Appendix X Cycle 4 Informational Filing

Volume 2 of 2

May 29, 2015

ATTACHMENT 5 – STMT BK2 DERIVATION OF CITIZENS' 4-MONTH TRUE-UP PERIOD ADJUSTMENT (SEPT- DEC 2013) COST COMPONENTS

TO4 AND TO3 FORMULA

SECTIONS 1 - 5

ATTACHMENT 5A - STMT BK2

DERIVATION OF CITIZENS' 4-MONTH TRUE-UP PERIOD (SEPT- DEC 2013) COST COMPONENTS

Under the TO4 FORMULA

SECTIONS 1-3

			San Died	o Gas 8	& Electric Co	mpanv	1		-	Statement BK2	
					atement BK					Section 1	+
	S	ection 1	I - Direct Mai				ponent			Page 1 of 1	1
			- Up Period					3)		<u> </u>	T
			•	•	(\$1,000)						
											-
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Ln.											Li
	A. Derivation of Dir	ect Mai	ntenance Ex	nenses	Allocated to	o Citizens	-		Amount	Reference	N
110.	A. Derivation of Bil	CCL IVIAII	inchance Ex	perioco	Anodatea t	O O T C T C T C T C T C T C T C T C T C			Amount	110101010	—
1	Citizens Direct Mai	ntenanc	e @ 50% Re	lated w	ith Border E	ast Line 1			\$14.309		1
2									¥ 1 11000		2
3	Working Cash One	Eight N	laintenance	Percen	tage @12.5	0%	1.79			One Eighth O&M Rule	3
4											4
5	Adjustment O&M R	Rate to A	ccount for 4	-Month	Period ²	37.50%	\$5.366			Line 1 X 37.50%	Ę
6		-1									6
7	Return plus FIT an	d SIT	11.3583%		3.79%	3	L5 * L7		\$0.203	Stmt BK2-Sec. 2; Page 7; Col. C; L47	7
8	•										8
9	Subtotal of Citizens	s Direct	Maintenanc	е					\$14.512	L1 + L7	9
10											10
11	Franchise Fees @	1.0310%	, D					\$	0.150	Calc: L9 X .010310	1.
12											1:
13	Total Direct Mainte	nance C	Cost Plus Fr	anchise	Fees			\$	14.661	L9 + L11	1:
14											14
15		1					-				1
	Monthly Direct Mai	ntenanc	e Assigned	to Citiz	ens			\$	3.665	L13 / 4 Months	10
17	-										17
_							<u> </u>		00.00	0 400 400 400	-
	Direct O&M expense	es incurr	ed during Se	pt 2013	- Dec 2013 II	J period is	equal to		\$28.62	See WP- AH5, Line 39	
										Citizen 50% Share -Direct Maintenance	-
									\$14.31		
2							1 11	L <u>.</u>			-
	The 12.5% Working									culation, the following formula is used:	-
		(1/3) = 3	7.5U%. The	57.5U%)	\$14.309 der	ives the w	orking capi	ται ο	on direct mai	ntenance equal to \$5.366 as shown	1
	on line 5.										-
3	The Deturn plus FIT	and CIT	of 11 25020/	ic multi-	oliod by a fac	tor of 0.22	to rofloat t	hat f	SDG&E ic co	│ eking a 4-month return on Citizens Direc	<u> </u>
										to \$.203 shown on line 7.	ι

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	-			o Gas & Electric Com -Direct Expenses Cost (Statement BK2 Section 2
-	-		4 - Month True-Up Peri				Page 1 of 7
				(000's)			
-			<u></u>				
				1			
	+	 	Summary of An	nual Transmission Car	rying Cost		
Line No.	-	A	В	C	D	E	Reference
1		A			В		Reference
2							
3	A. Non-Dire	ect Annual Carrying	Charge Percentages		Annual Carrying		
5					Charge as Applied to		
7	-				Leased Transmission Plan	<u>nt</u>	
8	Transmissio	on Operations Expens	se Carrying Charge Percenta	g	0.32%		See Pg 2; Col. D; Line 12
9	m	1			0.0504		S. P. J. C.I. D. I. i. 14
10 11	Transmissio	n Maintenance Expe	ense Carrying Charge Percent	ta	0.05%		See Pg 2; Col. D; Line 14
12	Transmissio	n Related A&G Car	rying Charge Percentage		0.64%		See Pg 2; Col. D; Line 48
13 14	Tuonamia-i-	n Poloted Parmal T	ax Carrying Charge Percenta	σ	0.01%		See Pg 3; Col. D; Line 12
15	Transmissio	Related Payron 1a	ax Carrying Charge Fercenta	g	0.0178		See Fg 3; Col. D; Line 12
16	Property Ta	ixes			0.00%		See Statement BK2 - Section 3
17 18	Transmissis	un Dalatad Canaral &	Common Plt Revenues Carr	wing	0.16%		See Pg 6; Col. D; Line 45
19	Charge Per		c Common 1 it Revenues Carr	ying	0.1070		See ig 0, con B, Eme 43
20					0.000/		NA COLOR
21	Transmissio	n Depreciation			0.00%		N/A to Citizens Service
23	Federal and	State Income Tax			0.00%		N/A to Citizens Service
24	Rate of Retu	ırn			0.00%		N/A to Citizens Service
26							1 1/1/10 01/12/03 501 1/10
27			Capital Revenue Carrying	1	0.05%		See Pg 7; Col. D; Line 57
28	Charge Per	centage					
30	ADIT Adjus	stment			0.00%		See Statement BK - Section 3
31	Total			-	1.23%		Sum of (L8:L30)
33	Ivial				1,2376		
34	Franchise F	ees Rate @ 1.0310%	0,0103	1	0.01%		Calculation = (.0123 x .010310)
36	Annual Car	rving Charge Rate as	s applied to transmission plan	nt.	1.24%		Line 32 + Line 34
37							
38 39				-			
40							
41	D D	af Non Dimet E	ense Cost Component	-			
42	B. Derivatio	n of Non-Direct Expe	ense Cost Component				
44	Citizens En	ergy Portion of Sunri	ise Border-East Line		\$ 85,194		See AD-6A
45	Annual Car	rying Charged Rate			1.24%	-144.99%	See Line 36 above
47							
48	Annual Tra	nsmission Maintenan	nce and Other Costs Charged	to Citizens	\$ 1,056.406		Line 44 X Line 46
50	+						
51_							
52 53							
		January Land	d k		aks on a management who	THE BELLE IN PROCESS OF THE PARTY	The form is not the section of the contract of

	manufacture and and according to the second	E PARTIE AND A MARKET THE PROPERTY.		AND PORT AND PARTY OF	CONTRACTOR OF A MAN THE PROPERTY OF THE PROPER	TT		THE PARTY OF THE P	AND MANUEL CAND. LIN A.S. BELLEVIS AND SON MANUEL M
				San Diego	Gas & Electric Con	i pany	,		Statement BK2
				ction 2 - Non-L	Direct Expenses Cost	Com	ponent		Section 2
_			4 - Month	Frue-Up Perio	d September 1, 2013	- De	cember 31, 2013		Page 2 of 7
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						1			
ine	ļ					Н	D	E	Reference
o. 1	 	A		В	C		Adjusted	E	Reference
2	Part A. Transmis	ssion O&M Exper	ises:		Total O&M		O&M		
3						<u> </u>			
!	A. Transmission	n Operation Exper	nses		\$12,104				Stmt AH; Pg AH2; Pg 1 of 2; Col.6; Line 17
5	B. Transmission	Maintenance Ex	nenses		\$ 1,786	\vdash			Stmt AH; Pg AH2; Pg 1 of 2; Col.6; Line 32
7									
3	To	tal Transmission	0&M			>	\$13,890		Line 4 + Line 6
0	Total Transmiss	sion Plant			1		\$3,808,552		Stmt AD; Pg AD; Line 15
1	A Otal I I alisilliss	SIOIL LAUIT	-			Ħ	ψυ,000,002		State Law, Agrico, Agrico, Lorente, Agrico, Ag
2	Transmission O	perations Expense	e Carrying Cha	rge Percentag	e	>	0.32%		Calculation: L4 / L10
3						\perp	0.0=0.1		
5	Transmission M	Iaintenance Exper	ise Carrying Cl	iarge Percenta	ige	>	0.05%		Calculation: L6 / L10
6									
7	Part B. Derivati	ion of Transmissio	n Related A&C	Expenses					
8	<u> </u>						0400.040		G AVY D AVY G I D VI AA
9	To	tal Administrative	e & General Ex	(pense: Less E	xclusions	>	\$198,942		Stmt AH; Pg AH3; Col. D; Line 22
1	Le	ss: Property Insu	rance			>	\$2,338		Stmt AH; Pg AH3; Col. D; Line 9
2									
3	To	tal Adjusted A&C	Expenses Excl	luding Propert	y Insurance	>	\$196,604		Line 19 - Line 21
5	-		-						
6	Tra	ansmission Wages	& Salaries All	ocation Factor	for Citizens	\vdash	11.90%		Stmt AI; Pg AI; Line 21
7									
8	To	tal Transmission	Related A&G E	xpenses		>	\$23,396		Line 23 X Line 26
0						\vdash			
1	 								
2	Part C. Derivat	tion of Allocation	of Property Ins	urance to Tran	smission Plant				
3						1			
5	Tw	ansmission Plant	Property Incur	nce Allocation	Factor	>	36,29%		Stmt AH; Pg AH; Line 17
6		anomiosium I fallt	. Toperty mour	.net rinucation			50,2570		The same and a same as
7	Pro	operty Insurance				>	\$2,338		See Line 21 above.
8						\vdash			
0	Dry	operty Insurance	Allocated to Tr	ans, General &	Common Plant	>	\$848		Line 35 X Line 37
1	- 1 × 1	operty insurance		, General G	- Common I Mut		45.10		
2									
3	7F-4-3/7F :	-i Dalati I A 2 C	Francis T. 1	Jian December	. Tuo	>	624.244		I in 29 + I in 40
4 5	Total Transmiss	sion Related A&G	Expenses Incli	iaing Property	ins.		\$24,244		Line 28 + Line 40
6	 -					H			
7									
8	Transmission R	elated A&G Carr	ying Charge Pe	rcentage		>	0.64%		Line 44 / Line 10
9	-	-				+			
50						₩-			

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		San Die	go Gas & Electric C	ompan	y		Statement BK2
		Section 2 - Nor	-Direct Expenses Co	st Con	ponent		Section 2
		4 - Month True-Up Per		13 - De	cember 31, 2013		Page 3 of 7
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ine lo.	A	В	C	-	D	E	Reference
10.	A	В			D	<u> </u>	Reference
1 1	Part A - Electric Payroll (Electric O	nly)					
2							
3	Total Electric Payroll Taxes			!	\$ 4,124		Stmt AK; Pg AK; Line 21
4							
5	Payroll Tax Allocated to Transmi	ission Per Wages Factor		$\perp \! \! \perp$	11.90%		Stmnt AI; Pg AI1; Line 21
6				$\perp \! \! \perp$			
7	Payroll Tax Allocated to Transmi	ission			\$ 491		Line 3 X Line 5
8							
9	Total Transmission Plant			5	3,808,552		See Pg 2; Line 10
10				\perp			
11	T DIA ID UT	C. Clare			0.010/		Time # /Time O
12 13	Transmission Related Payroll Ta	x Carrying Charge Percent	ige		0.01%		Line 7 / Line 9
14	+						
15 I	Part B - Transmission Wages & Sala	aries Allegation Factor for (litizone				-
16	art B - Transmission Wages & Sala	aries Anocation Factor for C	Juzens				
17	A. Transmission Wages Expense	e		>	\$4,960		Stmnt AI; Pg AI; Line 3
18							
19	B. A&G Wages Expense			>	\$12,678		Stmnt AI; Pg AI; Line 17
20							
21	C. Total O&M Wages Expense			>	\$54,355		Stmnt AI; Pg AI; Line 19
22							
23				$\perp \downarrow$			
24				\perp			
25				+			
26 27			+	+			
28			+	+	-		
29	A = Transmission	Wages & Salaries Allocation	Factor for Citizens		11.90%		
30	(C - B)	Suinties rinveation	Lactor 101 Citizens	\top	11,7070		
31	(5 2)						
32							
33							
34							
35							
36							
37							
38							

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1	┙	. A DEIDE	COLLETO	NI DECEMBE	G.E.					
2 1 3	Par	t A - DEPR	ECIATIO	N EXPEN	SE:					
4	-	DEc =	Common	Denreciat	ion Expense		>	\$18,393		Stmt AJ; Pg AJ; Line 1
5	Ť		Common	Бергеели	2			, , ,		
6)	DEg =	General l	Depreciatio	n Expense		>	\$3,232		Stmt AJ; Pg AJ; Line 3
7	4	~	m ~					6537 433		Start AD: Do AD: Line 22
9	4	C =	Total Co	nmon Plar	t Investment		>	\$527,422		Stmt AD; Pg AD; Line 23
10	-	G =	Total Cer	L 1eral Plant	Investment	-	>	\$258,034		Stmt AD; Pg AD; Line 21
11	Ť	<u> </u>	0.21 00							
12										
13]	Derivation o	f Common	and Gene	ral Plant Dep	reciation Rate				
14	4		/DE · D	TE > / (C) +	(n)	=	2.75%			
15 16	+	-	(DEC + D	Eg) / (C +	G)		2,1370			
17	+									
18 J	Par					n.Deferred Inco	me Taxes (ADFIT)			
19 20	4	as a percer	t of Tran	smission P	lant					
21	١,	General and	Common	Plant ADI	FIT		_	(16,073)		Stmt AF; Pg AF2; Col. C; Line 5
22										
23	_]	Return Plus	FIT and S	SIT				11.3583%		See Page 7; Line 47
24	4	Gen & Cmn	DI4 AD	EIT D				(1,826)		Line 21 X Line 23
25 26	+	Gen & Cmn	Plant AD	rii Keven	ues			(1,020)		Elite 21 X Elite 25
27	١,	True-Up Ad	iustment l	Factor 1				0.33		Ratio = 4 Months / 12 Months
28	\pm	ruc-op ma	ustinent	actor				<u> </u>	-	
29	7	True-Up Ad	justment (Gen & Cm	n Plant ADFI	Revenues		\$ (603)		Line 25 X Line 27
30										
31	_(General & C	mn Plant	Investmen	ıt			785,456		Line 8 + Line 10 above
32	١,	Fuomania-!-	Dalate 1	Conoral	Common Dis	nt ADIT Dorran		-0.08%		Line 29 / Line 31
33		1 ransmissio Carrying Ch			Common Plai	nt ADIT Revenu		-0,0076		Line W/ Line of
35	+	Carrying Ch	uige i elt	Linuge						
36										
	I									
4	\neg			mon Plant	ADFIT Reven	ues is multiplie	by a factor of 0.33 to i	eflect that SDG&E is s	eeking 4 mo	nths return on general and common
_	_ i	plant revenu	es.							
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	-		,					
Line No.	-	A	1	В	C	D	E	Reference
1								
	Part A.	RATE OF RETUR	WORKSHE	ET:				
3	1. Common	Stock Calculation						
5	1	Proprietary Capital				\$4,629,716	-	Stmt AV;Pg AV1; Line 25
6		Troprictary Capital						
7	Less:	Preferred Stock				\$0		Stmt AV;Pg AV1; Line 26
8	Less:	Account No. 216.1			>	- \$0		Stmt AV;Pg AV1; Line 27
10								
11 12	Less:	Account No. 219				\$9,010		Stmt AV;Pg AV1; Line 28
13		Common Stock =				\$4,620,706		Stmt AV;Pg AV1; Line 29
14								
15	2. Rate of F	Return Calculation				M4 020 022		Canada ANI Des ANI I. T M
16 17		LTD = Long Term	Debt (Total)			\$4,039,802		Stmt AV;Pg AV1; Line 7
18		PF = Preferred Stoo	k (Total)		>	\$0		Stmt AV;Pg AV1; Line 20
19		C 54 1				£4.620.706		Start AV-Da AV1. Line 20
20		Common Stock				\$4,620,706		Stmt AV;Pg AV1; Line 29
22		Total Capital =			>	\$8,660,508		Sum of L16 + L18 +L20
23		i = LTD interest				\$192,086		Stmt AV;Pg AV1; Line 15
25		1 - LID interest				\$172,000		State Av 12 g Av 13 Lane 15
26		d(pf) = Preferred D	ividends		>	\$1,205		Stmt AV;Pg AV1; Line 21
27 28	LTD/CAP	46.65%	Cost:	4.75%		Veighted LTD Cost	2.22%	Stmt AV;Pg AV1; Line 36
29	Pf/CAP	0.00%	Cost:	0.00%		Weighted Pf Cost	0.00%	Stmt AV;Pg AV1; Line 37
30	COM/CAP	53.35%	Cost:	10.05%		Weighted Cmn Cost	5,36%	Stmt AV;Pg AV1; Line 38
31 32 I	Rate of Return	on		OVERA	LL RATE OF RETU	RN =	7.58%	Stmt AV;Pg AV1; Line 39
	Common Equit		10.05%		ement in FERC Dock			
34	D + D D - 1	CF-1116	74-4- T T	` C				
35 I	Part B - Deriva	tion of Federal and S	state income i	ax Components	-			
37	A = Sum of	Preferred Stock and	Return on E	uity Componen	t >	5.36%		Stmt AV;Pg AV1; Line 41
38	D = Tuons	Related Amort of IT	C & Evenes D	oformed Tay I is	hility >	189		Stmt AV;Pg AV2; Line 7
40						107		DOMESTAT SE BART MS MARKE !
41	C = Equity	AFUDC Component	of Transmiss	ion Deprec. Exp	ense >	4,325		Stmt AV;Pg AV2; Line 8
42	D = Transn	nission Rate Base				\$ 2,869,799		Stmt AV;Pg AV2; Line 9
44								
45	FT = Fede	ral Income Tax Rate				35%		Federal Income Tax Rate
46 47	ST = State	Income Tax Rate	-		>	8.84%		State Income Tax Rate
48								
49 50	Fodoval Iv	ome Tax = $(((A) + ($	C / D // * ET/	- (R / D)	;	2.9572%		
51	reuerai inco	me 1ax - (((A) + (1 - FT	ינעוען פון -		2,75/2/0		
52								
53 54								
55	State Income	e Tax = ((A) + (C)	D) + Federal	Income Tax) * (ST)	0.8212%		
56			1- ST					
57 58			-					
59								
60	Total Federa	al & State Income Ta	x Rate:			3.7783%		Line 50 + Line 55
62	-							
	en Larren esercia an rosa	Las resonances de la company d	L	CORNER AS MORNEY AS THE THE	1040404	The secretary of the second second	a	er en ann en e

