Page 4, Line 5	5
6									6
7	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection								7
8									8
9	True-Up Adjustment derived in Cycle 7	1,349	√	1,348		1		Page 3 and Page 4, Line 9	9
10									10
11	Section 5 - Interest True-Up Adjustment Cost Component								11
12									12
13	Cycle 6 Interest True-Up Adjustment	(39)		(39)		-		Page 3 and Page 4, Line 13	13
14									14
15	Total Citizens' Cycle 7 Annual Costs	\$ 3,478	√	\$ 3,476		\$ 2		Page 3 and Page 4, Line 15	15
16									16
17	Credit for Citizens Cycle 5 and 6 Annual Costs	(961)		(961)		-		Page 3 and Page 4, Line 17	17
18									18
19	Total Citizens Annual Costs	\$ 2,517	√	\$ 2,515		\$ 2		Page 3 and Page 4, Line 19	19
20									20

Line No.	B. Citizens' Monthly Cost @ Proposed Changed Rates	A		B		C = A - B		Reference	Line No.
		Revised - Appendix X Cycle 7	BORDER - EAST LINE	As Filed - Appendix X Cycle 7 ER18-1690 and ER24-176	BORDER - EAST LINE	Difference Increase (Decrease)			
21									21
22	Section 1 - Direct Maintenance Expense Cost Component	\$ 6.090		\$ 6.090		\$ -		Page 3 and Page 4, Line 22	22
23									23
24	Section 2 - Non-Direct Expense Cost Component	129.716	√	129.651		0.065		Page 3 and Page 4, Line 24	24
25									25
26	Section 3 - Cost Component Containing Other Specific Expenses	44.795		44.795		-		Page 3 and Page 4, Line 26	26
27									27
28	Section 4 - True-Up Adjustment Cost Component								28
29									29
30	True-Up Adjustment derived in Cycle 7	112.413	√	112.346		0.067		Page 3 and Page 4, Line 30	30
31									31
32	Section 5 - Interest True-Up Adjustment Cost Component								32
33									33
34	Cycle 6 Interest True-Up Adjustment	(3.213)		(3.213)		-		Page 3 and Page 4, Line 34	34
35									35
36	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(80.109)		(80.109)		-		Page 3 and Page 4, Line 36	36
37									37
38	Total Citizens' Cycle 8 Monthly Costs	\$ 209.776	√	\$ 209.560		\$ 0.215		Page 3 and Page 4, Line 38	38
39									39
40	12 Month Rate Effective Period (June 2019 to May 2020)	12		12		-		Page 3 and Page 4, Line 40	40
41									41
42	Total Citizens' Cycle 7 Annual Costs	\$ 2,517	√	\$ 2,515		\$ 2		Page 3 and Page 4, Line 42	42
43									43

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

REVISED

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period June 1, 2018 to May 31, 2019
 (\$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	\$ 73	Pg5 Rev Attachment 2; Sec. 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	1,557 ✓	Pg5 Rev Attachment 2; Sec. 2; Page 1; Line 31	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	538	Pg8 Rev 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 7	\$ 1,349 ✓	Pg7 Rev Attachment 3; Sec. 4a; Page TU; Col. m; Line 30	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component			11
12				12
13	Cycle 6 Interest True-Up Adjustment	(39)	Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15	13
14				14
15	Total Citizens Cycle 7 Annual Costs	\$ 3,478 ✓	Sum Lines 1, 3, 5, 9, 13	15
16				16
17	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(961)	Cycle 6; Attachment 1; Line 24	17
18				18
19	Total Citizens Annual Costs	\$ 2,517 ✓	Line 15 + Line 17	19
20				20

Line No.	B. Citizens Monthly Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
21				21
22	Section 1 - Direct Maintenance Expense Cost Component	\$ 6.090	Line 1 Above / 12 Months	22
23				23
24	Section 2 - Non-Direct Expense Cost Component	129,716 ✓	Line 3 Above / 12 Months	24
25				25
26	Section 3 - Cost Component Containing Other Specific Expenses	44,795	Line 5 Above / 12 Months	26
27				27
28	Section 4 - True-Up Adjustment Cost Component			28
29				29
30	True-Up Adjustment derived in Cycle 7	112,413 ✓	Line 9 Above / 12 Months	30
31				31
32	Section 5 - Interest True-Up Adjustment Cost Component			32
33				33
34	Cycle 6 Interest True-Up Adjustment	(3,213)	Line 13 Above / 12 Months	34
35				35
36	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(80,109)	Line 17 Above / 12 Months	36
37				37
38	Total Citizens Cycle 7 Monthly Costs	\$ 209,776 ✓	Sum Lines 22 thru 36	38
39				39
40	12 Month Rate Effective Period (June 2018 to May 2019)	12		40
41				41
42	Total Citizens Annual Costs	\$ 2,517 ✓	Line 38 x Line 40	42
43				43

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Transmission Revenues Data to Reflect Changed Rates

Rate Effective Period June 1, 2018 to May 31, 2019

(\$1,000)

Line No.	A. Citizens Annual Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 73	Pg5 Rev Attachment 2; Sec. 1; Page 1; Line 17
2			
3	Section 2 - Non-Direct Expense Cost Component	1,556 v	Pg6 Rev Attachment 2; Sec. 2; Page 1; Line 31
4			
5	Section 3 - Cost Component Containing Other Specific Expenses	538	Pg8 Rev Attachment 2; Sec. 3; Page 2; Line 23
6			
7	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		
8			
9	True-Up Adjustment derived in Cycle 7	1,348 v	Pg10 Rev Attachment 3; Sec. 4a; Page TU; Col. m; Line 30
10			
11	Section 5 - Interest True-Up Adjustment Cost Component		
12			
13	Cycle 6 Interest True-Up Adjustment	(39)	Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15
14			
15	Total Citizens Cycle 7 Annual Costs	\$ 3,476 v	Sum Lines 1, 3, 5, 9, 13
16			
17	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(961)	Cycle 6; Attachment 1; Line 24
18			
19	Total Citizens Annual Costs	\$ 2,515 v	Line 15 + Line 17
20			

Line No.	B. Citizens Monthly Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference
21			
22	Section 1 - Direct Maintenance Expense Cost Component	\$ 6.090	Line 1 Above / 12 Months
23			
24	Section 2 - Non-Direct Expense Cost Component	129.651 v	Line 3 Above / 12 Months
25			
26	Section 3 - Cost Component Containing Other Specific Expenses	44.795 v	Line 5 Above / 12 Months
27			
28	Section 4 - True-Up Adjustment Cost Component		
29			
30	True-Up Adjustment derived in Cycle 7	112.346 v	Line 9 Above / 12 Months
31			
32	Section 5 - Interest True-Up Adjustment Cost Component		
33			
34	Cycle 6 Interest True-Up Adjustment	(3.213)	Line 13 Above / 12 Months
35			
36	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(80.109)	Line 17 Above / 12 Months
37			
38	Total Citizens Cycle 7 Monthly Costs	\$ 209.560 v	Sum Lines 22 thru 36
39			
40	12 Month Rate Effective Period (June 2018 to May 2019)	12	
41			
42	Total Citizens Annual Costs	\$ 2,515 v	Line 38 x Line 40
43			

v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.

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, 2017

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Operations Expense Carrying Charge Percentage	0.58%	Page 2; Line 6	2
3				3
4	Transmission Maintenance Expense Carrying Charge Percentage	0.09%	Page 2; Line 10	4
5				5
6	Transmission Related A&G Carrying Charge Percentage	0.61%	Page 2; Line 17	6
7				7
8	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Page 2; Line 22	8
9				9
10	Transmission Related General & Common Plant Revenues Carrying Charge Percentage	0.37%	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	0.13%	Page 2; Line 38	18
19				19
20	Total	1.81%	Sum Lines 2 thru 18	20
21				21
22	Transmission Related Municipal Franchise Fees Expenses	1.0277%	Line 20 x Franchise Fee Rate	22
23				23
24	Annual Carrying Charge Rate as Applied to Leased Transmission Plant	1.83%	Line 20 + Line 22	24
25				25
26	B. Derivation of Non-Direct Expense Cost Component			26
27	Citizens Energy Portion of Sunrise Border-East Line	\$ 85,194	Lease Agreement	27
28				28
29	Annual Carrying Charged Rate	1.83%	Line 24 Above	29
30				30
31	Annual Transmission Maintenance and Other Costs Charged to Citizens	\$ 1,557 ^v	Line 27 x Line 29	31

^v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,249,986	Pg12 Rev Statement AD; Line 11	1
2			2
3	A. Transmission Related O&M Expenses		3
4	\$ 30,379	Pg15.2 Rev AH-2; (Line 17 + Line 35); Col. f	4
5			5
6	Transmission Operations Expense Carrying Charge Percentage	Line 4 / Line 1	6
7	0.58%		7
8	\$ 4,655	AH-2; Line 31; Col. f	8
9			9
10	Transmission Maintenance Expense Carrying Charge Percentage	Line 8 / Line 1	10
11	0.09%		11
12	\$ 35,034	Line 4 + Line 8	12
13			13
14	B. Transmission Related A&G Expenses		14
15	\$ 31,994 v	Pg9 Rev Statement AH; Line 39	15
16			16
17	Transmission Related A&G Carrying Charge Percentage	Line 15 / Line 1	17
18	0.61%		18
19	C. Transmission Related Payroll		19
20	\$ 1,442	Statement AK; Line 41	20
21			21
22	Transmission Related Payroll Tax Carrying Charge Percentage	Line 20 / Line 1	22
23	0.03%		23
24	D. Transmission Related General & Common Plant Revenues		24
25	0.37%	Page 3; Line 18	25
26			26
27	E. Transmission Related Working Capital		27
28	<u>Citizens Financed Transmission Projects:</u>		28
29	\$ 46,126	Pg10 Rev Statement AL; Line 5	29
30	17,171	Pg10 Rev Statement AL; Line 9	30
31	8,378 v	Pg10 Rev Statement AL; Line 19	31
32	\$ 71,675 v	Sum Lines 29 thru 31	32
33			33
34	9.6351%	Pg12 Rev Statement AV; Line 31	34
35			35
36	\$ 6,906 v	Line 32 x Line 34	36
37			37
38	0.13%	Line 36 / Line 1	38

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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, 2017
(\$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
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58

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, 2017

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Operations Expense Carrying Charge Percentage	0.58% ✓	Page 2; Line 6	2
3				3
4	Transmission Maintenance Expense Carrying Charge Percentage	0.09%	Page 2; Line 10	4
5				5
6	Transmission Related A&G Carrying Charge Percentage	0.61%	Page 2; Line 17	6
7				7
8	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Page 2; Line 22	8
9				9
10	Transmission Related General & Common Plant Revenues Carrying Charge Percentage	0.37%	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	0.13%	Page 2; Line 38	18
19				19
20	Total	1.81% ✓	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	1.83% ✓	Line 20 + Line 22	24
25				25
26	B. Derivation of Non-Direct Expense Cost Component			26
27	Citizens Energy Portion of Sunrise Border-East Line	\$ 85,194	Lease Agreement	27
28				28
29	Annual Carrying Charged Rate	1.83% ✓	Line 24 Above	29
30				30
31	Annual Transmission Maintenance and Other Costs Charged to Citizens	\$ 1,556 ✓	Line 27 x Line 29	31

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.

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, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.	
1	\$ 5,249,986 ✓	Pg12 Rev Statement AD; Line 11	1	
2			2	
3	A. Transmission Related O&M Expenses		3	
4	\$ 30,379 ✓	Pg15.2 Rev AH-2; (Line 17 + Line 35); Col. f	4	
5			5	
6	Transmission Operations Expense Carrying Charge Percentage	0.58% ✓	Line 4 / Line 1	6
7			7	
8	Transmission Maintenance Expenses	\$ 4,655	AH-2; Line 31; Col. f	8
9			9	
10	Transmission Maintenance Expense Carrying Charge Percentage	0.09%	Line 8 / Line 1	10
11			11	
12	Total Transmission O&M	\$ 35,034 ✓	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.	\$ 31,946 ✓	Pg15 Rev Statement AH; Line 38	15
16			16	
17	Transmission Related A&G Carrying Charge Percentage	0.61%	Line 15 / Line 1	17
18			18	
19	C. Transmission Related Payroll		19	
20	Transmission Related Payroll Taxes Expense	\$ 1,442	Statement AK; Line 41	20
21			21	
22	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	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	0.37%	Page 3; Line 18	25
26			26	
27	E. Transmission Related Working Capital		27	
28	<u>Citizens Financed Transmission Projects:</u>		28	
29	Transmission Related M&S Allocated to Transmission	\$ 46,126 ✓	Pg18 Rev Statement AL; Line 5	29
30	Transmission Related Prepayments Allocated to Transmission	17,171 ✓	Pg18 Rev Statement AL; Line 9	30
31	Transmission Related Working Cash	8,373 ✓	Pg18 Rev Statement AL; Line 19	31
32	Total Transmission Related Working Capital	\$ 71,669 ✓	Sum Lines 29 thru 31	32
33			33	
34	Return Plus FIT and SIT Rate	9.6351% ✓	Pg19 Rev Statement AV; Line 31	34
35			35	
36	Transmission Working Capital Revenue	\$ 6,905 ✓	Line 32 x Line 34	36
37			37	
38	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.13%	Line 36 / Line 1	38

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.

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, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	D1. General & Common Plant Rate		1
2	\$ 791,935 ✓	Pg12 Rev Statement AD; Line 19	2
3			3
4	361,309 ✓	Pg12 Rev Statement AD; Line 17	4
5			5
6	\$ 1,153,245 ✓	Line 2 + Line 4	6
7			7
8	16.47%	Line 37 Below	8
9			9
10	\$ 189,996 ✓	Line 6 x Line 8	10
11			11
12	10.30%	Statement AI; Line 17	12
13			13
14	\$ 19,572 ✓	Line 10 x Line 12	14
15			15
16	\$ 5,249,986 ✓	Pg12 Rev Statement AD; Line 11	16
17			17
18	0.37%	Line 14 / Line 16	18
19			19
20	D2. Derivation of General and Common Plant Annual Revenue		20
21	0.00%	Captured in Transmission Plant A&G allocation	21
22			22
23	0.00%	Captured in Transmission Plant Payroll Taxes	23
24			24
25	0.00%	Captured in Transmission Plant A&G allocation	25
26			26
27	6.84% ✓	Line 46 Below	27
28			28
29	2.20%	Pg19 Rev Statement AV; Page 2; Line 27	29
30			30
31	7.43%	Pg19 Rev Statement AV; Page 2; Line 29	31
32			32
33	0.00%	Captured in Transmission Plant allocation	33
34			34
35	0.00%	Line 58 Below	35
36			36
37	16.47%	Sum Lines 21 thru 35	37
38			38
39	D3. General & Common Plant Rate		39
40	\$ 63,084 ✓	Pg16 Statement AJ; Line 1	40
41			41
42	\$ 15,796 ✓	Pg16 Statement AJ; Line 3	42
43			43
44	\$ 1,153,245 ✓	Line 6 Above	44
45			45
46	6.84% ✓	(Line 40 + Line 42) / Line 44	46
47			47
48	D4. Derivation of General and Common Plant ADIT as a Percent of Transmission Plant		48
49			49
50	\$ -	AF-3; Line 3; Col. c	50
51			51
52	9.6351% ✓	Pg19 Rev Statement AV; Page 2; Line 31	52
53			53
54	\$ -	Line 50 x Line 52	54
55			55
56	\$ 1,153,245 ✓	Line 6 Above	56
57			57
58	0.00%	Line 54 / Line 56	58

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.

REVISED

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
 DERIVATION OF CITIZENS TRUE-UP COST OF SERVICE - (OVER) / UNDERCOLLECTION

True-Up Period - January 1, 2017 to December 31, 2017
 (\$1,000)

Line No.	Description	Cycle 5 Rates					Cycle 6 Rates								(m) Total	Reference	Line No.
		(a) Jan-17	(b) Feb-17	(c) Mar-17	(d) Apr-17	(e) May-17	(f) Jun-17	(g) Jul-17	(h) Aug-17	(i) Sep-17	(j) Oct-17	(k) Nov-17	(l) Dec-17				
1	Beginning Balance (Over)/Undercollection		\$ 82	\$ 165	\$ 247	\$ 330	\$ 414	\$ 546	\$ 678	\$ 811	\$ 945	\$ 1,079	\$ 1,214		Previous Month Balance, Line 30	1	
2							√	√			√					2	
3	Recorded Revenues (Sections 1, 2 & 3)	\$ -	-	-	-	-	-	-	-	-	-	-	-	\$ -	Cycle 5 = TU-1a; Line 21 Cycle 6 = TU-1b; Line 21	3	
4																4	
5	Amortization of True-Up Adjustment and Interest True-Up Adjustment: 3															5	
6	i. Amortization of Cycle 4 True-Up Adjustment													-	Not Applicable to 2017 Base Period	6	
7	ii. Amortization of Cycle 4 Interest True-Up Adjustment	1	1	1	1	1								5	Negative of TU-1a; Line 17	7	
8																8	
9	v. Amortization of Cycle 5 True-Up Adjustment	98	98	98	98	98								488	Negative of TU-1a; Line 11	9	
10	vi. Amortization of Cycle 5 Interest True-Up Adjustment						4	4	4	4	4	4	4	30	Negative of TU-1b; Line 17	10	
11																11	
12	vii. Amortization of Cycle 6 True-Up Adjustment						46	46	46	46	46	46	46	320	Negative of TU-1b; Line 13	12	
13	viii. Amortization of Cycle 6 Interest True-Up Adjustment													-	Not Applicable to 2017 Base Period	13	
14	Total Amortization of True-Up Adjustments	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 843	Sum Lines 6 thru 13	14	
15																15	
16	Adjusted Total Recorded Revenues	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 843	Line 3 + Line 14	16	
17																17	
18	Total True-Up Cost of Service	181	181	181	181	181	181	181	181	181	181	181	181	2,167	√ Pg8 Rev Sec. 4b-TU COS; Line 14	18	
19																19	
20	True-Up Adjustment without Interest - Net Monthly (Over)/Undercollection	\$ 82	\$ 82	\$ 82	\$ 82	\$ 82	\$ 131	\$ 131	\$ 131	\$ 131	\$ 131	\$ 131	\$ 131	\$ 1,325	√ Line 18 Minus Line 16	20	
21																21	
22																22	
23	Interest Expense Calculations:															23	
24	Beginning Balance for Interest Expense 1	\$ -	\$ -	\$ -	\$ 247	\$ 247	\$ 247	\$ 546	\$ 546	\$ 546	\$ 945	\$ 945	\$ 945		Balance Beginning of Quarter	24	
25	Monthly Activity Included in Interest Calculation Basis	41	123	205	41	123	230	65	196	327	65	196	327		See Footnote 2	25	
26	Basis for Interest Expense Calculation	\$ 41	\$ 123	\$ 205	\$ 288	\$ 371	\$ 477	\$ 611	\$ 742	\$ 872	\$ 1,010	\$ 1,141	\$ 1,271		Line 24 + Line 25	26	
27	Monthly Interest Rate	0.30%	0.27%	0.30%	0.30%	0.32%	0.30%	0.34%	0.34%	0.33%	0.36%	0.35%	0.36%		FERC Interest Rate Website	27	
28	Interest Expense	\$ 0.12	\$ 0.33	\$ 0.62	\$ 0.87	\$ 1.19	\$ 1.43	\$ 2.08	\$ 2.52	\$ 2.88	\$ 3.64	\$ 3.99	\$ 4.58	\$ 24	Line 26 x Line 27	28	
29																29	
30	True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection	\$ 82	\$ 165	\$ 247	\$ 330	\$ 414	\$ 546	\$ 678	\$ 811	\$ 945	\$ 1,079	\$ 1,214	\$ 1,349	\$ 1,349	√ Sum Lines 1, 20, 28	30	
31							√	√	√	√	√	√	√			31	

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

¹ 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).

² Monthly Activity Calculated as Follows:

a) 1st Month of Quarter = Column a, Line 20 Divided by 2.

b) 2nd Month of Quarter = Column a, Line 20 + (Column b, Line 20 Divided by 2).

c) 3rd Month of Quarter = Column a, Line 20 + Column b, Line 20 + (Column c, Line 20 Divided by 2).

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

³ The various True-Up and Interest True-Up Adjustments (Over)/Undercollection are adjustments made to recorded revenues to avoid trueing up the true-up.

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
DERIVATION OF CITIZENS TRUE-UP COST OF SERVICE - (OVER) / UNDERCOLLECTION
True-Up Period - January 1, 2017 to December 31, 2017
(\$1,000)

Line No.	Description	Cycle 5 Rates					Cycle 6 Rates							(m) Total	Reference	Line No.
		(a) Jan-17	(b) Feb-17	(c) Mar-17	(d) Apr-17	(e) May-17	(f) Jun-17	(g) Jul-17	(h) Aug-17	(i) Sep-17	(j) Oct-17	(k) Nov-17	(l) Dec-17			
1	Beginning Balance (Over)/Undercollection		\$ 82	\$ 165	\$ 247	\$ 330	\$ 413	\$ 545	\$ 678	\$ 811	\$ 944	\$ 1,079	\$ 1,213		Previous Month Balance, Line 30	1
2																2
3	Recorded Revenues (Sections 1, 2 & 3)	\$ -	-	-	-	-	-	-	-	-	-	-	-	\$ -	Cycle 5 = TU-1a; Line 21	3
4															Cycle 6 = TU-1b; Line 21	4
5	Amortization of True-Up Adjustment and Interest True-Up Adjustment: 3															5
6	i. Amortization of Cycle 4 True-Up Adjustment													-	Not Applicable to 2017 Base Period	6
7	ii. Amortization of Cycle 4 Interest True-Up Adjustment	1	1	1	1	1								5	Negative of TU-1a; Line 17	7
8																8
9	v. Amortization of Cycle 5 True-Up Adjustment	98	98	98	98	98								488	Negative of TU-1a; Line 11	9
10	vi. Amortization of Cycle 5 Interest True-Up Adjustment						4	4	4	4	4	4	4	30	Negative of TU-1b; Line 17	10
11																11
12	vii. Amortization of Cycle 6 True-Up Adjustment						46	46	46	46	46	46	46	320	Negative of TU-1b; Line 13	12
13	viii. Amortization of Cycle 6 Interest True-Up Adjustment													-	Not Applicable to 2017 Base Period	13
14	Total Amortization of True-Up Adjustments	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 843	Sum Lines 6 thru 13	14
15																15
16	Adjusted Total Recorded Revenues	\$ 99	\$ 99	\$ 99	\$ 99	\$ 99	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 843	Line 3 + Line 14	16
17																17
18	Total True-Up Cost of Service	181	181	181	181	181	181	181	181	181	181	181	181	2,166	Pg11 Rev Sec. 4b-TU COS; Line 14	18
19																19
20	True-Up Adjustment without Interest - Net Monthly (Over)/Undercollection	\$ 82	\$ 82	\$ 82	\$ 82	\$ 82	\$ 131	\$ 131	\$ 131	\$ 131	\$ 131	\$ 131	\$ 131	\$ 1,324	Line 18 Minus Line 16	20
21																21
22	Interest Expense Calculations:															22
23	Beginning Balance for Interest Expense 1	\$ -	\$ -	\$ -	\$ 247	\$ 247	\$ 247	\$ 545	\$ 545	\$ 545	\$ 944	\$ 944	\$ 944		Balance Beginning of Quarter	23
24	Monthly Activity Included in Interest Calculation Basis	41	123	205	41	123	229	65	196	326	65	196	326		See Footnote 2	24
25	Basis for Interest Expense Calculation	\$ 41	\$ 123	\$ 205	\$ 288	\$ 370	\$ 477	\$ 611	\$ 741	\$ 872	\$ 1,010	\$ 1,140	\$ 1,271		Line 24 + Line 25	25
26	Monthly Interest Rate	0.30%	0.27%	0.30%	0.30%	0.32%	0.30%	0.34%	0.34%	0.33%	0.36%	0.35%	0.36%		FERC Interest Rate Website	26
27	Interest Expense	\$ 0.12	\$ 0.33	\$ 0.62	\$ 0.86	\$ 1.18	\$ 1.43	\$ 2.08	\$ 2.52	\$ 2.88	\$ 3.63	\$ 3.99	\$ 4.57	\$ 24	Line 26 x Line 27	27
28																28
29	True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection	\$ 82	\$ 165	\$ 247	\$ 330	\$ 413	\$ 545	\$ 678	\$ 811	\$ 944	\$ 1,079	\$ 1,213	\$ 1,348	\$ 1,348	Sum Lines 1, 20, 28	29
30																30
31																31

✓ **Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.**

¹ 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).

² Monthly Activity Calculated as Follows:

a) 1st Month of Quarter = Column a, Line 20 Divided by 2.

b) 2nd Month of Quarter = Column a, Line 20 + (Column b, Line 20 Divided by 2).

c) 3rd Month of Quarter = Column a, Line 20 + Column b, Line 20 + (Column c, Line 20 Divided by 2).

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

³ 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

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Derivation of Citizens True-Up Cost of Service
12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	Amounts	Reference ¹	Line No.
1	Section 1 - True-Up COS - Direct Maintenance Expense Cost Component	\$ 73	Pg5 Rev Attachment 2; Section 1; Page 1; Line 17	1
2				2
3	Section 2 - True-Up COS - Non-Direct Expense Cost Component	1,557 ✓	Pg5 Rev 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	(161)	Pg8 Rev Attachment 2; Section 3; Page 1; Line 21	6
7	B. Property Taxes	622	Pg8 Rev Attachment 2; Section 3; Page 1; Line 28	7
8	C. Non-Deductibility of Depreciation on Equity	77	Pg8 Rev Attachment 2; Section 3; Page 1; Line 33	8
9	AFUDC Revenue Component			9
10	D. Removal Costs	-	Pg8 Rev Attachment 2; Section 3; Page 2; Line 19	10
11				11
12	Total True-Up Cost of Service	\$ 2,167 ✓	Sum Lines 1 thru 10	12
13				13
14	Monthly True-Up Cost of Service	<u>\$ 181</u>	Line 12 / 12 months	14

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.**

¹ Since the 2017 True-Up Cost of Service is the same as the 2017 Base Period, all True-Up Cost of Service costs come from the Base Period Statement BK2.