			San Di	ego Gas & Electric Comp	pany		Statement BK2
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lo.		A	В	С	D	E	Reference
1	1						A COLOR CIACO
	. Derivation o	f General and Com	mon Plant Annual Revenue	as a Percent of Transmis	sion Plant		
3							
4							
5				neral & Common Plant			
6			As a	Percentage of Gen/Cmn	Plant		
7	1						
8	Maintenance	of Gen and Comm	Plt	0,00%			Captured in trans plant A&G allocation
9	D 11/2			0.000/			Control II Tomasini - Plant Parall Tomas
0	Payroll Taxes	8		0.00%	-		Captured in Transmission Plant Payroll Taxes
2	A&G			0.00%			Captured in trans plant A&G allocation
13	A&G			0.0078			Captured in trans plant A&G anocation
4	General and	Common Plant Dep	reciation Rate	2.75%			See Pg 4; Col. C; Line 15
15	General and	Common Trant Dep	relation ixate	2.7570			See 1g 4, Con C, Eme 15
6	Federal & St	ate Income Tax 1		1.25%			See Pg 5; Col. D; Line 60 X .33 (True-Up Adjustme
7	r cucran co si	lite income rux		1.2570			Factor).
18	Rate of Retur	n Adjustment Fact	or ²	2.50%			See Pg 5; Col. E; Line 32 X .33 (True-Up Adjustme
9	Rate of Retui	n Aujustinent Fact		2.30 /0			Factor).
20	Working Car	ital		0,00%			Captured in trans plant allocation
21	Working Cul						
22	General & C	ommon Plant ADIT	Adjustment	-0.08%			See Page 4; Col. D; Line 33
23							
24	Annual Gen a	and Comm Plt Fixe	d Charge Rate	6.42%			Sum of (L8 thru L22)
25							
26							
	. General & C	ommon Plant Rate	Calculation:				
28	T	G 70 / T			505 400		C. D. A. C.I.D. I.' 0
29	Total Electric	Common Plant In	vestment		527,422		See Page 4; Col. D; Line 8
30 31	Total Floatrie	General Plant Inv	actment		258,034		See Page 4; Col. D; Line 10
32	Total Electric	General Flant Inv	estment		230,034		See 1 age 4, Cor. D, Line 10
	+	T-4-1 El-4-i- C	l - l C Dl4		785,456		Line 29 + Line 31
33 34	+	1 otal Electric Gene	eral and Common Plant		/05,450		Line 29 + Line 31
35	Annual Con	& Commn Plt Fixed	l Charge Rate		6.42%	-	Line 24, Col. C above.
36	Aintuar Gen	x Commit I it Fixe	Charge Nate		0.1270		Interig con c above
37	Electric Gen	and Comm Plt Rev	enue		50,426		Line 33 X Line 35
38							
39	Transmission	Wages Allocation	Factor for Citizens		11.90%		See Page 3; Line 29
10							
11	Transmission	Related Gen & Co	mm Plt Revenue		6,001		Line 37 X Line 39
12							
13	Total Transn	ission Plant			3,808,552		See Page 2; Line 10
14	<u> </u>						7. 11.17. 10
15		Related General a	nd Common Plant Revenue	Carrying Charge	0.16%		Line 41 / Line 43
16	Percentage						
7			-				
1 7					1		
· T	he Federal and	State Income Tax	Rate is multiplied by 0.33 to	reflect that SDG&E is s	eeking a 4 month Federal	and State Inco	me Tax rate on general and common plant.
2 T	1						
	1 D - 4 C D - 4	unn ic multiplied by	, a tactor of () 33 to reflect th	at SIM LX: K is cooking a 4	month Rate of Return or	n general and c	ommon night

				ection 2 - Non-l	Direct Expenses Cost Cod od September 1, 2013 - I	mponent		Statement BK2 Section 2 Page 7 of 7
			4 - MORGI	True-op rend	(000's)	December 31, 2013		rage / or /
ine	 							
lo.		A		В	С	D	E	Reference
2	Derivation of	Working Capital						
3 4	A. Material a	nd Supplies						
5	A. Material a	na Suppnes						
6	Total Elec	tric Plant Material	s and Supplies	(M&S)	62,157			Stmt AL; Line 1
7 8	Transmiss	ion Plant Allocatio	n Factor		36.09%			Stmt AD; Page AD; Line 39
9								, , ,
0	M&S Allo	cated to Transmiss	ion		22,432			L6 X L8
2	B. Prepaymer	nts						
3	TD (LTL)				40.220			Grant XI W
5	I otal Elect	ric Prepayments			49,230			Stmt AL; Line 7
6	Transmissi	on Plant Allocation	Factor		36.09%			Stmt AD; Page AD; Line 39
8	Prenavmen	ts Allocated to Tra	insmission		\$17,767			Line 14 X Line 16
9					\$17,707			EME IT IX EME IO
20	C. Working C	Cash						
21	Citizens Fina	nced Transmission						
3					220 424			
25	Transmis	sion Maintenance	and A&G		\$38,134			See Pg 2; Line 8 + 44
6	C	one Eight O&M Fa	ctor		12.50%			
7	411 (00)	<u> </u>	1	14 d D 1 1	25 500/			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
9	Adjust O&M	Percentage Rate to	Account for 4-	Month Period	37.50%			4 Month True-Up Adjustment Rate = 45 days / (360 X
0	v	Vorking Cash For	Transmission		\$ 14,300			Line 24 X Line 28
1 2	D. Tuonomiosi	on Working Capita	l as a Bousset	of Tuanamiasia	Dlant		<u> </u>	
3	D. Transmissi	on working Capita	n as a 1 ercent	UL TTAIISMISSIUI	litant			
4	1 C'' T'	100	D					
6	1. Citizens Fin	anced Transmissio	n Projects					
7		cated to Transmiss			22,432			Line 10 above
9		nts Allocated to Tr	ansmission		17,767			Line 18 above Line 30 above
0	Working C	asn			\$ 14,300 54,500			Sum (L37:39)
1	10(4)				54,300			Sun (LS7.55)
2	2. Derivation of	of Return Plus FIT	& SIT				1.	
4	Federal In	come Tax			2.9572%			See Page 5 above; Line 50
5	State Incor	ne Tax			0.8212%			See Page 5 above; Line 55
7	Rate of Re	turn Plus FIT & SIT			7.5800% 11.3583%			Stmt AV; Page AV1; Line 39
8	Total Keturn I	rius F11 & S11			11.3363 /6			
9	Transmission	Working Capital R	evenue		6,190			Line 40 X Line 47
0	Rate of Return	Adjustment Facto	or		0.33		-	Ratio of (4 Months / 12 Months)
2								
34	4-Month True	-Up Period Transn	nission Workin	g Capital Reve	2,063			Line 49 X Line 51
5	Total Transmi	ssion Plant			\$ 3,808,552			See Page 2, Line 10
7	Tuongratati	Related Working (Canital Passar			0.05%		Line 53 / Line 55
8		Related Working C rge Percentage	apitai Kevenu			0,05%		Line 33 / Line 33
9								
1 12	5% Warling a	each is based on a A	5 / 360 days =	12.50% To rof	lect a 4 month working	each calculation that	 	la is used: 45 days / (360 days x 1/3) = 37.50%.
12	2.3 /6 VY OFKING C	.aon io pascu un a 4	5 / 500 uays =	12.00 /0. 10 FEL	cet a 7 month working	.asn carculauvii, tile l	Onowing formu	м лэ мэсц. тэ цауэт (300 цауз х 1/3) — 37,30 /0.
T)	ransmission Wo	rking Capital Rev	enue is multipli	ed by a factor o	of 0.33 to reflect that SD	G&E is seeking a 4 r	nonth return on	transmission working capital revenue instead of 12 month

				Statement BK2
				Section 3
				Page 1 of 2
		L		
	San Diego Gas & Electric Compa	any		
	Cost Statement BK2			
	Section 3 - Cost Component Containing Other Speci			
	4- Month True-Up Period (September 1, 2013 - Dece	mber	31, 2013)	
	(\$1,000)			
Ln				Reference
No.	A. Direct Assignment of Accumulated Deferred Income 7	axes	(ADIT) to Ci	tizens
1				
2	As of September 1, 2013			
3	ADIT Liability Attributable to Bonus Depreciation	\$	(6,630)	Stmt AF; AF3; Col. E; Line 13
4	Offset by ADTA Generated by Net Operating Loss (NOL)			
5				
	As of December 31, 2013			
7	ADIT Liability Attributable to Bonus Depreciation	\$	(6,927)	Stmt AF; AF3; Col. I; Line 13
8	Offset by ADTA Generated by Net Operating Loss (NOL)			
9				
10	Total	\$	(13,557)	Line 3 + Line 7
11				
12	Annual Average of Beginning Bal. and End of Year Bal.	\$	(6,779)	Line 10 / 2
13				
	Return			Stm BK2 - Section 2; Pg 5; Col.E; Line 32
	FIT and SIT			Stm BK2 - Section 2; Pg 5; Col.D; Line 60
16	Cost of Capital Rate		11.3583%	
17				
	Citizens 12 Months Revenue Credit	\$	(769.92)	Line 12 * Line 16
19	Franchise Fee @ 1.0310% 0.010310	\$		Line 18 * .010310
20	Total Citizens Revenues plus Franchise		\$ (777.86)	Line 18 + Line 19
21				
22	True-Up Adjustment Factor ¹		0.33	Ratio of (4 Months / 12 Months)
23				
24	True-Up Period Citizens ADIT Revenues Plus Franchise		(256.694)	Line 20 * Line 22
25				
26	Citizens Monthly ADIT Revenues plus Franchise Fees		(64.17)	Line 24 / 4 Months
27				
28				
29	B. Property Taxes Allocated to Citizens			
30				
31	Citizens Allocated Property Taxes			Stmt AK; AK2; Line 24
32	Franchise Fee @ 1.0310%			Line 31 * .010310
33	Total Citizens Allocated Property Taxes		197.010	
34	•			
35	Citizens Allocated Monthly Property Taxes		49	Line 33 / 4 Months
36				
37				
	C. Non- Deductibility of Depreciation on Equity AFUDC			
39	Revenue Component			
40				
	Annual Equity AFUDC Allocated to Citizens		45.027	See Non-Deductibility on Equity AFUDC - WP
42				L11.
	Monthly Equity AFUDC Allocated to Citizens		11.257	Line 41 / 4 Months
~	7-1			
				
1	Citizens ADIT Revenues is multiplied by a factor of .33 to reflect th	nat SD	G&F is sooking	a 4-month return on Citizens revenues
	Outzens ADIT Revenues is multiplied by a factor of .55 to reflect tr	iai JD	OGE 19 SECKIN	g a Timonal retaint on Olazens levellues.
		1		L

						Statement BK2	
		- 1				Section 3	
						Page 2 of 2	
		∬ S			ctric Company		
		ـــالـــــــــــــــــــــــــــــــــ		ost Stateme			
	Se Se	ction	3 - Cost (Component	Containing Other	Specific Expenses	
_	4 -	Wonth	True-Up	(\$1,000)	ptemper 1, 2013 -	December 31, 2013)	-
				(\$1,000)			
		-					
			_				
	Α		В	С	D	E	
					(col. B * col. C)		
				L			
	D. Derivation of Citizens Border Ea	st Line	e Remov	al Costs			+
1			Total	Damanal			-
Ln	FFDO Assessed			Removal Rate ⁽¹⁾	A	Defenses	Li
<u>No.</u> 1	FERC Account		Costs	Rate '	Amount	Reference	No
2	354 - Towers & Fixtures	\$	46,971	0	\$ -	See TO4 -Transmission Plant Deprec. Rates WP	1 2
3	334 - TOWEIS & FIXILITIES	Ψ	40,371	-	<u>Ψ</u> -	See 104-11alishiission Flant Deprec. Nates WF	3
	356 - Overhead Cond & Devices	\$	16,615	0	\$ -	See TO4 -Transmission Plant Deprec. Rates WP	4
5	oco overneaa cona a zoviceo	# -	10,010		<u> </u>	Coo for Handingolon Flant Doping Hatto III	5
	359 - Road and Trails	\$	19,939	0	\$ -	No Removal Rate	6
7		1					7
8	350.1 - Land	\$	•	0	\$ -	No Removal Rate	8
9							9
	350.2 - Land Rights	4	1,669	0	-	No Removal Rate	10
11		\$	85,194				11
12	0.14.4-14	-			•	0 (10.140)	12
	Subtotal Annual Removal Costs	-			\$ -	Sum (L2:L10)	13
14	Franchise Fees @ 1.0310%				\$ -	L13 X .010310	14
16	Franchise Fees @ 1.0310%	-			· •	L13 X.010310	16
17	Total Annual Removal Costs	+			\$ -	L13 + L15	17
18	Total Fallidal Reliioval Oosts				· ·	MIO - E10	18
19							19
	Monthly Removal Costs				\$ -	Line 17 /4 Months	20
21							21
22							22
23	Total Other Specific Expenses				\$ (14.66)	Page 1 of 2: Part A, Line 24 + Part B, Line	23
24						Line 33 + Part C, Line 41 + Page 2 of 2,	24
25						Part D, Line 17	25
26	1. Authorized TO4 Sunrise Removal	Rate	is zero.				26

ATTACHMENT 5B – STMT BK2 DERIVATION OF CITIZENS' 4-MONTH TRUE-UP PERIOD (SEPT- DEC 2013) COST COMPONENTS

Under the TO3 FORMULA

SECTIONS 1-3

										T
		San Dieg	o Gas & E	Electric Co	mpany				Statement BK2	
				ement BK2					Section 1	
	Section	1- Direct Main	ntenance	Expense (Cost Con	ponent			Page 1 of 1	
	4-Month True	e- Up Period	(Septemb		- Decemi	ber 31, 2	013)			
				(\$1,000)						
			-							
Ln.										
	A. Derivation of Direct N	laintonanco l	Evnonese	Allocatod	to Citizo	ne		Amount	Reference	Ln.
NO.	A. Derivation of Direct N	manifice i	Expenses	Allocateu	lo Citize	115	,	Amount	Reference	No
1	Citizens Direct Mainten	ance @ 50% l	Related w	ith Border	Faet Lin	1		\$14.309		1
2	Oldzens Direct mainten	ance (2) 30 /0 1	Telateu W	nui Doraei	Last Liii			ψ17.505		2
3	Working Cash One Eigh	nt Maintenace	Percenta	age @12.5	0%	1.79			One Eighth O&M Rule	3
4										4
5	Adjustment O&M Rate t	o Account fo	r 4-Month	Period ²	37.50%	\$5,366			Line 1 X 37.50%	5
6						70.000				6
	Return plus FIT and SIT	12.4472%		4.14%	3	L5 * L7	\$	0.222	Stmt BK2-Sec. 2; Page 7; Col. C; L47	
8		12111270					<u> </u>			8
9	Subtotal of Citizens Dire	ect Maintenar	nce					\$14.531	L1 + L7	9
10										10
11	Franchise Fees @ 1.031	0%					\$	0.15	Calc: L9 X .010310	11
12										12
13	Total Direct Maintenace	Cost Plus Fr	anchise F	Fees			\$	14.681	L9 + L11	13
14										14
15										15
	Monthly Direct Maintena	ances Assign	ed to Citi	zens			\$	3.670	L13 / 4 Months	16
17										17
										<u> </u>
	Direct O&M expenses inc	urred during S	Sept 2013	- Dec 2013	TU period	is equal		\$28.62	See WP- AH5, Line 39	<u> </u>
								50%	Citizen 50% Share -Direct Maintenanc	е
								\$14.31		_
2	The 40 FO/ W	<u> </u>	45/000	40 = 01	T		4.		h and and a second a second and	-
									h calculation, the following formula is	
	as shown on line 5.	x 1/3) = 37.50%	6. INE 3/.	50% A 14.30	us derives	ine worl	kıng	capital on d	irect maintenance equal to \$5.366	-
	as shown on line 5.									
3	The Return plue EIT and 9	IT of 12 44720	% ie multir	nlied by a fo	ector of 0	33 to rofi	oct 4	hat SDGSE	is seeking a 4-month return on Citizen	
									d SIT equal to \$.222 shown on line 7.	> ⊤