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Derivation of Citizens True-Up Cost of Service
12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	Amounts	Reference ¹	Line No.
1	Section 1 - True-Up COS - Direct Maintenance Expense Cost Component	\$ 73	Pg5 Rev Attachment 2; Section 1; Page 1; Line 17	1
2				2
3	Section 2 - True-Up COS - Non-Direct Expense Cost Component	1,556 ✓	Pg6 Rev 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	(161)	Pg8 Rev Attachment 2; Section 3; Page 1; Line 21	6
7	B. Property Taxes	622	Pg8 Rev Attachment 2; Section 3; Page 1; Line 28	7
8	C. Non-Deductibility of Depreciation on Equity	77	Pg8 Rev Attachment 2; Section 3; Page 1; Line 33	8
9	AFUDC Revenue Component			9
10	D. Removal Costs	-	Pg8 Rev Attachment 2; Section 3; Page 2; Line 19	10
11				11
12	Total True-Up Cost of Service	\$ 2,166 ✓	Sum Lines 1 thru 10	12
13				13
14	Monthly True-Up Cost of Service	\$ 181 ✓	Line 12 / 12 months	14

✓ **Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.**

¹ Since the 2017 True-Up Cost of Service is the same as the 2017 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, 2017

(\$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	\$ 143	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 87,862	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	FERC Acct 561.4 - Scheduling, System Control & Dispatch Services	(6,098)	Negative of AH-2; Line 41; Col. b	7
8	FERC Acct 561.8 - Reliability, Planning & Standards Development	(2,804)	Negative of AH-2; Line 42; Col. b	8
9	FERC Acct 562 - Station Expenses	(7,321)	Negative of AH-2; Line 43; Col. b	9
10	FERC Acct 565 - Transmission of Electricity by Others	-	Negative of AH-2; Line 45; Col. b	10
11	FERC Acct 566 - Miscellaneous Transmission Expense	(6,066)	Negative of AH-2; Line 51; Col. b	11
12	FERC Acct 570 - Maintenance of Station Equipment	(12,092)	Negative of AH-2; Line 52; Col. b	12
13	FERC Acct 571 - Maintenance of Overhead Lines	(16,365)	Negative of AH-2; Line 53; Col. b	13
14	FERC Acct 572 - Maintenance of Underground Lines	(598)	Negative of AH-2; Line 54; Col. b	14
15	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2017 Base Period	15
16	FERC Audit Adjustments (incl. in Appendix X Cycle 7; ER24-176)	(1,484)	Pg15.2 Rev AH-2; Line 37; Col. d	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 35,034	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	\$ 426,216	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	FERC Acct 925 - Damages & Injuries	-	Negative of AH-3; Line 25; Col. a	22
23	FERC Acct 928 - CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 29; Col. a	23
24	FERC Acct 928 - CPUC Intervenor Funding Expense - Distribution	(591)	Negative of AH-3; Line 20; Col. d	24
25	FERC Acct 928 - CPUC reimbursement fees	(8,070)	Negative of AH-3; Line 31; Col. a	25
26	FERC Acct 928 - Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(62)	Negative of AH-3; Line 32; Col. a	26
27	FERC Acct 930.1 - General Advertising Expenses	(193)	Negative of AH-3; Line 34; Col. b	27
28	FERC Accts 925/926/928/930.2/931 - CPUC energy efficiency programs	(260)	Negative of AH-3; Sum Lines 24, 26, 28, 35, 37; Col. a or b	28
29	FERC Acct 935 - Hazardous substances - Hazardous Substance Cleanup Cost Account	(70)	Negative of AH-3; Line 38; Col. b	29
30	FERC Acct 927/927 - Other A&G Exclusion Adjustments	(120,323)	Negative of AH-3; Sum Lines 27, 36; Col. b	30
31	FERC Audit Adjustments (incl. in Appendix X Cycle 7; ER24-176)	(1,534)	Rev AH-3; Line 20; Col. d	31
32	Other Cost Adjustments	459 ✓	Pg9.2 Negative of Rev AH-3; Line 20; Col. f	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 295,571 ✓	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(5,392)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 290,179 ✓	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.30%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 29,892 ✓	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	2,101	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 31,994 ✓	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	\$ 5,249,986	Pg12 Rev Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	37,220	Pg12 Rev Statement AD; Line 29	44
45	Transmission Related Common Plant	81,580	Pg12 Rev Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 5,368,785	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 5,249,986	Line 42 Above	48
49	Total Steam Production Plant	567,644	Pg12 Rev Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	510,344	Pg12 Rev Statement AD; Line 7	51
52	Total Distribution Plant	6,294,515	Pg12 Rev Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	361,309	Pg12 Rev Statement AD; Line 17	54
55	Total Common Plant	791,935	Pg12 Rev Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 13,775,734	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	38.97%	Line 46 / Line 56	58

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$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	\$ 143	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 87,862	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	FERC Acct 561.4 - Scheduling, System Control & Dispatch Services	(6,098)	Negative of AH-2; Line 41; Col. b	7
8	FERC Acct 561.8 - Reliability, Planning & Standards Development	(2,804)	Negative of AH-2; Line 42; Col. b	8
9	FERC Acct 562 - Station Expenses	(7,321)	Negative of AH-2; Line 43; Col. b	9
10	FERC Acct 565 - Transmission of Electricity by Others	-	Negative of AH-2; Line 45; Col. b	10
11	FERC Acct 566 - Miscellaneous Transmission Expense	(6,066)	Negative of AH-2; Line 51; Col. b	11
12	FERC Acct 570 - Maintenance of Station Equipment	(12,092)	Negative of AH-2; Line 52; Col. b	12
13	FERC Acct 571 - Maintenance of Overhead Lines	(16,365)	Negative of AH-2; Line 53; Col. b	13
14	FERC Acct 572 - Maintenance of Underground Lines	(598)	Negative of AH-2; Line 54; Col. b	14
15	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2017 Base Period	15
16	FERC Audit Adjustments	(1,484) ✓	Pg15.2 Rev AH-2; Line 37; Col. d	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 35,034 ✓	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	\$ 426,216	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	FERC Acct 925 - Damages & Injuries	-	Negative of AH-3; Line 25; Col. a	22
23	FERC Acct 928 - CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 29; Col. a	23
24	FERC Acct 928 - CPUC Intervenor Funding Expense - Distribution	(591)	Negative of AH-3; Line 30; Col. a	24
25	FERC Acct 928 - CPUC reimbursement fees	(8,070)	Negative of AH-3; Line 31; Col. a	25
26	FERC Acct 928 - Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(62)	Negative of AH-3; Line 32; Col. a	26
27	FERC Acct 930.1 - General Advertising Expenses	(193)	Negative of AH-3; Line 33; Col. b	27
28	FERC Accts 925/926/928/930.2/931 - CPUC energy efficiency programs	(260)	Negative of AH-3; Sum Lines 24, 26, 28, 34; Col. a or b	28
29	FERC Acct 935 - Hazardous substances - Hazardous Substance Cleanup Cost Account	(70)	Negative of AH-3; Line 37; Col. b	29
30	FERC Acct 927/927 - Other A&G Exclusion Adjustments	(120,323)	Negative of AH-3; Sum Lines 27, 35; Col. b	30
31	FERC Audit Adjustments	(1,534) ✓	Pg15.4 Rev AH-3; Line 20; Col. d	31
32	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 295,112 ✓	Sum Lines 20 thru 31	32
33	Less: Property Insurance (Due to different allocation factor)	(5,392) ✓	Negative of AH-3; Line 5; Col. c	33
34	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 289,721 ✓	Line 32 + Line 33	34
35	Transmission Wages and Salaries Allocation Factor	10.30%	Statement A; Line 17	35
36	Transmission Related Non-Direct Administrative & General Expenses	\$ 29,845 ✓	Line 34 x Line 35	36
37	Property Insurance Allocated to Transmission, General, and Common Plant	2,101 ✓	Negative of Line 33 x Line 57	37
38	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 31,946 ✓	Line 36 + Line 37	38
39				39
40	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			40
41	Transmission Plant & Incentive Transmission Plant	\$ 5,249,986 ✓	Pg12 Rev Statement AD; Line 25	41
42	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	42
43	Transmission Related General Plant	37,220 ✓	Pg12 Rev Statement AD; Line 29	43
44	Transmission Related Common Plant	81,580 ✓	Pg12 Rev Statement AD; Line 31	44
45	Total Transmission Related Investment in Plant	\$ 5,368,785 ✓	Sum Lines 41 thru 44	45
46				46
47	Total Transmission Plant & Incentive Transmission Plant	\$ 5,249,986 ✓	Line 41 Above	47
48	Total Steam Production Plant	567,644 ✓	Pg12 Rev Statement AD; Line 1	48
49	Total Nuclear Production Plant	-	Shall be Zero	49
50	Total Other Production Plant	510,344 ✓	Pg12 Rev Statement AD; Line 7	50
51	Total Distribution Plant	6,294,515 ✓	Pg12 Rev Statement AD; Line 9	51
52	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	52
53	Total General Plant	361,309 ✓	Pg12 Rev Statement AD; Line 17	53
54	Total Common Plant	791,935 ✓	Pg12 Rev Statement AD; Line 19	54
55	Total Plant in Service Excluding SONGS	\$ 13,775,734 ✓	Sum Lines 47 thru 54	55
56				56
57	Transmission Property Insurance and Tax Allocation Factor ¹	38.97% ✓	Line 45 / Line 55	57

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2017
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) FERC Audit Adj	(e) = (c) + (d) Adj A&G with FERC Audit Adj	(f) ⁶ Add / (Deduct) A&G Cost Adj	(g) = (e) - (f) Revised A&G	Reference	Line No.
		Administrative & General									
1	920	A&G Salaries	\$ 36,248	\$ -	\$ 36,248		\$ 36,248		\$ 36,248	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	7,641	-	7,641	√ (462) ⁵	7,179		7,179	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(7,635)	-	(7,635)	√ (2,350) ²	(9,985)		(9,985)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	83,058	-	83,058	√ 1,267 ³	84,326		84,326	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,392	-	5,392		5,392		5,392	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	95,755	83	95,672		95,672		95,672	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	40,059	177	39,882		39,882		39,882	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	120,401	120,401	-		-		-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	18,405	8,723	9,682	√ 216 ⁴	9,898		9,898	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,221)	-	(2,221)		(2,221)	(459) √	(1,762)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	193	193	-		-		-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	7,233	(77)	7,311	√ (206) ⁵	7,105		7,105	Form 1; Page 323; Line 192	12
13	931	Rents	11,961	-	11,961		11,961		11,961	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,138	70	9,068		9,068		9,068	Form 1; Page 323; Line 196	14
15											15
16		Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1,534)	\$ 294,525	\$ (459) √	\$ 294,984	Sum Lines 1 thru 14	16
17											17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	587	-	587		587		587	AH-4; Line 3; Col. c	18
19											19
20		Total Adjusted Administrative & General Expenses	\$ 426,216	\$ 129,569	\$ 296,647	√ \$ (1,534)	\$ 295,112	\$ (459) √	\$ 295,571	Line 16 + Line 18	20
21											21
22											22
23		Excluded Expenses:									23
24	925	CPUC energy efficiency programs	\$ 83								24
25		Injuries & Damages	-	\$ 83							25
26	926	CPUC energy efficiency programs		177							26
27	927	Franchise Requirements		120,401							27
28	928	CPUC energy efficiency programs									28
29		CPUC Intervenor Funding Expense - Transmission									29
30		CPUC Intervenor Funding Expense - Distribution	591								30
31		CPUC reimbursement fees	8,070								31
32		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	62	8,723							32
33	929	Duplicate Charges (Company Energy Use) ⁶									33
34	930.1	General Advertising Expenses		193							34
35	930.2	CPUC energy efficiency programs									35
36		Abandoned Projects	(77)	(77)							36
37	931	CPUC energy efficiency programs									37
38	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		70							38
39											39
40		Total Excluded Expenses		\$ 129,569							40
41											41
42											42
43		√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.									43
44		¹ Amount represents the Non-Direct A&G expenses billed to Citizens in 2017, which is added back to derive Total Adjusted A&G Expenses.									44
45		² FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.									45
46		³ FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.									46
47		⁴ FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.									47
48		⁵ FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.									48
49		⁶ This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.									49
50											50

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2017
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) FERC Audit Adj	(e) = (c) + (d) Adj A&G with FERC Audit Adj	Reference	Line No.
		<u>Administrative & General</u>							
1	920	A&G Salaries	\$ 36,248	\$ -	\$ 36,248		\$ 36,248	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	7,641	-	7,641	√ (462) ⁵	7,179	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(7,635)	-	(7,635)	√ (2,350) ²	(9,985)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	83,058	-	83,058	√ 1,267 ³	84,326	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,392	-	5,392		5,392	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	95,755	83	95,672		95,672	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	40,059	177	39,882		39,882	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	120,401	120,401	-		-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	18,405	8,723	9,682	√ 216 ⁴	9,898	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,221)	-	(2,221)		(2,221)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	193	193	-		-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	7,233	(77)	7,311	√ (206) ⁵	7,105	Form 1; Page 323; Line 192	12
13	931	Rents	11,961	-	11,961		11,961	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,138	70	9,068		9,068	Form 1; Page 323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1,534)	\$ 294,525	Sum Lines 1 thru 14	16
17									17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	587	-	587		587	AH-4; Line 3; Col. c	18
19									19
20		Total Adjusted Administrative & General Expenses	\$ 426,216	\$ 129,569	\$ 296,647	√ \$ (1,534)	\$ 295,112	Line 16 + Line 18	20
21									21
22									22
23		Excluded Expenses:							23
24	925	CPUC energy efficiency programs	\$ 83						24
25		Injuries & Damages	-	\$ 83					25
26	926	CPUC energy efficiency programs	-	177					26
27	927	Franchise Requirements	-	120,401					27
28	928	CPUC energy efficiency programs	-	-					28
29		CPUC Intervenor Funding Expense - Transmission	-	-					29
30		CPUC Intervenor Funding Expense - Distribution	591	-					30
31		CPUC reimbursement fees	8,070	-					31
32		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	62	8,723					32
33	930.1	General Advertising Expenses	-	193					33
34	930.2	CPUC energy efficiency programs	-	-					34
35		Abandoned Projects	(77)	(77)					35
36	931	CPUC energy efficiency programs	-	-					36
37	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	-	70					37
38									38
39		Total Excluded Expenses		\$ 129,569					39
40									40
41									41
42		√ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.							42
43		¹ Amount represents the Non-Direct A&G expenses billed to Citizens in 2017, which is added back to derive Total Adjusted A&G Expenses.							43
44		² FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.							44
45		³ FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.							45
46		⁴ FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.							46
47		⁵ FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.							47
48									48

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$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	\$ 119,385	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.64%	Pg12 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 46,126	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 44,443	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 17,171	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		\$ 35,034	Pg9 Rev Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		31,994 √	Pg9 Rev Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 22	14
15	Total		\$ 67,028 √	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		\$ 8,378 √	Line 15 x Line 17	19

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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

AS FILED STMT AL WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL - Workpapers

Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$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	\$ 119,385	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.64%	Pg12 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 46,126 ^v	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 44,443	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 17,171 ^v	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	\$ 35,034 ^v		Pg15 Rev Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	31,946 ^v		Pg15 Rev Statement AH; Line 38	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 22	14
15	Total	\$ 66,981 ^v		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		\$ 8,373 ^v	Line 15 x Line 17	19

^v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.

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, 2017

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>				1		
2	Bonds (Acct 221)	112; 18; c	\$ 4,573,220		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	(11,675)		6		
7	LTD = Long Term Debt		\$ 4,561,545	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$ 185,809		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	3,446		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	3,335		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		\$ 192,589	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		<u>4.22%</u>	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
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		<u>0.00%</u>	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>				24		
25	Proprietary Capital	112; 16; c	\$ 5,596,415		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	8,217		28		
29	CS = Common Stock		\$ 5,604,632	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Return on Common Equity:</u> ³		<u>10.05%</u>	SDG&E Return on Equity	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	5,604,632	55.13%	10.05%	5.54%	Col. c = Line 32 Above	39
40	Total Capital	\$ 10,166,178	100.00%		7.43%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				<u>5.54%</u>	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u> ²				<u>0.00%</u>		45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Incentive Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Line 17 Above	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	51
52	Common Equity	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 45 Above	52
53	Total Capital	\$ 10,166,178	100.00%		1.89%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				<u>0.00%</u>	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, 2017
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.54%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 5,524	AV-2A; Line 36	8
9	D = Transmission Rate Base	\$ 3,771,055 v	Pg13 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.5029%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.54%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,524	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,771,055 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5029%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.6972%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.2001%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.4350%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	9.6351%	Line 27 + Line 29	31

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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, 2017
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICCR) Calculation: ¹			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	AV-4; Page 1; Line 36	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	1.8944%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate _(ICCR) :	1.8944%	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.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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, 2017
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1				1			
<u>Long-Term Debt Component - Denominator:</u>							
2				2			
3	112; 18; c	\$ 4,573,220		3			
4	112; 19; c	-		4			
5	112; 21; c	-		5			
6	112; 22; c	-		6			
7	112; 23; c	(11,675)		7			
8		\$ 4,561,545	Sum Lines 2 thru 6	8			
9				9			
<u>Long-Term Debt Component - Numerator:</u>							
10	117; 62; c	\$ 185,809		10			
11	117; 63; c	3,446		11			
12	117; 64; c	3,335		12			
13	117; 65; c	-		13			
14	117; 66; c	-		14			
15		\$ 192,589	Sum Lines 10 thru 14	15			
16				16			
17		4.22%	Line 15 / Line 7	17			
18				18			
<u>Preferred Equity Component:</u>							
19				19			
20	112; 3; c	\$ -		20			
21	118; 29; c	\$ -		21			
22		0.00%	Line 21 / Line 20	22			
23				23			
<u>Common Equity Component:</u>							
24				24			
25	112; 16; c	\$ 5,596,415		25			
26	112; 3; c	-	Negative of Line 20 Above	26			
27	112; 12; c	-		27			
28	112; 15; c	8,217		28			
29		\$ 5,604,632	Sum Lines 25 thru 28	29			
30				30			
31				31			
32		10.05%	SDG&E Return on Equity	32			
33				33			
34				34			
35				35			
36				36			
37		\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Line 17 Above	37
38		-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39		5,604,632	55.13%	10.05%	5.54%	Col. c = Line 32 Above	39
40		\$ 10,166,178	100.00%		7.43%	Sum Lines 37 thru 39	40
41							41
42					5.54%	Line 38 + Line 39; Col. d	42
43							43
44							44
45					0.00%		45
46							46
47							47
48							48
49							49
50		\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Line 17 Above	50
51		-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	51
52		5,604,632	55.13%	0.00%	0.00%	Col. c = Line 45 Above	52
53		\$ 10,166,178	100.00%		1.89%	Sum Lines 50 thru 52	53
54							54
55					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.

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, 2017

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.54%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 5,524	AV-2A; Line 36	8
9	D = Transmission Rate Base	\$ 3,771,049 ✓	Pg21 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.5029% ✓	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.54%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,524	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,771,049 ✓	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5029% ✓	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.6972% ✓	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.2001% ✓	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.4350%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	9.6351% ✓	Line 27 + Line 29	31

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.

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

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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, 2017
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICCR) Calculation: ¹			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	AV-4; Page 1; Line 36	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	1.8944%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate _(ICCR) :	1.8944%	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 Base

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 4,230,651	Page 2; Line 16	2
3	7,084	Page 2; Line 17	3
4	22,238	Page 2; Line 18	4
5	39,959	Page 2; Line 19	5
6	<u>\$ 4,299,932</u>	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ 2,813	Statement AG; Line 1	9
10	-	Shall be Zero	10
11	<u>\$ 2,813</u>	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (603,365)	Pg14 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (603,365)</u>	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 46,126	Pg10 Rev Statement AL; Line 5	19
20	17,171	Pg10 Rev Statement AL; Line 9	20
21	8,378 ✓	Pg10 Rev Statement AL; Line 19	21
22	<u>\$ 71,675</u> ✓	Sum Lines 19 thru 21	22
23			23
24	-	Shall be Zero	24
25			25
26	<u>\$ 3,771,055</u> ✓	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			
29	\$ -	Page 2; Line 25	29
30	-	Statement AF; Line 9	30
31	<u>\$ -</u>	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			
34	\$ -	Shall be Zero	34
35	-	Statement AF; Line 13	35
36	<u>\$ -</u>	Line 34 + Line 35	36
37			37
<u>D. Incentive Transmission Construction Work In Progress</u> ¹			
38	<u>\$ -</u>	Shall be Zero	38

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Net Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 5,249,986	Pg12 Statement AD; Line 11	2
3	16,873	Pg12 Statement AD; Line 27	3
4	37,220	Pg12 Statement AD; Line 29	4
5	81,580	Pg12 Statement AD; Line 31	5
6	<u>\$ 5,385,658</u>	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,019,334	Pg13 Statement AE; Line 1	9
10	9,789	Pg13 Statement AE; Line 11	10
11	14,982	Pg13 Statement AE; Line 13	11
12	41,621	Pg13 Statement AE; Line 15	12
13	<u>\$ 1,085,726</u>	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 4,230,651	Line 2 Minus Line 9	16
17	7,084	Line 3 Minus Line 10	17
18	22,238	Line 4 Minus Line 11	18
19	39,959	Line 5 Minus Line 12	19
20	<u>\$ 4,299,932</u>	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Net Transmission Plant:</u> ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	<u>\$ -</u>	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
 Derivation of End Use Transmission Rate Base

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
1	<u>Net Transmission Plant:</u>		
2	Transmission Plant	\$ 4,230,651 v	Page 2; Line 16
3	Transmission Related Electric Miscellaneous Intangible Plant	7,084	Page 2; Line 17
4	Transmission Related General Plant	22,238 v	Page 2; Line 18
5	Transmission Related Common Plant	39,959 v	Page 2; Line 19
6	Total Net Transmission Plant	\$ 4,299,932 v	Sum Lines 2 thru 5
7			
8	<u>Rate Base Additions:</u>		
9	Transmission Plant Held for Future Use	\$ 2,813	Statement AG; Line 1
10	Transmission Plant Abandoned Project Cost	-	Shall be Zero
11	Total Rate Base Additions	\$ 2,813	Line 9 + Line 10
12			
13	<u>Rate Base Reductions:</u>		
14	Transmission Related Accum. Def. Inc. Taxes	\$ (603,365) v	Pg14 Rev Statement AF; Line 7
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11
16	Total Rate Base Reductions	\$ (603,365) v	Line 14 + Line 15
17			
18	<u>Working Capital:</u>		
19	Transmission Related Materials and Supplies	\$ 46,126 v	Pg18 Rev Statement AL; Line 5
20	Transmission Related Prepayments	17,171 v	Pg18 Rev Statement AL; Line 9
21	Transmission Related Cash Working Capital	8,373 v	Pg18 Rev Statement AL; Line 19
22	Total Working Capital	\$ 71,669 v	Sum Lines 19 thru 21
23			
24	Other Regulatory Assets/Liabilities	-	Shall be Zero
25			
26	Total Transmission Rate Base	\$ 3,771,049 v	Sum Lines 6, 11, 16, 22, 24
27			
28	<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹		
29	Net Incentive Transmission Plant	\$ -	Page 2; Line 25
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Line 9
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 29 + Line 30
32			
33	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹		
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Line 13
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35
37			
38	<u>D. Incentive Transmission Construction Work In Progress</u> ¹	\$ -	Shall be Zero

v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.

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
Derivation of End Use Transmission Rate Base**

Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Net Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3			3
4			4
5			5
6			6
7			7
8			8
<u>Transmission Related Depreciation Reserve:</u>			
9			9
10			10
11			11
12			12
13			13
14			14
15			15
<u>Net Transmission Plant:</u>			
16			16
17			17
18			18
19			19
20			20
21			21
22			22
<u>B. Incentive Project Net Transmission Plant:</u> ¹			
23			23
24			24
25			25

✓ **Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 7 filing per ER18-1690.**

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 13 Annual Informational Filing

**Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 7
(\$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				Cumulative		Cumulative	3	
4		Monthly		Overcollection (-) or		Overcollection (-) or	4	
5		Undercollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5	
6		Undercollection (+)	Interest	in Revenue		in Revenue	6	
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7	
8	January	2017	\$ 0.13	0.30%	\$ 0.13	\$ 0.00	0.13	8
9	February	2017	0.13	0.27%	0.26	-	0.26	9
10	March	2017	0.13	0.30%	0.40	0.00	0.40	10
11	April	2017	0.13	0.30%	0.53	0.00	0.53	11
12	May	2017	0.13	0.32%	0.66	0.00	0.66	12
13	June	2017	0.13	0.30%	0.80	0.00	0.80	13
14	July	2017	0.13	0.34%	0.93	0.00	0.93	14
15	August	2017	0.13	0.34%	1.07	0.00	1.07	15
16	September	2017	0.13	0.33%	1.20	0.00	1.20	16
17	October	2017	0.13	0.36%	1.34	0.00	1.34	17
18	November	2017	0.13	0.35%	1.47	0.00	1.48	18
19	December	2017	0.13	0.36%	1.61	0.01	1.62	19
20	January	2018		0.36%	1.62	0.01	1.62	20
21	February	2018		0.33%	1.62	0.01	1.63	21
22	March	2018		0.36%	1.63	0.01	1.63	22
23	April	2018		0.37%	1.63	0.01	1.64	23
24	May	2018		0.38%	1.64	0.01	1.65	24
25	June	2018		0.37%	1.65	0.01	1.65	25
26	July	2018		0.40%	1.65	0.01	1.66	26
27	August	2018		0.40%	1.66	0.01	1.66	27
28	September	2018		0.39%	1.66	0.01	1.67	28
29	October	2018		0.42%	1.67	0.01	1.68	29
30	November	2018		0.41%	1.68	0.01	1.68	30
31	December	2018		0.42%	1.68	0.01	1.69	31
32	January	2019		0.44%	1.69	0.01	1.70	32
33	February	2019		0.40%	1.70	0.01	1.71	33
34	March	2019		0.44%	1.71	0.01	1.71	34
35	April	2019		0.45%	1.71	0.01	1.72	35
36	May	2019		0.46%	1.72	0.01	1.73	36
37	June	2019		0.45%	1.73	0.01	1.74	37
38	July	2019		0.47%	1.74	0.01	1.75	38
39	August	2019		0.47%	1.75	0.01	1.75	39
40	September	2019		0.45%	1.75	0.01	1.76	40
41	October	2019		0.46%	1.76	0.01	1.77	41
42	November	2019		0.45%	1.77	0.01	1.78	42
43	December	2019		0.46%	1.78	0.01	1.79	43
44	January	2020		0.42%	1.79	0.01	1.79	44
45	February	2020		0.39%	1.79	0.01	1.80	45
46	March	2020		0.42%	1.80	0.01	1.81	46
47	April	2020		0.39%	1.81	0.01	1.81	47
48	May	2020		0.40%	1.81	0.01	1.82	48
49	June	2020		0.39%	1.82	0.01	1.83	49
50	July	2020		0.29%	1.83	0.01	1.83	50
51	August	2020		0.29%	1.83	0.01	1.84	51
52	September	2020		0.28%	1.84	0.01	1.84	52
53	October	2020		0.28%	1.84	0.01	1.85	53
54	November	2020		0.27%	1.85	0.00	1.86	54
55	December	2020		0.28%	1.86	0.01	1.86	55

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

**Appendix X Cycle 13 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 7**

(\$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				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Undercollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
56	January	2021	0.28%	1.86	0.01	1.87	56
57	February	2021	0.25%	1.87	0.00	1.87	57
58	March	2021	0.28%	1.87	0.01	1.88	58
59	April	2021	0.27%	1.88	0.01	1.88	59
60	May	2021	0.28%	1.88	0.01	1.89	60
61	June	2021	0.27%	1.89	0.01	1.89	61
62	July	2021	0.28%	1.89	0.01	1.90	62
63	August	2021	0.28%	1.90	0.01	1.90	63
64	September	2021	0.27%	1.90	0.01	1.91	64
65	October	2021	0.28%	1.91	0.01	1.91	65
66	November	2021	0.27%	1.91	0.01	1.92	66
67	December	2021	0.28%	1.92	0.01	1.92	67
68	January	2022	0.28%	1.92	0.01	1.93	68
69	February	2022	0.25%	1.93	0.00	1.93	69
70	March	2022	0.28%	1.93	0.01	1.94	70
71	April	2022	0.27%	1.94	0.01	1.94	71
72	May	2022	0.28%	1.94	0.01	1.95	72
73	June	2022	0.27%	1.95	0.01	1.95	73
74	July	2022	0.31%	1.95	0.01	1.96	74
75	August	2022	0.31%	1.96	0.01	1.97	75
76	September	2022	0.30%	1.97	0.01	1.97	76
77	October	2022	0.42%	1.97	0.01	1.98	77
78	November	2022	0.40%	1.98	0.01	1.99	78
79	December	2022	0.42%	1.99	0.01	2.00	79
80	January	2023	0.54%	2.00	0.01	2.01	80
81	February	2023	0.48%	2.01	0.01	2.02	81
82	March	2023	0.54%	2.02	0.01	2.03	82
83	April	2023	0.62%	2.03	0.01	2.04	83
84	May	2023	0.64%	2.04	0.01	2.05	84
85	June	2023	0.62%	2.05	0.01	2.07	85
86	July	2023	0.68%	2.07	0.01	2.08	86
87	August	2023	0.68%	2.08	0.01	2.09	87
88	September	2023	0.66%	2.09	0.01	2.11	88
89	October	2023	0.71%	2.11	0.01	2.12	89
90	November	2023	0.69%	2.12	0.01	2.14	90
91	December	2023	0.71%	2.14	0.02	2.15	91
92	January	2024	0.72%	2.15	0.02	2.17	92
93	February	2024	0.68%	2.17	0.01	2.18	93
94	March	2024	0.72%	2.18	0.02	2.20	94
95	April	2024	0.70%	2.20	0.02	2.21	95
96	May	2024	0.72%	2.21	0.02	2.23	96
97	June	2024	0.70%	2.23	0.02	2.25	97
98	July	2024	0.72%	2.25	0.02	2.26	98
99	August	2024	0.72%	2.26	0.02	2.28	99
100	September	2024	0.70%	2.28	0.02	2.29	100
101	October	2024	0.70%	2.29	0.02	2.31	101
102	November	2024	0.70%	2.31	0.02	2.33	102
103	December	2024	0.70%	2.33	0.02	2.34	103
104		\$ 1.58			\$ 0.76		104

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.