+	+		+'	 		t			
+	+		+	+	+	 	 		
\perp						Gas & Electric Compa			Statement BK2
_	T		<u> </u>			Non-Direct Expenses Co			Section 2
-			 	4-Month 1r	ue-Up Perioa (8	September 1, 2013 to D (000's)	recember 31, 2013)		Page 1 of 7
+	+		<u> </u>	 	T	(000 s)	1		+
1									
_			- '	- Cu		i - Com	<u></u>		
+	+		 	Sui	mmary of Annua	ıal Transmission Carry	/ing Cost		
			T		T		, T		
ine			'				, — —		
No. 1	++		A	Т	В	С	D	E	Reference
2	+ +				+ + +		+		
3									
4	A. Non-Direct	t Annual	Carrying	Charge Perce	ntages	1	Annual Carrying		
6	++		+	 	+		Charge as Applied to		
7	+			-	+	L	ASEC I Pansinission a	iant	
8	Transmission	Operati	ions Expens	se Carrying C	Charge Percenta		0.32%		See Pg 2; Col. D; Line 12
9							2.250/		
10 11	Transmission	Mainten	iance Exper	nse Carrying	Charge Percen		0.05%		See Pg 2; Col. D; Line 14
12	Transmission 1	Related	A&G Car	rving Charge	Percentage		0.64%		See Pg 2; Col. D; Line 48
13									BULLE 4, CON 17, Line 10
14	Transmission	Related	Payroll Ta	X Carrying C	Charge Percenta		0.01%		See Pg 3; Col. D; Line 12
15 16	Property Taxe	90	\vdash	-	+		0.00%		
17			ſ <u></u>						
18			General &	Common Plt	Revenues Carry	ying	0.17%		See Pg 6; Col. D; Line 45
19	Charge Percer	ntage	+	1	+		.		
20	Transmission 1	Denreci	iation	+	+ +		0.00%		N/A to Citizens Service
22					<u> </u>				IVA W CITEGIS SCI TIC
23	Federal and St	tate Inco	ome Tax				0.00%		N/A to Citizens Service
24 25	Rate of Return		+	-	+		0.00%		N/A to Citizens Service
26	Kate of Meiner	<u>a</u>	<u> </u>	+	+	1	U,UU /U		N/A to Citizens service
27	Transmission 1		Working C	Capital Reven	ue Carrying		0.06%		See Pg 7; Col. D; Line 57
28	Charge Percer		ļ'				\perp		
29 30	A DATE Adjust:	4	 	+			0.0004		
30	ADIT Adjustn	nent	İ		+	1	0.00%		See Statement BK - Section 3
32	Total						1.25%		Sum of (L8:L30)
33									
34	Franchise Fees	s Rate (q	<u>)</u> 1.0310%	 	0.01031		0.01%		Calculation = (.0125 x .010310)
35 36	Annual Carry	ving Cha	erge Rate a	e annlied to tr	ransmission plant		1.26%		Line 32 + Line 34
37	Alman	Ing C	Ige I	арриса	Historian F		+		Line 32 Line 07
38									
39	+		\vdash		+	-			
40	+	\longrightarrow	$\qquad \qquad \vdash$	 	+ +		+		
42	B. Derivation	of Non-J	Direct Expr	ense Cost Con	nponent		+		
43									
44 45	Citizens Energ	zy Lease	Portion of	Sunrise Bora	er-East Line	+	\$ 85,194		See AD6-A
46	Annual Carryi	ving Cha	roed Rate		+	1	1.26%		See Line 36 above
47						1			
48	Annual Trans	mission	Maintenan	ice and Other	Costs Charged 1	to Citizens	\$ 1,073.444		Line 44 X Line 46
49	1			 					
50 51	+			 	+	1	+		
52	+ +	\longrightarrow		—	+	i	+ + +		
53	+				+		1	-	

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						Gas & Electric Compa				Statement BK2
\bot				Derivation	n of Section 2 N	on-Direct Expenses C	Cost	Component		Section 2
_		ļ		4-Month Tru	ue-Up Period (S	September 1, 2013 to 1	Dec	ember 31, 2013)		Page 2 of 7
		ļ				(000's)				<u> </u>
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_			-				\forall			
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ine										
ło.			A	r=	В	C	Ш	D	E	Reference
1	Don't A Tourn) 0 M F			T-4-100M	\vdash	Adjusted		
3	Part A. Trans	mission	ZWI Expe	nses:		Total O&M	\vdash	<u>O&M</u>		
4	A. Transmis	sion Oper	ation Expe	nses		\$12,104	\vdash			Stmt AH; Pg AH2; Pg 1 of 2; Col.6; Line 17
5										
6	B. Transmis	sion Mair	tenance Ex	penses		\$ 1,786	Ш			Stmt AH; Pg AH2; Pg 1 of 2; Col.6; Line 32
7	_	m . 1m	L	0025				612.000		Transfer de la companya de la compan
9	_	Total Ti	ansmission	O&M			>	\$13,890		Line 4 + Line 6
0	Total Trans	⊥ mission Pi	iant		-		>	\$3,808,552		Stmt AD; Pg AD; Line 15
(1	10.001 11.0019					-	Ħ	42,500,002		, , , , , , , , , , , , , , , , , , , ,
12	Transmissio	n Operati	ons Expens	e Carrying Cl	narge Percenta	ge	>	0.32%		Calculation: L4/L10
13							П			
14	Transmissio	n Maintei	nance Expe	nse Carrying	Charge Percent	tage	>	0.05%		Calculation: L6 / L10
15							╁			
16 17	Part R Deri	vetion of	 Tranemieci	on Related A&	G Evnenses		╁┼			
18	Tare B. Berr	Vation or	1 4 4 1 3 1 1 1 3 3 1	on related Ac	Apenses		177			
19		Total A	Iministrativ	e & General	Expense: Less	Exclusions	>	\$198,942		Stmt AH; Pg AH3; Col. D; Line 22
20										
21		Less: Pr	operty Insu	rance			>	\$2,338		Stmt AH; Pg AH3; Line 9
22		Total A	lingted A P.	C European Fr	cluding Prope	ut. Incurance	H	\$196,604		Line 19 - Line 21
23		Total A	ijustea A&	G Expenses E	kenuning Prope	rty Insurance	H	\$190,004		Lane 19 - Line 21
25		-					П			
26		Transm	ission Wage	es & Salaries A	Allocation Facto	or for Citizens		11.90%		Stmt AI; Pg AI; Line 21
27										
28		Total Tr	ansmission	Related A&G	Expenses		>	\$23,396		Line 23 X Line 26
29							Н			
1							H			
32	Part C. Der	ivation of	Allocation	of Property In	surance to Tra	nsmission Plant		·		
33										
34							Ц			
35		Transm	ission Plant	Property Inst	rance Allocati	on Factor	>	36.29%		Stmt AH; Pg AH; Line 17
36 37		Drongert	, Inguyor as	<u> </u>			\forall	\$2,338		See Line 21 above.
88		rroperty	/ Insurance				+	34,338		See Line 21 above.
39							\forall			
10		Property	Insurance	Allocated to	Frans, General	& Common Plant	>	\$848		Line 35 X Line 37
11							\prod			
12							\sqcup			
13	Total Two	ulasian D	alated A O C	T Evnangas To	luding Propert	w Inc	>	\$24,244		Line 28 + Line 40
14 15	10tal 1 rans	mission R	eiateu A&C	Expenses inc	nuumg Propert	у 1118.		324,244		Line 20 T Line 40
16	+						\Box			
7										
18	Transmissio	n Related	A&G Carı	ying Charge l	Percentage		>	0.64%		Line 44 / Line 10
19		ļ					-			-
50							\vdash			<u> </u>
51		L	- T.C.L. M. M. M. J. V. L.	La	L	a villamenti lari il armoti monoreta	للبل			The PINNETS CONTROL OF THE STREET OF THE PROPERTY OF THE PROPE

\dashv	<u> </u>				San Diego G	as & Electric Comp	anv			Statement BK2
\dashv		1		Derivation	on of Section 2 N	on-Direct Expenses	Cost (Component		Section 2
十				4-Month Tr	ue-Up Period (S	eptember 1, 2013 to	Dece	mber 31, 2013)		Page 3 of 7
						(000's)				
_	ļ									
					1		+			
ine					- D	C		D	E	Reference
No.			A		В	<u> </u>	++	<u> </u>	E	Reference
1 I	Part A - Electri	c Pavroll	(Electric O	nlv)		•	\top			
2			(Т			
3	Total Electri	c Payroll	Taxes				1	4,124		Stmt AK; Pg AK; Line 21
4										
5	Payroll Tax	Allocated	to Transm	ission Per Wa	iges Factor			<u>11.90%</u>		Stmnt AI; Pg AI; Line 21
6										
7	Payroll Tax	Allocated	to Transm	ission			5	6 491		Line 3 X Line 5
8		L								
9	Total Transr	nission Pl	ant				1 8	3,808,552		See Pg 2; Line 10
10	<u> </u>						\sqcup			
11			D 11.00				\vdash	0.0107		T' - 7 (T' - 0
12	Transmission	n Related	Payroll Ta	x Carrying C	harge Percentag	<u>e</u>	+	0.01%		Line 7 / Line 9
13										
14	Part P Transn	niccion W	ages & Sal	arios Allosoti	on Factor for Cit	izone	+			
16	rart b - Transn	HISSIOH VV	ages & Sai	aries Anocati	on Factor for Ch	izens				
17	A. Transmi	ssion Wa	ges Evnens	 e			>	\$4,960		Stmnt AI; Pg AI; Line 3
18	7x. x rausiii	331011 11 41	ges Dapens	Ĭ			Ħ	- 41,500		Semmeral, 15 121, 2210 0
19	B. A&G Wa	ages Expe	ense			• •	>	\$12,678		Stmnt AI; Pg AI; Line 17
20										
21	C. Total Od	&M Wage	s Expense				>	\$54,355		Stmnt AI; Pg AI; Line 19
22										
23							$\perp \perp$			
24							1			
25							+			
26	-						++			
27					+		+-			
28 29	A		anemiceian	Wages & Sal	arias Allogation	Factor for Citizens		11.90%		
30	(C - B)	<u>- 117</u>	au311115510ft	vrages & Sai	aries Amocation	racioi ioi Citizens	-	11,5070		-
31	(C-D)						+			
32										
33				L	'		+			
34										
35										
36			-							
37										
38										

man aprom	and compared to the second	arrenew-rococcoccoccoccoccoccoccoccoccoccoccocco	and the transfer of the transf	person systematical endore	gr da montre de crisco de constante de la constante de co	r 1	***************************************	ANTONIONA SOMETHINA ANTONIOS	AND THE PROPERTY AND THE PROPERTY OF THE PROPE
\perp					Gas & Electric Compa				Statement BK2
					on-Direct Expenses C				Section 2
_			4-Month Tru	e-Up Period (S	September 1, 2013 to I	Dece	ember 31, 2013)		Page 4 of 7
					(000's)				
\top									
ine						Ш			
0.			A	В	С	H	D	E	Reference
1 D	owt A DEDDI	CIATION EXP	PAICE.		****				
3	AITA - DEI KI	CIATION EAT	ENSE.						
4	DEc =	Common Depre	ciation Expense			>	\$18,393		Stmt AJ; Pg AJ; Line 1
5									
6	DEg =	General Depreci	ation Expense			>	\$3,232		Stmt AJ; Pg AJ; Line 3
7 8	C =	Total Common !	Plant Investment			_	\$527,422		Stmt AD; Pg AD; Line 23
9		A STATE COMMINGED I	mat myestment				TALE 1 TALE		Sunt HD, 1 g MD, Line Bo
0	G =	Total General P	ant Investment			>	\$258,034		Stmt AD; Pg AD; Line 21
1						Ш			
2	Davis di sa		1 DI 4 D			H		-	
4	Derivation of	Common and G	eneral Plant Depr	eciation Rate		H			
5		(DEc + DEg) / (C	C + G)	=	2.75%	H			
6									
7	<u></u>					Ш			
8 P		on of Gen and Co t of Transmissior		1.Deferred Inco	ome Taxes (ADFIT)				
20	as a percen	t of Transmission	Tant			H			
21	General and	Common Plant A	DFIT			П	(16,073)		Stmt AF; Pg AF; Line 5
22	D. C. DI.	DYM 1 CYM					10 44730/		Con Dona For Line Aff
3	Return Plus	FII and SII					<u>12.4472%</u>		See Page 7; Line 47
25	Gen & Cmn	Plant ADFIT Rev	/enues				(2,000.63)		Line 21 X Line 23
6	000000					\Box			
:7	True-Up Adj	ustment Factor 1					0.33		Ratio of (4 Months /12 Months)
8									
9	True-Up Adj	ustment Gen & (mn ADFIT Reve	nues			\$ (666.81)		Line 25 X Line 27
0	a 10 a					-	WOW 455		7: 0.7: 10.1
2	General & C	mn Plant Investn	ient			+	785,456		Line 8 + Line 10 above
3						-	-		
4	Transmission	Related Genera	& Common Plar	t ADIT Reven	ue		-0.08%		Line 29 / Line 31
5	Carrying Ch	arge Percentage							
6						\vdash			1
7			-			+			
1	The General	& Common Plan	t ADEIT Revenue	e is multinlied	hy a factor of 0 33 to	refl.	ect that SDG&F	is seeking a 4	months return on general and common plant revenues
	instead of 12			20 manapacu	~, a motor or ones to			v-v-mig # T	- Start of Bonesas and common pante sovenues
+									
\perp						\vdash			
						+			
+		-				+			
-						\vdash			

				AND THE PROPERTY OF THE PARTY O	COMMENT AS THE SECURITY THESE THE SECURITY ASSESSMENT AS THE SECURITY AS THE S		TANK MALAKAP PARTIES AND A STREET AND A STRE		PORTON A MINISTRADIONE PROGRESSION PROGRESSION PART MEDICAL MARCHANISM MARCHA
				San Diego G	as & Electric Comp	anv			Statement BK2
				n of Section 2 No	n-Direct Expenses	Cos	t Component		Section 2
			4-Month Tru	ue-Up Period (Se		Dec	ember 31, 2013)		Page 5 of 7
				T	(000's)	1			
									, , , , , , , , , , , , , , , , , , , ,
						\sqcup			
				D		+	- D	10"	Reference
		A		В		+		- 11	Reference
rt A.	RATE O	F RETUR	N WORKSHE	EET:					
						\perp			
1. Common	Stock Ca	lculation				\perp			
	Propriet	ary Capita	<u> </u>			>	\$4,629,716		Stmt AV;Pg AV1; Line 25
Local	Duofanno	d Stool:				+	02		Stmt AV;Pg AV1; Line 26
Less:	Freierre	u Stock			- /	+1	30		Still Av,1g Av1, Line 20
Less:	Account	No. 216.1				>	\$0		Stmt AV;Pg AV1; Line 27
					-	\prod	00.010		Charles AV. D. AVI. T. AC
Less:	Account	No. 219				+	\$9,010		Stmt AV;Pg AV1; Line 28
	Commor	Stock =				>	\$4,620,706		Stmt AV;Pg AV1; Line 29
						1			
	LTD = I	ong Term	Debt (Total)			>	\$4,039,802		Stmt AV;Pg AV1; Line 7
	DE D	e 1 Ct .	-1. (T-4-1)				60		Stmt AV;Pg AV1; Line 20
	PF = Pre	eierrea Sto	ck (10tal)				3 U		Stillt Av,rg Av1; Line 20
	Common	Stock				>	\$4,620,706		Stmt AV;Pg AV1; Line 29
	Total Ca	pital =				>	\$8,660,508		Sum of L16 + L18 +L20
	i = LTD	interest				>	\$192,086		Stmt AV;Pg AV1; Line 15
		interest.					7272,000		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	d(pf) = P	referred D	ividends			>	\$1,205		Stmt AV;Pg AV1; Line 21
I TD/CAD	16 659/		Costs	A 759/		137	aighted I TD Cos	2 2204	Stmt AV;Pg AV1; Line 36
	53.35%		Cost:						Stmt AV;Pg AV1; Line 38
				0.7777				0.0007	C. AMB AND I. CO
			11 250/		LL RATE OF RET	URI	N =	8.28%	Stmt AV;Pg AV1; Line 39 Stmt AV;Pg AV1; Line 31
mmon Equity			11.35%			П			Sunt At 11 g At 11 Lint 31
rt B - Derivat	ion of Fe	deral and S	tate Income T	ax Components		П			
. ~ -		10.	-			\parallel	6.0604		Charles AV. D. AVI. The At
A = Sum of	Preferred	1 Stock and	Keturn on Ec	uity Componen	τ	>	6.06%		Stmt AV;Pg AV1; Line 41
FT = Feder	al Incom	e Tax Rate				>	35%		Federal Income Tax Rate
						П			
ST = State I	ncome T	ax Rate				>	8.84%		State Income Tax Rate
					-	+ +			
Federal Inco	me Tax	=	(A * FT)	= B		>	3.2631%		
			(1 - FT)			П			
						\sqcup			
		a			<u> </u>	+			
State Income	Tax =	-	(A + B) * ST			>	0.9041%		
			(1- ST)			П			
						+			
						+			
Total Federa	l & State	Income Ta	x Rate:			>	4.1672%		Line 44 + Line 49
	Less: Less: Less: Less: 2. Rate of R LTD/CAP Pf/CAP COM/CAP ate of Return of mmon Equity rt B - Derivat A = Sum of FT = Feder ST = State I	1. Common Stock Ca Propriet Less: Preferre Less: Account Common 2. Rate of Return Ca LTD = L PF = Pre Common Total Ca i = LTD d(pf) = P LTD/CAP 46.65% Pf/CAP 0.00% COM/CAP 53.35% ate of Return on Dommon Equity > Total Ca Total	1. Common Stock Calculation Proprietary Capita Less: Preferred Stock Less: Account No. 216.1 Less: Account No. 219 Common Stock = 2. Rate of Return Calculation LTD = Long Term PF = Preferred Stock Common Stock Total Capital = i = LTD interest d(pf) = Preferred D LTD/CAP 46.65% Pf/CAP 0.00% COM/CAP 53.35% ate of Return on common Equity > rt B - Derivation of Federal and S A = Sum of Preferred Stock and	A rt A. RATE OF RETURN WORKSH 1. Common Stock Calculation Proprietary Capital Less: Preferred Stock Less: Account No. 216.1 Less: Account No. 219 Common Stock = 2. Rate of Return Calculation PF = Preferred Stock (Total) PF = Preferred Stock (Total) Common Stock Total Capital = i = LTD interest d(pf) = Preferred Dividends LTD/CAP 46.65% Cost: Pf/CAP 0.00% Cost: COM/CAP 53.35% Cost: ate of Return on common Equity > 11.35% rt B - Derivation of Federal and State Income Tax Rate FT = Federal Income Tax Rate	Derivation of Section 2 Not	Derivation of Section 2 Non-Direct Expenses	Derivation of Section 2 Non-Direct Expenses Cos 4-Month True-Up Period (September 1, 2013 to Dec (000's)	A B C D D	Derivation of Section 2 Non-Direct Expenses Cost Component