Posted FERC Interest rates
Estimated FERC Interest rates

San Diego Gas & Electric Company
Citizen's Share of the Sunrise - Border East-Line
Appendix X Cycle 13 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 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	\$ 2.14	Page 2; Line 15; Col. C	3
4				4
5	Interest Expense	<u>0.90</u>	Page 15; Line 93; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 3.04	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>\$ 0.253</u>	Line 7 / Line 9	11

¹ Section C.6a of the 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 13 Informational Filing, SDG&E is correcting Appendix X Cycle 8 for approximately \$3K for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error understated the Citizens Share of the Sunrise - Border East Line in the previous Appendix X Cycle 8 filing causing its correction in the Appendix X Cycle 13 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Appendix X Cycle 13 Annual Informational Filing
 Derivation of Other Adjustments Applicable to Appendix X Cycle 8
 (\$1,000)

Line No.	A Revised - Appendix X Cycle 8 BORDER - EAST LINE	B As Filed - Appendix X Cycle 8 ER19-2017, ER22-139 and ER24-176 BORDER - EAST LINE	C = A - B Difference Increase (Decrease)	Reference	Line No.	
						A. Citizens' Annual Cost @ Proposed Changed Rates
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 63	\$ 63	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	1,588 ✓	1,587	1	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	787	787	-	Page 3 and Page 4, Line 5	5
6						6
7	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection					7
8						8
9	True-Up Adjustment derived in Cycle 8	937 ✓	936	1	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component					11
12						12
13	Cycle 7 Interest True-Up Adjustment	60	60	-	Page 3 and Page 4, Line 13	13
14						14
15	Total Citizens' Cycle 8 Annual Costs	\$ 3,434 ✓	\$ 3,432	\$ 2	Page 3 and Page 4, Line 15	15
16						16

Line No.	B. Citizens' Monthly Cost @ Proposed Changed Rates	Revised - Appendix X Cycle 8 BORDER - EAST LINE	As Filed - Appendix X Cycle 8 ER19-2017, ER22-139 and ER24-176 BORDER - EAST LINE	Difference Increase (Decrease)	Reference	Line No.
17	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.224	\$ 5.224	\$ -	Page 3 and Page 4, Line 18	17
18						18
19	Section 2 - Non-Direct Expense Cost Component	132.292 ✓	132.245	0.047	Page 3 and Page 4, Line 20	19
20						20
21	Section 3 - Cost Component Containing Other Specific Expenses	65.551	65.551	-	Page 3 and Page 4, Line 22	21
22						22
23	Section 4 - True-Up Adjustment Cost Component					23
24						24
25	True-Up Adjustment derived in Cycle 8	78.076 ✓	78.028	0.048	Page 3 and Page 4, Line 26	25
26						26
27	Section 5 - Interest True-Up Adjustment Cost Component					27
28						28
29	Cycle 7 Interest True-Up Adjustment	4.974	4.974	-	Page 3 and Page 4, Line 30	29
30						30
31	Total Citizens' Cycle 8 Monthly Costs	\$ 286.200 ✓	\$ 286.022	\$ 0.178	Page 3 and Page 4, Line 32	31
32						32
33	12 Month Rate Effective Period (June 2019 to May 2020)	12	12	-	Page 3 and Page 4, Line 34	33
34						34
35	Total Citizens' Cycle 8 Annual Costs	\$ 3,434 ✓	\$ 3,432	\$ 2	Page 3 and Page 4, Line 36	35
36						36
37						37

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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	1,588 ✓	Pg5 Rev 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	937	Pg7 Rev 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	\$ 3,434 ✓	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	132.292 ✓	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	78.076 ✓	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	\$ 286.200 ✓	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	\$ 3,434 ✓	Line 32 x Line 34	36
37				37

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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	1,587 ✓	Pg5 Rev 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	936 ✓	Pg8 Rev 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	\$ 3,432 ✓	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	132.245 ✓	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	78.028 ✓	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	\$ 286.022 ✓	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	\$ 3,432 ✓	Line 32 x Line 34	36
37				37

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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
(S1,000)

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	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		
2	0.55%	Page 2; Line 6	
4	0.10%	Page 2; Line 10	
6	0.63%	Page 2; Line 17	
8	0.02%	Page 2; Line 22	
10	0.40%	Page 2; Line 25	
12	0.00%	Not Applicable to Citizens Service	
14	0.00%	Not Applicable to Citizens Service	
16	0.00%	Not Applicable to Citizens Service	
18	0.14%	Page 2; Line 38	
20	1.84%	Sum Lines 2 thru 18	
22	1.0277%	Line 20 x Franchise Fee Rate	
24	1.86%	Line 20 + Line 22	
26	<u>B. Derivation of Non-Direct Expense Cost Component</u>		
27	\$ 85,194	Lease Agreement	
29	1.86%	Line 24 Above	
31	<u>\$ 1,588</u>	Line 27 x Line 29	

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Total Transmission Plant	\$ 5,762,982	Pg9 Rev Statement AD; Line 11	1
2				2
3	A. Transmission Related O&M Expenses			3
4	Transmission Operation Expenses	\$ 31,879	Pg12.3 Rev AH-2; (Line 17 + Line 35); Col. g	4
5				5
6	Transmission Operations Expense Carrying Charge Percentage	0.55%	Line 4 / Line 1	6
7				7
8	Transmission Maintenance Expenses	\$ 5,768	Pg12.3 Rev AH-2; Line 31; Col. g	8
9				9
10	Transmission Maintenance Expense Carrying Charge Percentage	0.10%	Line 8 / Line 1	10
11				11
12	Total Transmission O&M	\$ 37,647	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.	\$ 36,473 ✓	Pg9 Rev Statement AH; Line 42	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	\$ 52,608	Pg10 Rev Statement AL; Line 5	29
30	Transmission Related Prepayments Allocated to Transmission	19,882	Pg10 Rev Statement AL; Line 9	30
31	Transmission Related Working Cash	9,265 ✓	Pg10 Rev Statement AL; Line 19	31
32	Total Transmission Related Working Capital	\$ 81,756 ✓	Sum Lines 29 thru 31	32
33				33
34	Return Plus FIT and SIT Rate	9.6611%	Pg16 Rev Statement AV2; Line 31	34
35				35
36	Transmission Working Capital Revenue	\$ 7,898	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 to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
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54			54
55			55
56			56
57			57
58			58

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	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Operations Expense Carrying Charge Percentage	0.55% ✓	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	1.84% ✓	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	1.86% ✓	Line 20 + Line 22	24
25				25
26	B. Derivation of Non-Direct Expense Cost Component			26
27	Citizens Energy Portion of Sunrise Border-East Line	\$ 85,194	Lease Agreement	27
28				28
29	Annual Carrying Charged Rate	1.86% ✓	Line 24 Above	29
30				30
31	Annual Transmission Maintenance and Other Costs Charged to Citizens	\$ 1,587 ✓	Line 27 x Line 29	31

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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
(S1,000)

Line No.	Amounts	Reference	Line No.
1 Total Transmission Plant	\$ 5,762,982 v	Pg9 Rev Statement AD; Line 11	1
2			2
3 A. Transmission Related O&M Expenses			3
4 Transmission Operation Expenses	\$ 31,879 v	Pg12.3 Rev AH-2; (Line 17 + Line 35); Col. g	4
5			5
6 Transmission Operations Expense Carrying Charge Percentage	0.55% v	Line 4 / Line 1	6
7			7
8 Transmission Maintenance Expenses	\$ 5,768	Pg12.3 Rev AH-2; Line 31; Col. g	8
9			9
10 Transmission Maintenance Expense Carrying Charge Percentage	0.10%	Line 8 / Line 1	10
11			11
12 Total Transmission O&M	\$ 37,647 v	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.	\$ 36,436 v	Pg12 Rev Statement AH; Line 41	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 <u>Citizens Financed Transmission Projects:</u>			28
29 Transmission Related M&S Allocated to Transmission	\$ 52,608 v	Pg15 Rev Statement AL; Line 5	29
30 Transmission Related Prepayments Allocated to Transmission	19,882 v	Pg15 Rev Statement AL; Line 9	30
31 Transmission Related Working Cash	9,260 v	Pg15 Rev Statement AL; Line 19	31
32 Total Transmission Related Working Capital	\$ 81,751 v	Sum Lines 29 thru 31	32
33			33
34 Return Plus FIT and SIT Rate	9.6611%	Pg16 Rev Statement AV2; Line 31	34
35			35
36 Transmission Working Capital Revenue	\$ 7,898 v	Line 32 x Line 34	36
37			37
38 Transmission Related Working Capital Revenue Carrying Charge Percentage	0.14%	Line 36 / Line 1	38

v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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			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
32			32
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37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58

√ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

REVISED

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	Line No.
		(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		\$ 153	\$ 307	\$ 461	\$ 616	\$ 772	\$ 795	\$ 818	\$ 842	\$ 865	\$ 889	\$ 913		Previous Month Balance, Line 32	1
2																2
3	Recorded Revenues (Sections 1, 2 & 3)	\$ -	-	-	-	-	214	214	214	214	214	214	214	\$ 1,500	Cycle 6 = TU-1a; Line 21 Cycle 7 = TU-1b; Line 21	3
4																4
5	Amortization of True-Up Adjustment and Interest True-Up Adjustment: ³															5
6	i. Amortization of Cycle 5 True-Up Adjustment													-	Not Applicable to 2018 Base Period	6
7	ii. Amortization of Cycle 5 Interest True-Up Adjustment	4	4	4	4	4								22	Negative of TU-1a; Line 17	7
8																8
9	v. Amortization of Cycle 6 True-Up Adjustment	46	46	46	46	46								229	Negative of TU-1a; Line 11	9
10	vi. Amortization of Cycle 6 Interest True-Up Adjustment						3	3	3	3	3	3	3	22	Negative of TU-1b; Line 15	10
11																11
12	vii. Amortization of Cycle 7 True-Up Adjustment						(115)	(115)	(115)	(115)	(115)	(115)	(115)	(803)	Negative of TU-1b; Line 11	12
13	viii. Amortization of Cycle 7 Interest True-Up Adjustment													-	Not Applicable to 2018 Base Period	13
14																14
15	Amortization of Credit for Cycle 5 and Cycle 6						80	80	80	80	80	80	80	561	Negative of TU-1b; Line 19	15
16	Total Amortization of True-Up Adjustments	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ 31	Sum Lines 6 thru 15	16
17																17
18	Adjusted Total Recorded Revenues	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 1,531	Line 3 + Line 16	18
19																19
20	Total True-Up Cost of Service	203	203	203	203	203	203	203	203	203	203	203	203	2,437	Rev Att. 3; Sec. 4b; TU-2; Line 14	20
21																21
22	True-Up Adjustment without Interest - Net Monthly (Over)/Undercollection	\$ 153	\$ 153	\$ 153	\$ 153	\$ 153	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 906	Line 20 Minus Line 18	22
23																23
24																24
25	Interest Expense Calculations:															25
26	Beginning Balance for Interest Expense ¹	\$ -	\$ -	\$ -	\$ 461	\$ 461	\$ 461	\$ 795	\$ 795	\$ 795	\$ 865	\$ 865	\$ 865		Balance Beginning of Quarter	26
27	Monthly Activity Included in Interest Calculation Basis	76	229	382	76	229	316	10	30	50	10	30	50		See Footnote 2	27
28	Basis for Interest Expense Calculation	\$ 76	\$ 229	\$ 382	\$ 538	\$ 691	\$ 777	\$ 805	\$ 825	\$ 845	\$ 875	\$ 895	\$ 916		Line 26 + Line 27	28
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%		FERC Interest Rate Website	29
30	Interest Expense	\$ 0.28	\$ 0.76	\$ 1.38	\$ 1.99	\$ 2.63	\$ 2.88	\$ 3.22	\$ 3.30	\$ 3.30	\$ 3.68	\$ 3.67	\$ 3.85	\$ 31	Line 28 x Line 29	30
31																31
32	True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection	\$ 153	\$ 307	\$ 461	\$ 616	\$ 772	\$ 795	\$ 818	\$ 842	\$ 865	\$ 889	\$ 913	\$ 937	\$ 937	Sum Lines 1, 22, 30	32
33																33

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

¹ 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).

² 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.

³ The various True-Up and Interest True-Up Adjustments (Over)/Undercollection are adjustments made to recorded revenues to avoid trueing up the true-up.

AS FILED SEC 4a-TU WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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	Line No.	
		(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		\$ 153	\$ 307	\$ 461	\$ 616	\$ 772	\$ 795	\$ 818	\$ 841	\$ 865	\$ 889	\$ 912		v	Previous Month Balance, Line 32	1
2																	2
3	Recorded Revenues (Sections 1, 2 & 3)	\$ -	-	-	-	-	214	214	214	214	214	214	214	\$ 1,500		Cycle 6 = TU-1a; Line 21 Cycle 7 = TU-1b; Line 21	3
4																	4
5	Amortization of True-Up Adjustment and Interest True-Up Adjustment: ³																5
6	i. Amortization of Cycle 5 True-Up Adjustment													-		Not Applicable to 2018 Base Period	6
7	ii. Amortization of Cycle 5 Interest True-Up Adjustment	4	4	4	4	4								22		Negative of TU-1a; Line 17	7
8																	8
9	v. Amortization of Cycle 6 True-Up Adjustment	46	46	46	46	46								229		Negative of TU-1a; Line 11	9
10	vi. Amortization of Cycle 6 Interest True-Up Adjustment						3	3	3	3	3	3	3	22		Negative of TU-1b; Line 15	10
11																	11
12	vii. Amortization of Cycle 7 True-Up Adjustment						(115)	(115)	(115)	(115)	(115)	(115)	(115)	(803)		Negative of TU-1b; Line 11	12
13	viii. Amortization of Cycle 7 Interest True-Up Adjustment													-		Not Applicable to 2018 Base Period	13
14																	14
15	Amortization of Credit for Cycle 5 and Cycle 6						80	80	80	80	80	80	80	561		Negative of TU-1b; Line 19	15
16	Total Amortization of True-Up Adjustments	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ (31)	\$ 31		Sum Lines 6 thru 15	16
17																	17
18	Adjusted Total Recorded Revenues	\$ 50	\$ 50	\$ 50	\$ 50	\$ 50	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 183	\$ 1,531		Line 3 + Line 16	18
19																	19
20	Total True-Up Cost of Service	203	203	203	203	203	203	203	203	203	203	203	203	2,436	v	Rev Att. 3; Sec. 4b; TU-2; Line 14	20
21																	21
22	True-Up Adjustment without Interest - Net Monthly (Over)/Undercollection	\$ 153	\$ 153	\$ 153	\$ 153	\$ 153	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 905	v	Line 20 Minus Line 18	22
23																	23
24																	24
25	Interest Expense Calculations:																25
26	Beginning Balance for Interest Expense ¹	\$ -	\$ -	\$ -	\$ 461	\$ 461	\$ 461	\$ 795	\$ 795	\$ 795	\$ 865	\$ 865	\$ 865		v	Balance Beginning of Quarter	26
27	Monthly Activity Included in Interest Calculation Basis	76	229	382	76	229	316	10	30	50	10	30	50		v	See Footnote 2	27
28	Basis for Interest Expense Calculation	\$ 76	\$ 229	\$ 382	\$ 538	\$ 691	\$ 777	\$ 805	\$ 825	\$ 845	\$ 875	\$ 895	\$ 915		v	Line 26 + Line 27	28
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%			FERC Interest Rate Website	29
30	Interest Expense	\$ 0.28	\$ 0.76	\$ 1.38	\$ 1.99	\$ 2.62	\$ 2.88	\$ 3.22	\$ 3.30	\$ 3.30	\$ 3.67	\$ 3.67	\$ 3.84	\$ 31		Line 28 x Line 29	30
31																	31
32	True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection	\$ 153	\$ 307	\$ 461	\$ 616	\$ 772	\$ 795	\$ 818	\$ 841	\$ 865	\$ 889	\$ 912	\$ 936	\$ 936	v	Sum Lines 1, 22, 30	32
33																	33

v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

¹ 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).

² 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.

³ 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

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	1,588 ✓	Pg5 Rev 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	Rev Attachment 2; Section 3; Page 1; Line 21	6
7	B. Property Taxes	639	Rev Attachment 2; Section 3; Page 1; Line 28	7
8	C. Non-Deductibility of Depreciation on Equity	77	Rev 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><u>\$ 2,437</u></u> ✓	Sum Lines 1 thru 10	12
13				13
14	Monthly True-Up Cost of Service	<u><u>\$ 203</u></u>	Line 12 / 12 months	14

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.**

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.

AS FILED SEC 4B-TU WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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	1,587 ✓	Pg5 Rev 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	Rev Attachment 2; Section 3; Page 1; Line 21	6
7	B. Property Taxes	639	Rev Attachment 2; Section 3; Page 1; Line 28	7
8	C. Non-Deductibility of Depreciation on Equity	77	Rev 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	\$ 2,436 ✓	Sum Lines 1 thru 10	12
13				13
14	Monthly True-Up Cost of Service	\$ 203 ✓	Line 12 / 12 months	14

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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	FERC Audit Adjustments	(693)	Pg12.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 37,647	Sum Lines 5 thru 18	19
20				20
21	<u>Derivation of Non-Direct Administrative and General Expense:</u>			21
22	Total Non-Direct Administrative & General Expense	\$ 478,359	Rev AH-3; Line 20; Col. a	22
23	Adjustments to Per Book A&G Expense:			23
24	Damages & Injuries	-	Negative of Rev AH-3; Line 27; Col. a	24
25	CPUC Intervenor Funding Expense - Transmission	-	Negative of Rev AH-3; Line 31; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution	(1,334)	Negative of Rev AH-3; Line 32; Col. a	26
27	CPUC reimbursement fees	(8,601)	Negative of Rev AH-3; Line 33; Col. a	27
28	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(141)	Negative of Rev AH-3; Line 34; Col. a	28
29	General Advertising Expenses	(243)	Negative of Rev AH-3; Line 36; Col. b	29
30	CPUC energy efficiency programs	(447)	Negative of Rev AH-3; Sum Lines 26, 28, 30, 37; Col. a or b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account	(65)	Negative of Rev AH-3; Line 39; Col. b	31
32	Other A&G Exclusion Adjustments	(134,313)	Negative of Rev AH-3; Sum Lines 24, 25, 29, 38; Col. b	32
33	Other Cost Adjustments (included in Appendix X Cycle 10; ER22-139)	826	Rev AH-3, Line 20; Col. d	33
34	FERC Audit Adjustments (incl. in Appendix X Cycle 7; ER24-176)	1,984	Rev AH-3; Line 20; Col. f	34
35	Other Cost Adjustments	360 ✓	Pg9.2 Negative of Rev AH-3; Line 20; Col. h	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 336,386	Sum Lines 22 thru 35	36
37	Less: Property Insurance (Due to different allocation factor)	(5,523)	Negative of AH-3; Line 5; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 330,863	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor	10.36%	Statement A; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses	\$ 34,282	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant	2,191	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 36,473	Line 40 + Line 41	42
43				43
44	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			44
45	Transmission Plant & Incentive Transmission Plant	\$ 5,762,982	Pg9 Rev Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Transmission Related General Plant	40,641	Pg9 Rev Statement AD; Line 29	47
48	Transmission Related Common Plant	94,758	Pg9 Rev Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant	\$ 5,898,381	Sum Lines 45 thru 48	49
50				50
51	Total Transmission Plant & Incentive Transmission Plant	\$ 5,762,982	Line 45 Above	51
52	Total Steam Production Plant	545,861	Pg9 Rev Statement AD; Line 1	52
53	Total Nuclear Production Plant	-	Shall be Zero	53
54	Total Other Production Plant	518,891	Pg9 Rev Statement AD; Line 7	54
55	Total Distribution Plant	6,731,031	Pg9 Rev Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	56
57	Total General Plant	392,237	Pg9 Rev Statement AD; Line 17	57
58	Total Common Plant	914,537	Pg9 Rev Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS	\$ 14,865,538	Sum Lines 51 thru 58	59
60				60
61	Transmission Property Insurance and Tax Allocation Factor ¹	39.68%	Line 49 / Line 59	61

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH - Workpapers
Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(S1,000)

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	FERC Audit Adjustments	(693) ✓	Pg12.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 37,647 ✓	Sum Lines 5 thru 18	19
20				20
21	<u>Derivation of Non-Direct Administrative and General Expense:</u>			21
22	Total Non-Direct Administrative & General Expense	\$ 478,359	AH-3; Line 20; Col. a	22
23	Adjustments to Per Book A&G Expense:			23
24	Damages & Injuries	-	Negative of AH-3; Line 27; Col. a	24
25	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 31; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution	(1,334)	Negative of AH-3; Line 32; Col. a	26
27	CPUC reimbursement fees	(8,601)	Negative of AH-3; Line 33; Col. a	27
28	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(141)	Negative of AH-3; Line 34; Col. a	28
29	General Advertising Expenses	(243)	Negative of AH-3; Line 35; Col. b	29
30	CPUC energy efficiency programs	(447)	Negative of AH-3; Sum Lines 26, 28, 30, 36; Col. a or b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account	(65)	Negative of AH-3; Line 38; Col. b	31
32	Other A&G Exclusion Adjustments	(134,313)	Negative of AH-3; Sum Lines 24, 25, 29, 37; Col. b	32
33	Other Cost Adjustments (included in Appendix X Cycle 10 ER22-139)	826	AH-3, Line 20; Col. d	33
34	FERC Audit Adjustments	1,984 ✓	Pg12.6 Rev AH-3; Line 20; Col. f	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 336,026 ✓	Sum Lines 22 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	(5,523)	Negative of AH-3; Line 5; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 330,503 ✓	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	10.36%	Statement A1; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	\$ 34,245 ✓	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	2,191 ✓	Negative of Line 37 x Line 61	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 36,436 ✓	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	\$ 5,762,982 ✓	Pg9 Rev Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	40,641 ✓	Pg9 Rev Statement AD; Line 29	46
47	Transmission Related Common Plant	94,758 ✓	Pg9 Rev Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	\$ 5,898,381 ✓	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 5,762,982 ✓	Line 44 Above	50
51	Total Steam Production Plant	545,861 ✓	Pg9 Rev Statement AD; Line 1	51
52	Total Nuclear Production Plant	-	Shall be Zero	52
53	Total Other Production Plant	518,891 ✓	Pg9 Rev Statement AD; Line 7	53
54	Total Distribution Plant	6,731,031 ✓	Pg9 Rev Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant	- ✓	Shall be Zero	55
56	Total General Plant	392,237 ✓	Pg9 Rev Statement AD; Line 17	56
57	Total Common Plant	914,537 ✓	Pg9 Rev Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	\$ 14,865,538 ✓	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	39.68% ✓	Line 48 / Line 58	60

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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

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	(f) FERC Audit Adj	(g) = (e) + (f) Adj A&G with FERC Audit Adj	(h) ⁷ Add / (Deduct) A&G Cost Adj	(i) = (g) - (h) Revised A&G	Reference	Line No.
		Administrative & General											
1	920	A&G Salaries	\$ 38,528	\$ -	\$ 38,528		\$ 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	7,361		7,361	Form 1; Page 323; Line 182	2	
3	922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)		(10,240)	2,720 ³		(7,520)	Form 1; Page 323; Line 183	3	
4	923	Outside Services Employed	93,646	334	93,313	826	94,139	(2) ^{4,6}		94,136	Form 1; Page 323; Line 184	4	
5	924	Property Insurance	5,523	-	5,523		5,523			5,523	Form 1; Page 323; Line 185	5	
6	925	Injuries & Damages	112,646	103	112,543		112,543			112,543	Form 1; Page 323; Line 186	6	
7	926	Employee Pensions & Benefits ¹	48,997	344	48,653		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	693 ⁵		11,577	Form 1; Page 323; Line 189	9	
10	929	Less: Duplicate Charges (Company Energy Use)	(1,622)	-	(1,622)		(1,622)			(1,622)	(360) v	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	(74) ⁶		5,490		Form 1; Page 323; Line 192	12
13	931	Rents	11,844	-	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			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	v \$ 1,984	\$ 335,506	\$ (360) v	\$ 335,866	Sum Lines 1 thru 14	16
17													17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	520	-	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	v \$ 1,984	\$ 336,026	\$ (360) v	\$ 336,386	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	926	Injuries & Damages	-	103									27
28	927	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	929	Duplicate Charges (Company Energy Use)⁷											35
36	930.1	General Advertising Expenses		243									36
37	930.2	CPUC energy efficiency programs		-									37
38		Abandoned Projects	2,000	2,000									38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		65									39
40													40
41		Total Excluded Expenses		\$ 145,143									41
42													42
43		v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.											43
44		¹ FERC Acct 926, Employee Pensions & Benefits, includes approximately \$0.8M for PBOP of which approximately \$0.16M is Transmission related.											44
45		² Represents reclassification of 2018 3P (People, Process, Priorities) project costs from O&M FERC accounts 560, 580 and 588 to A&G FERC 923, in 2020.											45
46		This adjustment is being corrected here and reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.											46
47		³ FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.											47
48		⁴ FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.											48
49		⁵ FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.											49
50		⁶ FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.											50
51		⁷ This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.											51
52													52

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	(f) FERC Audit Adj	(g) = (e) + (f) Adj A&G with FERC Audit Adj	Reference	Line No.	
		<i>Administrative & General</i>										
1	920	A&G Salaries	\$ 38,528	\$ -	\$ 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	√	(1,352) ⁶	7,361	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)		(10,240)	√	2,720 ³	(7,520)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	93,646	334	93,313	826	94,139	√	(2) ^{4,6}	94,136	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,523	-	5,523		5,523			5,523	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	112,646	103	112,543		112,543			112,543	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits ¹	48,997	344	48,653		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	√	693 ⁵	11,577	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(1,622)	-	(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	√	(74) ⁶	5,490	Form 1; Page 323; Line 192	12
13	931	Rents	11,844	-	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			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	√	\$ 1,984	\$ 335,506	Sum Lines 1 thru 14	16
17												17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	520	-	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	√	\$ 1,984	\$ 336,026	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 due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.										42
43		¹ FERC Acct 926, Employee Pensions & Benefits, includes approximately \$0.8M for PBOP of which approximately \$0.16M is Transmission related.										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 923, in 2020.										44
45		This adjustment is being corrected here and reflected as an "Other BTRR Adjustment" in TOS Cycle 4.										45
46		³ FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.										46
47		⁴ FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.										47
48		⁵ FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.										48
49		⁶ FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.										49
50												50

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		39.33%	Pg9 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 52,608	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		\$ 19,882	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		\$ 37,647	Pg9 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		\$ 36,473 ✓	Pg9 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 24	14
15	Total		\$ 74,120 ✓	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		\$ 9,265 ✓	Line 15 x Line 17	19

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2018
(S1,000)

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		39.33% ✓	Pg9 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 52,608 ✓	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		\$ 19,882 ✓	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		\$ 37,647 ✓	Pg12 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		36,436 ✓	Pg12 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 24	14
15	Total		\$ 74,083 ✓	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		\$ 9,260 ✓	Line 15 x Line 17	19

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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

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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	<u>Long-Term Debt Component - Denominator:</u>				1		
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	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
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	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		4.33%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
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>				24		
25	Proprietary Capital	112; 16; c	\$ 6,011,923		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	9,578		28		
29	CS = Common Stock		\$ 6,021,501	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Return on Common Equity:</u> ³		10.05%	SDG&E Return on Equity	32		
33	(a)	(b)	(c)	(d) = (b) x (c)	33		
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34		
35	<u>Weighted Cost of Capital:</u>				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	<u>Cost of Equity Component (Preferred & Common):</u>				5.61%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u> ²				0.00%		45
46	(a)	(b)	(c)	(d) = (b) x (c)			46
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital			47
48	<u>Incentive Weighted Cost of Capital:</u>						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	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				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
(S1,000)

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

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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
(S1,000)

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 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.

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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
<u>Long-Term Debt Component - Denominator:</u>				
2				2
3	112; 18; c	\$ 4,776,266		3
4	112; 19; c	-		4
5	112; 21; c	-		5
6	112; 22; c	-		6
7	112; 23; c	(12,610)		7
8		\$ 4,763,656	Sum Lines 2 thru 6	8
<u>Long-Term Debt Component - Numerator:</u>				
9				9
10		\$ 200,012		10
11	117; 62; c	3,451		11
12	117; 63; c	2,799		12
13	117; 64; c	-		13
14	117; 65; c	-		14
15	117; 66; c	-		15
16		\$ 206,263	Sum Lines 10 thru 14	16
17		4.33%	Line 15 / Line 7	17
<u>Preferred Equity Component:</u>				
18				18
19				19
20	112; 3; c	\$ -		20
21	118; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
<u>Common Equity Component:</u>				
23				23
24				24
25	112; 16; c	\$ 6,011,923		25
26	112; 3; c	-	Negative of Line 20 Above	26
27	112; 12; c	-		27
28	112; 15; c	9,578		28
29		\$ 6,021,501	Sum Lines 25 thru 28	29
30				30
31				31
32		10.05%	SDG&E Return on Equity	32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				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.