		eutoria yuuriansimmiin työtäine minor uni Youa hakkitiksi	PT-THERE HT M. PTERMAN, ON	EPIZAMA ARMININENENENENENENENENENENEN		TO ATT TRANSPORT MANUFACTURE	THE PROPERTY OF THE PROPERTY O
+			San Diego (Gas & Electric Comp	any		Statement BK2
		Derivation		on-Direct Expenses			Section 2
				September 1, 2013 to			Page 6 of 7
				(000's)			
				,			
_			-		T		
_			~~~				
_ _			SUM	MARY			
+							
ne_							D-6
0.		A	В	С	D	E	Reference
1 2 A.	. Derivation of General and	I Common Dlant Ann	al Damana a	a Dansont of Tuonen	nicaion Dlant		
A.	. Derivation of General and	1 Common Plant Ann	uai Revenue a	s a Percent of Transi	nission Plant		
	-						
+	+ +		Cone	ral & Common Plant	Costs		
+	1			ercentage of Gen/Cm			
-	+ + + + + + + + + + + + + + + + + + + +		Asai	creentage of Gen/Chi	II I I I I I I I I I I I I I I I I I I		
+	Maintenance of Gen and	Comm Plt		0.00%			Captured in trans plant A&G allocation
-	Wantenance of Gen and			0,0070			Outpeared in vient plant 1200 anothers
)	Payroll Taxes			0.00%			Captured in Transmission Plant Payroll Taxes
1	14,7501 24.00			3,00,0		-	
2	A&G			0.00%			Captured in trans plant A&G allocation
3							
4	General and Common Pla	nt Depreciation Rate		2.75%			See Pg 4; Col. C; Line 15
5							
6	Federal & State Income T	ax 1		1.39%			See Pg 5; Col. D; Line 54 * 0.33 (True-Up Adjustment
7							Factor).
8	Rate of Return Adjustmen	nt Factor 2		2.76%			See Pg 5; Col. E; Line 32 * 0.33 (True-Up Adjustment
9	Kate of Recuir A Augustines	It I actor		2.7070			Factor).
0	Working Capital			0.00%			Captured in trans plant allocation
1	Working Capitar			0,0070			Captured in trans plant anocation
2	General & Common Plant	ADIT Adjustment		-0.08%			See Page 4; Col. D; Line 34
3	General & Common Flanc	ADII Aujustinent		0,0076			See Tage 1, Con D, Line C1
4	Annual Gen and Comm P	lt Fixed Charge Rate		6.8187%			Sum of (L8 thru L22)
5	7xmaar Gen and Comm 1	it I ized Charge Rate		0,010,70			Sum of (25 thru 222)
6							
	. General & Common Plan	t Rate Calculation:					
8							
9	Total Electric Common Pl	ant Investment			527,422		See Page 4; Col. D; Line 8
0							
1	Total Electric General Pla	nt Investment			258,034		See Page 4; Col. D; Line 10
2							
3	Total Electri	c General and Comm	on Plant		785,456	wrates ver	Line 29 + Line 31
4	Tour Dieter				1,		
5	Annual Gen & Commn Pl	t Fixed Charge Rate			6.8187%		See Line 24 above
6							
7	Electric Gen and Comm P	It Revenue			53,558		Line 33 X Line 35
8					1		
9	Transmission Wages Allo	cation Factor for Citiz	zens		11.90%		See Page 3; Line 29
0							
1	Transmission Related Ger	& Comm Plt Revent	ie		6,373		Line 37 X Line 39
2							
3	Total Transmission Plant				3,808,552		See Page 2; Line 10
4							
5	Transmission Related Ger	ieral and Common Pl	ant Revenue C	arrying Charge	0.17%		Line 41 / Line 43
6	Percentage						
7	<u> </u>						
1	The Federal and State Inc	ome Tax Rate is mult	iplied by a fact	or of 0.33 to reflect t	hat SDG&E is seeking	a month Fed	leral and State Income Tax rate on general and common
	plant.						
2		tiplied by a factor of	0.33 to reflect t	hat SDG&E is seekir	ng a 4 month Rate of R	leturn on gen	eral and common plant.
+	ZECTAGE OF RECUIE IS MU		to remove t				
- 1							

		Derivation 4-Month Tru	of Section 2 N	Gas & Electric Comparion-Direct Expenses Copperation 1, 2013 to D	st Component		Statement BK2 Section 2 Page 7 of 7
_				(000's)			
		-					
	A		В	C	D	E	Reference
_	Derivation of Working Capital						
	A. Material and Supplies						
			2500	CO 1 ==	1		C A. T I
	Total Electric Plant Materi	als and Supplies	(M&S)	62,157			Stmt AL; Line 1
	Transmission Plant Allocat	ion Factor		36.09%			Stmt AD; Page AD; Line 39

	M&S Allocated to Transmi	ssion		22,432			L6 X L8
	B. Prepayments						
	Total Electric Prepayments			49,230			Stmt AL; Line 7
	Transmission Plant Allocati	on Factor		36.09%			Stmt AD; Page AD; Line 39
	Prepayments Allocated to T	ransmission		17,767	-		Line 14 X Line 16
	C. Working Cash				1		
	Cr working Cash						
	Citizens Financed Transmissi	on					
	Transmission Maintenanc	e and A&G		\$38,134			See Pg 2; Line 8 + 44
	Transmission Maintenanc	L and Acco		\$20,101			See I G II, III II I
	One Eight O&M	Factor		12.50%			
_	Adiant O & M Dougouto go Doto	to Assaunt for 1	Month Povio	37.50%			4-Month True-Up Adjustment = 45 days/ (360 X 1/3
-	Adjust O&M Percentage Rate	to Account for 4-	· Mouth Perio	37.3076			4-Month True-Op Aujustment – 43 days/ (300 X 1/3
	Working Cash Fo	r Transmission		\$ 14,300			Line 24 X Line 28
_	D. Transmission Working Cap	tal as a Percent	of Transmissio	n Plant	-		
_							
	1. Citizens Financed Transmiss	ion Projects					
_	M&S Allocated to Transmi	ssion		22,432	-		Line 10 above
_	Prepayments Allocated to T			17,767			Line 18 above
	Working Cash			\$ 14,300			Line 30 above
	Total			54,500			Sum (L37:39)
	0 D 1 4 6D 1 71 71	TOCHE			-		
	2. Derivation of Return Plus F	1 & SIT			-		
	Federal Income Tax			3.2631%			See Page 5 above; Col. D; Line 44
	State Income Tax			0.9041%			See Page 5 above; Col. D; Line 49
	Rate of Return Total Return Plus FIT & SIT			8.2800% 12.4472%			See Page 5 above; Col. E; Line 32
_	10tal Return Plus F11 & SIT			12,44/270			
_	Transmission Working Capital	Revenue		6,784			Line 40 X Line 47
	True-Up Adjustment Factor 2			0.33			Ratio of (4 Months / 12 Months)
	True-Up Period Transmission	Working Capital	Revenue	2,261	_	ļ	Line 49 X Line 51
		- Capital					
	Total Transmission Plant			\$ 3,808,552			See Page 2, Line 10
	Transmission Related Working	Canital Revenu	e		0,06%		Line 53 / Line 55
_	Carrying Charge Percentage	Capital Nevellu			0,0070		A I AMAGOO
1	12.5% Working Cash is based	on 45/360 days =	12.50%. To re	eflect a 4 month worki	ng cash calculation,	the following fo	rmula is used: 45 days / 360 days X 1/3) = 37.50%.
_							

		Statement BK2 Section 3
		Page 1 of 2
pany		
July		
pecific	Costs	
		-
7, 20.	,	
		Reference
Taxes (ADIT) to Citiz	ens
	(6,630)	Stmt AF; AF1; Col. E; Line 13
<u> </u>		
	(6,927)	Stmt AF; AF1; Col. I; Line 13
)		
\$	(13,557)	Line 3 + Line 7
\$	(6,779)	Line 10 / 2
	8.2800%	Stm BK2 - Section 2; Pg 5; Col.E; Line 32
		Stm BK2 - Section 2; Pg 5; Col.D; Line 54
	12.4472%	
	(844)	Line 12 * Line 16
\$		Line 18 * .010310
	(852.43234)	Line 18 + Line 19
	0.33333	Ratio of (4 Months / 12 Months)
nct	(284.144)	Line 20 X Line 22
	(71.04)	Line 24 /4 Months
	105	Stmt AK; AK2; Line 24
		Line 32 * .010310
		Line 32 *.010310
	187.010	LINE 32 TLINE 33
	/Q 25	Line 34 / 4 Months
	49.25	LINE J4 / 4 MOTHUS
-		
ct that S	DG&F is seekin	g a month return on Citizens ADFIT revenues.
	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	pecific Costs 31, 2013) Taxes (ADIT) to Citiz \$ (6,630) \$ (6,927) \$ (13,557) \$ (6,779) 8.2800% 4.1672% 12.4472% (844) \$ (9) (852.43234) 0.33333 nct (284.144) (71.04) 195 2 197.010 49.25

		TI	-				Statement BK2	
		-					Section 3	-
		+			\vdash		Page 2 of 2	
							Fage 2 of 2	
		Sa	n Diego	Gas & Elec	tric	Company		
		- Cu		st Stateme				
	S	ection 3			_		er Specific Costs	
							nber 31, 2013)	
			11011	(\$1,000)				
t		11		(4.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1			
1								
	A		В	С		D	E	
					(cc	ol. B * col. C)		
	C. Derivation of Citizens Border Ea	st Line F	Remova	Costs				
Ln		T-	otal	Removal				Ln
No	FERC Account	C	osts	Rate (1)		Amount	Reference	No.
1								1
2	354 - Towers & Fixtures	\$	46,971	0.0091	\$	427	See TO3 SDGE Deprec. Rates WP, Col.17, L8.	2
3								3
4	356 - Overhead Cond & Devices	\$	16,615	0.0098	\$	163	See TO3 SDGE Deprec. Rates WP, Col.17, L14.	4
5								5
6	359 - Road and Trails	\$	19,939	0	\$	-	No Removal Rate	6
7					-			7
8	350.1 - Land	\$	-	0	\$	-	No Removal Rate	8
9			1 000					9
	350.2 - Land Rights		1,669	0		-	No Removal Rate	10
11		\$	85,194		-			11
12	Subtotal Annual Removal Costs	-			\$	500	Sum (L2:L10)	13
14	Subtotal Annual Removal Costs				1	590	Sum (LZ:L10)	14
	Franchise Fees @ 1.0310%				\$		L13 X .010310	15
16	Franchise rees @ 1.0310%				1		L13 X.010310	16
17	Total Annual Removal Costs				\$	596.34871	113+115	17
18	Total Allitual Nellioval Costs				Ψ	330.34071	L10 L10	18
	True-Up Adjustment Factor ²				\$	0.33333	Ratio of (4 Months / 12 Months)	19
20	True-op Aujustilient i actor				Ψ	0.55555	Tradio of (4 Months / 12 Months)	20
	4 Month Removal Costs	1			\$	198.783	Line 17 X Line 19	21
22		++			+	100.700		22
	Monthly Removal Costs				\$	50	Line 17 /4 Months	23
24		11			Ť	30		24
25		11			T			25
	Total Other Specific Costs	TI T			\$	111.649	Part A, Line 24 + Part B, Line 34 + Part C,	26
27	•						Line 21	27
28								28
			i					
1	Authorized TO3 Removal Rate				T			
2	The annual Removal Costs is multir	olied by	a factor	of 0.33 to r	efle	ct that SDG&	E is seeking a 4 month removal costs	
	instead of 12 months.	1			T			

ATTACHMENT 5C – STMT BK2 DERIVATION OF CITIZENS' 4-MONTH TRUE-UP ADJUSTMENT

TO4 AND TO3 FORMULA

SECTIONS 4 - 5

Section 4

Section 4A

Derivation of the 4-Month True-Up Cost of Service Based on the TO3 Formula

	CITIZEN	S SHARE OF THE I	BORDER-EAST LINE	
	Derivation of	Citizens True - Up	4- Month Cost of Service	
	Septer	nber 1, 2013 to D	ecember 31, 2013	
		(000's)		
			- 10-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0	
				-
		TO3 Formula		
Line				Line
	Description	Tatal	Reference ¹	No
No	Description	Total	Reference	INO
1	Section 1 - True-Up COS - Direct Maintenance Costs	\$ 14.681	Attmt 5B: TO3- 4 Month TUP- Stmt BK2-Sec 1; Pg 1, L13	1
2	Section 1 - True-op Cos - Direct Maintenance Costs	7 14.001	Actine 3B. 103 4 Month 101 Stille BRE See 2, 18 2, 123	2
3				3
4	Section 2 True-Up COS - Non-Direct Costs	1,073.444	Attmt 5B: TO3- 4 Month TUP- Stmt BK2-Sec 2; Pg 1, L48	4
5	•		, , , , , , , , , , , , , , , , , , , ,	5
6	Section 3 True-Up COS - Other Specific Costs			6
7	A. ADIT	(284.144)	Attmt 5B: TO3- 4 Month TUP- Stmt BK2-Sec 3; Pg 1 of 2, L24	7
8	B. Property Taxes	197.010	Attmt 5B: TO3- 4 Month TUP- Stmt BK2-Sec 3; Pg 1 of 2, L34	8
9	C. Removal Costs	198.783	Attmt 5B: TO3- 4 Month TUP- Stmt BK2-Sec 3; Pg 2 of 2, L21	9
10				10
11	Total 4 Month True-Up Cost of Service 2,3	1,199.774	Sum of Line 1 through 10	11
12				12
13				13
14	Monthly True-Up Cost of Service	\$ 299.944	Line 11 / 4 Months	14
15				15
1			1 1 -00 -	
	Statement BK2 - Section 4A reflects the 4-Month True	e-Up Cost of Sevic	e under the 103 Formula.	
2	The amount shown on line 11 is forwarded to the following	lowing section (Re	ecorded Revenues) to calculate the net 4- month true-up	
	adjustment between the TO3 and TO4 Formula. See S			
3				
	The difference (overcollection) between the TO3 and	104 Formula will	be credited back to Citizens in the Cycle 4 Filing.	-

Section 4B

Derivation of the 4-Month True-Up Cost of Service Based on the TO4 Formula

	CITIZEN	S SHARE OF THE B	ORDER-EAST LINE	
	Derivation of	Citizens True-Up 4	- Month Cost of Service	
	Septen	nber 1, 2013 to De	cember 31, 2013	
		(000's)		
				-
		TO4 Formula		_
				1
Line			1	Line
No	Description	Total	Reference 1	No
1	Section 1 - True-Up COS - Direct Maintenance Costs	\$ 14.661	Attmt 5A:TO4 4-Month TUP- Stmt BK2-Sec 1; Pg 1, L13	1
2	21 - 11 21 100 AM AMARA NA AMARA			2
3				3
4	Section 2 True-Up COS - Non-Direct Costs	1,056.406	Attmt 5A:TO4 4-Month TUP- Stmt BK2-Sec 2; Pg 1 of 7, L48	4
5				5
6	Section 3 True-Up COS - Other Specific Costs	(255.504)	ALL A FA TO A A March TUD Churt DV2 Co- 2. D- 4 - F2 124	6
7	A. ADIT	<i>'</i>	Attmt 5A:TO4 4-Month TUP- Stmt BK2-Sec 3; Pg 1 of 2, L24	7
8	B. Property Taxes		Attmt 5A:TO4 4-Month TUP- Stmt BK2-Sec 3; Pg 1 of 2, L33	8
9	C. Non-Deductibility of Equity AFUDC D. Removal Costs	45.027	Attmt 5A:TO4 4-Month TUP- Stmt BK2-Sec 3; Pg 1 of 2, L41	9
10	Total 4 Month True-Up Cost of Service 2,3		Attmt 5A:TO4 4-Month TUP- Stmt BK2-Sec 3; Pg 2 of 2, L17	11
11	Total 4 Wonth True-Up Cost of Service	1,056.410	Sum of Line 1 through 10	12
12 13				13
14	Monthly True-Up Cost of Service	\$ 264.103	Line 11 / 4 Months	14
	Monthly True-op cost of Service	3 204.103	Line 11 / 4 Wionuis	15
15				13
				+-
1	Statement BK2 - Section 4B reflects the 4-Month True	LIn Cost of Sevice	under the TO4 Formula	
	Statement DRZ - Section 40 Tenects the 4-Month True	-Op cost of sevice	ander the 10410ffffula.	
2	The amount shown on line 11 above is forwarded to	Section 4C (Record	led Revenues) to calculate the net 4- month	
	true-up adjustment between the TO3 and TO4 Formu			
	and up adjustment between the 100 and 104 forma	1	, ,	+
3	The difference (overcollection) between the TO3 and	TO4 Formula will	he credited back to Citizens in the Cycle 4 Filing	
	The unitative (overconcetion) between the 103 and	TO THOMAS WILL	and or delical and to delize to the dyord a time.	