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (CCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.61%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,056	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 6,529	AV-2A; Line 38	8
9	D = Transmission Rate Base	\$ 3,992,783 v	Pg19 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.4381%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.61%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 6,529	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,992,783 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4381%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.6994%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	2.1375% v	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.5235%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (CCR):	9.6611%	Line 27 + Line 29	31

v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICCR) Calculation: ¹			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	AV-4; Page 1; Line 36	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.9125%	AV1; Line 53	29
30				30
31	<u>E. Incentive Cost of Capital Rate _(ICCR):</u>	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 Base

Base 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			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 4,624,473	Page 2; Line 16	3
4	6,026	Page 2; Line 17	4
5	24,363	Page 2; Line 18	5
6	49,217	Page 2; Line 19	6
7	\$ 4,704,078	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ 950	Statement AG; Line 1	9
10	-	Shall be Zero	10
11	\$ 950	Line 9 + Line 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (793,997)	Pg11 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (793,997)	Line 14 + Line 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 52,608	Pg10 Rev Statement AL; Line 5	19
20	19,882	Pg10 Rev Statement AL; Line 9	20
21	9,265 v	Pg10 Rev Statement AL; Line 19	21
22	\$ 81,756 v	Sum Lines 19 thru 21	22
23			23
24	-	Shall be Zero	24
25			25
26	\$ 3,992,788 v	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			
28			28
29	\$ -	Page 2; Line 25	29
30	-	Statement AF; Line 9	30
31	\$ -	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			
33			33
34	\$ -	Shall be Zero	34
35	-	Statement AF; Line 13	35
36	\$ -	Line 34 + Line 35	36
37			37
38	\$ -	Shall be Zero	38

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 5,762,982	Pg9 Rev Statement AD; Line 11	3
4	18,365	Pg9 Rev Statement AD; Line 27	4
5	40,641	Pg9 Rev Statement AD; Line 29	5
6	94,758	Pg9 Rev Statement AD; Line 31	6
7	<u>\$ 5,916,746</u>	Sum Lines 2 thru 5	7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9			9
10	\$ 1,138,509	Pg10 Rev Statement AE; Line 1	10
11	12,339	Pg10 Rev Statement AE; Line 11	11
12	16,278	Pg10 Rev Statement AE; Line 13	12
13	45,541	Pg10 Rev Statement AE; Line 15	13
14	<u>\$ 1,212,667</u>	Sum Lines 9 thru 12	14
<u>Net Transmission Plant:</u>			
15			15
16			16
17	\$ 4,624,473	Line 2 Minus Line 9	17
18	6,026	Line 3 Minus Line 10	18
19	24,363	Line 4 Minus Line 11	19
20	49,217	Line 5 Minus Line 12	20
21	<u>\$ 4,704,078</u>	Sum Lines 16 thru 19	21
<u>B. Incentive Project Net Transmission Plant:</u> ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	<u>\$ -</u>	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
 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 Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 4,624,473 ✓	Page 2; Line 16	3
4	6,026 ✓	Page 2; Line 17	4
5	24,363 ✓	Page 2; Line 18	5
6	49,217 ✓	Page 2; Line 19	6
7	\$ 4,704,078 ✓	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ 950	Statement AG; Line 1	9
10	-	Shall be Zero	10
11	\$ 950	Line 9 + Line 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (793,997) ✓	Pg11 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (793,997)	Line 14 + Line 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 52,608 ✓	Pg15 Rev Statement AL; Line 5	19
20	19,882 ✓	Pg15 Rev Statement AL; Line 9	20
21	9,260 ✓	Pg15 Rev Statement AL; Line 19	21
22	\$ 81,751 ✓	Sum Lines 19 thru 21	22
23			23
24	-	Shall be Zero	24
25			25
26	\$ 3,992,783 ✓	Sum Lines 6, 11, 16, 22, 24	26
<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			
27			27
28			28
29	\$ -	Page 2; Line 25	29
30	-	Statement AF; Line 9	30
31	\$ -	Line 29 + Line 30	31
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			
32			32
33			33
34	\$ -	Shall be Zero	34
35	-	Statement AF; Line 13	35
36	\$ -	Line 34 + Line 35	36
<u>D. Incentive Transmission Construction Work In Progress</u> ¹			
37			37
38	\$ -	Shall be Zero	38

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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
 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			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 5,762,982 ✓	Pg9 Rev Statement AD; Line 11	3
4	18,365 ✓	Pg9 Rev Statement AD; Line 27	4
5	40,641 ✓	Pg9 Rev Statement AD; Line 29	5
6	94,758 ✓	Pg9 Rev Statement AD; Line 31	6
7	<u>\$ 5,916,746 ✓</u>	Sum Lines 2 thru 5	7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9			9
10	\$ 1,138,509 ✓	Pg10 Rev Statement AE; Line 1	10
11	12,339 ✓	Pg10 Rev Statement AE; Line 11	11
12	16,278 ✓	Pg10 Rev Statement AE; Line 13	12
13	45,541 ✓	Pg10 Rev Statement AE; Line 15	13
14	<u>\$ 1,212,667 ✓</u>	Sum Lines 9 thru 12	14
<u>Net Transmission Plant:</u>			
15			15
16			16
17	\$ 4,624,473 ✓	Line 2 Minus Line 9	17
18	6,026 ✓	Line 3 Minus Line 10	18
19	24,363 ✓	Line 4 Minus Line 11	19
20	49,217 ✓	Line 5 Minus Line 12	20
21	<u>\$ 4,704,078 ✓</u>	Sum Lines 16 thru 19	21
<u>B. Incentive Project Net Transmission Plant:</u> ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	<u>\$ -</u>	Line 23 Minus Line 24	25

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 8 filing per ER19-2017 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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 13 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 8
(\$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		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6	
7		Undercollection (+)	Interest	in Revenue		in Revenue	7	
8	Month	Year	in Revenue	Rate ¹	wo Interest	Interest	with Interest	8
9	January	2018	\$ 0.18	0.36%	\$ 0.18	\$ 0.00	\$ 0.18	9
10	February	2018	0.18	0.33%	0.36	0.00	0.36	10
11	March	2018	0.18	0.36%	0.54	0.00	0.54	11
12	April	2018	0.18	0.37%	0.72	0.00	0.72	12
13	May	2018	0.18	0.38%	0.90	0.00	0.90	13
14	June	2018	0.18	0.37%	1.08	0.00	1.08	14
15	July	2018	0.18	0.40%	1.26	0.00	1.27	15
16	August	2018	0.18	0.40%	1.44	0.01	1.45	16
17	September	2018	0.18	0.39%	1.63	0.01	1.63	17
18	October	2018	0.18	0.42%	1.81	0.01	1.82	18
19	November	2018	0.18	0.41%	2.00	0.01	2.01	19
20	December	2018	0.18	0.42%	2.18	0.01	2.19	20
21	January	2019		0.44%	2.19	0.01	2.20	21
22	February	2019		0.40%	2.20	0.01	2.21	22
23	March	2019		0.44%	2.21	0.01	2.22	23
24	April	2019		0.45%	2.22	0.01	2.23	24
25	May	2019		0.46%	2.23	0.01	2.24	25
26	June	2019		0.45%	2.24	0.01	2.25	26
27	July	2019		0.47%	2.25	0.01	2.26	27
28	August	2019		0.47%	2.26	0.01	2.27	28
29	September	2019		0.45%	2.27	0.01	2.28	29
30	October	2019		0.46%	2.28	0.01	2.29	30
31	November	2019		0.45%	2.29	0.01	2.30	31
32	December	2019		0.46%	2.30	0.01	2.31	32
33	January	2020		0.42%	2.31	0.01	2.32	33
34	February	2020		0.39%	2.32	0.01	2.33	34
35	March	2020		0.42%	2.33	0.01	2.34	35
36	April	2020		0.39%	2.34	0.01	2.35	36
37	May	2020		0.40%	2.35	0.01	2.36	37
38	June	2020		0.39%	2.36	0.01	2.37	38
39	July	2020		0.29%	2.37	0.01	2.38	39
40	August	2020		0.29%	2.38	0.01	2.38	40
41	September	2020		0.28%	2.38	0.01	2.39	41
42	October	2020		0.28%	2.39	0.01	2.40	42
43	November	2020		0.27%	2.40	0.01	2.40	43
44	December	2020		0.28%	2.40	0.01	2.41	44
45	January	2021		0.28%	2.41	0.01	2.42	45
46	February	2021		0.25%	2.42	0.01	2.42	46
47	March	2021		0.28%	2.42	0.01	2.43	47
48	April	2021		0.27%	2.43	0.01	2.44	48
49	May	2021		0.28%	2.44	0.01	2.44	49
50	June	2021		0.27%	2.44	0.01	2.45	50
51	July	2021		0.28%	2.45	0.01	2.46	51
52	August	2021		0.28%	2.46	0.01	2.46	52
53	September	2021		0.27%	2.46	0.01	2.47	53
54	October	2021		0.28%	2.47	0.01	2.48	54
55	November	2021		0.27%	2.48	0.01	2.48	55
56	December	2021		0.28%	2.48	0.01	2.49	56

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

**Appendix X Cycle 13 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 8
(\$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		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6	
7		Undercollection (+)	Interest	in Revenue		in Revenue	7	
8	Month	Year	in Revenue	Rate ¹	wo Interest	Interest	with Interest	8
57	January	2022		0.28%	2.49	0.01	2.50	57
58	February	2022		0.25%	2.50	0.01	2.50	58
59	March	2022		0.28%	2.50	0.01	2.51	59
60	April	2022		0.27%	2.51	0.01	2.52	60
61	May	2022		0.28%	2.52	0.01	2.53	61
62	June	2022		0.27%	2.53	0.01	2.53	62
63	July	2022		0.31%	2.53	0.01	2.54	63
64	August	2022		0.31%	2.54	0.01	2.55	64
65	September	2022		0.30%	2.55	0.01	2.56	65
66	October	2022		0.42%	2.56	0.01	2.57	66
67	November	2022		0.40%	2.57	0.01	2.58	67
68	December	2022		0.42%	2.58	0.01	2.59	68
69	January	2023		0.54%	2.59	0.01	2.60	69
70	February	2023		0.48%	2.60	0.01	2.61	70
71	March	2023		0.54%	2.61	0.01	2.63	71
72	April	2023		0.62%	2.63	0.02	2.64	72
73	May	2023		0.64%	2.64	0.02	2.66	73
74	June	2023		0.62%	2.66	0.02	2.68	74
75	July	2023		0.68%	2.68	0.02	2.70	75
76	August	2023		0.68%	2.70	0.02	2.71	76
77	September	2023		0.66%	2.71	0.02	2.73	77
78	October	2023		0.71%	2.73	0.02	2.75	78
79	November	2023		0.69%	2.75	0.02	2.77	79
80	December	2023		0.71%	2.77	0.02	2.79	80
81	January	2024		0.72%	2.79	0.02	2.81	81
82	February	2024		0.68%	2.81	0.02	2.83	82
83	March	2024		0.72%	2.83	0.02	2.85	83
84	April	2024		0.70%	2.85	0.02	2.87	84
85	May	2024		0.72%	2.87	0.02	2.89	85
86	June	2024		0.70%	2.89	0.02	2.91	86
87	July	2024		0.72%	2.91	0.02	2.93	87
88	August	2024		0.72%	2.93	0.02	2.95	88
89	September	2024		0.70%	2.95	0.02	2.97	89
90	October	2024		0.70%	2.97	0.02	2.99	90
91	November	2024		0.70%	2.99	0.02	3.01	91
92	December	2024		0.70%	3.01	0.02	3.04	92
93			\$ 2.14			\$ 0.90		93

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.

Posted FERC Interest rates
Estimated FERC Interest rates

San Diego Gas & Electric Company
Citizen's Share of the Sunrise - Border East-Line
Appendix X Cycle 13 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 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	\$ 0.68	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>0.24</u>	Page 14; Line 80; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 0.91	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>\$ 0.076</u>	Line 7 / Line 9	11

¹ Section C.6a of the 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 13 Informational Filing, SDG&E is correcting Appendix X Cycle 9 for approximately \$1K for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error understated the Citizens Share of the Sunrise - Border East Line in the previous Appendix X Cycle 9 filing causing its correction in the Appendix X Cycle 13 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Appendix X Cycle 13 Annual Informational Filing
 Derivation of FERC Audit Adjustments Applicable to Appendix X Cycle 9
 (\$1,000)

		A	B	C = A - B		
Line No.	Description of Annual Costs	Revised - Appendix X Cycle 9 Amounts	As Filed - Appendix X Cycle 9 ER21- 243, ER22-139 and ER24-176 Amounts	Difference Incr (Decr)	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	\$ 183	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	2,771	2,771	1	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	946	946	-	Page 3 and Page 4, Line 5	5
6						6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 3,900	\$ 3,899	\$ 1	Page 3 and Page 4, Line 7	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,599	1,599	(0)	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	50	50	-	Page 3 and Page 4, Line 11	11
12						12
13	Subtotal Annual Costs	\$ 5,549	\$ 5,548	\$ 1	Page 3 and Page 4, Line 13	13
14						14
15	Other Adjustments	-	-	-	Page 3 and Page 4, Line 15	15
16						16
17	Total Annual Costs	\$ 5,549	\$ 5,548	\$ 1	Page 3 and Page 4, Line 17	17
18						18

Line No.	Description of Monthly Costs	Revised - Appendix X Cycle 9 Amounts	As Filed - Appendix X Cycle 9 ER21- 243, ER22-139 and ER24-176 Amounts	Difference Incr (Decr)	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ 15,216	\$ 15,216	\$ -	Page 3 and Page 4, Line 20	19
20						20
21	Section 2 - Non-Direct Expense Cost Component	230,954	230,885	0.069	Page 3 and Page 4, Line 22	21
22						22
23	Section 3 - Cost Component Containing Other Specific Expenses	78,854	78,854	-	Page 3 and Page 4, Line 24	23
24						24
25	Total Citizens' Monthly Prior Year Cost of Service	\$ 325,025	\$ 324,956	\$ 0.069	Page 3 and Page 4, Line 26	25
26						26
27	Section 4 - True-Up Adjustment Cost Component	133,289	133,218	0.071	Page 3 and Page 4, Line 28	27
28						28
29	Section 5 - Interest True-Up Adjustment Cost Component	4,153	4,153	-	Page 3 and Page 4, Line 30	29
30						30
31	Other Adjustments	-	-	-	Page 3 and Page 4, Line 32	31
32						32
33	Total Monthly Costs	\$ 462,383	\$ 462,327	\$ 0.056	Page 3 and Page 4, Line 34	33
34						34
35	Number of Months in Base Period	12	12	-	Page 3 and Page 4, Line 36	35
36						36
37	Total Annual Costs	\$ 5,549	\$ 5,548	\$ 1	Page 3 and Page 4, Line 38	37
38						38
39						39

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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	Pg5 Rev Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,771	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	946	Pg9 Rev Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,900 ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,599	Pg7 Rev 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	\$ 5,549 ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,549 ✓	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	230.954 ✓	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	325.025 ✓	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	133.289 ✓	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	\$ 462.383 ✓	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 5,549 ✓	Line 34 x Line 36	37
38				38
39				39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

AS FILED SUMMARY WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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	Pg5 Rev Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,771 v	Pg6 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	946	Pg9 Rev Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,899 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,599 v	Pg10 Rev 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	\$ 5,548 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,548 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	230.885 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	324.956 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	133.218 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	\$ 462.327 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	\$ 5,548 v	Line 34 x Line 36	38
39				39

v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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			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			

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	\$ 5,082,158	Pg21 Rev AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 42,657	Pg14 Rev Statement AH; Line 19	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.84%	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.	\$ 40,331 ✓	Pg8 Rev Statement AH; Line 46	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.79%	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 50,166	Pg16 Rev 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	Citizens Financed Transmission Projects:			24
25	Transmission Related M&S Allocated to Transmission	\$ 50,898	Pg9 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	25,494	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	10,373 ✓	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 86,766 ✓	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.2930%	Pg10 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 8,931 ✓	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	\$ 26,245	Pg21 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	56,813	Pg21 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 83,057	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.2930%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,549	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 11,629	Pg15 Rev Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 20,178	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

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.84%	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.79% v	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	0.40% v	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	3.25% v	Line 14 + Line 16	18
19				19
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 85,194	Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	3.25% v	Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 2,771 v	Line 21 x Line 23	25

v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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	\$ 5,082,158 v	Pg21 Rev AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 42,657 v	Pg14 Rev Statement AH; Line 19	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.84%	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.	\$ 40,283 v	Pg14 Rev Statement AH; Line 43	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.79% v	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 50,166 v	Pg16 Rev 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	\$ 50,898 v	Pg17 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	25,494 v	Pg17 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	10,367 v	Pg17 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 86,760 v	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.2930% v	Pg18 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 8,930	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	\$ 26,245 v	Pg21 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	56,813 v	Pg21 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 83,057 v	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.2930% v	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,549 v	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 11,629 v	Pg15 Rev Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 20,178 v	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.40% v	Line 49 / Line 1	51

v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9	Month	Year	Monthly True-Up Cost of Service¹	Monthly True-Up Revenues²	Prior True-Up Adjustment³	Prior Other Adjustments⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate⁵	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	9
10	January	2019	\$ 325	\$ 214	\$ (112)	\$ 80	\$ 183	\$ 142	0.44%	\$ 142	\$ 0	\$ 142	10
11	February	2019	325	214	(112)	80	183	142	0.40%	285	1	285	11
12	March	2019	325	214	(112)	80	183	142	0.44%	428	2	429	12
13	April	2019	325	214	(112)	80	183	142	0.45%	571	2	573	13
14	May	2019	325	214	(112)	80	183	142	0.46%	716	3	719	14
15	June	2019	325	289	(84)	-	204	121	0.45%	839	4	843	15
16	July	2019	325	289	(84)	-	204	121	0.47%	963	4	967	16
17	August	2019	325	289	(84)	-	204	121	0.47%	1,088	5	1,093	17
18	September	2019	325	289	(84)	-	204	121	0.45%	1,213	5	1,219	18
19	October	2019	325	289	(84)	-	204	121	0.46%	1,339	6	1,345	19
20	November	2019	325	289	(84)	-	204	121	0.45%	1,466	6	1,472	20
21	December	2019	325	289	(84)	-	204	121	0.46%	1,592	7	1,599	21
22			\$ 3,900	\$ 3,094	\$ (1,149)	\$ 401	\$ 2,346	\$ 1,554		\$ 45			22

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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
 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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9	Month	Year	Monthly True-Up Cost of Service¹	Monthly True-Up Revenues²	Prior True-Up Adjustment³	Prior Other Adjustments⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate⁵	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	9
10	January	2019	\$ 325	\$ 214	\$ (112)	\$ 80	\$ 183	\$ 142	0.44%	\$ 142	\$ 0	\$ 142	10
11	February	2019	325	214	(112)	80	183	142	0.40%	284 ✓	1	285	11
12	March	2019	325	214	(112)	80	183	142	0.44%	427 ✓	2	429	12
13	April	2019	325	214	(112)	80	183	142	0.45%	571 ✓	2	573	13
14	May	2019	325	214	(112)	80	183	142	0.46%	715 ✓	3	718	14
15	June	2019	325	289	(84)	-	204	120 ✓	0.45%	839 ✓	4	842	15
16	July	2019	325	289	(84)	-	204	120 ✓	0.47%	963 ✓	4	967	16
17	August	2019	325	289	(84)	-	204	120 ✓	0.47%	1,087 ✓	5	1,092	17
18	September	2019	325	289	(84)	-	204	120 ✓	0.45%	1,213 ✓	5	1,218	18
19	October	2019	325	289	(84)	-	204	120 ✓	0.46%	1,338 ✓	6	1,344	19
20	November	2019	325	289	(84)	-	204	120 ✓	0.45%	1,465 ✓	6	1,471	20
21	December	2019	325	289	(84)	-	204	120 ✓	0.46%	1,592 ✓	7	1,599	21
22			\$ 3,899	\$ 3,094	\$ (1,149)	\$ 401	\$ 2,346	\$ 1,554		\$ 45		\$ 45	22

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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 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 (incl. in ER22-139)	(2,295)	AH-2; Line 37; Col. d	17
18	FERC Audit Adjustments (incl. in Appendix X Cycle 12; ER24-176)	(93)	Pg14.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 42,657	Sum Lines 5 thru 18	19
20				20
21	<u>Derivation of Non-Direct Administrative and General Expense:</u>			21
22	Total Non-Direct Administrative & General Expense	\$ 498,882	Rev AH-3; Line 21; Col. a	22
23	Adjustments to Per Book A&G Expense:			23
24	Abandoned Projects	(577)	Rev Negative of AH-3; Line 43; Col. a	24
25	CPUC energy efficiency programs	(2,632)	Negative of Rev AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 42, 45; Col. a or b	25
26	CPUC Intervenor Funding Expense - Transmission	-	Negative of Rev AH-3; Line 36; Col. a	26
27	CPUC Intervenor Funding Expense - Distribution	(1,212)	Negative of Rev AH-3; Line 37; Col. a	27
28	CPUC reimbursement fees	(9,791)	Negative of Rev AH-3; Line 38; Col. a	28
29	Injuries & Damages	-	Negative of Rev AH-3; Line 30; Col. a	29
30	General Advertising Expenses	(113)	Negative of Rev AH-3; Line 41; Col. b	30
31	Franchise Requirements	(127,616)	Negative of Rev AH-3; Line 34; Col. b	31
32	Hazardous substances - Hazardous Substance Cleanup Cost Account	(39)	Negative of Rev AH-3; Line 44; Col. a	32
33	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(206)	Negative of Rev AH-3; Sum Lines 27, 39; Col. a	33
34	Other A&G Exclusion Adjustments	(250)	Negative of Rev AH-3; Sum Lines 31, 33; Col. a	34
35	Other Cost Adjustments (incl. in Appendix X Cycle 10; ER22-139)	(1,040)	Rev AH-3; Line 21; Col. d	35
36	Other Cost Adjustments (incl. in Appendix X Cycle 12; ER24-176)	1,916	Rev AH-3; Line 21; Col. f	36
37	FERC Audit Adjustments (incl. in Appendix X Cycle 12; ER24-176)	6,120	Rev AH-3; Line 21; Col. h	37
38	Other Cost Adjustments	460 ✓	Negative of Pg8.3 Rev AH-3; Line 21; Col. j	38
39	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 363,902	Sum Lines 22 thru 38	39
40	Less: Property Insurance (Due to different allocation factor)	(8,306)	Negative of AH-3; Line 6; Col. c	40
41	Other Cost Adj (already incl. in prior cost adj per tab Pg8.1)	(1,916)	Line 36	41
42	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 353,681	Line 39 thru Line 41	42
43	Transmission Wages and Salaries Allocation Factor	10.46%	Statement AI; Line 17	43
44	Transmission Related Non-Direct Administrative & General Expenses	\$ 37,002	Line 42 x Line 43	44
45	Property Insurance Allocated to Transmission, General, and Common Plant	3,329	Negative of Line 40 x Line 65	45
46	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 40,331	Line 44 + Line 45	46
47				47
48	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			48
49	Transmission Plant & Incentive Transmission Plant	\$ 6,266,537	Pg11 Rev Statement AD; Line 25	49
50	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	50
51	Transmission Related General Plant	44,024	Pg11 Rev Statement AD; Line 29	51
52	Transmission Related Common Plant	108,356	Pg11 Rev Statement AD; Line 31	52
53	Total Transmission Related Investment in Plant	\$ 6,418,917	Sum Lines 49 thru 52	53
54				54
55	Total Transmission Plant & Incentive Transmission Plant	\$ 6,266,537	Line 49 Above	55
56	Total Steam Production Plant	549,681	Pg11 Rev Statement AD; Line 1	56
57	Total Nuclear Production Plant	-	Shall be Zero	57
58	Total Other Production Plant	523,257	Pg11 Rev Statement AD; Line 7	58
59	Total Distribution Plant	7,218,419	Pg11 Rev Statement AD; Line 9	59
60	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	60
61	Total General Plant	420,798	Pg11 Rev Statement AD; Line 17	61
62	Total Common Plant	1,035,704	Pg11 Rev Statement AD; Line 19	62
63	Total Plant in Service Excluding SONGS	\$ 16,014,396	Sum Lines 55 thru 62	63
64				64
65	Transmission Property Insurance and Tax Allocation Factor ¹	40.08%	Line 53 / Line 63	65

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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

AS FILED STMT AH WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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	Derivation of Direct Maintenance Expense:			1
2	Total Direct Maintenance Cost	\$ 357	AH-1; Line 50	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			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 (incl. in ER22-139)	(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	Derivation of Non-Direct Administrative and General Expense:			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 (incl. in ER22-139)	(1,040)	AH-3; Line 21; Col. d	34
35	Other Cost Adjustments	1,916 ✓	Pg8.2 Rev AH-3; Line 21; Col. f	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 357,322 ✓	Sum Lines 21 thru 35	36
37	Less: Property Insurance (Due to different allocation factor)	(8,306)	Negative of AH-3; Line 6; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 349,016 ✓	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor	10.46%	Statement A; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses	\$ 36,514 ✓	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant	3,332	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 39,846 ✓	Line 40 + Line 41	42
43				43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:			44
45	Transmission Plant & Incentive Transmission Plant	\$ 6,268,563	Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Transmission Related General Plant	48,374	Statement AD; Line 29	47
48	Transmission Related Common Plant	108,384	Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant	\$ 6,425,320	Sum Lines 45 thru 48	49
50				50
51	Total Transmission Plant & Incentive Transmission Plant	\$ 6,268,563	Line 45 Above	51
52	Total Steam Production Plant	549,686	Statement AD; Line 1	52
53	Total Nuclear Production Plant	-	Shall be Zero	53
54	Total Other Production Plant	523,340	Statement AD; Line 7	54
55	Total Distribution Plant	7,177,286	Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	56
57	Total General Plant	462,370	Statement AD; Line 17	57
58	Total Common Plant	1,035,968	Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS	\$ 16,017,212	Sum Lines 51 thru 58	59
60				60
61	Transmission Property Insurance and Tax Allocation Factor ¹	40.12%	Line 49 / Line 59	61

✓ Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243 and cost adjustments included in Appendix X Cycle 10 per ER22-139.

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

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

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>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	FERC Audit Adjustments	(93) v	Pg14.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 42,657 v	Sum Lines 5 thru 18	19
20				20
21	<u>Derivation of Non-Direct Administrative and General Expense:</u>			21
22	Total Non-Direct Administrative & General Expense	\$ 498,882	AH-3; Line 21; Col. a	22
23	Adjustments to Per Book A&G Expense:			23
24	Abandoned Projects	(577)	Negative of AH-3; Line 42; Col. a	24
25	CPUC energy efficiency programs	(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col. a or b	25
26	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 36; Col. a	26
27	CPUC Intervenor Funding Expense - Distribution	(1,212)	Negative of AH-3; Line 37; Col. a	27
28	CPUC reimbursement fees	(9,791)	Negative of AH-3; Line 37; Col. a	28
29	Injuries & Damages	-	Negative of AH-3; Line 30; Col. a	29
30	General Advertising Expenses	(113)	Negative of AH-3; Line 40; Col. b	30
31	Franchise Requirements	(127,616)	Negative of AH-3; Line 34; Col. b	31
32	Hazardous substances - Hazardous Substance Cleanup Cost Account	(39)	Negative of AH-3; Line 43; Col. a	32
33	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	33
34	Other A&G Exclusion Adjustments	(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	34
35	Other Cost Adjustments	(1,040)	AH-3; Line 21; Col. d	35
36	FERC Audit Adjustments	6,120 v	Pg14.6 Rev AH-3; Line 21; Col. f	36
37	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 361,526 v	Sum Lines 22 thru 36	37
38	Less: Property Insurance (Due to different allocation factor)	(8,306)	Negative of AH-3; Line 6; Col. c	38
39	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 353,220 v	Line 37 + Line 38	39
40	Transmission Wages and Salaries Allocation Factor	10.46%	Statement A; Line 17	40
41	Transmission Related Non-Direct Administrative & General Expenses	\$ 36,954 v	Line 39 x Line 40	41
42	Property Insurance Allocated to Transmission, General, and Common Plant	3,329 v	Negative of Line 38 x Line 62	42
43	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 40,283 v	Line 41 + Line 42	43
44				44
45	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			45
46	Transmission Plant & Incentive Transmission Plant	\$ 6,266,537 v	Pg11 Rev Statement AD; Line 25	46
47	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	47
48	Transmission Related General Plant	44,024 v	Pg11 Rev Statement AD; Line 29	48
49	Transmission Related Common Plant	108,356 v	Pg11 Rev Statement AD; Line 31	49
50	Total Transmission Related Investment in Plant	\$ 6,418,917 v	Sum Lines 46 thru 49	50
51				51
52	Total Transmission Plant & Incentive Transmission Plant	\$ 6,266,537 v	Line 46 Above	52
53	Total Steam Production Plant	549,681 v	Pg11 Rev Statement AD; Line 1	53
54	Total Nuclear Production Plant	-	Shall be Zero	54
55	Total Other Production Plant	523,257 v	Pg11 Rev Statement AD; Line 7	55
56	Total Distribution Plant	7,218,419 v	Pg11 Rev Statement AD; Line 9	56
57	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	57
58	Total General Plant	420,798 v	Pg11 Rev Statement AD; Line 17	58
59	Total Common Plant	1,035,704 v	Pg11 Rev Statement AD; Line 19	59
60	Total Plant in Service Excluding SONGS	\$ 16,014,396 v	Sum Lines 52 thru 59	60
61				61
62	Transmission Property Insurance and Tax Allocation Factor ¹	40.08% v	Line 50 / Line 60	62

v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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

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) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) ⁵ Addtl A&G Cost Adj	(g) = (e) + (f) Adjusted A&G	(h) FERC Audit Adj	(i) = (g) + (h) Adj A&G with FERC Audit Adj	(j) ⁹ Add / (Deduct) A&G Cost Adj	(k) = (i) - (j) Revised A&G	Reference	Line No.	
		Administrative & General														
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	√ \$ (85) ²	\$ 30,835	√ \$ 85	\$ 30,920		\$ 30,920		\$ 30,920	Form 1; Page 323; Line 181	1	
2	921	Office Supplies & Expenses	16,773	(1)	16,775	√ (128) ²	16,647	√ 128	16,775	√ (394) ⁸	16,381		16,381	Form 1; Page 323; Line 182	2	
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)		(13,570)	√ 6,480 ⁶	(7,090)		(7,090)	Form 1; Page 323; Line 183	3	
4	923	Outside Services Employed	90,246	153	90,093	√ 2,359 ³	91,886		92,452	√ 4 ⁸	92,455		92,455	Form 1; Page 323; Line 184	4	
5	923	Outside Services Employed				(566) ²		√ 566							5	
6	924	Property Insurance	8,306	-	8,306		8,306		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	√ 305	140,110		140,110		140,110	Form 1; Page 323; Line 186	7	
8	926	Employee Pensions & Benefits	54,077	913	53,164	√ (832) ²	52,332	√ 832	53,164		53,164		53,164	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		11,268	√ 93 ⁷	11,361		11,361	Form 1; Page 323; Line 189	10	
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)		(2,181)		(460) ⁹	(1,721)	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		146	√ (63) ⁸	83		83	Form 1; Page 323; Line 192	13	
14	931	Rents	8,564	-	8,564		8,564		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		10,839		10,839		10,839	Form 1; Page 323; Line 196	15	
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	√ \$ (1,040)	\$ 354,877	√ \$ 1,916	\$ 356,793	√ \$ 6,120	\$ 362,913	\$ (460)	\$ 363,373	Sum Lines 1 thru 15	17	
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	529	-	529		529		529		529		529		19	
21		Total Adjusted Administrative & General Expenses	\$ 498,882	\$ 142,436	\$ 356,446	√ \$ (1,040)	\$ 355,406	√ \$ 1,916	\$ 357,322	√ \$ 6,120	\$ 363,442	\$ (460)	\$ 363,902	Line 17 + Line 19	21	
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	925	CPUC energy efficiency programs	79	153											28	
29	925	CPUC energy efficiency programs	269												29	
30	925	Injuries & Damages	-												30	
31	926	Other A&G Exclusion Adjustments	67	336											31	
32	926	CPUC energy efficiency programs	730												32	
33	926	Other A&G Exclusion Adjustments	183	913											33	
34	927	Franchise Requirements		127,616											34	
35	928	CPUC energy efficiency programs	-												35	
36	928	CPUC Intervenor Funding Expense - Transmission	-												36	
37	928	CPUC Intervenor Funding Expense - Distribution	1,212												37	
38	928	CPUC reimbursement fees	9,791												38	
39	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135											39	
40	929	Duplicate Charges (Company Energy Use) ⁹													40	
41	930.1	General Advertising Expenses		113											41	
42	930.2	CPUC energy efficiency programs	-												42	
43	930.2	Abandoned Projects	577	577											43	
44	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39												44	
45	935	CPUC energy efficiency programs	1,463	1,503											45	
47		Total Excluded Expenses		\$ 142,436											47	
50		√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC account no. 929.													50	
51		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.													51	
53		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.													53	
54		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. This adjustment is being corrected here and reflected as an "Other Adjustments" in Cycle 10.													54	
56		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.													56	
58		⁵ Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.													58	
59		⁶ FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.													59	
60		⁷ FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.													60	
61		⁸ FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.													61	
62		⁹ This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.													62	

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	(f) ³ Addtl A&G Cost Adj	(g) = (e) + (f) Adjusted A&G	Reference	Line No.
<i>Administrative & General</i>											
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	v 85	\$ 30,920	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	(128) ²	16,647	v 128	16,775	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(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	-	92,452	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed	-	-	-	(566) ²	-	v 566	-		5
6	924	Property Insurance	8,306	-	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	v 305	140,110	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits ¹	54,077	913	53,164	(832) ²	52,332	v 832	53,164	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	-	11,268	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(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	-	146	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	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	-	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	v \$ 1,916	\$ 356,793	Sum Lines 1 thru 15	17
18											18
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	529	-	529	-	529	-	529		19
20											20
21		Total Adjusted Administrative & General Expenses	\$ 498,882	\$ 142,436	\$ 356,446	\$ (1,040)	\$ 355,406	v \$ 1,916	\$ 357,322		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	928	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		v Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243 and cost adjustments included in Appendix X Cycle 10 per ER22-139.									48
49		¹ FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2019.									49
50		² Represents 2019 Wildfire Mitigation Plan expenses that were not included as excluded expenses in 2019. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									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. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									51
52		⁴ Represents 2019 abandoned project costs that were not included as excluded expenses in 2019. A portion was reclassified from A&G FERC Account 930.2 to FERC Account 426.5, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									52
53		⁵ Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.									53
54											54
55											55
56											56

AS FILED AH-3 WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) FERC Audit Adj	(g) = (e) + (f) Adj A&G with FERC Audit Adj	Reference	Line No.
Administrative & General											
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	√ \$ (85) ²	\$ 30,835		\$ 30,835	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	√ (128) ²	16,647	√ (394) ⁷	16,253	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)	√ 6,480 ⁵	(7,090)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	√ 2,359 ³	91,886	√ 4 ⁷	91,889	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		8,306	Form 1; Page 323; Line 185	6
7	925	Injuries & Damages	140,446	336	140,110	√ (305) ²	139,806		139,806	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits	54,077	913	53,164	√ (832) ²	52,332		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	√ 93 ⁶	11,361	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(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	√ (63) ⁷	83	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	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		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	√ \$ 6,120	\$ 360,997	Sum Lines 1 thru 15	17
18											18
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	529	-	529		529		529		19
20											20
21		Total Adjusted Administrative & General Expenses	\$ 498,882	\$ 142,436	\$ 356,446	√ \$ (1,040)	\$ 355,406	√ \$ 6,120	\$ 361,526	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											48
49		√ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.									49
50		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									50
51		Account 7000717, which was created to track Citizens Border East Line A&G Expense.									51
52		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.									52
53		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.									53
54		This adjustment is being corrected here and reflected as an "Other Adjustments" in Cycle 10.									54
55		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									55
56		as an "Other Adjustments" in Cycle 10.									56
57		⁵ FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.									57
58		⁶ FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.									58
59		⁷ FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.									59
60											60

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		39.76%	Pg11 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,898	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		\$ 25,494	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		\$ 42,657	Pg8 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		40,331 ✓	Pg8 Rev Statement AH; Line 46	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 25	14
15	Total		\$ 82,988 ✓	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		\$ 10,373 ✓	Line 15 x Line 17	19

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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

AS FILED STMT AL WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

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

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		39.76% v	Pg11 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,898 v	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		\$ 25,494 v	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				
12	Transmission O&M Expense		\$ 42,657 v	Pg14 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		40,283 v	Pg14 Rev Statement AH; Line 43	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 25	14
15	Total		\$ 82,940 v	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		\$ 10,367 v	Line 15 x Line 17	19

v Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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	Cost of Long-Term Debt:	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	Return on Common Equity:	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	#####	100.00%		7.95%	Sum Lines 37 thru 39
41						
42	Cost of Equity Component (Preferred & Common):			6.16%		Line 38 + Line 39; Col. d
43						
44						
45	Incentive Return on Common Equity:			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	Incentive Cost of Equity Component (Preferred & Common):			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
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

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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
(S1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate (ICCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	0.0000%	AV1; Line 53	29
30				30
31	<u>E. Incentive Cost of Capital Rate (ICCR):</u>	0.0000%	Line 27 + Line 29	31

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Long-Term Debt Component - Denominator:</u>				
2				2
3	112; 18; c	\$ 5,140,552		3
4	112; 19; c	-		4
5	112; 21; c	-		5
6	112; 22; c	-		6
7	112; 23; c	(12,166)		7
8		\$ 5,128,386	Sum Lines 2 thru 6	8
9				9
<u>Long-Term Debt Component - Numerator:</u>				
10	117; 62; c	\$ 213,847		10
11	117; 63; c	3,709		11
12	117; 64; c	1,831		12
13	117; 65; c	-		13
14	117; 66; c	-		14
15		\$ 219,387	Sum Lines 10 thru 14	15
16				16
17		4.28%	Line 15 / Line 7	17
18				18
<u>Preferred Equity Component:</u>				
19				19
20	112; 3; c	\$ -		20
21	118; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
23				23
<u>Common Equity Component:</u>				
24				24
25	112; 16; c	\$ 7,099,081		25
26	112; 3; c	-	Negative of Line 20 Above	26
27	112; 12; c	-		27
28	112; 15; c	15,874		28
29		\$ 7,114,955	Sum Lines 25 thru 28	29
30				30
31				31
32		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				
36				
37	\$ 5,128,386	41.89%	4.28%	1.79%
38	-	0.00%	0.00%	0.00%
39	7,114,955	58.11%	10.60%	6.16%
40	#####	100.00%		7.95%
41				
42				6.16%
43				
44				
45				0.00%
46	(a)	(b)	(c)	(d) = (b) x (c)
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
48				
49				
50	\$ -	0.00%	0.00%	0.00%
51	-	0.00%	0.00%	0.00%
52	-	0.00%	0.00%	0.00%
53	\$ -	0.00%		0.00%
54				
55				0.00%

¹ Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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
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

√ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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

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.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
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
32			32
33			33
34			34
35			35
36			36
37			37
38			38

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,266,537	Pg11 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,687	Pg11 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	44,024	Pg11 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	108,356	Pg11 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,437,604</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,271,759	Pg12 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,365	Pg12 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	17,780	Pg12 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	51,543	Pg12 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,355,447</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,994,778	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,322	Line 3 Minus Line 10	17
18	Transmission Related General Plant	26,245	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	56,813	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,082,158</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
 Derivation of End Use Transmission Rate Base

Base 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			1
<u>Net Transmission Plant:</u>			
2	\$ 4,994,778	Page 2; Line 16	2
3	4,322	Page 2; Line 17	3
4	26,245	Page 2; Line 18	4
5	56,813	Page 2; Line 19	5
6	<u>\$ 5,082,158</u>	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	<u>\$ -</u>	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (865,538)	Pg13 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (865,538)</u>	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 50,898	Pg17 Rev Statement AL; Line 5	19
20	25,494	Pg17 Rev Statement AL; Line 9	20
21	10,367	Pg17 Rev Statement AL; Line 19	21
22	<u>\$ 86,760</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 4,303,380</u>	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	<u>\$ -</u>	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	<u>\$ -</u>	Line 34 + Line 35	36
37			37
38	<u>\$ -</u>	Shall be Zero	38
<u>D. Incentive Transmission Construction Work In Progress</u>			

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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	\$ 6,266,537	✓	Pg11 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,687	✓	Pg11 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	44,024	✓	Pg11 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	108,356	✓	Pg11 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,437,604	✓	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$ 1,271,759	✓	Pg12 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,365	✓	Pg12 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	17,780	✓	Pg12 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	51,543	✓	Pg12 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,355,447	✓	Sum Lines 9 thru 12	13
14					14
15	<u>Net Transmission Plant:</u>				15
16	Transmission Plant	\$ 4,994,778	✓	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,322	✓	Line 3 Minus Line 10	17
18	Transmission Related General Plant	26,245	✓	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	56,813	✓	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,082,158	✓	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	\$ -		Line 23 Minus Line 24	25

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

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

Appendix X Cycle 13 Annual Informational Filing

**Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 9
(\$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				Cumulative		Cumulative	3	
4		Monthly		Overcollection (-) or		Overcollection (-) or	4	
5		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5	
6		Undercollection (+)	Interest	in Revenue		in Revenue	6	
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7	
8	January	2019	\$ 0.06	0.44%	\$ 0.06	\$ 0.00	0.06	8
9	February	2019	0.06	0.40%	0.11	0.00	0.11	9
10	March	2019	0.06	0.44%	0.17	0.00	0.17	10
11	April	2019	0.06	0.45%	0.23	0.00	0.23	11
12	May	2019	0.06	0.46%	0.28	0.00	0.28	12
13	June	2019	0.06	0.45%	0.34	0.00	0.34	13
14	July	2019	0.06	0.47%	0.40	0.00	0.40	14
15	August	2019	0.06	0.47%	0.46	0.00	0.46	15
16	September	2019	0.06	0.45%	0.51	0.00	0.52	16
17	October	2019	0.06	0.46%	0.57	0.00	0.58	17
18	November	2019	0.06	0.45%	0.63	0.00	0.63	18
19	December	2019	0.06	0.46%	0.69	0.00	0.69	19
20	January	2020		0.42%	0.69	0.00	0.70	20
21	February	2020		0.39%	0.70	0.00	0.70	21
22	March	2020		0.42%	0.70	0.00	0.70	22
23	April	2020		0.39%	0.70	0.00	0.71	23
24	May	2020		0.40%	0.71	0.00	0.71	24
25	June	2020		0.39%	0.71	0.00	0.71	25
26	July	2020		0.29%	0.71	0.00	0.71	26
27	August	2020		0.29%	0.71	0.00	0.72	27
28	September	2020		0.28%	0.72	0.00	0.72	28
29	October	2020		0.28%	0.72	0.00	0.72	29
30	November	2020		0.27%	0.72	0.00	0.72	30
31	December	2020		0.28%	0.72	0.00	0.72	31
32	January	2021		0.28%	0.72	0.00	0.73	32
33	February	2021		0.25%	0.73	0.00	0.73	33
34	March	2021		0.28%	0.73	0.00	0.73	34
35	April	2021		0.27%	0.73	0.00	0.73	35
36	May	2021		0.28%	0.73	0.00	0.73	36
37	June	2021		0.27%	0.73	0.00	0.73	37
38	July	2021		0.28%	0.73	0.00	0.74	38
39	August	2021		0.28%	0.74	0.00	0.74	39
40	September	2021		0.27%	0.74	0.00	0.74	40
41	October	2021		0.28%	0.74	0.00	0.74	41
42	November	2021		0.27%	0.74	0.00	0.75	42
43	December	2021		0.28%	0.75	0.00	0.75	43
44	January	2022		0.28%	0.75	0.00	0.75	44
45	February	2022		0.25%	0.75	0.00	0.75	45
46	March	2022		0.28%	0.75	0.00	0.75	46
47	April	2022		0.27%	0.75	0.00	0.76	47
48	May	2022		0.28%	0.76	0.00	0.76	48
49	June	2022		0.27%	0.76	0.00	0.76	49
50	July	2022		0.31%	0.76	0.00	0.76	50
51	August	2022		0.31%	0.76	0.00	0.76	51
52	September	2022		0.30%	0.76	0.00	0.77	52
53	October	2022		0.42%	0.77	0.00	0.77	53
54	November	2022		0.40%	0.77	0.00	0.77	54
55	December	2022		0.42%	0.77	0.00	0.78	55
56	January	2023		0.54%	0.78	0.00	0.78	56
57	February	2023		0.48%	0.78	0.00	0.78	57
58	March	2023		0.54%	0.78	0.00	0.79	58
59	April	2023		0.62%	0.79	0.00	0.79	59
60	May	2023		0.64%	0.79	0.01	0.80	60
61	June	2023		0.62%	0.80	0.00	0.80	61
62	July	2023		0.68%	0.80	0.01	0.81	62
63	August	2023		0.68%	0.81	0.01	0.81	63
64	September	2023		0.66%	0.81	0.01	0.82	64
65	October	2023		0.71%	0.82	0.01	0.83	65
66	November	2023		0.69%	0.83	0.01	0.83	66
67	December	2023		0.71%	0.83	0.01	0.84	67

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

Appendix X Cycle 13 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				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
68	January	2024	0.72%	0.84	0.01	0.84	68
69	February	2024	0.68%	0.84	0.01	0.85	69
70	March	2024	0.72%	0.85	0.01	0.85	70
71	April	2024	0.70%	0.85	0.01	0.86	71
72	May	2024	0.72%	0.86	0.01	0.87	72
73	June	2024	0.70%	0.87	0.01	0.87	73
74	July	2024	0.72%	0.87	0.01	0.88	74
75	August	2024	0.72%	0.88	0.01	0.89	75
76	September	2024	0.70%	0.89	0.01	0.89	76
77	October	2024	0.70%	0.89	0.01	0.90	77
78	November	2024	0.70%	0.90	0.01	0.90	78
79	December	2024	0.70%	0.90	0.01	0.91	79
80		<u>\$ 0.68</u>			<u>\$ 0.24</u>		80

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.

Posted FERC Interest rates
Estimated FERC Interest rates

San Diego Gas & Electric Company
Citizen's Share of the Sunrise - Border East-Line
Appendix X Cycle 13 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix X Cycle 10
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>Other Adjustments due to Appendix X Cycle 10 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$ 2.13	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>0.60</u>	Page 14; Line 68; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 2.74	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>\$ 0.228</u>	Line 7 / Line 9	11

¹ Section C.6a of the 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 13 Informational Filing, SDG&E is correcting Appendix X Cycle 10 for approximately \$3K for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error understated the Citizens Share of the Sunrise - Border East Line in the previous Appendix X Cycle 10 filing causing its correction in the Appendix X Cycle 13 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Appendix X Cycle 13 Annual Informational Filing
 Derivation of FERC Audit Adjustments Applicable to Appendix X Cycle 10
 (\$1,000)

Line No.	Description of Annual Costs	A		B		C = A - B	
		Revised - Appendix X Cycle 10 Amounts	As Filed - Appendix X Cycle 10 ER22-139, ER23-109, and ER24-176 Amounts	Difference	Reference	Incr (Decr)	
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 64	\$ 64	\$ -	Page 3 and Page 4, Line 1		1
2							2
3	Section 2 - Non-Direct Expense Cost Component	2,950	2,949	1	Page 3 and Page 4, Line 3		3
4							4
5	Section 3 - Cost Component Containing Other Specific Expenses	875	875	-	Page 3 and Page 4, Line 5		5
6							6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 3,889	\$ 3,888	\$ 1	Page 3 and Page 4, Line 7		7
8							8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,463	1,461	1	Page 3 and Page 4, Line 9		9
10							10
11	Section 5 - Interest True-Up Adjustment Cost Component	107	107	-	Page 3 and Page 4, Line 11		11
12							12
13	Subtotal Annual Costs	\$ 5,459	\$ 5,456	\$ 2	Page 3 and Page 4, Line 13		13
14							14
15	Other Adjustments	(109)	(109)	-	Page 3 and Page 4, Line 15		15
16							16
17	Total Annual Costs	\$ 5,350	\$ 5,348	\$ 2	Page 3 and Page 4, Line 17		17
18							18

Line No.	Description of Monthly Costs	A		B		C = A - B	
		Revised - Appendix X Cycle 10 Amounts	As Filed - Appendix X Cycle 10 ER22-139, ER23-109, and ER24-176 Amounts	Difference	Reference	Incr (Decr)	
19	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.292	\$ 5.292	\$ -	Page 3 and Page 4, Line 20		19
20							20
21	Section 2 - Non-Direct Expense Cost Component	245,833	245,745	0.088	Page 3 and Page 4, Line 22		21
22							22
23	Section 3 - Cost Component Containing Other Specific Expenses	72,884	72,884	-	Page 3 and Page 4, Line 24		23
24							24
25	Total Citizens' Monthly Prior Year Cost of Service	\$ 324,094	\$ 324,006	\$ 0.088	Page 3 and Page 4, Line 26		25
26							26
27	Section 4 - True-Up Adjustment Cost Component	121,875	121,786	0.090	Page 3 and Page 4, Line 28		27
28							28
29	Section 5 - Interest True-Up Adjustment Cost Component	8,913	8,913	-	Page 3 and Page 4, Line 30		29
30							30
31	Other Adjustments	(9,063)	(9,063)	-	Page 3 and Page 4, Line 32		31
32							32
33	Total Monthly Costs	\$ 445,818	\$ 445,641	\$ 0.178	Page 3 and Page 4, Line 34		33
34							34
35	Number of Months in Base Period	12	12	-	Page 3 and Page 4, Line 36		35
36							36
37	Total Annual Costs	\$ 5,350	\$ 5,348	\$ 2	Page 3 and Page 4, Line 38		37
38							38
39							39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

REVISED

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	2,950 v	Pg5 Rev 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	\$ 3,889 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,463 v	Pg7 Rev 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	\$ 5,459 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(109)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,350 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	\$ 5.292	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	245,833 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72,884	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	324,094 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	121,875 v	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	\$ 445,818 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	\$ 5,350 v	Line 34 x Line 36	38
39				39

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

**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	2,949 v	Pg5 Rev 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	\$ 3,888 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,461 v	Pg9 Rev 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	\$ 5,456 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(109)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 5,348 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	\$ 5.292	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	245.745 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.884	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	324.006 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	121.786 v	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	\$ 445.641 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	\$ 5,348 v	Line 34 x Line 36	38
39				39

v Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 filing per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting's cost adjustments.

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, 2020
 (\$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	0.81%	Page 2; Line 6	2	
3				3	
4	Transmission Related A&G Expense	0.93%	Page 2; Line 11	4	
5				5	
6	Transmission Related Property Tax Expense	1.06%	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	0.19%	Page 2; Line 34	10	
11				11	
12	Transmission Related General & Common Plant Revenue	0.40%	Page 2; Line 51	12	
13				13	
14	Subtotal Annual Carrying Charge Rate	3.43%	Sum Lines 2 thru 12	14	
15				15	
16	Transmission Related Municipal Franchise Fees Expense	1.0275%	0.04%	Line 14 x Franchise Fee Rate	16
17				17	
18	Total Annual Carrying Charge Rate	<u>3.46%</u>	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	<u>3.46%</u>	Line 18 Above	23	
24				24	
25	Total Non-Direct Expense	<u>\$ 2,950</u>	Line 21 x Line 23	25	

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,397,566	Pg21 Rev AV-4; Line 6	1
2			2
3	A. Transmission Related O&M Expense		3
4	\$ 43,805	Statement AH; Line 17	4
5			5
6	0.81%	Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		8
9	\$ 50,381 ✓	Pg8 Rev Stmt AH; Line 45	9
10			10
11	0.93%	Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		13
14	\$ 57,365	Pg15 Rev Statement AK; Line 17	14
15			15
16	1.06%	Line 14 / Line 1	16
17			17
18	D. Transmission Related Payroll Tax Expense		18
19	\$ 1,766	Statement AK; Line 28	19
20			20
21	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	\$ 51,256	Pg9 Rev Statement AL; Line 5	25
26	37,299	Pg9 Rev Statement AL; Line 9	26
27	11,773 ✓	Pg9 Rev Statement AL; Line 19	27
28	\$ 100,329 ✓	Sum Lines 25 thru 27	28
29			29
30	9.9705%	Pg10 Rev Stmt AV; Page 2; Line 31	30
31			31
32	\$ 10,003 ✓	Line 28 x Line 30	32
33			33
34	0.19%	Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		36
37	\$ 29,077	Pg21 Rev AV-4; Line 4	37
38			38
39	61,184	Pg21 Rev AV-4; Line 5	39
40			40
41	\$ 90,261	Line 37 + Line 39	41
42			42
43	9.9705%	Line 30	43
44			44
45	\$ 8,999	Line 41 * Line 43	45
46			46
47	\$ 12,680	Pg14 Rev Statement AJ; Line 17	47
48			48
49	\$ 21,679	Line 45 + Line 47	49
50			50
51	0.40%	Line 49 / Line 1	51

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.81%	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.93% ✓	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	1.06%	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	0.19%	Page 2; Line 34	10
11				11
12	Transmission Related General & Common Plant Revenue	0.40%	Page 2; Line 51	12
13				13
14	Subtotal Annual Carrying Charge Rate	3.43% ✓	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense	1.0275% 0.04%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	3.46% ✓	Line 14 + Line 16	18
19				19
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 85,194	Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	3.46% ✓	Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 2,949 ✓	Line 21 x Line 23	25

✓ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 filing per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting's cost adjustments.

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	\$ 5,397,566 v	Pg21 Rev AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			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	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 50,316 v	Pg13 Rev Stmt AH; Line 42	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.93% v	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 57,365 v	Pg15 Rev 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	D. Transmission Related Payroll Tax Expense			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	E. Transmission Related Working Capital Revenue			23
24	<u>Citizens Financed Transmission Projects:</u>			24
25	Transmission Related M&S Allocated to Transmission	\$ 51,256 v	Pg16 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	37,299 v	Pg16 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	11,765 v	Pg16 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 100,321 v	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.9705%	Pg17 Rev Stmt AV; Page 2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 10,002 v	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.19%	Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 29,077 v	Pg21 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	61,184 v	Pg21 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 90,261 v	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	9.9705%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,999 v	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 12,680 v	Pg14 Rev Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 21,679 v	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

v Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 filing per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting's cost adjustments.

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, 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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9	Month	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 w/o Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	9
10	January	2020	\$ 324	\$ 289	\$ (84)	\$ -	\$ 204	\$ 120	0.42%	\$ 120	\$ 0	\$ 120	10
11	February	2020	324	289	(84)	-	204	120	0.39%	240	1	240	11
12	March	2020	324	289	(84)	-	204	120	0.42%	360	1	361	12
13	April	2020	324	289	(84)	-	204	120	0.39%	481	2	482	13
14	May	2020	324	289	(84)	-	204	120	0.40%	602	2	604	14
15	June	2020	324	289	(84)	-	204	120	0.39%	724	3	726	15
16	July	2020	324	289	(84)	-	204	120	0.29%	846	2	848	16
17	August	2020	324	289	(84)	-	204	120	0.29%	968	3	971	17
18	September	2020	324	289	(84)	-	204	120	0.28%	1,090	3	1,093	18
19	October	2020	324	289	(84)	-	204	120	0.28%	1,213	3	1,216	19
20	November	2020	324	289	(84)	-	204	120	0.27%	1,336	3	1,339	20
21	December	2020	324	289	(84)	-	204	120	0.28%	1,459	4	1,463	21
22			\$ 3,889	\$ 3,467	\$ (1,014)	\$ -	\$ 2,454	\$ 1,436			\$ 27		22

√ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.**

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
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.	
1												1	
2												2	
3	Calculations:			= Col. 4 / Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9	Month	Year	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 w/o Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	9
10	January	2020	\$ 324	\$ 289	\$ (84)	\$ -	\$ 204	\$ 120	0.42%	\$ 120	\$ 0	\$ 120	10
11	February	2020	324	289	(84)	-	204	120	0.39%	239	1	240	11
12	March	2020	324	289	(84)	-	204	120	0.42%	360	1	361	12
13	April	2020	324	289	(84)	-	204	120	0.39%	480	2	482	13
14	May	2020	324	289	(84)	-	204	120	0.40%	602	2	604	14
15	June	2020	324	289	(84)	-	204	120	0.39%	723	3	726	15
16	July	2020	324	289	(84)	-	204	120	0.29%	845	2	848	16
17	August	2020	324	289	(84)	-	204	120	0.29%	967	3	970	17
18	September	2020	324	289	(84)	-	204	120	0.28%	1,089	3	1,092	18
19	October	2020	324	289	(84)	-	204	120	0.28%	1,212	3	1,215	19
20	November	2020	324	289	(84)	-	204	120	0.27%	1,335	3	1,338	20
21	December	2020	324	289	(84)	-	204	120	0.28%	1,458	4	1,461	21
22			\$ 3,888	\$ 3,467	\$ (1,014)	\$ -	\$ 2,454	\$ 1,434		\$ 27		\$ 27	22

√ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting.

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 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	Derivation of Direct Maintenance Expense:			1
2	Total Direct Maintenance Cost	\$ 124	AH-1; Line 50	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			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	Derivation of Non-Direct Administrative and General Expense:			19
20	Total Non-Direct Administrative & General Expense	\$ 595,484	Rev AH-3; Line 23; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Negative of Rev AH-3; Line 63; Col. a	22
23	CPUC energy efficiency programs	555	Negative of Rev AH-3; Sum Lines 27, 31, 38, 46, 50, 56, 67; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of Rev AH-3; Line 58; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(2,085)	Negative of Rev AH-3; Line 59; Col. a	25
26	CPUC reimbursement fees	(13,016)	Negative of Rev AH-3; Line 55; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses	204	Negative of Rev AH-3; Line 62; Col. b	28
29	Franchise Requirements	(130,507)	Negative of Rev AH-3; Line 54; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Negative of Rev AH-3; Line 68; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(41)	Negative of Rev AH-3; Line 57; Col. a	31
32	Other A&G Exclusion Adjustments	(24,674)	Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 39, 40, 41, 42, 43, 47, 48, 51, 52, 60, 65, 66; Col. a and Line 36; Col. b	32
33	Other Cost Adjustments (incl. in Appendix X Cycle 11; ER23-109)	(90)	Rev AH-3; Line 23; Col. d	33
34	Other Cost Adjustments (incl. in Appendix X Cycle 12; ER24-176)	16,552	Rev AH-3; Line 23; Col. f	34
35	FERC Audit Adjustments (incl. in Appendix X Cycle 12; ER24-176)	6,110	Rev AH-3; Line 23; Col. h	35
36	Other Cost Adjustments	612 ✓	Negative of Pg8.3 Rev AH-3; Line 20; Col. j	36
37	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 446,732 ✓	Sum Lines 20 thru 36	37
38	Less: Property Insurance (Due to different allocation factor)	(8,310)	Negative of Rev AH-3; Line 5; Col. c	38
39	Other Cost Adj (already incl. in prior cost adj per tab Pg8.1)	(16,552)	Line 34	39
40	Other Cost Adj (already incl. in prior cost adj per tab Pg8.2)	18,468	Pg8.2 As Filed Stmt AH FERC Adj; Line 34	40
41	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 440,338 ✓	Line 37 thru Line 40	41
42	Transmission Wages and Salaries Allocation Factor	10.68%	Statement AI; Line 17	42
43	Transmission Related Non-Direct Administrative & General Expenses	\$ 47,047 ✓	Line 41 x Line 42	43
44	Property Insurance Allocated to Transmission, General, and Common Plant	3,334	Negative of Line 38 x Line 64	44
45	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 50,381 ✓	Line 43 + Line 44	45
46				46
47	Derivation of Transmission Plant Property Insurance Allocation Factor:			47
48	Transmission Plant & Incentive Transmission Plant	\$ 6,714,115	Pg10 Rev Statement AD; Line 25	48
49	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	49
50	Transmission Related General Plant	49,171	Pg10 Rev Statement AD; Line 29	50
51	Transmission Related Common Plant	121,689	Pg10 Rev Statement AD; Line 31	51
52	Total Transmission Related Investment in Plant	\$ 6,884,975	Sum Lines 48 thru 51	52
53				53
54	Total Transmission Plant & Incentive Transmission Plant	\$ 6,714,115	Line 48 Above	54
55	Total Steam Production Plant	557,039	Pg10 Rev Statement AD; Line 1	55
56	Total Nuclear Production Plant	-	Shall be Zero	56
57	Total Other Production Plant	529,382	Pg10 Rev Statement AD; Line 7	57
58	Total Distribution Plant	7,760,992	Pg10 Rev Statement AD; Line 9	58
59	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	59
60	Total General Plant	460,214	Pg10 Rev Statement AD; Line 17	60
61	Total Common Plant	1,138,949	Pg10 Rev Statement AD; Line 19	61
62	Total Plant in Service Excluding SONGS	\$ 17,160,691	Sum Lines 54 thru 61	62
63				63
64	Transmission Property Insurance and Tax Allocation Factor ¹	40.12%	Line 52 / Line 62	64

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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

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 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	\$ 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	Pg8.2 Rev AH-3; Line 23; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Pg8.2 Negative of Rev AH-3; Line 60; Col. a	22
23	CPUC energy efficiency programs	555	Pg8.2 Negative of Rev AH-3; Sum Lines 27, 31, 37, 44, 48, 54, 63; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Pg8.2 Negative of Rev AH-3; Line 56; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(2,085)	Pg8.2 Negative of Rev AH-3; Line 57; Col. a	25
26	CPUC reimbursement fees	(13,016)	Pg8.2 Negative of Rev AH-3; Line 53; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses	204	Pg8.2 Negative of Rev AH-3; Line 59; Col. b	28
29	Franchise Requirements	(130,507)	Pg8.2 Negative of Rev AH-3; Line 52; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Pg8.2 Negative of Rev AH-3; Line 64; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(41)	Pg8.2 Negative of Rev AH-3; Line 55; Col. a	31
32	Other A&G Exclusion Adjustments	(24,674)	Pg8.2 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 35, 38, 39, 40, 41, 42, 45, 46, 49, 50, 58, 62; Col. a and Line 35; Col. b	32
33	Other Cost Adjustments (included in Appendix X Cycle 11; ER23-109)	(90)	Pg8.2 Rev AH-3; Line 23; Col. d	33
34	Other Cost Adjustments	16,552 v	Pg8.2 Rev AH-3; Line 23; Col. f	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 440,010 v	Sum Lines 20 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	(8,310)	Pg8.2 Negative of Rev AH-3; Line 7; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 431,699 v	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	10.68%	Statement A1; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	\$ 46,124 v	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	3,335	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 49,459 v	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	\$ 6,717,604	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	49,194	Statement AD; Line 29	46
47	Transmission Related Common Plant	121,721	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	<u>\$ 6,888,519</u>	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 6,717,604	Line 44 Above	50
51	Total Steam Production Plant	557,045	Statement AD; Line 1	51
52	Total Nuclear Production Plant	-	Shall be Zero	52
53	Total Other Production Plant	529,466	Statement AD; Line 7	53
54	Total Distribution Plant	7,761,349	Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	55
56	Total General Plant	460,426	Statement AD; Line 17	56
57	Total Common Plant	1,139,245	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	<u>\$ 17,165,135</u>	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	40.13%	Line 48 / Line 58	60

v **Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original Sunrise Appendix X Cycle 10 per ER22-139 and cost adj. incl. in Appendix X Cycle 11 per ER23-109.**

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:			1
2	Total Direct Maintenance Cost	\$ 124	AH-1; Line 50	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			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	Derivation of Non-Direct Administrative and General Expense:			19
20	Total Non-Direct Administrative & General Expense	\$ 595,484	Pg8.2 Rev AH-3; Line 23; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Pg8.2 Negative of Rev AH-3; Line 60; Col. a	22
23	CPUC energy efficiency programs	555	Pg8.2 Negative of Rev AH-3; Sum Lines 27, 31, 37, 44, 48, 54, 63; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Pg8.2 Negative of Rev AH-3; Line 56; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(2,085)	Pg8.2 Negative of Rev AH-3; Line 57; Col. a	25
26	CPUC reimbursement fees	(13,016)	Pg8.2 Negative of Rev AH-3; Line 53; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses	204	Pg8.2 Negative of Rev AH-3; Line 59; Col. b	28
29	Franchise Requirements	(130,507)	Pg8.2 Negative of Rev AH-3; Line 52; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Pg8.2 Negative of Rev AH-3; Line 64; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(41)	Pg8.2 Negative of Rev AH-3; Line 55; Col. a	31
32	Other A&G Exclusion Adjustments	(24,674)	Pg8.2 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 35, 38, 39, 40, 41, 42, 45, 46, 49, 50, 58, 62; Col. a and Line 35; Col. b	32
33	Other Cost Adjustments (included in Appendix X Cycle 11; ER23-109)	(90)	Pg8.2 Rev AH-3; Line 23; Col. d	33
34	Other Cost Adjustments (included in Appendix X Cycle 12; July Posting)	18,468	Pg8.2 Rev AH-3; Line 23; Col. f	34
35	FERC Audit Adjustments	6,110 ✓	Pg13.4 Rev AH-3; Line 23; Col. h	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 448,036 ✓	Sum Lines 20 thru 35	36
37	Less: Property Insurance (Due to different allocation factor)	(8,310)	Pg9.2 Negative of Rev AH-3; Line 5; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 439,725 ✓	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor	10.68%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses	\$ 46,982 ✓	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant	3,334 ✓	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 50,316 ✓	Line 40 + Line 41	42
43				43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:			44
45	Transmission Plant & Incentive Transmission Plant	\$ 6,714,115 ✓	Pg10 Rev Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Transmission Related General Plant	49,171 ✓	Pg10 Rev Statement AD; Line 29	47
48	Transmission Related Common Plant	121,689 ✓	Pg10 Rev Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant	\$ 6,884,975 ✓	Sum Lines 45 thru 48	49
50				50
51	Total Transmission Plant & Incentive Transmission Plant	\$ 6,714,115 ✓	Line 45 Above	51
52	Total Steam Production Plant	557,039 ✓	Pg10 Rev Statement AD; Line 1	52
53	Total Nuclear Production Plant	-	Shall be Zero	53
54	Total Other Production Plant	529,382 ✓	Pg10 Rev Statement AD; Line 7	54
55	Total Distribution Plant	7,760,992 ✓	Pg10 Rev Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	56
57	Total General Plant	460,214 ✓	Pg10 Rev Statement AD; Line 17	57
58	Total Common Plant	1,138,949 ✓	Pg10 Rev Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS	\$ 17,160,691 ✓	Sum Lines 51 thru 58	59
60				60
61	Transmission Property Insurance and Tax Allocation Factor ¹	40.12% ✓	Line 49 / Line 59	61

✓ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 filing per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting's cost adjustments.