Section 4C

Derivation the of 4-Month True-Up Adjustment – (Over)/Undercollection

						CITIT	ENC C:	IADE C	- TI	ODDED	LOT LIVE				
\vdash			D	FRIVATI	ON OF C					ORDER-EA		NDERCOL	ECTION		
			ט	LINAII								NDERCOL 3ER 31, 20			
					4 100116	1 1140-0	p 1 c110.		000's	1, 2010 1	O DECEME	JEIX 31, 20	10		
				Cycle	1 Rates					Сус	le 2 Rates				
Ш		Α	В	С	D	E	F	G	Н	1	J	K	L	М	
Line															
No	<u>Description</u>	<u>Jan-13</u>	Feb-13	<u>Mar-13</u>	Apr-13	May-13	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	Sep-13	Oct-13	<u>Nov-13</u>	<u>Dec-13</u>	<u>Total</u>	Reference
1	Part A -Beginning Balance (Overcollection)/Undercollection -Cycle 3			-		_					(470 470)	(0.4.4.00=)	(242 000)		
2	rait A - beginning balance (Overconection) onderconection - cycle 3			-		<u>-</u>		<u> </u>		-	(172.172)	(344.835)	(517.936)		Previous Month's Balance
	Recorded Revenues (Sections 1, 2 & 3)			-						110.723	110.723	110.723	110 722	\$ 442 902	See Cycle 2 Invoice Summary, L13
4										110.723	110.723	110.723	110.723	3 442.032	See Cycle 2 invoice Summary, L13
	Amortization of True-Up Adjustment and Interest True-Up Adjustment	t													
6	i. Amortization of Cycle 2 True-Up Adjustment ³									25.376	25.376	25.376	25.376	101,504	See Cycle 2 Invoice Summary, L8
7	ii. Amortization of Cycle 2 Interest True-Up Adjustment ⁴							_		-		-			Not Applicable in Cycle 3 filing
8														l	pp
	Total Amortization of True-Up Adjustments		-	-	-	-	-	-	-	25.376	25.376	25.376	25.376	101.504	Sum of Lines 6 & 7
10															
	Adjusted Total Recorded Revenues - Cycle 3				-		-		-	136.099	136.099	136.099	136.099	544.396	Sum of Line 3 & 9
12							-	L							
	Part B - Derivation of the 4-Month Net 4-Month True-Up Adjustment							ļ							
14	4- Month True-Up Cost of Service - TO3 Formula				l										
16	4- Month True-Up Cost of Service - 103 Formula	-								300	300	300	300	1,199.774	TO3 -BK2 -Section 4A (True-Up Cost of
	4- Month True-Up Cost of Service - TO4 Formula		-							264	264	264		4 055 440	Service); Line 14
18	4 Month True-op Cost of Service - 104 Pornidia					-				264	264	264	264	1,056.410	TO4- BK2 -Section 4B (True-Up Cost of
	Net of TO4 and TO3 4-Month True-Up Adjustment without Interest									(35.841)	(35.841)	(35.841)	(35.841)	(143.364)	Service) Line 14
	(Overcollection)/Undercollection		-		-					(33.041)	(33.041)	(33.041)	(33.041)	(143,304)	
21														-	
22															
23	True-Up Adjustment without Interest - Net Monthly	-	-	-	-	-	-	-	-	(171.940)	(171.940)	(171.940)	(171.940)	\$ (687.760)	Line 19 minus Line 11
	(Overcollection)/Undercollection														
25															
	Interest Expense Calculations:														
27	Beginning Balance for Interest Expense 1	-		-	-	-			-		(172)	(172)	(172)		
28	Monthly Activity Included in Interest Calculation Basis ²	-					-			(86)	(86)	(258)	(430)		
29	Basis for Interest Expense Calculation	-	-	-	<u> </u>	-	-	-	-	(86)	(258)	(430)	(602)		Line 27 + Line 28
30	Monthly Interest Rate	0.28%	0.25%	0.28%	0.27%	0.28%	0.27%	0.28%	0.28%	0.27%	0.28%	0.27%	0.28%		FERC Interest Rate Website
31 32	Interest Expense		-	-	-	-	-		-	(0.23)	(0.72)	(1.16)	(1.69)	(3.802)	Line 29 X Line 30
	True-Up Adjustment with Interest - Net Monthly	_					_			(172)	(345)	(518)	(692)	C (CC4 755)	11-1-11-11-11-11-11-11-11-11-11-11-11-1
	(Overcollection)/Undercollection	-				-	-	<u> </u>		(1/2)	(345)	(218)	(692)	\$ (691.562)	Line 1 + Line 23 + Line 31
Н	1				 			 							
1	Beginning Balance for Interest Calculation remains constant for 3 Mon	th Quart	er as				-								
	Interest is Compounded Quarterly on these amounts pursuant to FERC			ology -	-							-			
	Per 18 CFR Section 35.19 (2) (iii) (B).			-67											
															-
2	Monthly Activity Calculated as Follows:										-				
	a) 1st Month of Quarter = Column A, Line 23, Divided by 2.			i							-				
	b) 2nd Month of Quarter = Column A, Line 23 + (Column B, Line 23 Div														
	c) 3rd Month of Quarter = Column A, Line 23 + Column B Line 23 + (Col			vided by	2).										
Ш	Columns D, E, and F, etc., repeats the process outlined in (a), (b), and (c) above	· _												
Ļ					L										
3	The Cycle 2 True-Up Adjustment overcollection is added back to record	ded reve	nues to el	liminate t	he truein	g up the t	rue-up it	n Cycle 2							
*	In Cycle 4, same process will be performed on the Cycle 2 Interest True	e-Up Adj	ustment												
-															

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE OPERATIONS & MAINTENANCE EXPENSES 4 Months True-Up Period Ended December 31, 2013 CYCLE 2 INVOICE SUMMARY

		D.		
Line			ORDER -	Line
No.	Citizens Monthly Cost	EΑ	ST LINE	No.
1				1
2	Section 1 - Direct Maintenance Cost Component	\$	_	2
3		•		3
	Section 2 Non Direct Evenence Cost Component	\$	120 105	4
	Section 2 - Non- Direct Expense Cost Component	Φ	120,105	1 1
5		_		5
6	Section 3 - Cost Component Containing Other Specific Costs	\$	15,994	6
7				7
8	Section 4 - True-Up Adjustment Cost Component	\$	(25,376)	8
9	,	-		9
	Section 5 - Interest True-Up Adjustment Cost Component		_	10
	Section 5 - Interest True-op Adjustinent Cost Component			4
11				11
12				12
13	Total Citizens Monthly Recorded Revenues	\$	110,723	13
14				14
15	4 Months (Sept - Dec 2013)		4	15
16	Timonials (dopt 200 2010)			16
	Total 4 Mantha Two Un December Devenues (140 V 145)	φ	440 000	
17	Total 4 Months True-Up Recorded Revenues (L13 X L15)	\$	442,892	17
18				18
19				19
20				20

¹ Citizens Monthly Invoice Summary reflects Citizens Cycle 2 Allocated Costs, Docket No. ER13-1596-000, dated June 28, 2013.

Section 5

Derivation of Interest True-Up Adjustment Applicable to the 4-Month True-Up Adjustment Ending December 31, 2013

The Interest True-Up Adjustment in this filing is applicable to the 4-Month true-up adjustment that appears in this instant filing. The Cycle 4, 4-month true-up adjustment is equal to (\$692K) as shown on Page 1 of 3, column (a), line 1. Pages 1 through 3 calculate the monthly interest associated with the (\$692K). Page 3 of 3, column (r), line 16 reflects the derivation of (\$23K) associated with the (\$692K) over-collection.

Citizens Border-East Line Derivation of Interest on the 4 Month Net True-Up Adjustment Applicable to Citizens Cycle 3

		(a)	(b)	(c)	(d)	(e)	(f)
Line		` '	, ,	```			
No	<u>Description</u>	<u>Jan-14</u>	Feb-14	<u>Mar-14</u>	Apr-14	May-14	Jun-14
1							
1	Beginning Balance (Over)/Undercollection	(691.562)	(693.50)	(695.23)	(697.16)	(699.05)	(701.00)
2							
3	A. Amortization of True-Up Balance:						
4							
5	Amortization of True-Up Balance (see calculation below)	-	-	-	-	-	(58.42)
6							
7							
8	Net Monthly Collection/(Refunds)	-	-	-	-	-	58.42
9							
10							
11	B. Interest Expense Calculations:						
12	Beginning Balance for Interest Expense ¹	(691.562)	(691.56)	(691.56)	(697.16)	(697.16)	(697.16)
13	Monthly Activity Included in Interest Calculation Basis ²	-		-	-	-	29.21
14	Basis for Interest Expense Calculation	(691.56)	(691.56)	(691.56)	(697.16)	(697.16)	(667.96)
15	Monthly Interest Rate	0.28000%	0.25000%	0.28000%	0.27000%	0.28000%	0.27000%
16	Interest Expense	(1.94)	(1.73)	(1.94)	(1.88)	(1.95)	(1.80)
17							
18	Ending Balance (Over)/Undercollection	(693.50)	(695.23)	(697.16)	(699.05)	(701.00)	(644.39)
19							
	A. Amortization of Undercollection Balance as of May 31, 2014		(700.998)	col. e; line 18			
	Amortization over 12 Months Rate Effective Period		12				
	Monthly Amortization of True-Up Adjustment		(58.417)				
	Notes:						
	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)						
1	(B).						
2	Monthly Activity Calculated as Follows:						
 	a) 1st Month of Quarter = Column A, Line 8, Divided by 2.						
	b) 2nd Month of Quarter = Column A, Line 8 + (Column B, Line 8 Divided	by 2).					
	c) 3rd Month of Quarter = Column A, Line 8 + Column B Line 8 + (Column C, Line 8 Divided by 2).	- ı =ı·					
ı	C, Lilie o Divided by 2].						

Citizens Border-East Line Derivation of Interest on the 4 Month Net True-Up Adjustment Applicable to Citizens Cycle 3

		(g)	(h)	(i)	(j)	(k)	(I)
Line							
No	<u>Description</u>	Jul-14	Aug-14	<u>Sep-14</u>	Oct-14	Nov-14	<u>Dec-14</u>
				((2.2.2.2.)	(222 22)
_	Beginning Balance (Over)/Undercollection	(644.39)	(587.69)	(530.83)	(473.76)	(416.59)	(359.22)
2	A. Amortization of True-Up Balance:		···		-		
4	A. Amortization of True-op Balance.						
	Amortization of True-Up Balance (see calculation below)	(58.42)	(58.42)	(58.42)	(58.42)	(58.42)	(58.42)
6	Amortization of True-op balance (see calculation sciow)	(30.42)	(30,12)	(55.12)	(00:12)	(00.12)	(55: 12)
7							
8	Net Monthly Collection/(Refunds)	58.42	58.42	58.42	58.42	58.42	58.42
9							
10							
11	B. Interest Expense Calculations:						
12	Beginning Balance for Interest Expense ¹	(644.39)	(644.39)	(644.39)	(473.76)	(473.76)	(473.76)
13	Monthly Activity Included in Interest Calculation Basis ²	29.21	87.62	146.04	29.21	87.62	146.04
14	Basis for Interest Expense Calculation	(615.18)	(556.76)	(498.34)	(444.55)	(386.14)	(327.72)
15	Monthly Interest Rate	0.28000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%
16	Interest Expense	(1.72)	(1.56)	(1.35)	(1.24)	(1.04)	(0.92)
17							
18	Ending Balance (Over)/Undercollection	(587.69)	(530.83)	(473.76)	(416.59)	(359.22)	(301.72)
19							
	A. Amortization of Undercollection Balance as of May 31, 2014						
	Amortization over 12 Months Rate Effective Period						
	Monthly Amortization of True-Up Adjustment						
<u> </u>							
[Notes:						
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 8, Divided by 2.						
ļ	b) 2nd Month of Quarter = Column A, Line 8 + (Column B, Line 8 Divided I c) 3rd Month of Quarter = Column A, Line 8 + Column B Line 8 + (Column						
	C, Line 8 Divided by 2).						
L	Columns D, E, F, etc., repeats the process outlined in (a), (b), and (c) abo						

Citizens Border-East Line Derivation of Interest on the 4 Month Net True-Up Adjustment Applicable to Citizens Cycle 3

 								
		(m)	(n)	(o)	(p)	(q)	(r)	
Line		()	(/	<u> </u>	(6)			
No	Description	<u>Jan-15</u>	Feb-15	<u>Mar-15</u>	Apr-15	May-15	<u>Total</u>	Reference
					-			
1	Beginning Balance (Over)/Undercollection	(301.72)	(244.23)	(186.78)	(129.62)	(71.63)	(691.562)	
2				-				
3	A. Amortization of True-Up Balance:						-	
4							-	
_5	Amortization of True-Up Balance (see calculation below)	(58.42)	(58.42)	(58.42)	(58.42)	(71.63)	(714.216)	See Amortization Calculation
6							-	below
7						23722		
	Net Monthly Collection/(Refunds)	58.42	58.42	58.42	58.42	71.63	714.216	Minus Line 5
9								
10								
	B. Interest Expense Calculations:			(224 - 22)				l
12	Beginning Balance for Interest Expense 1	(301.72)	(301.72)	(301.72)	(129.62)	-		Balance Beginning of Quarter
13	Monthly Activity Included in Interest Calculation Basis ²	(29.21)	(87.62)	(146.04)	(29.21)			See Footnote 2
14	Basis for Interest Expense Calculation	(330.93)	(389.34)	(447.76)	(158.83)			
15	Monthly Interest Rate	0.28000%	0.25000%	0.28000%	0.27000%	0.28000%	(22.554)	FERC Website
16	Interest Expense	(0.93)	(0.97)	(1.25)	(0.43)		(22.654)	Line 14 X Line 15
17	_ !! _ !	(2.5.5.00)	(405.70)	(420.52)	(74.60)		0.00	1: 4.1: 0.1: 46
-	Ending Balance (Over)/Undercollection	(244.23)	(186.78)	(129.62)	(71.63)	<u>-</u>	0.00	Line 1+ Line 8 + Line 16
19								
-			-					
	A. Amortization of Undercollection Balance as of May 31, 2014							
-	Amortization over 12 Months Rate Effective Period		-					
	Monthly Amortization of True-Up Adjustment							
	Notes:	-						
	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)							
1	(B).							
<u> </u>	Manakhi, Antida Calaulanda a Falla							
2 -	Monthly Activity Calculated as Follows:							
	a) 1st Month of Quarter = Column A, Line 8, Divided by 2.							
-	b) 2nd Month of Quarter = Column A, Line 8 + (Column B, Line 8 Divided c) 3rd Month of Quarter = Column A, Line 8 + Column B Line 8 + (Column						-	
1								
	C, Line 8 Divided by 2).	1	1		I			

ATTACHMENT 6 4 MONTH TRUE-UP PERIOD COST STATEMENTS AND WORKPAPERS

ATTACHMENT 6A 4 MONTH TRUE-UP PERIOD COST STATEMENTS AND WORKPAPERS

Appendix X – TO4 Modifications

True-Up Period Statement AD – Cost of Plant Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AD - Workpapers Cost of Plant

4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line No		31	(a) -Aug-13	31	(b) 1-Dec-13		= [(a)+(b)]/2 rage Balance	Reference	Line No
1 2	Total Electric Miscellaneous Intangible Plant a, 1	\$	89,869	\$	93,154	\$	91,511	Stmt AD WP; Page AD1; Line 3	1 2
3 4	Total Steam Production Plant b						511,316	Stmt AD WP; Page AD2; Line 9	3 4
5 6	Total Nuclear Production Plant b						-	Stmt AD WP; Page AD3; Line 9	5 6
7 8	Total Hydraulic Production Plant ^b						-	Stmt AD WP; Page AD	7 8
9 10	Total Other Production Plant ^b						474,596	Stmt AD WP; Page AD4; Line 9	9 10
11 12	Total Production Plant and Intangible Plant						1,077,423	Sum Lines 1 thru 9	11 12
13 14	Total Distribution Plant ^a		5,134,633		5,209,303		5,171,968	Stmt AD WP; Page AD5; Line 3	13 14
15 16	Transmission Plant b, 2						3,808,552	Stmt AD WP; Page AD6; Line 11	15 16
17 18	Incentive Transmission Plant ³							Stmt AD WP; Page AD	17 18
19 20	Total Transmission Plant & Incentive Transmission l	Plant					3,808,552	Sum Lines 15 thru 17	19 20
21 22	Total General Plant a,1		249,111		266,956		258,034	Stmt AD WP; Page AD7; Line 3	21 22
23 24	Total Common Plant a, 1		520,846		533,999		527,422	Stmt AD WP; Page AD8; Line 3	23 24
25 26	Total Plant in Service						10,843,399	Sum Lines 11; 13; 19; 21; 23	25 26
27 28	Transmission Wages and Salaries Allocation Factor						11.90%	Statement AI; Line 21	27 28
29 30	Total Transmission Plant & Incentive Transmission Pla	nt				\$	3,808,552	See Line 19 Above	29 30
31 32	Transmission Related Electric Miscellaneous Intangible	Plant					10,890	Line 1 x Line 27	31 32
33 34	Transmission Related General Plant						30,706	Line 21 x Line 27	33 34
35 36	Transmission Related Common Plant						62,763	Line 23 x Line 27	35 36
37 38	Transmission Related Total Plant in Service					<u>\$</u>	3,912,911	Sum Lines 29; 31; 33; 35	37 38
39	Transmission Plant Allocation Factor ⁴						36.09%	Line 37 / Line 25	39

^a 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.

The balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 5-month average balance.

¹ Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

Indicate cost of Transmission Incentive Project.

⁴ Used to allocate all elements of working capital, other than working cash.

(\$1,000)

INTANGIBLE PLANT

Line No.		Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Aug-13	89,869	l-wp2	1
2	Dec-13	93,154	I-wp1	2
3	Beginning and End Period Average	91,511	Sum (L1:L2)/2	3

STEAM PRODUCTION

	(1) Total		(2) Steam		
Month	Steam	Reference	Production	Reference	Line
	Production	From	Ratemaking	From	No.
	Per Book				
Aug-13	493,709	"	507,982	"	1
Sep	492,101		506,375	"	2
Oct	496,705	"	510,978	"	3
Nov	497,582	"	511,856		4
Dec-13	505,116	SP-wp1	519,390	SP-wp1	5
Total 5 Months	2,485,214		2,556,581	Sum (L1:L5)	6
					7
					8
5-Month Average	497,043		511,316	L6 / 5 Months	9
	Aug-13 Sep Oct Nov Dec-13	Month Total Steam Production Per Book Aug-13 493,709 Sep 492,101 Oct 496,705 Nov 497,582 Dec-13 505,116 Total 5 Months 2,485,214	Month Total Steam Production Production Per Book Reference From Per Book Aug-13 493,709 9 90 492,101 90 90 90 90 90 90 90 90 90 90 90 90 90	Month Steam Production Production Per Book Reference Production Ratemaking Steam Production Ratemaking Aug-13 493,709 " 507,982 Sep 492,101 " 506,375 Oct 496,705 " 510,978 Nov 497,582 " 511,856 Dec-13 505,116 SP-wp1 519,390 Total 5 Months 2,485,214 2,556,581	Month Steam Production Per Book Reference From Production Ratemaking Reference From Ratemaking Reference From Ratemaking Reference From Ratemaking Reference From Ratemaking From Per Book Aug-13 493,709 " 507,982 " Sep 492,101 " 506,375 " Oct 496,705 " 510,978 " Nov 497,582 " 511,856 " Dec-13 505,116 SP-wp1 519,390 SP-wp1 Total 5 Months 2,485,214 2,556,581 Sum (L1:L5)

NUCLEAR PRODUCTION A

Line No.	Month	(1) Total Nuclear Production Per Book	Reference From	(2) Nuclear Production Adjusted Book	Reference From	Line No.
1	Aug-13	-	11	-	"	1
2	Sep	-	"	-		2
3	Oct	-		-	**	3
	Nov	-		-	•	4
5	Dec-13	-	NP-wp1	-	NP-wp1	5
6 7	Total 5 Months	-		<u>-</u>		6
8						8
9	5-Month Average	-		-		9

A - SONGS was retired in June 2013.