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

AS FILED AH-3 WITH COST ADJ IN OCT FILING INCL IN APPENDIX X CYCLE 10 (ER24-176)

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	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) Addtl A&G Adj	(g) = (e) + (f) Adjusted A&G	Reference	Line No.
1	920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	✓ \$ 930 ⁹	\$ 46,373	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	✓ 1,718 ⁷	30,579	Form 1; Page 323; Line 182	2
3	921	Office Supplies & Expenses						✓ 9,375 ⁹		Form 1; Page 323; Line 182	3
4	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	✓ (125) ⁹	(18,872)	Form 1; Page 323; Line 183	4
5	923	Outside Services Employed	108,535	12,846	95,690		95,690	✓ 84 ⁷	97,939	Form 1; Page 323; Line 184	5
6	923	Outside Services Employed						✓ 2,166 ⁹		Form 1; Page 323; Line 184	6
7	924	Property Insurance	8,310		8,310		8,310		8,310	Form 1; Page 323; Line 185	7
8	925	Injuries & Damages	181,130	1,105	180,025	(130) ⁵	179,895	✓ 747 ⁹	180,642	Form 1; Page 323; Line 186	8
9	926	Employee Pensions & Benefits	62,304	2,590	59,715		59,715	✓ 1,753 ⁹	61,467	Form 1; Page 323; Line 187	9
10	927	Franchise Requirements	130,507		(0)		(0)		(0)	Form 1; Page 323; Line 188	10
11	928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423		11,423	Form 1; Page 323; Line 189	11
12	929	Less: Duplicate Charges (Company Energy Use)	(2,773)		(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 190	12
13	930.1	General Advertising Expenses	(204)	(204)	-		-		-	Form 1; Page 323; Line 191	13
14	930.2	Miscellaneous General Expenses	2,511	218	2,293	40 ⁶	2,333	✓ 596 ⁷	2,238	Form 1; Page 323; Line 192	14
15	930.2	Miscellaneous General Expenses						✓ (691) ⁸		Form 1; Page 323; Line 192	15
16	931	Rents	10,939		10,939		10,939		10,939	Form 1; Page 323; Line 193	16
17	935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209		11,209	Form 1; Page 323; Line 196	17
18		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	\$ (90)	\$ 422,923	✓ \$ 16,552	\$ 439,476	Sum Lines 1 thru 17	19
20	413	Transmission Related A&G Expenses Charged to Citizens ¹	534	-	534		534		534		20
21		Total Adjusted Administrative & General Expenses	\$ 595,484	\$ 171,936	\$ 423,548	\$ (90)	\$ 423,458	✓ \$ 16,552	\$ 440,010	Line 19 + Line 21	21
22											22
23											23
24											24
25											25
26		Excluded Expenses:									26
27	920	CPUC energy efficiency programs	\$ 38								27
28		CEMA Costs	874								28
29		WMPMA Costs	57	\$ 968							29
30		CEMA/WMPMA exclusion corrections						930 ⁹			30
31	921	CPUC energy efficiency programs	(0)								31
32		CEMA Costs	8,255								32
33		WMPMA Costs	1,120	9,375							33
34		Other Exclusion - FERC Audit Adjustment (Finding #7)³						1,718 ⁷			34
35		CEMA/WMPMA exclusion corrections						9,375 ⁹			35
36	922	WMPMA Costs		(125)					(125) ⁹		36
37		CEMA/WMPMA exclusion corrections									37
38	923	CPUC energy efficiency programs	(18)								38
39		CEMA Costs	2,086								39
40		WMPMA Costs	80								40
41		Other Exclusion - 3P Adjustment ²	3,185								41
42		Other Exclusion - FERC Audit Adjustment (Finding #3) ³	6,031								42
43		Other Exclusion - FERC Audit Adjustment (Finding #8) ³	1,481	12,846							43
44		Other Exclusion - FERC Audit Adjustment (Finding #7)³						84 ⁷			44
45		CEMA/WMPMA exclusion corrections						2,166 ⁹			45
46	925	CPUC energy efficiency programs	278								46
47		WMPMA Costs	747								47
48		Customer Information System	81	1,105							48
49		CEMA/WMPMA exclusion corrections						747 ⁹			49
50	926	CPUC energy efficiency programs	646								50
51		Customer Information System	191								51
52		WMPMA Costs	1,753	2,590							52
53		CEMA/WMPMA exclusion corrections						1,753 ⁹			53
54	927	Franchise Requirements		130,507							54
55	928	CPUC reimbursement fees	13,016								55
56		CPUC energy efficiency programs	428								56
57		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41								57
58		CPUC Intervenor Funding Expense - Transmission	-								58
59		CPUC Intervenor Funding Expense - Distribution	2,085								59
60		Other Exclusion - FERC Audit Adjustment (Finding #5) ³	1,003	16,572							60
61	930.1	General Advertising Expenses		(204)							61
62	930.2	Abandoned Projects	2,361								62
63		Other Exclusion - FERC Audit Adjustment (Finding #7)³						596 ⁷			63
64		Other Exclusion - FERC Audit Adjustment (Finding #7)³	(691)					(691) ⁸			64
65		2019 Abandoned Projects Correction ⁴	(1,452)	218							65
66	935	CPUC energy efficiency programs	(1,927)								66
67		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)							67
68											68
69		Total Excluded Expenses		\$ 171,936				\$ 16,552			69
70											70
71											71
72		Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original Sunrise Appendix X Cycle 10 per ER22-139 and cost adj. incl. in Appendix X Cycle 11 per ER23-109.									72
73		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									73
74		Account 7000717, which was created to track Citizens Border East Line A&G Expense.									74
75		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									75
76		Account 923, in 2020. Entries are excluded here and reflected as an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapers).									76
77		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.									77
78		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									78
79		and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.									79
80		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									80
81		an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapers).									81
82		⁵ Removal of EPRI dues from Appendix X Cycle 10 and going forward per response to Six Cities protest.									82
83		⁶ Add back of credit balance included in FERC account 930.2 related to electric vehicles or clean transportation initiatives which is a balancing account.									83
84		⁷ Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs (2016 - 2019) credited in the 2020 balances that was missed in prior year cost adjustment filings									84
85		resulting from the 2020 FERC Audit that should be added back in the TO5 Cycle 4 A&G. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis files with FERC.									85
86		⁸ Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed TO5 Cycle 4 filing. The total amount that should have been excluded in 2020 A&G for the 2016 to 2019 is shown in footnote 7.									86
87		⁹ 2020 CEMA/WMPMA exclusion corrections.									87
88											88

AS FILED AH-3 WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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

Table with columns: Line No., FERC Acct, Description, (a) Total Per Books, (b) Excluded Expenses, (c) = (a) - (b) Total Adjusted, (d) Add / (Deduct) A&G Cost Adj, (e) = (c) + (d) Revised A&G, (f) Addd A&G Adj, (g) = (e) + (f) Adjusted A&G, (h) FERC Audit Adj, (i) = (g) + (h) Adj A&G with FERC Audit Adj, Reference, Line No.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

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

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}	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.81%	Pg10 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,256	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,299	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	50,381 ✓		Pg8 Rev Statement AH; Line 45	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 94,187 ✓		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		\$ 11,773 ✓	Line 15 x Line 17	19

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.**

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 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}	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.81% √	Pg10 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,256 √	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,299 √	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	50,316 √		Pg13 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 94,121 √		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		\$ 11,765 √	Line 15 x Line 17	19

√ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 filing per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting's cost adjustments.

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.

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, 2020
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Long-Term Debt Component - Denominator:				
2	112; 18; c	\$ 6,053,573		2
3	112; 19; c	-		3
4	112; 21; c	-		4
5	112; 22; c	-		5
6	112; 23; c	(13,173)		6
7		\$ 6,040,400	Sum Lines 2 thru 6	7
8				8
9				9
Long-Term Debt Component - Numerator:				
10	117; 62; c	\$ 233,779		10
11	117; 63; c	4,107		11
12	117; 64; c	1,450		12
13	117; 65; c	-		13
14	117; 66; c	-		14
15		\$ 239,335	Sum Lines 10 thru 14	15
16				16
17		3.96%	Line 15 / Line 7	17
18				18
Preferred Equity Component:				
20	112; 3; c	\$ -		20
21	118; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
23				23
Common Equity Component:				
25	112; 16; c	\$ 7,729,414		25
26	112; 3; c	-	Negative of Line 20 Above	26
27	112; 12; c	-		27
28	112; 15; c	10,034		28
29		\$ 7,739,448	Sum Lines 25 thru 28	29
30				30
31				31
32		10.60%	TOS Offer of Settlement; Section II.A.1.5.1	32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

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, 2020
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,402	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,553,937 ✓	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.5363%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,553,937 ✓	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5363%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7439%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.2802%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.6903%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	9.9705%	Line 27 + Line 29	31

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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, 2020
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICOCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate _(ICOCR) :	0.0000%	Line 27 + Line 29	31

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
(S1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>				1		
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		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
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		
19	<u>Preferred Equity Component:</u>				19		
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>				24		
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)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	7,739,448	56.16%	10.60%	5.95%	Col. c = Line 32 Above	39
40	Total Capital	\$ 13,779,848	100.00%		7.69%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.95%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Incentive Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 51 + Line 52; Col. d	55

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	Cost of Capital Rate <u>(COCR)</u> Calculation:		1
2			2
3	a. Federal Income Tax Component:		3
4	Where:		4
5			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,402	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 8,265	8
9	D = Transmission Rate Base	\$ 4,553,929 v	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.5363%	12
13			13
14			14
15	B. State Income Tax Component:		15
16	Where:		16
17			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	19
20	C = Transmission Rate Base	\$ 4,553,929 v	20
21	FT = Federal Income Tax Expense	1.5363%	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	22
23			23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7439%	24
25			25
26			26
27	C. Total Federal & State Income Tax Rate:	2.2802%	27
28			28
29	D. Total Weighted Cost of Capital:	7.6903%	29
30			30
31	E. Cost of Capital Rate <u>(COCR)</u> :	9.9705%	31

v Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 filing per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting's cost adjustments.

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	<u>Incentive Cost of Capital Rate (ICCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	0.0000%	AV1; Line 53	29
30				30
31	<u>E. Incentive Cost of Capital Rate (ICCR):</u>	0.0000%	Line 27 + Line 29	31

REVISED

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			2
3	\$ 5,303,793	Page 2; Line 16	3
4	3,512	Page 2; Line 17	4
5	29,077	Page 2; Line 18	5
6	61,184	Page 2; Line 19	6
7	\$ 5,397,566	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	\$ -	Line 9 + Line 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (943,957)	Pg12 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (943,957)	Line 14 + Line 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 51,256	Pg9 Rev Statement AL; Line 5	19
20	37,299	Pg9 Rev Statement AL; Line 9	20
21	11,773 v	Pg9 Rev Stmt AL; Line 19	21
22	\$ 100,329 v	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	\$ 4,553,937 v	Sum Lines 6, 11, 16, 22, 24	26
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
27			27
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	\$ -	Line 29 + Line 30	31
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
32			32
33			33
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	\$ -	Line 34 + Line 35	36
37			37
38	\$ -	Shall be Zero	38

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

REVISED

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.

A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,714,115	Pg10 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	19,670	Pg10 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	49,171	Pg10 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	121,689	Pg10 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,904,645</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,410,322	Pg11 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	16,158	Pg11 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	20,094	Pg11 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	60,505	Pg11 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,507,079</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,303,793	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,512	Line 3 Minus Line 10	17
18	Transmission Related General Plant	29,077	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	61,184	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,397,566</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
 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			2
3	\$ 5,303,793 ✓	Page 2; Line 16	3
4	3,512 ✓	Page 2; Line 17	4
5	29,077 ✓	Page 2; Line 18	5
6	61,184 ✓	Page 2; Line 19	6
7	<u>\$ 5,397,566 ✓</u>	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	<u>\$ -</u>	Line 9 + Line 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (943,957) ✓	Pg12 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (943,957) ✓</u>	Line 14 + Line 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 51,256 ✓	Pg16 Rev Statement AL; Line 5	19
20	37,299 ✓	Pg16 Rev Statement AL; Line 9	20
21	11,765 ✓	Pg16 Rev Stmt AL; Line 19	21
22	<u>\$ 100,321 ✓</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 4,553,929 ✓</u>	Sum Lines 6, 11, 16, 22, 24	26
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
27			27
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	<u>\$ -</u>	Line 29 + Line 30	31
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
32			32
33			33
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	<u>\$ -</u>	Line 34 + Line 35	36
<u>D. Incentive Transmission Construction Work In Progress</u>			
37			37
38	<u>\$ -</u>	Shall be Zero	38

✓ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 filing per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting's cost adjustments.

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.

A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>				1	
2	Transmission Plant	\$	6,714,115	✓	Pg10 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		19,670	✓	Pg10 Rev Statement AD; Line 27	3
4	Transmission Related General Plant		49,171	✓	Pg10 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant		121,689	✓	Pg10 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,904,645	✓	Sum Lines 2 thru 5	6
7						7
8	<u>Transmission Related Depreciation Reserve:</u>					8
9	Transmission Plant Depreciation Reserve	\$	1,410,322	✓	Pg11 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		16,158	✓	Pg11 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		20,094	✓	Pg11 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		60,505	✓	Pg11 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,507,079	✓	Sum Lines 9 thru 12	13
14						14
15	<u>Net Transmission Plant:</u>					15
16	Transmission Plant	\$	5,303,793	✓	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		3,512	✓	Line 3 Minus Line 10	17
18	Transmission Related General Plant		29,077	✓	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		61,184	✓	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,397,566	✓	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	\$	-		Line 23 Minus Line 24	25

✓ **Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 filing per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting's cost adjustments.**

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

Appendix XII Cycle 13 Annual Informational Filing
 Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 10
 (\$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				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Undercollection (+)	Monthly	Undercollection (+)		Undercollection (+)	5
6		in Revenue	Interest	in Revenue	Interest	in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2020	0.18	0.42%	0.18	0.00	0.18
9	February	2020	0.18	0.39%	0.36	0.00	0.36
10	March	2020	0.18	0.42%	0.53	0.00	0.54
11	April	2020	0.18	0.39%	0.71	0.00	0.72
12	May	2020	0.18	0.40%	0.89	0.00	0.90
13	June	2020	0.18	0.39%	1.07	0.00	1.08
14	July	2020	0.18	0.29%	1.26	0.00	1.26
15	August	2020	0.18	0.29%	1.44	0.00	1.44
16	September	2020	0.18	0.28%	1.62	0.00	1.62
17	October	2020	0.18	0.28%	1.80	0.00	1.81
18	November	2020	0.18	0.27%	1.98	0.01	1.99
19	December	2020	0.18	0.28%	2.17	0.01	2.17
20	January	2021		0.28%	2.17	0.01	2.18
21	February	2021		0.25%	2.18	0.01	2.18
22	March	2021		0.28%	2.18	0.01	2.19
23	April	2021		0.27%	2.19	0.01	2.20
24	May	2021		0.28%	2.20	0.01	2.20
25	June	2021		0.27%	2.20	0.01	2.21
26	July	2021		0.28%	2.21	0.01	2.21
27	August	2021		0.28%	2.21	0.01	2.22
28	September	2021		0.27%	2.22	0.01	2.23
29	October	2021		0.28%	2.23	0.01	2.23
30	November	2021		0.27%	2.23	0.01	2.24
31	December	2021		0.28%	2.24	0.01	2.24
32	January	2022		0.28%	2.24	0.01	2.25
33	February	2022		0.25%	2.25	0.01	2.26
34	March	2022		0.28%	2.26	0.01	2.26
35	April	2022		0.27%	2.26	0.01	2.27
36	May	2022		0.28%	2.27	0.01	2.28
37	June	2022		0.27%	2.28	0.01	2.28
38	July	2022		0.31%	2.28	0.01	2.29
39	August	2022		0.31%	2.29	0.01	2.30
40	September	2022		0.30%	2.30	0.01	2.30
41	October	2022		0.42%	2.30	0.01	2.31
42	November	2022		0.40%	2.31	0.01	2.32
43	December	2022		0.42%	2.32	0.01	2.33
44	January	2023		0.54%	2.33	0.01	2.34
45	February	2023		0.48%	2.34	0.01	2.36
46	March	2023		0.54%	2.36	0.01	2.37
47	April	2023		0.62%	2.37	0.01	2.38
48	May	2023		0.64%	2.38	0.02	2.40
49	June	2023		0.62%	2.40	0.01	2.41
50	July	2023		0.68%	2.41	0.02	2.43
51	August	2023		0.68%	2.43	0.02	2.45
52	September	2023		0.66%	2.45	0.02	2.46
53	October	2023		0.71%	2.46	0.02	2.48
54	November	2023		0.69%	2.48	0.02	2.50
55	December	2023		0.71%	2.50	0.02	2.51
56	January	2024		0.72%	2.51	0.02	2.53
57	February	2024		0.68%	2.53	0.02	2.55
58	March	2024		0.72%	2.55	0.02	2.57
59	April	2024		0.70%	2.57	0.02	2.59
60	May	2024		0.72%	2.59	0.02	2.60
61	June	2024		0.70%	2.60	0.02	2.62
62	July	2024		0.72%	2.62	0.02	2.64
63	August	2024		0.72%	2.64	0.02	2.66
64	September	2024		0.70%	2.66	0.02	2.68
65	October	2024		0.70%	2.68	0.02	2.70
66	November	2024		0.70%	2.70	0.02	2.72
67	December	2024		0.70%	2.72	0.02	2.74
68			\$ 2.13		\$ 0.60		68

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.

Posted FERC Interest rates
 Estimated FERC Interest rates

San Diego Gas & Electric Company
Citizen's Share of the Sunrise - Border East-Line
Appendix X Cycle 13 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix X Cycle 11
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>Other Adjustments due to Appendix X Cycle 11 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$ 10.79	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>2.58</u>	Page 14; Line 56; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 13.37	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>\$ 1.114</u>	Line 7 / Line 9	11

¹ Section C.6a of the 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 13 Informational Filing, SDG&E is correcting Appendix X Cycle 11 for approximately \$13K for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error understated the Citizens Share of the Sunrise - Border East Line in the previous Appendix X Cycle 11 filing causing its correction in the Appendix X Cycle 13 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Appendix X Cycle 13 Annual Informational Filing
 Derivation of FERC Audit Adjustments Applicable to Appendix X Cycle 11
 (\$1,000)

Line No.	Description of Annual Costs	A		B		C = A - B		Reference	Line No.
		Revised - Appendix X Cycle 11 Amounts		As Filed - Appendix X Cycle 11 ER23-109, and ER24-176 Amounts		Difference Incr (Decr)			
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 82		\$ 82		\$ -		Page 3 and Page 4, Line 1	1
2									2
3	Section 2 - Non-Direct Expense Cost Component	3,175 ✓		3,169		6		Page 3 and Page 4, Line 3	3
4									4
5	Section 3 - Cost Component Containing Other Specific Expenses	<u>768</u>		<u>768</u>		<u>-</u>		Page 3 and Page 4, Line 5	5
6									6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 4,024 ✓		\$ 4,019		\$ 6		Page 3 and Page 4, Line 7	7
8									8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	82 ✓		77		5		Page 3 and Page 4, Line 9	9
10									10
11	Section 5 - Interest True-Up Adjustment Cost Component	<u>74</u>		<u>74</u>		<u>-</u>		Page 3 and Page 4, Line 11	11
12									12
13	Subtotal Annual Costs	\$ 4,180 ✓		\$ 4,169		\$ 11		Page 3 and Page 4, Line 13	13
14									14
15	Other Adjustments	<u>(2)</u>		<u>(2)</u>		<u>-</u>		Page 3 and Page 4, Line 15	15
16									16
17	Total Annual Costs	<u>\$ 4,178</u> ✓		<u>\$ 4,167</u>		<u>\$ 11</u>		Page 3 and Page 4, Line 17	17
18									18

Line No.	Description of Monthly Costs	A		B		C = A - B		Reference	Line No.
		Revised - Appendix X Cycle 11 Amounts		As Filed - Appendix X Cycle 11 ER23-109, and ER24-176 Amounts		Difference Incr (Decr)			
19	Section 1 - Direct Maintenance Expense Cost Component	\$ 6.829		\$ 6.829		\$ -		Page 3 and Page 4, Line 20	19
20									20
21	Section 2 - Non-Direct Expense Cost Component	264.550 ✓		264.104		0.446		Page 3 and Page 4, Line 22	21
22									22
23	Section 3 - Cost Component Containing Other Specific Expenses	<u>63.982</u>		<u>63.982</u>		<u>-</u>		Page 3 and Page 4, Line 24	23
24									24
25	Total Citizens' Monthly Prior Year Cost of Service	\$ 335.360 ✓		\$ 334.915		\$ 0.446		Page 3 and Page 4, Line 26	25
26									26
27	Section 4 - True-Up Adjustment Cost Component	6.837 ✓		6.384		0.453		Page 3 and Page 4, Line 28	27
28									28
29	Section 5 - Interest True-Up Adjustment Cost Component	<u>6.132</u>		<u>6.132</u>		<u>-</u>		Page 3 and Page 4, Line 30	29
30									30
31	Other Adjustments	<u>(0.138)</u>		<u>(0.138)</u>		<u>-</u>		Page 3 and Page 4, Line 32	31
32									32
33	Total Monthly Costs	\$ 348.192 ✓		\$ 347.210		\$ 0.982		Page 3 and Page 4, Line 34	33
34									34
35	Number of Months in Base Period	<u>12</u>		<u>12</u>		<u>-</u>		Page 3 and Page 4, Line 36	35
36									36
37	Total Annual Costs	<u>\$ 4,178</u> ✓		<u>\$ 4,167</u>		<u>\$ 11</u>		Page 3 and Page 4, Line 38	37
38									38
39									39

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

REVISED

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

Summary of Cost Components

Rate Effective Period January 1, 2023 to December 31, 2023
(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 82	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	3,175 v	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	768	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 4,024 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	82 v	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	74	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 4,180 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(2)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 4,178 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	\$ 6.829	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	264,550 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	63,982	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 335,360 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	6,837 v	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	6.132	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.138)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 348,192 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	\$ 4,178 v	Line 34 x Line 36	38
39				39

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

AS FILED SUMMARY WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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

Rate Effective Period January 1, 2023 to December 31, 2023
 (\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 82	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	3,169 ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	768	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 4,019 ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	77 ✓	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	74	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 4,169 ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(2)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 4,167 ✓	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	\$ 6.829	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	264.104 ✓	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	63.982	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 334.915 ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	6.384 ✓	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	6.132	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(0.138)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 347.210 ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 4,167 ✓	Line 34 x Line 36	38
39				39

✓ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.

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, 2021
 (\$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	0.85%	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	1.03%	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	1.10%	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	0.50%	Page 2; Line 51	12
13				13
14	Subtotal Annual Carrying Charge Rate	3.69% √	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense	1.0275% 0.04%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	3.73% √	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	3.73% √	Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 3,175 √	Line 21 x Line 23	25

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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, 2021
 (\$1,000)

Line No.		Amounts	Reference	Line No.
1	Net Transmission Plant	\$ 5,726,431	Pg18 Rev AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 48,471	Statement AH; Line 17	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.85%	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.	\$ 59,054 v	Pg8 Rev Statement AH; Line 42	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	1.03%	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 63,025	Pg13 Rev Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	1.10%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,931	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	\$ 47,739	Pg9 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	41,184	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	13,441 v	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 102,364 v	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.9211%	Pg10 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 10,156 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	\$ 33,829	Pg18 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	84,844	Pg18 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 118,674	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	9.9211%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 11,774	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 16,804	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 28,577	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.50%	Line 49 / Line 1	51

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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, 2021
 (\$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	0.85%	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	1.03% ✓	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	1.10%	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	0.50%	Page 2; Line 51	12
13				13
14	Subtotal Annual Carrying Charge Rate	3.68%	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense	1.0275%	0.04%	Line 14 x Franchise Fee Rate
17				17
18	Total Annual Carrying Charge Rate	<u>3.72%</u>	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	<u>3.72%</u>	Line 18 Above	23
24				24
25	Total Non-Direct Expense	<u>\$ 3,169</u> ✓	Line 21 x Line 23	25

✓ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.

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, 2021
 (\$1,000)

Line No.		Amounts	Reference	Line No.
1	Net Transmission Plant	\$ 5,726,431	Pg18 Rev AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 48,471	Statement AH; Line 17	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.85%	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.	\$ 58,703	Pg12 Rev Statement AH; Line 41	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	1.03%	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 63,025	Pg13 Rev Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	1.10%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,931	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	\$ 47,739	Pg14 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	41,184	Pg14 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	13,397	Pg14 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 102,320	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.9211%	Pg15 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 10,151	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	\$ 33,829	Pg18 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	84,844	Pg18 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 118,674	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	9.9211%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 11,774	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 16,804	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 28,577	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.50%	Line 49 / Line 1	51

✓ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.

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, 2021 to December 31, 2021
(\$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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6									Cumulative Overcollection (-) or Undercollection (+)		Cumulative Overcollection (-) or Undercollection (+)	6	
7									in Revenue		in Revenue	7	
8									wo Interest	Interest	with Interest	8	
9	Month	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			9	
10	January	2021	\$ 335	470	(141)	\$ -	\$ 329	\$ 7	0.28%	7	\$ 0	\$ 7	10
11	February	2021	335	470	(141)	-	329	7	0.25%	13	0	13	11
12	March	2021	335	470	(141)	-	329	7	0.28%	20	0	20	12
13	April	2021	335	470	(141)	-	329	7	0.27%	27	0	27	13
14	May	2021	335	470	(141)	-	329	7	0.28%	34	0	34	14
15	June	2021	335	470	(141)	-	329	7	0.27%	41	0	41	15
16	July	2021	335	470	(141)	-	329	7	0.28%	47	0	48	16
17	August	2021	335	470	(141)	-	329	7	0.28%	54	0	54	17
18	September	2021	335	470	(141)	-	329	7	0.27%	61	0	61	18
19	October	2021	335	470	(141)	-	329	7	0.28%	68	0	68	19
20	November	2021	335	470	(141)	-	329	7	0.27%	75	0	75	20
21	December	2021	335	470	(141)	-	329	7	0.28%	82	0	82	21
22			\$ 4,024	\$ 5,637	\$ (1,694)	\$ -	\$ 3,944	\$ 81		\$ 1			22

✓ **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.**

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
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 True-Up Period - January 1, 2021 to December 31, 2021
 (\$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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9	Month	Year	Monthly True-Up Cost of Service¹	Monthly True-Up Revenues²	Prior True-Up Adjustment³	Prior Other Adjustments⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate⁵	Cumulative Overcollection (-) or Undercollection (+) in Revenue w/o Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	9
10	January	2021	\$ 335	\$ 470	\$(141)	\$ -	\$ 329	\$ 6	0.28%	\$ 6	\$ 0	\$ 6	10
11	February	2021	335	470	(141)	-	329	6	0.25%	13 ✓	0	13 ✓	11
12	March	2021	335	470	(141)	-	329	6	0.28%	19 ✓	0	19 ✓	12
13	April	2021	335	470	(141)	-	329	6	0.27%	25 ✓	0	25 ✓	13
14	May	2021	335	470	(141)	-	329	6	0.28%	32 ✓	0	32 ✓	14
15	June	2021	335	470	(141)	-	329	6	0.27%	38 ✓	0	38 ✓	15
16	July	2021	335	470	(141)	-	329	6	0.28%	44 ✓	0	44 ✓	16
17	August	2021	335	470	(141)	-	329	6	0.28%	51 ✓	0	51 ✓	17
18	September	2021	335	470	(141)	-	329	6	0.27%	57 ✓	0	57 ✓	18
19	October	2021	335	470	(141)	-	329	6	0.28%	63 ✓	0	64 ✓	19
20	November	2021	335	470	(141)	-	329	6	0.27%	70 ✓	0	70 ✓	20
21	December	2021	335	470	(141)	-	329	6	0.28%	76 ✓	0	77 ✓	21
22			\$ 4,019	\$ 5,637	\$(1,694)	\$ -	\$ 3,944	\$ 75		\$ 1			22

✓ **Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.**

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 AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$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	\$ 160	AH-1; Line 42	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 110,693	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(3,844)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(1,816)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(8,259)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense	(59)	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	(3,708)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(19,574)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(24,433)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(424)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(106)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 48,471	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	\$ 657,458	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(5,025)	Negative of AH-3; Line 50; Col. a	22
23	CPUC energy efficiency programs	(13,176)	Negative of AH-3; Sum Lines 28, 31, 37, 45, 51; Col. a and Line 24, 26, 53; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 46; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(617)	Negative of AH-3; Line 47; Col. a	25
26	CPUC Reimbursement Fees	(22,236)	Negative of AH-3; Line 43; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2021 Base Period	27
28	General Advertising Expenses	(66)	Negative of AH-3; Line 49; Col. b	28
29	Franchise Requirements	(128,580)	Negative of AH-3; Line 42; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(26)	Negative of AH-3; Line 55; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(965)	Negative of AH-3; Line 44; Col. a	31
32	Other A&G Exclusion Adjustments	(9,748)	Negative of AH-3; Sum Lines 29, 32, 33, 34, 35, 38, 39, 40; Col. a	32
33	Other Cost Adjustments (incl. in Appendix X Cycle 12; ER24-176)	12,177	Rev AH-3; Line 20; Col. d	33
34	FERC Audit Adjustment (incl. in Appendix X Cycle 12; ER24-176)	530	Rev AH-3; Line 20; Col. f	34
35	Other Cost Adjustments	3,059 ✓	Negative of Pg8.2 Rev AH-3; Line 20; Col. h	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 492,785 ✓	Sum Lines 20 thru 35	36
37	Less: Property Insurance (Due to different allocation factor)	(8,616)	Negative of AH-3; Line 5; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 484,169 ✓	Line 36+ Line 37	38
39	Transmission Wages and Salaries Allocation Factor	11.49%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses	\$ 55,637 ✓	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant	3,417	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 59,054 ✓	Line 40 + Line 41	42
43				43
44	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			44
45	Transmission Plant & Incentive Transmission Plant	\$ 7,176,358	Pg9 Rev Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Transmission Related General Plant	57,795	Pg9 Rev Statement AD; Line 29	47
48	Transmission Related Common Plant	156,892	Pg9 Rev Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant	\$ 7,391,044	Sum Lines 45 thru 48	49
50				50
51	Total Transmission Plant & Incentive Transmission Plant	\$ 7,176,358	Line 45 Above	51
52	Total Steam Production Plant	566,171	Pg9 Rev Statement AD; Line 1	52
53	Total Nuclear Production Plant	-	Shall be Zero	53
54	Total Other Production Plant	542,692	Pg9 Rev Statement AD; Line 7	54
55	Total Distribution Plant	8,482,669	Pg9 Rev Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	56
57	Total General Plant	502,946	Pg9 Rev Statement AD; Line 17	57
58	Total Common Plant	1,365,303	Pg9 Rev Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS	\$ 18,636,138	Sum Lines 51 thru 58	59
60				60
61	Transmission Property Insurance and Tax Allocation Factor ¹	39.66%	Line 49 / Line 59	61

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH
Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$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	\$ 160	AH-1; Line 42	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 110,693	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(3,844)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(1,816)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(8,259)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense	(59)	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	(3,708)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(19,574)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(24,433)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(424)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(106)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 48,471	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	\$ 657,458	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(5,025)	Negative of AH-3; Line 49; Col. a	22
23	CPUC energy efficiency programs	(13,176)	Negative of AH-3; Sum Lines 26, 28, 31, 37, 45, 50; Col. a and Line 24, 26, 52; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 46; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(617)	Negative of AH-3; Line 47; Col. a	25
26	CPUC Reimbursement Fees	(22,236)	Negative of AH-3; Line 38; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2021 Base Period	27
28	General Advertising Expenses	(66)	Negative of AH-3; Line 48; Col. b	28
29	Franchise Requirements	(128,580)	Negative of AH-3; Line 42; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(26)	Negative of AH-3; Line 54; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(965)	Negative of AH-3; Line 39; Col. a	31
32	Other A&G Exclusion Adjustments	(9,748)	Negative of AH-3; Sum Lines 29, 32, 33, 34, 35, 38, 39, 40; Col. a	32
33	Other Cost Adjustments	12,177	Pg8.2 Rev AH-3; Line 20; Col. d	33
34	FERC Audit Adjustment	530 ✓	Pg12.3 Rev AH-3; Line 20; Col. f	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 489,725 ✓	Sum Lines 20 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	(8,616)	Negative of AH-3; Line 5; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 481,110 ✓	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	11.49%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	\$ 55,286 ✓	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	3,417	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 58,703 ✓	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	\$ 7,176,358 ✓	Pg9 Rev Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	57,795 ✓	Pg9 Rev Statement AD; Line 29	46
47	Transmission Related Common Plant	156,892 ✓	Pg9 Rev Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	\$ 7,391,044 ✓	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 7,176,358 ✓	Line 44 Above	50
51	Total Steam Production Plant	566,171 ✓	Pg9 Rev Statement AD; Line 1	51
52	Total Nuclear Production Plant	-	Shall be Zero	52
53	Total Other Production Plant	542,692 ✓	Pg9 Rev Statement AD; Line 7	53
54	Total Distribution Plant	8,482,669 ✓	Pg9 Rev Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	55
56	Total General Plant	502,946 ✓	Pg9 Rev Statement AD; Line 17	56
57	Total Common Plant	1,365,303 ✓	Pg9 Rev Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	\$ 18,636,138 ✓	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	39.66% ✓	Line 48 / Line 58	60

✓ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.

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

AS FILED AH-3 WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2021
 (\$1,000)

Line No.	FERC Aect	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Addtl A&G Excl. Adj	(e) = (c) + (d) Adj A&G with Addtl Excl. Adj	(f) FERC Audit Adj.	(g) = (e) + (f) Adj A&G with FERC Audit Adj	Reference	Line No.
1	920	Administrative & General									
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	√ \$ 881 ³	\$ 62,283		\$ 62,283	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	√ 7,379 ³	33,308		33,308	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,277)	√ 530 ⁴	(19,747)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	√ 1,396 ³	99,086		99,086	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616		8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	√ 996 ³	215,157		215,157	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	56,506	2,077	54,429	√ 1,511 ³	55,940		55,940	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0		0		0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304		11,304		11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)		(12,934)		(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0		0		0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	√ 0 ³	5,513		5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	√ 14 ³	12,352		12,352	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183		18,183		18,183	Form 1; Page 320-323; Line 196	14
15		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	√ \$ 12,177	\$ 488,530	√ \$ 530	\$ 489,060	Sum Lines 1 thru 14	15
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	666	-	666		666		666		18
20		Total Adjusted Administrative & General Expenses	\$ 657,458	\$ 180,439	\$ 477,018	√ \$ 12,177	\$ 489,195	√ \$ 530	\$ 489,725	Line 16 + Line 18	20
23		Excluded Expenses:									23
24	920	Energy Efficiency		\$ 881							24
25		CEMA/WMPMA exclusion corrections				881 ³					25
26	921	Energy Efficiency		7,379		7,379 ³					26
27		CEMA/WMPMA exclusion corrections					7,379 ³				27
28	923	Energy Efficiency	\$ 1,396								28
29		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897							29
30		CEMA/WMPMA exclusion corrections				1,396 ³					30
31	925	Energy Efficiency	1,300								31
32		Customer Information System	57								32
33		Electric Power Research Institute (EPRI) Dues	51								33
34		Covid-19 Pandemic Protections	8								34
35		Residential Disconnect Protections	3	1,418							35
36		CEMA/WMPMA exclusion corrections				996 ³					36
37	926	Energy Efficiency	1,948								37
38		Customer Information System	88								38
39		CSI Transition, Stabilization, & OCM	36								39
40		Residential Disconnect Protections	5	2,077							40
41		CEMA/WMPMA exclusion corrections				1,511 ³					41
42	927	Franchise Requirements		128,580							42
43	928	CPUC Reimbursement Fees	22,236								43
44		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965								44
45		Energy Efficiency	258								45
46		CPUC Intervenor Funding Expense - Transmission	-								46
47		CPUC Intervenor Funding Expense - Distribution	617	24,076							47
48	930.1	General Advertising Expenses		66							48
49	930.2	Abandoned Projects	5,025								49
50		Energy Efficiency	0	5,025							50
51		CEMA/WMPMA exclusion corrections				0 ³					51
52	931	Energy Efficiency		14							52
53		CEMA/WMPMA exclusion corrections				14 ³					53
54	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26							54
55											55
56		Total Excluded Expenses		\$ 180,439							56
59	√	Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.									59
60	¹	This amount represents the Non-Direct A&G expenses billed to Citizens in 2021, 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.									60
61	²	Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from T05 Cycle 5.									61
62		The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2021 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.									62
63	³	2021 CEMA/WMPMA exclusion corrections.									63
64	⁴	FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP.									64
66											66
67											67

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$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		\$ 121,247	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.37%	Pg9 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 47,739	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 104,601	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 41,184	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense	\$ 48,471		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	59,054	√	Pg8 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 107,525	√	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		\$ 13,441	Line 15 x Line 17	19

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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

² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the Appendix X Cycle 11 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 11 is the correct amount.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(S1,000)

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		\$ 121,247	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.37% √	Pg9 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 47,739 √	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 104,601	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 41,184 √	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		\$ 48,471	Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		58,703 √	Pg12 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 24	14
15	Total		\$ 107,174 √	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		\$ 13,397 √	Line 15 x Line 17	19

√ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.

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

² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the Appendix X Cycle 11 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 11 is the correct amount.

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, 2021

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	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
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

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, 2021
(S1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,655	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,823,200 v	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.5423%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.97%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,823,200 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5423%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7472%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.2895%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.6315%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	9.9211%	Line 27 + Line 29	31

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

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, 2021
(\$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 AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1	<u>Long-Term Debt Component - Denominator:</u>			1	
2	Bonds (Acct 221)	\$ 6,417,859		2	
3	Less: Reacquired Bonds (Acct 222)	-		3	
4	Other Long-Term Debt (Acct 224)	-		4	
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5	
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(16,894)		6	
7	LTD = Long Term Debt	\$ 6,400,965	Sum Lines 2 thru 6	7	
8				8	
9	<u>Long-Term Debt Component - Numerator:</u>			9	
10	Interest on Long-Term Debt (Acct 427)	\$ 237,654		10	
11	Amort. of Debt Disc. and Expense (Acct 428)	4,408		11	
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	1,275		12	
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13	
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14	
15	i = LTD interest	\$ 243,337	Sum Lines 10 thru 14	15	
16				16	
17	<u>Cost of Long-Term Debt:</u>	3.80%	Line 15 / Line 7	17	
18				18	
19	<u>Preferred Equity Component:</u>			19	
20	PF = Preferred Stock (Acct 204)	\$ -		20	
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21	
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22	
23				23	
24	<u>Common Equity Component:</u>			24	
25	Proprietary Capital	\$ 8,248,584		25	
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26	
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27	
28	Accumulated Other Comprehensive Income (Acct 219)	10,117		28	
29	CS = Common Stock	\$ 8,258,701	Sum Lines 25 thru 28	29	
30				30	
31				31	
32	<u>Return on Common Equity:</u>		10.60%	T05 Offer of Settlement; Section II.A.1.5.1	
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	\$ 6,400,965	43.66%	3.80%	1.66%
38	Preferred Equity	-	0.00%	0.00%	0.00%
39	Common Equity	8,258,701	56.34%	10.60%	5.97%
40	Total Capital	\$ 14,659,666	100.00%		7.63%
41					
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.97%
43					
44					
45	<u>Incentive Return on Common Equity:</u>				0.00%
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%
51	Preferred Equity	-	0.00%	0.00%	0.00%
52	Common Equity	-	0.00%	0.00%	0.00%
53	Total Capital	\$ -	0.00%		0.00%
54					
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%

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, 2021
(\$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

	Cost of Capital Rate (CCCR) Calculation:		
1	Cost of Capital Rate (CCCR) Calculation:		1
2			2
3	a. Federal Income Tax Component:		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,655	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 9,231	8
9	D = Transmission Rate Base	\$ 4,823,157 √	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	10
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.5423% √	12
13			13
14			14
15	B. State Income Tax Component:		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	5.97%	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	19
20	C = Transmission Rate Base	\$ 4,823,157 √	20
21	FT = Federal Income Tax Expense	1.5423% √	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	22
23			23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7472%	24
25			25
26			26
27	C. Total Federal & State Income Tax Rate:	2.2895% √	27
28			28
29	D. Total Weighted Cost of Capital:	7.6315%	29
30			30
31	E. Cost of Capital Rate (CCCR):	9.9211%	31

√ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.

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, 2021
 (\$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 Base

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1	<u>Net Transmission Plant:</u>		1
2	Transmission Plant	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	Page 2; Line 17	3
4	Transmission Related General Plant	Page 2; Line 18	4
5	Transmission Related Common Plant	Page 2; Line 19	5
6	Total Net Transmission Plant	Sum Lines 2 thru 5	6
7			7
8	<u>Rate Base Additions:</u>		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	<u>Rate Base Reductions:</u>		13
14	Transmission Related Accum. Def. Inc. Taxes	Pg11 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	Statement AF; Line 11	15
16	Total Rate Base Reductions	Line 14 + Line 15	16
17			17
18	<u>Working Capital:</u>		18
19	Transmission Related Materials and Supplies	Pg9 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	Pg9 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	Pg9 Rev Statement AL; Line 19	21
22	Total Working Capital	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	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 to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.

REVISED

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

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(S1,000)

Line
No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	7,176,358	Pg9 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		22,018	Pg9 Rev Statement AD; Line 27	3
4	Transmission Related General Plant		57,795	Pg9 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant		156,892	Pg9 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	7,413,063	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,571,492	Pg10 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		19,126	Pg10 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		23,966	Pg10 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		72,047	Pg10 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,686,631	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	5,604,865	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		2,893	Line 3 Minus Line 10	17
18	Transmission Related General Plant		33,829	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		84,844	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,726,431	Sum Lines 16 thru 19	20
21					21
22	B. Incentive Project Net Transmission Plant:				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	\$	-	Line 23 Minus Line 24	25

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

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 5,604,865	Page 2; Line 16	3
4	2,893	Page 2; Line 17	4
5	33,829	Page 2; Line 18	5
6	84,844	Page 2; Line 19	6
7	<u>\$ 5,726,431</u>	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	<u>\$ -</u>	Line 9 + Line 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (1,005,595)	Pg11 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (1,005,595)</u>	Line 14 + Line 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 47,739	Pg14 Rev Statement AL; Line 5	19
20	41,184	Pg14 Rev Statement AL; Line 9	20
21	13,397	Pg14 Rev Statement AL; Line 19	21
22	<u>\$ 102,320</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 4,823,157</u>	Sum Lines 6, 11, 16, 22, 24	26
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
27			27
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	<u>\$ -</u>	Line 29 + Line 30	31
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
32			32
33			33
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	<u>\$ -</u>	Line 34 + Line 35	36
37			37
38	<u>\$ -</u>	Shall be Zero	38

✓ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.

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

Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,176,358	✓	Pg9 Rev Statement AD; Line 11 2
3	Transmission Related Electric Misc. Intangible Plant	22,018	✓	Pg9 Rev Statement AD; Line 27 3
4	Transmission Related General Plant	57,795	✓	Pg9 Rev Statement AD; Line 29 4
5	Transmission Related Common Plant	156,892	✓	Pg9 Rev Statement AD; Line 31 5
6	Total Gross Transmission Plant	\$ 7,413,063	✓	Sum Lines 2 thru 5 6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,571,492	✓	Pg10 Rev Statement AE; Line 1 9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	19,126		Pg10 Rev Statement AE; Line 11 10
11	Transmission Related General Plant Depr Reserve	23,966	✓	Pg10 Rev Statement AE; Line 13 11
12	Transmission Related Common Plant Depr Reserve	72,047	✓	Pg10 Rev Statement AE; Line 15 12
13	Total Transmission Related Depreciation Reserve	\$ 1,686,631	✓	Sum Lines 9 thru 12 13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,604,865	✓	Line 2 Minus Line 9 16
17	Transmission Related Electric Miscellaneous Intangible Plant	2,893		Line 3 Minus Line 10 17
18	Transmission Related General Plant	33,829	✓	Line 4 Minus Line 11 18
19	Transmission Related Common Plant	84,844	✓	Line 5 Minus Line 12 19
20	Total Net Transmission Plant	\$ 5,726,431	✓	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	\$ -		Line 23 Minus Line 24 25

✓ Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.

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

**Appendix X Cycle 13 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 11
(\$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				Cumulative		Cumulative	3	
4		Monthly		Overcollection (-) or		Overcollection (-) or	4	
5		Undercollection (+)	Monthly	Undercollection (+)		Undercollection (+)	5	
6		in Revenue	Interest	in Revenue		in Revenue	6	
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7	
8	January	2021	\$ 0.90	0.28%	\$ 0.90	\$ 0.00	\$ 0.90	8
9	February	2021	0.90	0.25%	1.80	0.00	1.80	9
10	March	2021	0.90	0.28%	2.70	0.01	2.71	10
11	April	2021	0.90	0.27%	3.61	0.01	3.62	11
12	May	2021	0.90	0.28%	4.51	0.01	4.53	12
13	June	2021	0.90	0.27%	5.42	0.01	5.44	13
14	July	2021	0.90	0.28%	6.34	0.02	6.35	14
15	August	2021	0.90	0.28%	7.25	0.02	7.27	15
16	September	2021	0.90	0.27%	8.17	0.02	8.19	16
17	October	2021	0.90	0.28%	9.09	0.02	9.11	17
18	November	2021	0.90	0.27%	10.01	0.03	10.04	18
19	December	2021	0.90	0.28%	10.94	0.03	10.97	19
20	January	2022		0.28%	10.97	0.03	11.00	20
21	February	2022		0.25%	11.00	0.03	11.03	21
22	March	2022		0.28%	11.03	0.03	11.06	22
23	April	2022		0.27%	11.06	0.03	11.09	23
24	May	2022		0.28%	11.09	0.03	11.12	24
25	June	2022		0.27%	11.12	0.03	11.15	25
26	July	2022		0.31%	11.15	0.03	11.18	26
27	August	2022		0.31%	11.18	0.03	11.22	27
28	September	2022		0.30%	11.22	0.03	11.25	28
29	October	2022		0.42%	11.25	0.05	11.30	29
30	November	2022		0.40%	11.30	0.05	11.34	30
31	December	2022		0.42%	11.34	0.05	11.39	31
32	January	2023		0.54%	11.39	0.06	11.45	32
33	February	2023		0.48%	11.45	0.05	11.51	33
34	March	2023		0.54%	11.51	0.06	11.57	34
35	April	2023		0.62%	11.57	0.07	11.64	35
36	May	2023		0.64%	11.64	0.07	11.72	36
37	June	2023		0.62%	11.72	0.07	11.79	37
38	July	2023		0.68%	11.79	0.08	11.87	38
39	August	2023		0.68%	11.87	0.08	11.95	39
40	September	2023		0.66%	11.95	0.08	12.03	40
41	October	2023		0.71%	12.03	0.09	12.11	41
42	November	2023		0.69%	12.11	0.08	12.20	42
43	December	2023		0.71%	12.20	0.09	12.28	43
44	January	2024		0.72%	12.28	0.09	12.37	44
45	February	2024		0.68%	12.37	0.08	12.46	45
46	March	2024		0.72%	12.46	0.09	12.55	46
47	April	2024		0.70%	12.55	0.09	12.63	47
48	May	2024		0.72%	12.63	0.09	12.72	48
49	June	2024		0.70%	12.72	0.09	12.81	49
50	July	2024		0.72%	12.81	0.09	12.91	50
51	August	2024		0.72%	12.91	0.09	13.00	51
52	September	2024		0.70%	13.00	0.09	13.09	52
53	October	2024		0.70%	13.09	0.09	13.18	53
54	November	2024		0.70%	13.18	0.09	13.27	54
55	December	2024		0.70%	13.27	0.09	13.37	55
56			\$ 10.79			\$ 2.58		56

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.

Posted FERC Interest rates
Estimated FERC Interest rates

San Diego Gas & Electric Company
Citizen's Share of the Sunrise - Border East-Line
Appendix X Cycle 13 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix X Cycle 12
(\$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 12 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$ (12.40)	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>(2.46)</u>	Page 15 Line 44; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ (14.85)	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>\$ (1.238)</u></u>	Line 7 / Line 9	11

¹ Section C.6a of the 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 13 Informational Filing, SDG&E is correcting Appendix X Cycle 12 for approximately (\$15K) for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing. This error overstated the Citizens Share of the Sunrise - Border East Line in the previous Appendix X Cycle 12 filing causing its correction in the Appendix X Cycle 13 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE
 Appendix X Cycle 13 Annual Informational Filing
 Derivation of Other Adjustments Applicable to Appendix X Cycle 12
 (\$1,000)

		A	B	C = A - B		
Line No.	Description of Annual Costs	Revised - Appendix X Cycle 12 Amounts	As Filed - Appendix X Cycle 12 ER24-176 Amounts	Difference Incr (Decr)	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 17	\$ 17	-	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	3,076	3,081	(6)	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	728	728	-	Page 3 and Page 4, Line 5	5
6						6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 3,821	\$ 3,827	\$ (6)	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(24)	(18)	(6)	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	3	3	-	Page 3 and Page 4, Line 11	11
12						12
13	Subtotal Annual Costs	\$ 3,800	\$ 3,812	\$ (12)	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	53	53	-	Page 3 and Page 4, Line 15	15
16						16
17	Total Annual Costs	<u>\$ 3,853</u>	<u>\$ 3,865</u>	<u>\$ (12)</u>	Line 13 + Line 15	17
18						18

		Revised - Appendix X Cycle 12 Amounts	As Filed - Appendix X Cycle 12 ER24-176 Amounts	Difference Incr (Decr)		
Line No.	Description of Monthly Costs				Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ 1.445	\$ 1.445	-	Page 3 and Page 4, Line 20	19
20						20
21	Section 2 - Non-Direct Expense Cost Component	256.311	256.781	(0.470)	Page 3 and Page 4, Line 22	21
22						22
23	Section 3 - Cost Component Containing Other Specific Expenses	60.681	60.681	-	Page 3 and Page 4, Line 24	23
24						24
25	Total Citizens' Monthly Prior Year Cost of Service	\$ 318.437	\$ 318.907	\$ (0.470)	Sum Lines 20, 22, 24	25
26						26
27	Section 4 - True-Up Adjustment Cost Component	(2.021)	(1.541)	(0.480)	Page 3 and Page 4, Line 28	27
28						28
29	Section 5 - Interest True-Up Adjustment Cost Component	0.262	0.262	-	Page 3 and Page 4, Line 30	29
30						30
31	Other Adjustments	4.417	4.417	-	Page 3 and Page 4, Line 32	31
32						32
33	Total Monthly Costs	\$ 321.095	\$ 322.045	\$ (0.950)	Sum Lines 26, 28, 30, 32	33
34						34
35	Number of Months in Base Period	12	12	-	Page 3 and Page 4, Line 36	35
36						36
37	Total Annual Costs	<u>\$ 3,853</u>	<u>\$ 3,865</u>	<u>\$ (12)</u>	Page 3 and Page 4, Line 38	37
38						38
39						39

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

REVISED

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

Summary of Cost Components

Rate Effective Period January 1, 2024 to December 31, 2024
(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 17	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	3,076 v	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	728	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,821 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(24) v	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	3	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 3,800 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	53	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 3,853 v	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	\$ 1.445	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	256.311 v	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	60.681	Line 5 / 12 Months	23
24				24
25	Total Citizens Monthly Prior Year Cost of Service	\$ 318.437 v	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	(2.021) v	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	0.262	Line 11 / 12 Months	29
30				30
31	Other Adjustments	4.417	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	\$ 321.095 v	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 3,853 v	Line 34 x Line 36	37
38				38
39				39

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

AS FILED

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

Summary of Cost Components

Rate Effective Period January 1, 2024 to December 31, 2024
 (\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 17	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	3,081	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	728	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,827	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(18)	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	3	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 3,812	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	53	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 3,865	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	\$ 1.445	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	256.781	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	60.681	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 318.907	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(1.541)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.262	Line 11 / 12 Months	30
31				31
32	Other Adjustments	4.417	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 322.045	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 3,865	Line 34 x Line 36	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, 2022
(S1,000)

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	0.81% ✓	Page 2; Line 6	2
3			3
4	0.95% ✓	Page 2; Line 11	4
5			5
6	1.10%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.17%	Page 2; Line 34	10
11			11
12	0.51%	Page 2; Line 51	12
13			13
14	3.57% ✓	Sum Lines 2 thru 12	14
15			15
16	1.0207% 0.04%	Line 14 x Franchise Fee Rate	16
17			17
18	<u>3.61% ✓</u>	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 85,194	Lease Agreement	21
22			22
23	3.61% ✓	Line 18 Above	23
24			24
25	<u>\$ 3,076 ✓</u>	Line 21 x Line 23	25

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

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, 2022

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Net Transmission Plant	\$ 5,929,043	AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 48,233 v	Pg9 Rev Statement AH; Line 18	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.81% 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.	\$ 56,264 v	Pg9 Rev Statement AH; Line 41	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.95% v	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 65,476	Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	1.10%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,802	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	Citizens Financed Transmission Projects:			24
25	Transmission Related M&S Allocated to Transmission	\$ 45,902	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	44,016	Statement AL; Line 9	26
27	Transmission Related Working Cash	13,062 v	Pg10 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 102,981 v	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.5859%	Pg11 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 9,872 v	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.17%	Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 33,689	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	95,078	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 128,768	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	9.5859%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 12,343	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 17,901	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 30,245	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.51%	Line 49 / Line 1	51

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

AS FILED

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, 2022

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
<u>A. Non-Direct Annual Carrying Charge Percentages</u>			
2	0.83%	Page 2; Line 6	2
3			3
4	0.94%	Page 2; Line 11	4
5			5
6	1.10%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.17%	Page 2; Line 34	10
11			11
12	0.51%	Page 2; Line 51	12
13			13
14	3.58%	Sum Lines 2 thru 12	14
15			15
16	1.0207%	Line 14 x Franchise Fee Rate	16
17			17
18	<u>3.62%</u>	Line 14 + Line 16	18
19			19
<u>B. Derivation of Non-Direct Expense</u>			
20			20
21	\$ 85,194	Lease Agreement	21
22			22
23	<u>3.62%</u>	Line 18 Above	23
24			24
25	<u>\$ 3,081</u>	Line 21 x Line 23	25

AS FILED

**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, 2022

(\$1,000)

Line No.	Amounts	Reference	Line No.	
1	Net Transmission Plant	\$ 5,929,043	AV-4; Line 6	1
2				2
3	<u>A. Transmission Related O&M Expense</u>			3
4	Transmission O&M Expense	\$ 49,405	Statement AH; Line 17	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.83%	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.	\$ 55,476	Statement AH; Line 39	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.94%	Line 9 / Line 1	11
12				12
13	<u>C. Transmission Related Property Tax Expense</u>			13
14	Transmission Related Property Tax Expense	\$ 65,476	Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	1.10%	Line 14 / Line 1	16
17				17
18	<u>D. Transmission Related Payroll Tax Expense</u>			18
19	Transmission Related Payroll Tax Expense	\$ 1,802	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	\$ 45,902	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	44,016	Statement AL; Line 9	26
27	Transmission Related Working Cash	13,110	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 103,029	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.5859%	Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 9,876	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.17%	Line 32 / Line 1	34
35				35
36	<u>F. Transmission Related General & Common Plant Revenue</u>			36
37	Net Transmission Related General Plant	\$ 33,689	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	95,078	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 128,768	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	9.5859%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 12,343	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 17,901	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 30,245	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.51%	Line 49 / Line 1	51

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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, 2022 to December 31, 2022
(\$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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6									Cumulative		Cumulative	6	
7									Overcollection (-) or		Overcollection (-) or	7	
8									Undercollection (+)		Undercollection (+)	8	
9	Month	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	in Revenue wo Interest	Interest	with Interest	9
10	January	2022	\$ 318	438	(127)	\$ 9	\$ 320	\$ (2)	0.28%	\$ (2)	\$ (0)	\$ (2)	10
11	February	2022	318	438	(127)	9	320	(2)	0.25%	(4) ✓	(0)	(4) ✓	11
12	March	2022	318	438	(127)	9	320	(2)	0.28%	(6) ✓	(0)	(6) ✓	12
13	April	2022	318	438	(127)	9	320	(2)	0.27%	(8) ✓	(0)	(8) ✓	13
14	May	2022	318	438	(127)	9	320	(2)	0.28%	(10) ✓	(0)	(10) ✓	14
15	June	2022	318	438	(127)	9	320	(2)	0.27%	(12) ✓	(0)	(12) ✓	15
16	July	2022	318	438	(127)	9	320	(2)	0.31%	(14) ✓	(0)	(14) ✓	16
17	August	2022	318	438	(127)	9	320	(2)	0.31%	(16) ✓	(0)	(16) ✓	17
18	September	2022	318	438	(127)	9	320	(2)	0.30%	(18) ✓	(0)	(18) ✓	18
19	October	2022	318	438	(127)	9	320	(2)	0.42%	(20) ✓	(0)	(20) ✓	19
20	November	2022	318	438	(127)	9	320	(2)	0.40%	(22) ✓	(0)	(22) ✓	20
21	December	2022	318	438	(127)	9	320	(2)	0.42%	(24) ✓	(0)	(24) ✓	21
22			\$ 3,821	\$ 5,261	\$ (1,525)	\$ 109	\$ 3,845	\$ (24)			\$ (0)		22

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

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.