OTHER PRODUCTION

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Ratemaking	Reference From	Line No.
1	Aug-13	512,782	"	473,564	"	∄ 1
2	Sep	513,046		473,647	,,	2
3	Oct	513,136	"	473,737	"	3
4	Nov	514,151	"	473,916	"	4
5	Dec-13	518,525	OP-wp1	478,117	OP-wp1	5
6	Total 5 Months	2,571,640		2,372,981	Sum (L1:L5)	6
7						_ 7
8						8
9	5-Month Average	514,328		474,596	L6 / 5 Months	9

DISTRIBUTION PLANT

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Aug-13	5,055,255	D-wp2	5,134,633	D-wp2	1
2	Dec-13	5,127,373	D-wp1	5,209,303	D-wp1	2
3	Beginning and End Period Average	5,091,314		5,171,968	Sum (L1:L2)/2	3

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AD COST OF PLANT

TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK (\$1,000)

TRANSMISSION PLANT

		(1)		(2)		
		Total		Transmission		
Line	Month	Transmission	Reference	Plant	Reference	Line
No.		Plant	From	Ratemaking	From	No.
		Per Book				_
1	Aug-13	3,733,359	11	3,679,149	и	∏ 1
2	Sep	3,752,076	11	3,698,036	u	2
3	Oct	3,763,436	u	3,708,854		3
4	Nov	3,802,096	II .	3,746,801	w	4
5	Dec-13	3,839,521	See AD9	3,783,949	See AD9	5
6	Total 5 Months	18,890,489		18,616,789	Sum (L1:L5)	6
7	,					7
_						1
8						∦ 8
9	5-Month Average	3,778,098		3,723,358	L6 / 5 Months	9
				07.404		ш
10	Citizens weighted average lease amo	ount not included a	bove	85,194	See AD-6A	10
11	Total Transmission Plant Cost Averag	otal Transmission Plant Cost Average Balance				11

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Aug-13		11	85,194	19	
	Sep			85,194	***	2
3	Oct			85,194	**	3
4	Nov		•	85,194		4
5	Dec-13		T-wp1	85,194	T-wp1	5
6	Total 5 Months			425,970	Sum (L1:L5)	6
7						7
8						8
9	5-Month Average			85,194	Line 6 / 5 Months	9

Column 2, Line 9 represents a 5 month weighted average of \$85,194 Citizens Lease Amount for the term of service.

(\$1,000)

GENERAL PLANT

Line No.		Adjusted FERC General Plant Balance	Reference From	Line No.
1	Aug-13	249,111	G-wp2	1
2	Dec-13	266,956	G-wp1	2
3	Beginning and End Period Average	258,034	Sum (L1:L2)/2	3

COMMON PLANT

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Aug-13	520,846	C-wp2	1
2	Dec-13	533,999	C-wp1	2
3	Beginning and End Period Average	527,422	Sum (L1:L2)/2	3

SDG&E TRANSMISSION FUNCTIONALIZATION STUDY

DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS Balances as of 12/31/2013 In Thousands

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	Line No.
		Production Related to Trans						-		30W 1.7	-
1	303.0	Intangibles	-	-		_	_	_	_	_	1
2	310.1	Land	-	•	_	_		_	_	_	2
3	340.0	Land & Land Rights	-	4	_	_	_	-	_	4	3
4	360.0	Land & Land Rights	-	-	3,583	_	_	•	_	3,583	1 4
5	361.0	Structures & Improvements	-	-	1,076	-	-	-	_	1,076	
										.,	-
6	TOTAL	TRANSMISSION RELATED	-	4	4,659	-	-	-	-	4,664	⊤ 6
_											1
7		Land & Land Rights	188,318	-		-]	-	-	(5,659)	182,660	7
8		Structures & Improvements	268,634	-		(1,928)	-	-	(36,371)	230,335	8
9		Station Equipment	961,835	-		(10,619)	(1,420)	-	(2,513)		
10		Towers and Fixtures	846,138	-		- [-	•	'- '	846,138	1
11	1	Poles and Fixtures	297,939	-		-	-	-	-	297,939	l l
12	1	OH Conductors and Device	489,096	-		-	-	-	-	489,096	
13		Underground Conduit	245,528	-		- 1	-	-	-	245,528	
14		UG Conductors & Devices	280,882	-		(1,726)	-	-	-	279,156	
15	359.0	Roads & Trails	261,150	-		- 1	-	-	-	261,150	
										,	1
16	TOTAL	TRANSMISSION PLANT	3,839,521			(14,273)	(1,420)	-	(44,543)	3,779,285	16
47	CDAND T	OTAL PROLACO TRANS DI ANIE	2 222 724]
17	GRAND I	OTAL RECLASS TRANS PLANT	3,839,521	4	4,659	(14,273)	(1,420)		(44,543)	3,783,949] 17

True-Up Period Statement AE - Accumulated Depreciation and Amortization Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AE - Workpapers

Accumulated Depreciation and Amortization

4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line No	<u>-</u>	(a) 31-Aug-13	3	(b) 31-Dec-13	(c) = [(a) Average l		Reference	Line No
1	Transmission Plant Depreciation Reserve a,1				\$ 6	556,148	Stmt AE WP; Page AE1; Line 11	1
2 3	Electric Misc. Intangible Plant Amortization Reserve b, 2	\$ 15,7	<u>'6</u> \$	19,994		17,885	Stmt AE WP; Page AE2; Line 3	3
4 5	General Plant Depreciation Reserve b, 2	100,3	4	103,539	1	101,957	Stmt AE WP; Page AE3; Line 3	4 5
6	Common Plant Depreciation Reserve b, 2	253,0		270,623		261,817	Stmt AE WP; Page AE4; Line 3	6
8	-	233,0	<u> </u>	270,023				8
9 10	Transmission Wages and Salaries Allocation Factor					11.90%	Statement AI; Line 21	10
11 12	Transmission Related Electric Misc. Intangible Plant Amortization	Reserve			\$	2,128	Line 3 x Line 9	11 12
13 14	Transmission Related General Plant Depreciation Reserve					12,133	Line 5 x Line 9	13 14
15 16	Transmission Related Common Plant Depreciation Reserve					31,156	Line 7 x Line 9	15 16
17	Total Transmission Related Depreciation Reserve				\$ 7	701,565	Sum Lines 1; 11; 13; 15	17 18
18 19	Incentive Transmission Plant Depreciation Reserve				\$		Stmt AE WP; Page AE	19

a The depreciation reserve for transmission plant is derived based on a 5-month average balance.

b 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.

¹ The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

² Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE

ACCUMULATED DEPRECIATION AND AMORTIZATION TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK (\$1,000)

TRANSMISSION PLANT

		(1)		(2)		
		Total		Transmission		
Line	Month	Transmission	Reference	Reserves	Reference	Line
No.		Reserves	From	Ratemaking	From	No.
		Per Book				
1	Aug-13	652,994	"	640,470	•	1
2	Sep	662,187	u u	649,712	"	2
3	Oct	670,293	"	657,717		3
4	Nov	678,694	n	666,013	11	4
5	Dec-13	679,574	T-wp1	666,808	T-wp1	5
6	Total 5 Months	3,343,741		3,280,720	Sum (L1:L5)	6
7						7
8	(8
9	5-Month Average	668,748		656,144	Line 6 / 5 Months	9
10	Citizens weighted average not included above.	e accumulated depre	ciation	4	See AE-1A, Line 9	10
11	Total Transmission Plant A	Accum. Deprec. Avei	age Bal.	656,148	L9 + L10	11

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK (\$1,000)

TRANSMISSION PLANT

		(1) Total		(2) Transmission		
Line	Month	Transmission	Reference	Reserves	Reference	Line
No.		Reserves	From	Ratemaking	From	No.
		Per Book				
1	Aug-13	4	ţI	4	17	1
2	Sep	4		4	п	2
3	Oct	4	**	4	11	3
4	Nov	5	**	5	n	4
5	Dec-13	5	T-wp1	5	T-wp1	5
6	Total 5 Months	22		22	Sum (L1:L5)	6
7						7
8						8
9	5-Month Average	4		4	Line 6 / 5 Months	9

Column (2), Line 9 represents the 5 month weighted average of Citizens Border East Line accumulated depreciation and amortization.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK

(\$1,000)

INTANGIBLE PLANT

Line No.		Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Aug-13	15,776	l-wp2	1
2	Dec-13	19,994	l-wp1	2
3	Beginning and End Period Average	17,885	Sum(L1:L2) / 2	3

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK

(\$1,000)

GENERAL PLANT

Line No.		Adjusted FERC General Reserve Balance	Reference From	Line No.
1	Aug-13	100,374	G-wp2	1
2	Dec-13	103,539	G-wp1	2
3	Beginning and Year End Average	101,957	Sum(L1:L2) / 2	3

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK (\$1,000)

COMMON PLANT

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Aug-13	253,011	C-wp2	1
2	Dec-13	270,623	C-wp1	2
3	Beginning and Year End Average	261,817	Sum(L1:L2) / 2	3

True-Up Period Statement AF- Specified Deferred Credits

Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AF - Workpapers Deferred Credits 4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line No		(a) 1-Sep-13	(b) 31-Dec-13		(a)+(b)]/2 e Balance	Reference	Line No
1	Transmission Related ADIT- Excluding Bonus Depreciation	\$ (255,748)	\$ (277,709)	\$	(266,729)	Stmt AF WP; Page AF1; Col. (c); Line 15	1
3	Transmission Related ADIT from Bonus Depreciation	(122,585)	(149,141)	\$	(135,864)	Stmt AF WP; Page AF1; Col. (c); Line 17	3
4 5	Total Transmission Related ADIT	\$ (378,334)	\$ (426,850)	_\$	(402,593)	Sum of Lines 1 thru 3	4 5
6							6 7
8	Incentive Transmission Plant ADIT	<u>s - </u>	<u> </u>	\$		Stmt AF WP; Page AF	8
9 10	Transmission Plant Abandoned ADIT	s -	\$ -	\$	-	Stmt AF WP; Page AF	9 10
11	Learning Transmission Direct About and During Cont ADIT		<u> </u>	•		Stmt AF WP; Page AF	11 12
12	Incentive Transmission Plant Abandoned Project Cost ADIT	3 -	<u> </u>	3		Sum Ar Wr; rage Ar	14

	 		· · · · · · · · · · · · · · · · · · ·	 · · · · · · · · · · · · · · · · · · 	
SANDIFCO	GAS AND ELECTR	IC COMPAN	v		
	atement AF - Workp		<u> </u>		
	Deferred Credits				
4- Months True-	Up - Months Ending	December 31.	2013		
	(\$1,000)				
Line	(a)	(b)	(c) = [(a)+(b)]/2		Line
No	1-Sep-13	31-Dec-13	Average Balance	Reference	No
1 Non-Citizens Transmission Related ADIT- Excluding Bonus Depreciation	\$ (254,666)	\$ (276,123)	\$ (265,395)		1
2					2
3 Non-Citizens Transmission Related ADIT from Bonus Depreciation	(114,793)	(140,932)	(127,863)		3
4					4
5 Total Non-Citizens Transmission Related ADIT	(369,460)	(417,055)	(393,258)	Line 1 + Line 3	5
6					6
7					7
8 Citizens Transmission Related ADIT-Excluding Bonus Depreciaition	(1,082)	(1,586)	\$ (1,334)		8
9					9
10 Citizens Transmission Related ADIT-From Bonus D	(7,792)	(8,209)	\$ (8,001)	<u> </u>	10
11					11
12 Total Citizens Related ADIT	(8,874)	(9,795)	(9,335)	Line 8 + Line 10	12
13					13
14			(266 720)		14
15 Total Transmission Related ADIT-Excluding Bonus Deperciation	(255,748)	(277,709)	(266,729)	Line 1 + Line 8	15
16			(127.25)		16
17 Total Transmission Related ADIT from Bonus Depreciation	(122,585)	(149,141)	(135,864)	Line 3 + Line 10	17
18	(2-0.2-0.1	(42 (0.50)	(400 502)	71 7171 10	18 19
19 Total Transmission Related ADIT	(378,334)	(426,850)	(402,593)	Line 5 + Line 12	19
Prepared by Tracey Williams			 - - - - - - - - - -		
Reviewed and Approved by R. Rose			 		
4/17/2014					

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AF - Workpapers Deferred Credits

4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line No_		(a) 1-Sep-13	(b) 31-Dec-13		[(a)+(b)]/2 age Balance	Reference	Line No
1 Al 2	llocated General and Common ADIT ¹	\$ (13,373)	\$ (18,774)	\$	(16,073)		1 2
3							3
5	Total General/Common Transmission Related ADIT	\$ (13,373)	\$ (18,774)	_\$	(16,073)	Sum of Lines 1 thru 3	5

Page AF is utilized in Statement BK2- Section 2, Page 4, Part B - Derivation of Gen and Cmn Plant ADIT Revenue Carry Charge Percentage.

Prepared by T. Williams Reviewed by R. Rose 4/17/2015 Citizens Income Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation 4 Month True-Up Period September 1, 2013 to December 31, 2013 **1,000**'s

	Α	В	С	D	E	F	G	н	I	
			9/1/20	13			12/31/20	013		
Line No.	1	Federal ADTL	Federal ADTA	State ADIT	Net ADIT	Federal ADTL	Federal ADTA	State ADIT	Net ADIT	Line No.
	Sunrise With Bonus D	(450,753)	320,603	(3,552)	(133,702)	(450,243)	311,919	(3,294)	(141,618)	1
2					5					2
3	Sunrise Without Bonus D	(43,146)	-	(3,552)	(46,698)	(57,193)	0	(3,294)	(60,487)	3
4										4
5	Difference With and Without Bonus D	(407,607)	320,603	-	(87,004)	(393,050)	311,919	-	(81,131)	5
6					ř					6
7					H					7
8					10.					8
9	Citizens With Bonus D	(25,836)	17,078	(117)	(8,874)	(24,944)	15,287	(138)	(9,795)	9
10										10
11	Citizens Without Bonus D	(2,127)	-	(117)	(2,244)	(2,730)		(138)	(2,868)	11
12				_	9			_		12
13	Difference With and Without Bonus D	(23,709)	17,078	-	(6,630)	(22,214)	15,287	- [(6,927)	13

1 Page AF3 is utilized in Statement BK2 - Section 3, Part A - Direct Assignment of ADIT to Citizens.

Legend:

ADIT = Accumulated Deferred Income Tax

ADTL = Accumulated Deferred Tax Liability

ADTA = Accumulated Deferred Tax Asset

Prepared by T. Williams

Reviewed by R. Rose

True-Up Period Statement AG

Specified Plant Accounts (Other than Plant in Service) and Deferred Debits

Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AG - Workpapers Specified Plant Account (Other than Plant in Service) and Deferred Debits 4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line	(a)	(b)	(c) = [(a)+(b)]/2		Line
No	31-Aug-13	31-Dec-13	Average Balance	Reference	No
1 Transmission Plant Held for Future Use ¹			\$ 6,546	Stmt AG WP; Page AG1; Line 9	1

The balances for Transmission Plant Held for Future Use are derived based on a 5-month average balance.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AG SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) AND DEFERRED DEBITS TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOKS (\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held For Future Use		Line No.
1	Aug	6,546		1
2	Sep	6,546		2
3	Oct	6,546		3
4	Nov	6,546	}	4
5	Dec-13	6,546		5
6	Total 5 Months	32,732	Sum (L1:L5)	6
7				7
8				8
9	5-Month Average	6,546	Line 9 / 5 Months	9

True-Up Period
Statement AH
Operations and Maintenance
Expenses
Workpaper

${\bf SAN\ DIEGO\ GAS\ AND\ ELECTRIC\ COMPANY}$

Statement AH - Workpapers Derivation of Transmission Plant Property Insurance Allocation Factor 4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line				D 0	Line
No.	_	A	mounts	Reference	No.
1	Derivation of Transmission Plant Property Insurance Allocation Factor:				1
2	Transmission Plant & Incentive Transmission Plant	\$	3,808,552	Stmnt AD WP; Page AD; Line 29	2
3	Transmission Related Electric Miscellaneous Intangible Plant		0	Shall be Zero	3
4	Transmission Related General Plant		30,706	Stmnt AD WP; Page AD; Line 33	4
5	Transmission Related Common Plant		62,763	Stmnt AD WP; Page AD; Line 35	5
6	Total Transmission Related Investment in Plant	<u> </u>	3,902,021	Sum Lines 2 thru 5	6
7					7
8	Total Transmission Plant & Incentive Transmission Plant	\$	3,808,552	Stmnt AD WP; Page AD; Line 29	8
9	Total Steam Production Plant		511,316	Stmnt AD WP; Page AD; Line 3	9
11	Total Nuclear Production Plant		0	Shall be Zero	11
10	Total Other Production Plant		474,596	Stmnt AD WP; Page AD; Line 9	10
12	Total Distribution Plant		5,171,968	Stmnt AD WP; Page AD; Line 13	12
13	Total General Plant		258,034	Stmnt AD WP; Page AD; Line 21	13
14	Total Common Plant		527,422	Stmnt AD WP; Page AD; Line 23	14
15	Total Plant in Service Excluding SONGS	\$	10,751,888	Sum Lines 8 thru 14	15
16					16
17	Transmission Plant Property Insurance Allocation Factor 1		36.29%	Line 6 / Line 15	17
18	A Tunion and a Topolog and an account of a wood		0002570		18
19	Total Property Insurance	\$	2,338	See Page AH3; Col. D; Line 9	19
21	Total 11 open by Induitance				21
22	Property Insurance Allocated to Transmission, General, and Common Plant	\$	848	Line 17 x Line 19	22
23					23

Used to allocate property insurance in comformance with TO4 settlement.

SAN DIEGO GAS AND ELECTRIC COMPANY

Electric Transmission O&M Expenses For 4-Month True-Up Adjustment September 1, 2013 to December 31, 2013 (\$1,000)

_		<u> </u>	(a)	(b)	(c)	(d) = (a) + (b) + (c)		
Line	FERC		Total	Citizens 1	Excluded	Total		Line
No.	Acct	Description	Per Books			Adjusted	Reference	No.
1		Electric Transmission Operation						1
2		Operation Supervision and Engineering	\$ 2,537		\$ -	\$ 2,537		2
3		Load Dispatch - Reliability	150		-	150		3
4	561.2	Load Dispatch - Monitor and Operate Transmission System	3,282		i -	3,282		4
5	561.3	Load Dispatch - Transmission Service and Scheduling			_	-		5
6	561.4	Scheduling, System Control and Dispatch Services	2,887		(2,887)	-		6
7	561.5	Reliability, Planning and Standards Development	-		-	-		7
8		Transmission Service Studies	-		_			8
9		Generation Interconnection Studies	-		-			9
10		Reliability, Planning and Standards Development Services	394		(394)			10
11		Station Expenses	535		-	535		11
12		Overhead Line Expenses	775		-	775		12 13
13		Underground Line Expenses	1.712		(1.712)	-		14
14	í I	Transmission of Electricity by Others	1,713 7,475	141	(1,713)	4,643		15
15		Miscellaneous Transmission Expenses Rents	7,473	141	(2,973)	717		16
16 17	307	Total Operation	\$ 20,465	\$ 141	\$ (7,967)		Sum Lines 2 thru 16	1
18		Total Operation	\$ 20,105	111	(1,501)	12,000	5 mm 25 mm 2 mm 2 mm	18
19	ļ	Electric Transmission Maintenance]				19
20	568	Maintenance Supervision and Engineering	268	1	ļ <u>-</u>	268		20
21		Maintenance of Structures			_			21
22		Maintenance of Computer Hardware	604		_	604		22
23		Maintenance of Computer Software	878		-	878		23
24		Maintenance of Communication Equipment	_	1	i -	-		24
25		Maintenance of Miscellaneous Regional Transmission Plant	11		-	11		25
26		Maintenance of Station Equipment	2,226			2,226		26
27		Maintenance of Overhead Lines	10,120		-	10,120		27
28	572	Maintenance of Underground Lines	47		-	47		28
29	573	Maintenance of Miscellaneous Transmission Plant	25			25		29
30		Total Maintenance	\$ 14,179	s -	\$ -	\$ 14,179	Sum Lines 20 thru 29	1
31							~, .=, ~,	31
32		Total Transmission O&M Expenses	\$ 34,644	\$ 141	\$ (7,967)	\$ 26,818	Line 17 + Line 30	32
33								33
34								34
35		d Expenses (recovery method in parentheses)			0 (3.00=)			35
36		Scheduling, System Control and Dispatch Services (ERRA)	D 4 \		\$ (2,887)			36 37
37		Reliability, Planning and Standards Development Services (EF	(KA)		(394)			38
38		Transmission of Electricity by Others (ERRA)			(1,713)			39
39	566	Miscellaneous Transmission Expenses:	s 1.530					40
40 41		ISO Grid Management Costs (ERRA) Reliability Services (RS rates)	2,420					41
41 42		Other (TRBAA, TACBA)	(977)		(2,973)			42
42		weluded Expenses	()///	=	\$ (7,967)	•		43
44	Total E.	actitude Expenses			- (1,501)	•		44
44					_			<u></u>

Column B, Line 15 represents Non-Direct O&M expenses billed to Citizens during 4-months (September 1 - December 31, 2013) True-Up Period equal to \$140,684 (see AH4, line 5) that is added back to derive Total 4-Months True-Up O&M expenses.

				SDC	&E Transmiss	sion O	P.M Fv	nancac		 		\neg
					<u>&E_1 ransmiss</u> Ionths Ending							
				4 NI			nber 31.	, 2013				
-					(21	,000)				-		
					-		. +	4	5	6		+
			1		2	3	•	4	3	= col. 4 + col. 5		+-+
								sum (col.1:col.3)				+
				_						Formula		-
			4- Months						Less:	Adjusted		
Line	FERC		Sep- Dec 20	13	Citizens 2	Exclu	ıded 1	Total	Trans O&M 3	Transmission		Line
No.	Acct	Description	O&M	Alle	ocated Costs	Expe	enses	Adjusted	Adjustments	O&M	Reference	No.
1		Electric Transmission Operation										1
2	560	Operation Supervision and Engineering	\$ 2,53	37		\$	-	\$ 2,537			Col. 6 = Stmt AH1; Col. (d); Line 2	
3		Load Dispatch - Reliability	1:	50			-	\$ 150			Col. $6 = Stmt AH1$; Col. (d); Line 3	
4		Load Dispatch - Monitor and Operate Transmission System	3,28	32			-	\$ 3,282			Col. 6 = Stmt AH1; Col. (d); Line 4	
5		Load Dispatch - Transmission Service and Scheduling	-				-	-		0	Col. 6 = Stmt AH1; Col. (d); Line 5	5
6		Scheduling, System Control and Dispatch Services	2,88	37			(2,887)	_			Col. 6 = Stmt AH1; Col. (d); Line 6	
7		Reliability, Planning and Standards Development				· ·	-	-	-	0	Col. 6 = Stmt AH1; Col. (d); Line 7	7
- /		Transmission Service Studies									Col. 6 = Stmt AH1; Col. (d); Line 8	
9		Generation Interconnection Studies						-			Col. 6 = Stmt AH1; Col. (d); Line 9	
		Reliability, Planning and Standards Development Services		94			(394)	_			Col. 6 = Stmt AH1; Col. (d); Line 10	
10				35			- (3)4)	535	(535)		Col. 4 = Stmt AH1; Col. (d); Line 11	
11		Station Expenses		75				775	(333)		Col. 6 = Stmt AH1; Col. (d); Line 12	
12		Overhead Line Expenses						- 113			Col. 6 = Stmt AH1; Col. (d); Line 13	
13		Underground Line Expenses	-			<u> </u>					Col. 6 = Stmt AH1; Col. (d); Line 14	
14	565	Transmission of Electricity by Others	1,7		4.44		(1,713)	4,643			Col. 6 = Stmt AH1; Col. (d); Line 15	
15	_ 566	Misc. Transmission Expenses	7,4		141		(2,973)				Col. $6 = Stmt AH1$; Col. (d); Line 16	
16	567	Rents		17				717	(72.5)			17
17		Total Transmission Operation	\$ 20,4	65 \$	141	\$	(7,967)	\$ 12,639	\$ (535)	\$ 12,104	Sum Lines 2 thru 16	18
18												
19		Reconciles to Page AH1; Col. (d); Line 17										19
20												20
21		Electric Transmission Maintenance										21
22	568	Maintenance Supervision and Engineering	2	68			-	268			Col. 6 = Stmt AH1; Col. (d); Line 20	
23	569	Maintenance of Structures					-		-	-	Col. 4 = Stmt AH1; Col. (d); Line 21	
24	569.1	Maintenance of Computer Hardware	6	04			-	604			Col. 6 = Stmt AH1; Col. (d); Line 22	
25	569.2	Maintenance of Computer Software	8	78			-	878		878	Col. 6 = Stmt AH1; Col. (d); Line 23	
26	569.3	Maintenance of Communication Equipment	_				-	-		-	Col. $6 = Stmt AH1$; Col. (d); Line 24	
27	569.4	Maintenance of Misc. Regional Transmission Plant		11			-	11		11	Col. 6 = Stmt AH1; Col. (d); Line 25	
28	570	Maintenance of Station Equipment	2,2	26			-	2,226	(2,226)	-	Col. 4 = Stmt AH1; Col. (d); Line 20	
29	571	Maintenance of Overhead Lines	10,1				-	10,120	(10,120)	-	Col. 4 = Stmt AH1; Col. (d); Line 2'	7 29
30	572	Maintenance of Underground Lines		47				47	(47)	-	Col. 4 = Stmt AH1; Col. (d); Line 23	8 30
31	573	Maintenance of Misc. Transmission Plant		25			-	25	,	25	Col. 6 = Stmt AH1; Col. (d); Line 29	9 31
32	3,3	Total Transmission Maintenance		79 \$		s		\$ 14,179	\$ (12,393)	\$ 1,786	Sum Lines 22 thru 31	32
33	 -	Total Transmission Manuellance	¥ 17,1			T -			(=3,070)	· · · · · · · · · · · · · · · · · · ·		33
34		Total Adjusted Transmission O&M Expenses	\$ 34.6	44 \$	141	S	(7,967)	\$ 26,818	\$ (12,928)	\$ 13.890	Line 17 + Line 32	34
	-	Total Aujusteu Transmission Octor Expenses	9 34,0	, , , y		ΙΨ	(1,501)	23,010	(22,520)	23,070		35
35						 						36
36		D 11 1 D 1711 C1 (1) 71 C2				<u> </u>			-			37
37	ļ	Reconciles to Page AH1; Col. (d); Line 32							ļ			38
38						<u> </u>			 			39
39	I							<u> </u>		<u>L</u>		1 37

'ootno	te 1				
'alumi	3 - Amounts Excluded From Formula Rate Recovery				
JOIUIIII	15 - Amounts Excluded From Formula Rate Recovery				
		-			
ERC			Where		
No	Name	Description	Recovered	Amount	Reference
561.4	Scheduling, System Control and Dispatch Services (ERRA) b1	ISO Grid Mgt	ERRA	\$ (2.887)	Page AH1; Col. (c); Line 36
	Reliability, Planning and Standards Development Services (ERRA) b2	ISO Grid Mgt	ERRA	<u> </u>	Page AH1; Col. (c); Line 37
565	Transmission of Electricity by Others (ERRA) (a)	Boardman	ERRA		Page AH1; Col. (c); Line 38
	Misc. Transmission Expenses:			(2,120)	
66.21	ISO Grid Management Costs (ERRA) b3	ISO Grid Mgt	ERRA	(1,530)	Page AH1; Col. (a); Line 40
66.22	Reliability Services (RS rates) b4	Reliability Services	RS	(2,420)	Page AH1; Col. (a); Line 41
66.23	Other (TRBAA, TACBAA) b5				Page AH1; Col. (a); Line 42
otal E	xcluded Expenses			\$ (7,967)	
	exclusion for FERC Account 565 is the amount paid to Portland Generatains amounts recovered in TRBAA, TACBA, and ERRA (vaious CAIS		sssion wheeling ex	xpenses fron	n its Boardman plant.
'ootno	te 2				
see AF	41K shown in column 2, line 15 represents non-direct O&M expenses bit [4, L5]. To the extent that Col. 1 in AH2 does not include Citizens Directs as a basis to allocate Total O&M expenses to Citizens.				
ootno					
Columi	1 5 represents adjustments made to the operations and maintenance exp	penses that are not app	olicable to Citizen	s, such as su	ibstations, underground,
	erhead lines. As a result, of these adjustments column 6 reflects that poi				
f the C	D&M Carrying Charge Rate. Account 571 is also being subtracted beca	use Citizens is charge	d for this through	direct main	tenance (BK2- Section 1).

Page AH2 Page 2 of 2

San Diego Gas & Electric Administrative & General Expenses as True-Un (September 1, 2013 to December 1)

4-Months True-Up (September 1, 2013 to December 31, 2013)
(In thousands of Dollars)

	<u> </u>	· · · · ·				Г
Line		A	В	\mathbf{C}	D = Sum (A:C)	
No.	Description		-Months Endin	n December 31	2013	No.
		Total	Citizens ²	Excluded	Total	_
2	Administrative General		Allocated Cost	Excluded	Adjusted	3
3 4	Administrative General	rer books	Anocateu Cost	Expenses	Aujusteu	4
5	920 A&G Salaries	11,490		_	11,490	5
6	921 Office Supplies & Expenses	5,335	(70)	_	5,265	6
7	922 Less Construction Transfer	(2,882)	(,0)	_	(2,882)	7
8	923 Outside Services	38,459			38,459	8
9	924 Property Insurance	2,629		(291)	2,338	9
10	925 Damages & Injuries	4,050		46	4,096	10
11	925.4 Wildfire Damage Claims	75,779		-	75,779	11
12	925.4 Wildfire Ins Prem	28,290		_	28,290	12
13	926 Employee Pension & Benefits w/o POB		 -	(89)	20,346	13
14	926 PBOP	3,239		()	3,239	14
15	927 Franchise Expenses	0		_	,	15
16	928 Regulatory Expenses	6,964		(1,908)	5,056	16
17	929 Company Energy Use	(650)			(650)	_
	930 Misc. General Expenses	4,388		(1,416)	2,972	18
19	931 Rents	2,691		(134)	2,557	19
20	935 Maintenance of General Plant	2,602		(15)	2,587	20
21						21
22	Total	202,819	(70)	(3,807)	198,942	22
22						22
23					FERC	23
24	Excluded Expenses ¹			Current Year	Account	24
25	Nuclear property insurance expenses		•	(291)	924	25
26	Nuclear liability insurance expenses			65	925	26
27	Wildfire Damage Claims			0	925.4	27
28	Wildfire Ins Premium			0	925.4	28
29	CPUC energy efficiency programs			(19)	925	29
30	CPUC energy efficiency programs			(89)	926	30
31	CPUC energy efficiency programs			(46)	928	31
32	Intervenor Compensation(SRA)			(296)	928	32
33	CPUC reimbursement fees			(1,557)	928	33
34	Litigation Expense (LCMA)			(9)	928	34
35	CPUC energy efficiency programs			(1,416)	930	35
36	AMI Lease Facilities			(39)	931	36
37	CPUC energy efficiency programs			(95)	931	37
38	Hazardous Substances		_	(15)	935	38
39			•			39
40	Total Excluded Expenses			(3,807)		40

Column B, Line 3 represents Non-Direct A&G expenses billed to Citizens during the 4 Months True-Up Period (September 1, 2013 through December 31, 2013) equal to (\$70,404) that is being credited back to derive Total 4-Months True-Up A&G Expenses (see AH4, Line 6).

Citizen's Recorded Revenues	2012		
		 —	
	A -		
			Ln
Allocation of Direct, Non-Direct O&M and A&G Expenses	Invoice	Comments	No.
A. Direct Maintenance Cost Component	(32,888)	See AH4-A, Col. H, Line 3	1
B. Non-Direct Expense Cost Component			2
Transmission Operations Carry Charge Rate	162,768	See AH4-A, Col. H, Line 5	3
Transmision Maintenance Carry Charge Rate	10,805	See AH4-A, Col. H, Line 6	4
L1 + L3 + L4	140,685	2	5
Transmission Related A&G Carry Charge Rate	(70,403)	See AH4-A, Col. H, Line 7	6
Column A reflects Citizens Cycle 2 Filing Allocated Cost who Docket No.ER13-1596-000, dated June 28, 2013.	ich includes 6 moi	nth true-up adjustment,	1
The O&M amounts are added back to transmission O&M to	derive total syste	m O&M costs to Citizens.	2
The A&G amount are included to transmission A&G to deri	ve total A&G exp	enses.	3
	4 Months True-Up Period Ended December 31,	4 Months True-Up Period Ended December 31, 2013 (000's) A Sep - Dec 2013 ¹ Allocation of Direct, Non-Direct O&M and A&G Expenses Invoice A. Direct Maintenance Cost Component (32,888) B. Non-Direct Expense Cost Component Transmission Operations Carry Charge Rate 162,768 Transmision Maintenance Carry Charge Rate 10,805 L1 + L3 + L4 140,685 Transmission Related A&G Carry Charge Rate (70,403) Column A reflects Citizens Cycle 2 Filing Allocated Cost which includes 6 mon Docket No.ER13-1596-000, dated June 28, 2013. The O&M amounts are added back to transmission O&M to derive total systematics.	4 Months True-Up Period Ended December 31, 2013 (000's) A Sep - Dec 2013 1 Allocation of Direct, Non-Direct O&M and A&G Expenses Invoice Comments A. Direct Maintenance Cost Component (32,888) See AH4-A, Col. H, Line 3 B. Non-Direct Expense Cost Component Transmission Operations Carry Charge Rate 162,768 See AH4-A, Col. H, Line 5 Transmission Maintenance Carry Charge Rate 10,805 See AH4-A, Col. H, Line 6 L1 + L3 + L4 140,685 2 Transmission Related A&G Carry Charge Rate (70,403) 3 See AH4-A, Col. H, Line 7 Column A reflects Citizens Cycle 2 Filing Allocated Cost which includes 6 month true-up adjustment,

	A	В	C	D	E	F	G	Н	T
			7/3/2012						
Ln			Prepaid				Col. D + Col. E + Col. F	H = G * 4 Month	Ln
No.	Description		Lease Amt						No.
1	Citizens Border-East Line Prepaid Lease Cost -Cycle 1		39,320,000						1
	These amounts are used as recorded revenues in the true-up adjusti	ment							
	calculations.			11 Months					
<u> </u>		C2	Total		Allocation	Alloc. Of			
L		Carrying	C2 Annual	C2 Monthly	of C2 TUP	Monthly	July 2013- May 2014		
<u> </u>		Charge	Billing	Billing	(Over) / Under-	Interest	Monthly	Total	
2	Actual Billings to Citizens by Cost Component	Rates	Amount	Amount	collection	(204.67)	Journal Entries	Sept - Dec 2013	2
3	A. Direct Maintenance Expense Cost Component			-	(8,221.95)	-	(8,222)	(32,888)	3
					N				
4	B. Non-Direct Expense Cost Component								4
5	Transmission Operations Carry Charge Rate	1.12%	440,384	40,034.91	658.04	(1.00)	40,692	162,768	5
6	Transmision Maintenance Carry Charge Rate	0.17%	66,844	6,076.73	(3,375.21)	(0.14)	2,701	10,805	6
ļ									
7	Transmission Related A&G Carry Charge Rate	1.27%	499,364	45,396.73	(62,997.65)	0.27	(17,601)	(70,403)	7
	2 A WARD AND A CONTROL OF THE CONTRO	1.27 / 0	1,55,501	10,000.70	(02,5571.03)	0.27	(17,001)	(70,403)	+-
						-			+
									+-
	Col. H reflects Citizens Billing Invoice for Direct Maintenance and	Non-Direct	O&M and A&	G Expenses fr	om September - De	ecember 20	013.		+
	, and a second s				September B.				+