AS FILED

**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, 2022 to December 31, 2022
(\$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.	
1												1	
2												2	
3	Calculations:			= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3	
4												4	
5												5	
6												6	
7												7	
8												8	
9												9	
10	January	2022	\$ 319	438	(127)	\$ 9	\$ 320	\$ (2)	0.28%	\$ (2)	\$ (0)	\$ (2)	10
11	February	2022	319	438	(127)	9	320	(2)	0.25%	(3)	(0)	(3)	11
12	March	2022	319	438	(127)	9	320	(2)	0.28%	(5)	(0)	(5)	12
13	April	2022	319	438	(127)	9	320	(2)	0.27%	(6)	(0)	(6)	13
14	May	2022	319	438	(127)	9	320	(2)	0.28%	(8)	(0)	(8)	14
15	June	2022	319	438	(127)	9	320	(2)	0.27%	(9)	(0)	(9)	15
16	July	2022	319	438	(127)	9	320	(2)	0.31%	(11)	(0)	(11)	16
17	August	2022	319	438	(127)	9	320	(2)	0.31%	(12)	(0)	(12)	17
18	September	2022	319	438	(127)	9	320	(2)	0.30%	(14)	(0)	(14)	18
19	October	2022	319	438	(127)	9	320	(2)	0.42%	(15)	(0)	(15)	19
20	November	2022	319	438	(127)	9	320	(2)	0.40%	(17)	(0)	(17)	20
21	December	2022	319	438	(127)	9	320	(2)	0.42%	(18)	(0)	(18)	21
22			\$ 3,827	\$ 5,261	\$ (1,525)	\$ 109	\$ 3,845	\$ (18)		\$ (0)		\$ (0)	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.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF ¹

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 152,608	\$ 110,503	\$ 131,555	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,173,269)	(1,221,282)	(1,197,276)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(7,891)	(8,584)	(8,238)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (1,028,553)	\$ (1,119,363)	\$ (1,073,958)	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

✓ Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to the original Appendix X Cycle 11 filing per ER23-109.

✓ Items in BOLD have changed for adjustments attributed to Accrued Bonus DTA as required in SDG&E's FERC Order ER24-524.

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 274-275; Footnote Data (a) and (b).

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF ¹

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 152,608	\$ 110,770	\$ 131,689	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,173,269) ^v	(1,221,282)	(1,197,276)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(7,891)	(8,584)	(8,238)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (1,028,553) ^v	\$ (1,119,097)	\$ (1,073,825)	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

^v Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to the original Appendix X Cycle 11 filing per ER23-109.

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 274-275; Footnote Data (a) and (b).

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,030	\$ -	\$ -	\$ 1,030	SDG&E Records	2
3	Post Retirement Benefits	223	-	-	223	2022 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss	-	103,896	-	103,896	2022 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190	\$ 1,253	\$ 103,896	\$ -	\$ 105,149	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (844,679)	\$ (365,955)	\$ 8,295	\$ (1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	8
9		-	-	-	-		9
10	Total of Account 282	\$ (844,679)	\$ (365,955)	\$ 8,295	\$ (1,202,338)	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	13
14		-	-	-	-		14
15	Total of Account 283	\$ (8,584)	\$ -	\$ -	\$ (8,584)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens Sunrise)						18
19	Net Operating Loss	\$ -	\$ 5,354	\$ -	\$ 5,354	2022 Form 1; Page 234; Footnote Data (d)	19
20		-	-	-	-		20
21	Total of Account 190	\$ -	\$ 5,354	\$ -	\$ 5,354	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens Sunrise)						23
24	Accumulated Depreciation Timing Differences	\$ (10,988)	\$ (7,956)	\$ -	\$ (18,944)	2022 Form 1; Page 274-275; Footnote Data (b)	24
25		-	-	-	-		25
26	Total of Account 282	\$ (10,988)	\$ (7,956)	\$ -	\$ (18,944)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens Sunrise)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 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 2022 Base Period	34

√ Items in BOLD have changed for adjustments attributed to Accrued Bonus DTA as required in SDG&E's FERC Order ER24-524.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2022
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,296	\$ -	\$ -	\$ 1,296	2022 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits	223	-	-	223	2022 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss	-	103,896	-	103,896	2022 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190	\$ 1,520	\$ 103,896	\$ -	\$ 105,415	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (844,679)	\$ (365,955)	\$ 8,295	\$ (1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	8
9		-	-	-	-		9
10	Total of Account 282	\$ (844,679)	\$ (365,955)	\$ 8,295	\$ (1,202,338)	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	13
14		-	-	-	-		14
15	Total of Account 283	\$ (8,584)	\$ -	\$ -	\$ (8,584)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens Sunrise)						18
19	Net Operating Loss	\$ -	\$ 5,354	\$ -	\$ 5,354	2022 Form 1; Page 234; Footnote Data (d)	19
20		-	-	-	-		20
21	Total of Account 190	\$ -	\$ 5,354	\$ -	\$ 5,354	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens Sunrise)						23
24	Accumulated Depreciation Timing Differences	\$ (10,988)	\$ (7,956)	\$ -	\$ (18,944)	2022 Form 1; Page 274-275; Footnote Data (b)	24
25		-	-	-	-		25
26	Total of Account 282	\$ (10,988)	\$ (7,956)	\$ -	\$ (18,944)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens Sunrise)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 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 2022 Base Period	34

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$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	\$ 34	AH-1; Line 42	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 112,972	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(3,357)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(1,630)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(11,638)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense	0	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	(2,108)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(18,835)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(25,278)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(578)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(144)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments	(1,172) v	Negative of Pg9.2 Rev AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	<u>\$ 48,233 v</u>	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	\$ 655,963	Rev AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:			22
23	Abandoned Projects	(402)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs	(803)	Negative of AH-3; Sum Lines (32, 38); Col. a; and Line 34; Col. b	24
25	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution	(1,805)	Negative of AH-3; Line 40; Col. a	26
27	CPUC Reimbursement Fees	(22,865)	Negative of AH-3; Line 36; Col. a	27
28	Injuries & Damages	-	Not Applicable to 2022 Base Period	28
29	General Advertising Expenses	(8)	Negative of AH-3; Line 41; Col. b	29
30	Franchise Requirements	(136,001)	Negative of AH-3; Line 35; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account	-	Negative of AH-3; Line 44; Col. b	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(1)	Negative of AH-3; Line 37; Col. a	32
33	Other A&G Exclusion Adjustments	(239)	Negative of AH-3; Sum Lines (33, 43); Col. a; and Sum Lines (26, 27, 30); Col. b	33
34	Other Cost Adjustments	7,345 v	Negative of Pg9.4 Rev AH-3; Line 21; Col. d	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	<u>\$ 501,185 v</u>	Sum Lines 21 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	<u>(8,930)</u>	Negative of Rev AH-3; Pg8.2; Line 6; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	<u>\$ 492,255 v</u>	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	<u>10.73%</u>	Statement A; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	<u>\$ 52,803 v</u>	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	3,461	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	<u>\$ 56,264 v</u>	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	\$ 7,561,575	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	58,500	Statement AD; Line 29	46
47	Transmission Related Common Plant	164,103	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	<u>\$ 7,784,178</u>	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 7,561,575	Line 44 Above	50
51	Total Steam Production Plant	573,458	Statement AD; Line 1	51
52	Total Nuclear Production Plant	-	Shall be Zero	52
53	Total Other Production Plant	539,342	Statement AD; Line 7	53
54	Total Distribution Plant	9,334,733	Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	55
56	Total General Plant	545,363	Statement AD; Line 17	56
57	Total Common Plant	1,529,847	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	<u>\$ 20,084,318</u>	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	<u>38.76%</u>	Line 48 / Line 58	60

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

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

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:			1
2	Total Direct Maintenance Cost	\$ 34	AH-1; Line 42	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			4
5	Total Non-Direct Transmission O&M Expense	\$ 112,972	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(3,357)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(1,630)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(11,638)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense	0	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	(2,108)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(18,835)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(25,278)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(578)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(144)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 49,405	Sum Lines 5 thru 16	17
18				18
19	Derivation of Non-Direct Administrative and General Expense:			19
20	Total Non-Direct Administrative & General Expense	\$ 655,963	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(402)	Negative of AH-3; Line 39; Col. a	22
23	CPUC energy efficiency programs	(803)	Negative of AH-3; Sum Lines (29, 35); Col. a; and Line 31; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 36; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(1,805)	Negative of AH-3; Line 37; Col. a	25
26	CPUC Reimbursement Fees	(22,865)	Negative of AH-3; Line 33; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2022 Base Period	27
28	General Advertising Expenses	(8)	Negative of AH-3; Line 38; Col. b	28
29	Franchise Requirements	(136,001)	Negative of AH-3; Line 32; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	-	Negative of AH-3; Line 41; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(1)	Negative of AH-3; Line 34; Col. a	31
32	Other A&G Exclusion Adjustments	(239)	Negative of AH-3; Sum Lines (30, 40); Col. a; and Sum Lines (25, 26, 28); Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 493,839	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(8,930)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 484,909	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.73%	Statement A1; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 52,015	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	3,461	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 55,476	Line 37 + Line 38	39
40				40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:			41
42	Transmission Plant & Incentive Transmission Plant	\$ 7,561,575	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	58,500	Statement AD; Line 29	44
45	Transmission Related Common Plant	164,103	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 7,784,178	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 7,561,575	Line 42 Above	48
49	Total Steam Production Plant	573,458	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	539,342	Statement AD; Line 7	51
52	Total Distribution Plant	9,334,733	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	545,363	Statement AD; Line 17	54
55	Total Common Plant	1,529,847	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 20,084,318	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	38.76%	Line 46 / Line 56	58

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, 2022
(\$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.
		Electric Transmission Operation							
1	560	Operation Supervision and Engineering	\$ 9,102	\$ 144	\$ 8,958		\$ 8,958	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	965	-	965		965	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,893	-	1,893		1,893	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	158	-	158		158	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,357	3,357	-		-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	140	-	140		140	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-		-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-		-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,612	1,630	982		982	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses ¹	11,638	11,638	-		-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,659	-	10,659		10,659	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	(0)	(0)	-		-	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-		-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	16,813	2,108	14,705	1,172	13,533	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,610	-	3,610		3,610	Form 1; Page 320-323; Line 98	15
16									16
17		Total Electric Transmission Operation	\$ 60,946	\$ 18,876	\$ 42,070	\$ 1,172	\$ 40,898	Sum Lines 1 thru 15	17
18									18
19		Electric Transmission Maintenance							19
20	568	Maintenance Supervision and Engineering	\$ 2,150	\$ -	\$ 2,150		\$ 2,150	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1,192	-	1,192		1,192	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,022	-	1,022		1,022	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	2,016	-	2,016		2,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	64	-	64		64	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	102	-	102		102	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment ¹	18,835	18,835	-		-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines ²	25,278	25,278	-		-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines ¹	578	578	-		-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	34	-	34		34	Form 1; Page 320-323; Line 110	29
30									30
31		Total Electric Transmission Maintenance	\$ 51,272	\$ 44,691	\$ 6,580	\$ -	\$ 6,580	Sum Lines 20 thru 29	31
32									32
33		Total Electric Transmission O&M Expenses	\$ 112,218	\$ 63,568	\$ 48,650	\$ 1,172	\$ 47,478	Line 17 + Line 31	33
34									34
35	413	Transmission O&M Expenses Charged to Citizens ³	754	-	754		754		35
36									36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 112,972	\$ 63,568	\$ 49,405	\$ 1,172	\$ 48,233	Line 33 + Line 35	37
38									38
39									39
40		Excluded Expenses (recovery method in parentheses)							40
41	560	Executive ICP		\$ 144					41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,357					42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,630					43
44	562	Station Expenses ¹		11,638					44
45	564	Underground Line Expenses		(0)					45
46	565	Transmission of Electricity by Others (ERRA)		-					46
47	566	Misc. Transmission Expenses:							47
48		Century Energy Systems Balancing Account (CES-21BA)	\$ -						48
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-						49
50		ISO Grid Management Costs (ERRA)	993						50
51		Reliability Services (RS rates)	473						51
52		Other (TRBAA, TACBAA)	641	2,108					52
53		In-house fire brigade costs⁴							53
54	570	Maintenance of Station Equipment ¹		18,835					54
55	571	Maintenance of Overhead Lines ²		25,278					55
56	572	Maintenance of Underground Lines ¹		578					56
57									57
58		Total Excluded Expenses		\$ 63,568					58
59									59
60									60
61		Items in BOLD have changed due to adjustments attributed to Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524.							61
62		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix X Tariff (See Section I.C - number 31).							62
63		As a result, such items are excluded in Column b.							63
64		² Account 571 for Overhead Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.							64
65		³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2022, 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.							65
66									66
67		⁴ Represents 2022 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).							67
68									68

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2022
(\$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	\$ 9,102	\$ 144	\$ 8,958	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	965	-	965	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,893	-	1,893	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	158	-	158	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,357	3,357	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	140	-	140	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,612	1,630	982	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses ¹	11,638	11,638	-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,659	-	10,659	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	(0)	(0)	-	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	16,813	2,108	14,705	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,610	-	3,610	Form 1; Page 320-323; Line 98	15
16							16
17		Total Electric Transmission Operation	\$ 60,946	\$ 18,876	\$ 42,070	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 2,150	\$ -	\$ 2,150	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1,192	-	1,192	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,022	-	1,022	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	2,016	-	2,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	64	-	64	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	102	-	102	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment ¹	18,835	18,835	-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines ²	25,278	25,278	-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines ¹	578	578	-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	34	-	34	Form 1; Page 320-323; Line 110	29
30							30
31		Total Electric Transmission Maintenance	\$ 51,272	\$ 44,691	\$ 6,580	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 112,218	\$ 63,568	\$ 48,650	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens ³	754	-	754		35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 112,972	\$ 63,568	\$ 49,405	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	560	Executive ICP		\$ 144			41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,357			42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,630			43
44	562	Station Expenses ¹		11,638			44
45	564	Underground Line Expenses		(0)			45
46	565	Transmission of Electricity by Others (ERRA)		-			46
47	566	Misc. Transmission Expenses:					47
48		Century Energy Systems Balancing Account (CES-21BA)	\$ -				48
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				49
50		ISO Grid Management Costs (ERRA)	993				50
51		Reliability Services (RS rates)	473				51
52		Other (TRBAA, TACBAA)	641	2,108			52
53	570	Maintenance of Station Equipment ¹		18,835			53
54	571	Maintenance of Overhead Lines ²		25,278			54
55	572	Maintenance of Underground Lines ¹		578			55
56							56
57		Total Excluded Expenses		\$ 63,568			57
58							58
59		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix X Tariff (See Section I.C - number 31). 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 2022, 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.					62
63							63
64							64

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2022
 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Addtl A&G Adj	(e) = (c) - (d) Revised A&G	Reference	Line No.
Administrative & General									
1	920	A&G Salaries	\$ 36,490		\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,910	845	31,065	√ (1,681) ⁷	32,746	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)		(14,907)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	93,392	(15,527)	108,920	√ 1,497 ⁷	109,146	Form 1; Page 320-323; Line 184	4
5	923	Outside Services Employed				√ (1,723) ⁸			5
6	924	Property Insurance	8,930		8,930		8,930	Form 1; Page 320-323; Line 185	6
7	925	Injuries & Damages	232,737	316	232,421		232,421	Form 1; Page 320-323; Line 186	7
8	926	Employee Pensions & Benefits	55,888	(213)	56,102		56,102	Form 1; Page 320-323; Line 187	8
9	927	Franchise Requirements	136,001	136,001	-		-	Form 1; Page 320-323; Line 188	9
10	928	Regulatory Commission Expenses	36,826	25,397	11,429		11,429	Form 1; Page 320-323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	√ (5,438) ⁹	(16,637)	Form 1; Page 320-323; Line 190	11
12	930.1	General Advertising Expenses	8	8	-		-	Form 1; Page 320-323; Line 191	12
13	930.2	Miscellaneous General Expenses	6,625	507	6,117		6,117	Form 1; Page 320-323; Line 192	13
14	931	Rents	14,137		14,137		14,137	Form 1; Page 320-323; Line 193	14
15	935	Maintenance of General Plant	24,458	-	24,458		24,458	Form 1; Page 320-323; Line 196	15
16									16
17		Total Administrative & General Expenses	\$ 655,210	\$ 162,123	\$ 493,087	√ \$ (7,345)	\$ 500,432	Sum Lines 1 thru 15	17
18									18
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	752	-	752		752		19
20									20
21		Total Adjusted Administrative & General Expenses	\$ 655,963	\$ 162,123	\$ 493,839	√ \$ (7,345)	\$ 501,185	Line 17 + Line 19	21
22									22
23									23
24		Excluded Expenses:							24
25	921	Other Exclusion - FERC Audit Adjustments (Finding #7) ²	841 ⁶			(1,681) ⁷			25
26		Electric Power Research Institute (EPRI) Dues	4	845					26
27	922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³		14,790					27
28	923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)						28
29		Lobbying and discrimination related legal charges ⁵				1,497 ⁷			29
30		Electric Power Research Institute (EPRI) Dues	5	(15,527)					30
31		In-house fire brigade costs				(1,723) ⁸			31
32	925	Energy Efficiency	291						32
33		Electric Power Research Institute (EPRI) Dues	26	316					33
34	926	Energy Efficiency		(213)					34
35	927	Franchise Requirements		136,001					35
36	928	CPUC reimbursement fees	22,865						36
37		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1						37
38		Energy Efficiency	726						38
39		CPUC Intervenor Funding Expense - Transmission	-						39
40		CPUC Intervenor Funding Expense - Distribution	1,805	25,397					40
41	929	Duplicate Charges (Company Energy Use)				(5,438) ⁹			41
42	930.1	General Advertising Expenses		8					42
43	930.2	Abandoned Projects	402						43
44		Electric Power Research Institute (EPRI) Dues	105	507					44
45	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-					45
46									46
47		Total Excluded Expenses		\$ 162,123		\$ (7,345)			47
48									48
49									49
50		√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.							50
51									51
52		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2022, 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.							52
53									53
54		² Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs that were missed and credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.							54
55									55
56									56
57		³ Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to CWIP approved by FERC audit staff was debited to A&G costs in 2022 are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.							57
58									58
59									59
60		⁴ Represents reversal of prior exclusions on Finding #3 originally reported in TO5 Cycle 4 at \$6,031K and in TO5 Cycle 5 at \$9,501K for a total of \$15,532K to FE923. The actual approved amount as shown in footnote 3 is \$14,790K. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.							60
61									61
62									62
63		⁵ Represents Sempra legal fees and personnel dispute matters related to lobbying and discrimination related legal matters that should have been below the line charges.							63
64		⁶ This should have been shown as a credit in the exclusion to add back the credit in the 2022 A&G and accounted for separately in the FERC Audit refund analysis filed with FERC.							64
65		⁷ A&G exclusion adjustment in SDG&E's TO5 Cycle 6 Dec filing per ER24-524 that were not part of the Appendix X Cycle 12 Oct filing per ER24-176 as described in footnote 6.							65
66		⁸ Represents 2022 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).							66
67		⁹ This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.							67
68									68

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2022
(\$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	\$ 36,490	\$ -	\$ 36,490	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,910	845	31,065	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	93,392	(15,527)	108,920	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,930		8,930	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	232,737	316	232,421	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	55,888	(213)	56,102	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	136,001	136,001	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,826	25,397	11,429	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	8	8	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	6,625	507	6,117	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,137		14,137	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	24,458	-	24,458	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 655,210	\$ 162,123	\$ 493,087	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	752	-	752		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 655,963	\$ 162,123	\$ 493,839	Line 16 + Line 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	921	Other Exclusion - FERC Audit Adjustments (Finding #7) ²	841				24
25		Electric Power Research Institute (EPRI) Dues	4	845			25
26	922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³		14,790			26
27	923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)				27
28		Electric Power Research Institute (EPRI) Dues	5	(15,527)			28
29	925	Energy Efficiency	291				29
30		Electric Power Research Institute (EPRI) Dues	26	316			30
31	926	Energy Efficiency		(213)			31
32	927	Franchise Requirements		136,001			32
33	928	CPUC reimbursement fees	22,865				33
34		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				34
35		Energy Efficiency	726				35
36		CPUC Intervenor Funding Expense - Transmission	-				36
37		CPUC Intervenor Funding Expense - Distribution	1,805	25,397			37
38	930.1	General Advertising Expenses		8			38
39	930.2	Abandoned Projects	402				39
40		Electric Power Research Institute (EPRI) Dues	105	507			40
41	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			41
42							42
43		Total Excluded Expenses		\$ 162,123			43
44							44
45							45
46		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2022, 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.					46
47							47
48		² Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs that were missed and credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					48
49							49
50							50
51		³ Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to CWIP approved by FERC audit staff was debited to A&G costs in 2022 are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					51
52							52
53							53
54		⁴ Represents reversal of prior exclusions on Finding #3 originally reported in TO5 Cycle 4 at \$6,031K and in TO5 Cycle 5 at \$9,501K for a total of \$15,532K to FE923. The actual approved amount as shown in footnote 3 is \$14,790K. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					54
55							55
56							56
57							57

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$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		\$ 119,084	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.55%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 45,902	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	110-111; Footnote Data (b)	\$ 114,190	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 44,016	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense	\$ 48,233	✓	Pg9 Rev Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	56,264	✓	Pg9 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 104,497	✓	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		\$ 13,062	Line 15 x Line 17	19

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

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

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$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		\$ 119,084	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.55%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 45,902	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	110-111; Footnote Data (b)	\$ 114,190	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 44,016	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				
12	Transmission O&M Expense		\$ 49,405	Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		55,476	Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 24	14
15	Total		\$ 104,881	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		\$ 13,110	Line 15 x Line 17	19

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, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	Bonds (Acct 221)	\$ 7,400,000		2			
3	Less: Reacquired Bonds (Acct 222)	-		3			
4	Other Long-Term Debt (Acct 224)	400,000		4			
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5			
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(19,901)		6			
7	LTD = Long Term Debt	\$ 7,780,099	Sum Lines 2 thru 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>			9			
10	Interest on Long-Term Debt (Acct 427)	\$ 279,209		10			
11	Amort. of Debt Disc. and Expense (Acct 428)	4,857		11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	772		12			
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13			
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14			
15	i = LTD interest	\$ 284,837	Sum Lines 10 thru 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	3.66%	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>			19			
20	PF = Preferred Stock (Acct 204)	\$ -		20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21			
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital	\$ 9,066,195		25			
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26			
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27			
28	Accumulated Other Comprehensive Income (Acct 219)	7,253		28			
29	CS = Common Stock	\$ 9,073,448	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)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,073,448	53.84%	10.60%	5.71%	Col. c = Line 32 Above	39
40	Total Capital	\$ 16,853,547	100.00%		7.40%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.71%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Incentive Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

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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, 2022

(\$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

√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

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

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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, 2022
(S1,000)

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

AS FILED

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, 2022
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Long-Term Debt Component - Denominator:</u>				
2				2
3	112-113; 18; c	\$ 7,400,000		3
4	112-113; 19; c	-		4
5	112-113; 21; c	400,000		5
6	112-113; 22; c	-		6
7	112-113; 23; c	(19,901)		7
8		\$ 7,780,099	Sum Lines 2 thru 6	8
9				9
<u>Long-Term Debt Component - Numerator:</u>				
10	114-117; 62; c	\$ 279,209		10
11	114-117; 63; c	4,857		11
12	114-117; 64; c	772		12
13	114-117; 65; c	-		13
14	114-117; 66; c	-		14
15		\$ 284,837	Sum Lines 10 thru 14	15
16				16
17		3.66%	Line 15 / Line 7	17
18				18
<u>Preferred Equity Component:</u>				
19				19
20	112-113; 3; c	\$ -		20
21	118-119; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
23				23
<u>Common Equity Component:</u>				
24				24
25	112-113; 16; c	\$ 9,066,195		25
26	112-113; 3; c	-	Negative of Line 20 Above	26
27	112-113; 12; c	-		27
28	112-113; 15; c	7,253		28
29		\$ 9,073,448	Sum Lines 25 thru 28	29
30				30
31				31
32		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				
36				
37	\$ 7,780,099	46.16%	3.66%	1.69%
38	-	0.00%	0.00%	0.00%
39	9,073,448	53.84%	10.60%	5.71%
40	\$ 16,853,547	100.00%		7.40%
41				
42				5.71%
43				Line 38 + Line 39; Col. d
44				
45				0.00%
46				0.00%
47				0.00%
48				0.00%
49				0.00%
50	\$ -	0.00%	0.00%	0.00%
51	-	0.00%	0.00%	0.00%
52	-	0.00%	0.00%	0.00%
53	\$ -	0.00%		0.00%
54				0.00%
55				0.00%

¹ Amount is based upon December 31 balances.

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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, 2022
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (CCCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.71%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,866	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 10,188	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,958,247	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.4729%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.71%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,958,247	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4729%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7162%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.1891%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.3968%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (CCCR):</u>	9.5859%	Line 27 + Line 29	31

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

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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, 2022
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate _(ICCR) :	0.0000%	Line 27 + Line 29	31

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

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1	<u>Net Transmission Plant:</u>		1
2	Transmission Plant	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	Page 2; Line 17	3
4	Transmission Related General Plant	Page 2; Line 18	4
5	Transmission Related Common Plant	Page 2; Line 19	5
6	Total Net Transmission Plant	Sum Lines 2 thru 5	6
7			7
8	<u>Rate Base Additions:</u>		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	<u>Rate Base Reductions:</u>		13
14	Transmission Related Accum. Def. Inc. Taxes	Pg8 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	Statement AF; Line 11	15
16	Total Rate Base Reductions	Line 14 + Line 15	16
17			17
18	<u>Working Capital:</u>		18
19	Transmission Related Materials and Supplies	Statement AL; Line 5	19
20	Transmission Related Prepayments	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	Pg10 Rev Statement AL; Line 19	21
22	Total Working Capital	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	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 to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix X Cycle 12 ER24-176 October filing.

REVISED

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

Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,561,575	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	16,346	Statement AD; Line 27	3
4	Transmission Related General Plant	58,500	Statement AD; Line 29	4
5	Transmission Related Common Plant	164,103	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 7,800,523</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,764,563	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	13,082	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	24,810	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	69,025	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,871,480</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,797,012	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,264	Line 3 Minus Line 10	17
18	Transmission Related General Plant	33,689	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	95,078	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,929,043</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

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

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
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
32			32
33			33
34			34
35			35
36			36
37			37
38			38

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

Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,561,575	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	16,346	Statement AD; Line 27	3
4	Transmission Related General Plant	58,500	Statement AD; Line 29	4
5	Transmission Related Common Plant	164,103	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 7,800,523</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,764,563	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	13,082	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	24,810	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	69,025	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,871,480</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,797,012	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,264	Line 3 Minus Line 10	17
18	Transmission Related General Plant	33,689	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	95,078	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,929,043</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
Appendix X Cycle 13 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 12
(\$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				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Undercollection (+)	Monthly	Undercollection (+)		Undercollection (+)	5
6		in Revenue	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2022	\$ (1.03)	0.28%	\$ (1.03)	\$ (0.00)	8
9	February	2022	(1.03)	0.25%	(2.07)	(0.00)	9
10	March	2022	(1.03)	0.28%	(3.11)	(0.01)	10
11	April	2022	(1.03)	0.27%	(4.15)	(0.01)	11
12	May	2022	(1.03)	0.28%	(5.19)	(0.01)	12
13	June	2022	(1.03)	0.27%	(6.23)	(0.02)	13
14	July	2022	(1.03)	0.31%	(7.28)	(0.02)	14
15	August	2022	(1.03)	0.31%	(8.34)	(0.02)	15
16	September	2022	(1.03)	0.30%	(9.40)	(0.03)	16
17	October	2022	(1.03)	0.42%	(10.46)	(0.04)	17
18	November	2022	(1.03)	0.40%	(11.53)	(0.04)	18
19	December	2022	(1.03)	0.42%	(12.61)	(0.05)	19
20	January	2023		0.54%	(12.66)	(0.07)	20
21	February	2023		0.48%	(12.73)	(0.06)	21
22	March	2023		0.54%	(12.79)	(0.07)	22
23	April	2023		0.62%	(12.86)	(0.08)	23
24	May	2023		0.64%	(12.94)	(0.08)	24
25	June	2023		0.62%	(13.02)	(0.08)	25
26	July	2023		0.68%	(13.10)	(0.09)	26
27	August	2023		0.68%	(13.19)	(0.09)	27
28	September	2023		0.66%	(13.28)	(0.09)	28
29	October	2023		0.71%	(13.37)	(0.09)	29
30	November	2023		0.69%	(13.46)	(0.09)	30
31	December	2023		0.71%	(13.55)	(0.10)	31
32	January	2024		0.72%	(13.65)	(0.10)	32
33	February	2024		0.68%	(13.75)	(0.09)	33
34	March	2024		0.72%	(13.84)	(0.10)	34
35	April	2024		0.70%	(13.94)	(0.10)	35
36	May	2024		0.72%	(14.04)	(0.10)	36
37	June	2024		0.70%	(14.14)	(0.10)	37
38	July	2024		0.72%	(14.24)	(0.10)	38
39	August	2024		0.72%	(14.34)	(0.10)	39
40	September	2024		0.70%	(14.45)	(0.10)	40
41	October	2024		0.70%	(14.55)	(0.10)	41
42	November	2024		0.70%	(14.65)	(0.10)	42
43	December	2024		0.70%	(14.75)	(0.10)	43
44			<u>\$ (12.40)</u>		<u>\$ (2.46)</u>		44

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.

Posted FERC Interest rates

Estimated FERC Interest rates