Citizens Direct Maintenance Work Order Report September - December 2013

Line		
No	Cost Elements	Amount
1	6110030 SAL-MGMT T&1/2	716.44
2	6110110 SAL-UNION S/T	5,042.14
3	6110120 SAL-UNION T&1/2	1,284.58
4	6110130 SALARIES-UNION DOUBLE TIME	1,388.94
5	6130011 EMP TRVL-INCIDENTALS	5
6	6130013 EMP TRAVEL-PER DIEM	600
7	6130015 EMP TRVL-MEALS/ENT	83.21
8	6213085 MATL-MISCELLANEOUS	5.39
9	6220850 SRV-VEH&EQUIP W/OPER	7,250.00
10	6261050 VEHICLE UTILIZATION-LABOR	572.98
11	6262050 VEHICLE UTILIZATION-NONLABOR	6,340.30
12	9121100 V&S L (CS)	1,109.39
13	9121200 ICP (Costing Sheet)	200.07
14	9121400 PLPD L (CS)	13.76
15	9121500 Wk Comp L (CS)	6.05
16	9121600 Pension & Benefits - Labor	7.7
17	9122300 PR Tax NL (CS)	708.02
18	9122400 PLPD NL (CS)	267.86
19	9122500 Wk Comp NL (CS)	77.29
20	9122600 Pension & Benefit - NonLabor	1,644.92
21	9122900 P&B REF NL (CS)	765.03
22	9123100 VACATION & SICK (CL)	18.16
23	9123200 ICP (CL)	23.79
24	9123400 PUBLIAB PROPDAM L(CL)	0.22
25	9123500 WK COMP-LABOR (CL)	0.1
26	9123600 P&B L (CL)	0.12
27	9124300 PAYROLL TAXES (CL)	25.71
28	9124400 PUBLIAB PROPDAM NL(CL)	4.38
29	9124500 WK COMP-NONLABOR (CL)	1.25
30	9124600 P&B NL (CL)	26.93
31	9124900 P&B REF NL (CL)	12.53
32	9131150 Purchasing L (CS)	32.65
33	9131700 Shop Order L (CS)	23.15
34	9131850 Small Tools L (CS)	69.44
35	9132150 Purchasing NL (CS)	9.43
36	9132300 Exmpt Matl E NL (CS)	0.16
37	9132700 Shop Order NL (CS)	13.88
38	9132850 Small Tools NL (CS)	266.19
39	Total Direct Maintenance Cost	28,617.16

Note: Used in Statement BK2- Section 1 (Direct Maintenance Cost Component)

True-Up Period
Statement AI
Wages and Salaries
Workpaper

Statement AI - Workpapers

Wages and Salaries

4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line					Line
No.	-	<u>A</u>	mounts	Reference	No.
1 2	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$	3,822	Stmt AI WP; Page AI1; Line 1 + Line 3	1 2
3	Transmission Wages & Salaries 1		4,960	Stmt AI WP; Page AI2; Col. 4; Line 31	3
5	Transmission Wages & Salaries ²		2,336	Stmt AI WP; Page AI2; Col. 4; Line 30	5 6
7 8	Distribution Wages & Salaries		16,694	Stmt AI WP; Page AI1; Line 5	7 8
9 10	Customer Accounts Wages & Salaries		7,420	Stmt AI WP; Page AI1; Line 6	9 10
11 12	Customer Services and Informational Wages & Salaries		6,445	Stmt AI WP; Page AI1; Line 7	11 12
13 14	Sales Wages & Salaries				13 14
15 16	Sub-Total	\$	41,677	Sum Lines 1 thru 13	15 16
17 18	Administrative and General Wages & Salaries	-	12,678	Stmt AI WP; Page AI1; Line 9	17 18
19 20	Total Operating & Maintenance Wages & Salaries	\$	54,355	Sum Lines 15; 17	19 20
21	Transmission Wages and Salaries Allocation Factor for Citizens		11.90%	Line 3 / Line 15	21

Line 3, Transmission Wages & Salaries excludes FERC Accounts 562, 570, 571, and 572 associated with substation, underground, and overhead wages and salaries not applicable to Citizens.

Line 5, Transmission Wages & Salaries reflects the wages and salaries associated with FERC Accounts 562, 570, 571, and 572 that has been separated from line 3 above in order to calculate the Transmission Wages & Salaries Allocation Factor for Citizens.

,		SAN DIEGO GAS AND ELECTRIC	COM	PANY							
		STATEMENT AI									
	WAGES AND SALARIES										
		September 1, 2013 THROUGH Dece	mber	31, 2013							
		(\$1,000)									
Line			9/01	/2013-12/31/2013	Lin	e					
No.		Title		(\$000's)	No						
1	500-514	Steam Production	\$	1,728	1						
2	517-532	Nuclear Production (See Note Below)			2	ļ	\$3,822				
3	535-557	Other Power Supply	\$	2,094	3		7-,				
4	560-574	Transmission	\$	7,296	4						
5	580-598	Distribution	\$	16,694	5						
6	901E-905E	Customer Accounts	\$	7,420	6						
7	906E-910E	Customer Service and Informational	\$	6,445	7						
8	911E-917E	Sales	\$	-	8						
9	920E-935E	Administrative and General	\$	12,678	9						
10					10						
11					11						
12		TOTAL	\$	54,355	12						
Note:		Although San Diego Gas and Electric	Com	pany owns part of	the SON	IGS r	nuclear				
		power plant, it is not the operating co	mpar	ny for the plant. As	a result	, SDC	3&E				
		incurs minimal direct labor for these	facilit	ies.							
13			\$	41,677	← Sur	n of I	ine 1 to 8				

SDG&E Transmission Wages & Salaries For the 4-Month True-Up Period - September 1, 2013 to December 31, 2013

	-				
	1	2	3	4	
				Substation, Under-	
Line	FERC			ground & Overhead	Li
No.	Account	Description	Amount	Labor Exclusions	N
1	560100E	ET OPERATION SUPV	1,153,867.69		
2	560200E	ET OPER ENG	369,170.68		1
3	561100E	LOAD DISP - RELIAB	111,622.97		3
4	561200E	LOAD DISP - MONITOR	772,335.24		-
5	562000E	STA EXPENSES	15,083.39	15,083.39	
6	562100E	STA OPER EXPENSE	189,420.18	189,420.18	E
7	563100E	OPER OVERHD LINES	179,618.12	, ,	7
8	563200E	ENCROACHMNTS O/H R/W	16,739.84		8
9	566000E	MISC TRANSM EXP	1,556,323.40		. 6
10	568100E	MAINT SUPV	171,276.45		1
11	569100E	MAINT OF PC HARDWARE	330,820.32		1
12	569200E	MAINT OF PC SOFTWARE	279,296.63		1
13	569400E	MAINT OF MISC TRNSMS	1,306.06		1
14	570000E	MAINT OF STA EQ	153,824.98	153,824.98	1
15	570100E	MAINT STA EQ GENERAL	883,285.14	883,285.14	1
16	570121E	RTU SUPERVISORY EQ	111,842.79	111,842.79	1
17	570122E	TELEMETER SYS MAINT	38,858.16	38,858.16	1
18	570200E	MNT STA EQ CLN TREAT	68,206.06	68,206.06	1
19	570600E	MAINT STA EQUIP	61,657.86	61,657.86	1
20	570700E	SAN ONOFRE SUBSTA	11,159.65	11,159.65	2
21	571000E	MAINT/OH LINES	233,016.44	233,016.44	2
22	571100E	MAINT OH LINES GENL	336,395.74	336,395.74	2
23	571120E	TRNG IN HOTSTICK MNT	8,645.60	8,645.60	2
24	571200E	MAINT/OH LINES-TREE	28,762.22	28,762.22	2
25	571310E	MNT OH INSUL WASHING	126,303.22	126,303.22	2
26	571700E	ACCESS&PTRL RD MAINT	46,335.50	46,335.50	2
27	571960E	OH PREV MNT-ETM F/UP	(1,486.21)	(1,486.21)	2
28	572000E	MAINT/UG LINES	24,819.83	24,819.83	2
29	573000E	MAINT/MISC TRANSM	17,932.81		2
30	Total Trans	mission Wages & Salaries	7,296,440.76	2,336,130.55	3
31	Total Trans	mission Wages & Salaries Less: ¹	(Col.3, L30 - Col.4, L30)	4,960,310	3
	Substation,	Underground and Overhead Mainter	nance Wages		
1	Transmissis	on Wages & Salaries excludes FERC	Accounts 562 570 571 o	nd 572 associated	

True-Up Period
Statement AJ
Depreciation and Amortization
Expenses
Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AJ - Workpapers Depreciation and Amortization Expense 4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Lin-		 Amounts	Reference	Line No.
1	Common Plant Depreciation Expense	\$ 18,393	Stmt AJ WP; Page AJ1; Line 1	1
2				2
3	General Plant Depreciation Expense	\$ 3,232	Stmt AJ WP; Page AJ2; Line 1	3
4				4

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ DEPRECIATION AND AMORTIZATION EXPENSE TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOK (\$1,000)

COMMON PLANT

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.
1	December 31, 2013 Expense	18,393	AJ1-Cwp1	1

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ DEPRECIATION AND AMORTIZATION EXPENSE TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOK

(\$1,000)

GENERAL PLANT

Line No.		FERC General Plant Expense	Reference From	Line No.
1	December 31, 2013 Expense	3,232	AJ1-Gwp1	1

True-Up Period Statement AK Taxes Other Than Income Taxes Workpaper

Statement AK - Workpapers Taxes Other Than Income Taxes Months True-Un Period Ending December 31.

4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line					Line
No.	_	A	mounts	Reference	No.
1	Total Property Taxes	\$	26,328		1 2
2 3	Less: Other Taxes (Business License Taxes)	_\$	(15)		3
4			26 212	Time 1 + Time 2	4 5
5 6	Net Property Taxes	\$	26,313	Line 1 + Line 3	6
7	Add: Citizens Allocated Portion of Property Taxes 1		125	Stmt AK WP; Page AK1, Line 4	7
8 9	Adjusted Property Taxes	\$	26,438	Line 5 + Line 7	8 9
10					10
11	Less: SONGS Property Taxes ²		(1,792)		11 12
12 13	Total Property Taxes Expense (Less SONGS)		24,646	Line 9 + Line 11	13
14					14 15
15 16					$-\frac{16}{16}$
17	Total Payroll Taxes Expense	\$	4,122		17
18	3	•	2	Start AV WD. Dogo AV1 Line 2	18 19
19 20	Add: Citizens Allocated Portion of Payroll Taxes ³		2	Stmt AK WP; Page AK1, Line 2	20
21	Total Transmission Payroll Tax Expense	\$	4,124	Line 17 + Line 19	21
22 23	Transmission Wages and Salaries Allocation Factor		11.90%	Statement AI; Line 21	22 23
24	•			·	24
25	Transmission Related Payroll Taxes Expense		491	Line 21 x Line 23	25

Line 7 represents the Property Taxes allocated and charged to Citizens during 4- Months (Sept-Dec 2013) true-up period equal to \$124,555 (see AK1, Line 4) that is added back to derive Total 4-Months (Sept-Dec 2013) Property Taxes.

² Line 11 reflects 4-Months (Sept-Dec 2013) true-up period property tax expense for SONGS Facilities equal to \$1.792 million.

Line 19 represents Payroll Taxes allocated and charged to Citizens during 4-Months (Sept- Dec 2013) true-up period equal to \$2,320 (see AK1, Line 2) that is added back to derive Total 4-Months (Sept-Dec 2013) Payroll Taxes.

	Citizens Recorded Revenues		
	4 Months - True-Up Period (Sep - Dec 2013)		
		A	
		Total	
Ln		Sep - Dec 2013	
No.	Allocation of Payroll and Property Taxes to Citizens	Invoice	Reference
1			
	B. Non-Direct Expense Cost Component		
2	Transmission Related Payroll Carry Charge Rate	2,320	See WP- AK1-A, Col. G, L3
3	C. Other Specific Cost Component		
	Ci Other Specific Cost Component		
4	Property Taxes	124,555	See WP- AK1-A, Col. G, L6
1	Column A reflects Citizens Cycle 2 Filing Allocated Cost, Docket No.El	 	ted June 28, 2013.

		A	В	С	D	E	F	G	
			7/3/2012						
Ln			Prepaid				$\mathbf{F} = \mathbf{C} + \mathbf{D} + \mathbf{E}$	G = F * 4 Months	Ln
No.	Description		Lease Amt						No.
1	Citizens Border-East Line Prepaid Lease Cost -Cycle 2		39,320,000						1
	These amounts are used as recorded revenues in the true-up adjusti	ment						5	
	calculations.			11 Months 1					
		C2	Total		Allocation	Alloc. Of			
		Carrying	C2 Annual	C2 Monthly	of C2 TUP	Monthly	July 2013- May 2014		
		Charge	Billing	Billing	(Over) / Under-	Interest	Monthly	Total	
2	Actual Billings to Citizens by Cost Component	Rates	Amount	Amount	collection	(204.67)	Journal Entries	Sept - Dec 2013	2
			39,320* .06%	C = B / 11					
3	B. Non-Direct Expense by Cost Component								
-	D. Non-Direct Expense by Cost Component								
4	Transmision Related Payroll Carry Charge Rate	0.06%	23,592	2,144.73	(1,564.73)	(0.04)	580	2,320	3
5	C. Other Specific Cost Component								5
6	Property Taxes	N/A	255,608	23,237.13	7,926.27	(24.69)	31,139	124,555	6
1	Citizens Cycle 2 had a rate effective period of 11 months (June 2013 - May 2014) due to modification filing.								
	Z Z Z Z	II TUACO) di	Sinci Spec	The Cost Comp	Tonent (1 topetty 1	ancs) 101 S	Cptember - Detember 2	EUIJ.	

Statement AK

Taxes Other Than Income Taxes 4- Month True-UpPeriod Ending December 31, 2013 (\$1,000)

Line No.		A	mounts	Reference	Line No.
1	Total Property Taxes	\$	26,438	Stmnt AK WP; Page-AK; Line 9	1
2 3	SONGS Property Taxes		(1,792)	Stmnt AK WP; Page-AK; Line 11	2 3
4 5	Property Taxes Less SONGS	\$	24,646	Line 1 + Line 3	4 5
6					6 7
8 9	<u>Derivation of Citizens Border-East Line Transmission Property Tax Allocation Factor:</u>				8
10	Citizens Border-East Line (Ferc Acct No. 104)	<u>s</u>	85,194	Lease Agreement	10
11 12	Total Nuclear Plant	\$	-	N/A in Ratio Development	11 12
13 14	Total Steam Plant Total Other Production Plant		511,316 474,596	Statement AD; Page AD; Line 3 Statement AD; Page AD; Line 9	13 14
15	Total Transmission plant ¹		3,808,552 91,511	Statement AD; Page AD; Line 15 Statement AD; Page AD; Line 1	15 16
16 17	Total Miscellaneous Intangible Plant Total Distribution plant		5,171,968	Statement AD; Page AD; Line 13	17
18 19	Total General Plant Total Common Plant		258,034 527,422_	Statement AD; Page AD; Line 21 Statement AD; Page AD; Line 23	18 19
20 21	Total Investment in Plant Excluding SONGS	<u> </u>	10,843,399	Sum Lines (12:19)	20 21
22 23	Citizens Border-East Line Property Tax Allocation Factor		0.79%	Line 10 / Line 20	22 23
24 25 26	Citizens Border-East Line Property Taxes Expense	<u>\$</u>	195	Line 5 x Line 22	24 25 26

1. Total Transmission Plant amount includes \$85,194 of 5-Month weighted average of \$85,194 Citizens Lease Amount (see AD-6A).

3,723,358 85,194 3,808,552

True-Up Period
Statement AL
Working Capital
Workpaper

Statement AL - Workpapers Working Capital

4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line No.		Working Cash			Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^a		;	\$	62,157	Stmt AL WP; Page AL1; Line 9	1
3	Transmission Plant Allocation Factor		_		36.09%	Stmnt AD WP; Page AD; Line 39	3
4 5	Transmission Related Materials and Supplies		_	<u>\$</u>	22,432	Line 1 x Line 3	4 5
6 7	B. Prepayments ^a			\$	49,230	Stmt AL WP; Page AL2; Line 9	6 7
8 9	Transmission Related Prepayments		_	s	17,767	Line 3 x Line 7	8
10	• •		=				10 11
11 12 13	C. Derivation of Transmission Related Cash Working Capital - Retail: Transmission O&M Expense - Excl. Intervenor Funding Expense Transmission Related Administrative & General Expense	\$ 13,890 24,244				Stmnt AH; Pg AH2, Page 1 of 2; Col. 6; Line 34 Stmnt BK-Sec 2; Page 2 of 7; Col. D; Line 44	11 12 13
14	CPUC Intervenor Funding Expense - Transmission		_			, , ,	14
15 16	Total	\$ 38,134	ŀ			Sum Lines 12 thru 14	15 16
17 18	One Eighth O&M Rule	12.50%	6			FERC Method = 1/8 of O&M Expense	17 18
19	Adjust O&M Percentage Rate to Account for 4-Month True-Up Period	37.50%	6			4 Month True-Up Factor = 45 days / (360 X 1/3)	19
20 21 22	Transmission Related Cash Working Capital - Retail Customers	\$ 14,300	<u> </u>			Line 15 x Line 19	20 21 22

^a The balances for Materials & Supplies and Prepayments are derived based on a 5-month average balance.

The 12.5% Working Cash is based on a 45/360 days = 12.5%. To reflect a 4-Month working cash calculation, the following formula is used: 45 days / (360 days X 1/3) = 37.50%. Based upon this calculation, the 37.50% is used to calculate working cash requirement.

STATEMENT AL

WORKING CAPITAL

TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOKS (\$1,000)

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

Line No.	Month	Total Electric Plant Materials & Supplies		Line No.
1	Aug-13	58,497		1
2	Sep	59,451		2
3	Oct	60,018		3
4	Nov	61,872		4
5	Dec-13	70,946		5
6	Total 5 Months	310,784	Sum (L1:L5)	6
7				7
8				8
9	5-Month Average	62,157	L6 / 5 Months	9

SAN DIEGO GAS AND ELECTRIC COMPANY STATEMENT AL

WORKING CAPITAL

TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOKS (\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments		Line No.
1	Aug-13	54,471		1
2	Sep	55,370		2
3	Oct	48,243		3
4	Nov	43,381		4
5	Dec-13	44,685		5
6	Total 5 Months	246,150	Sum (L1:L5)	6
7				7
8				8
9	5-Month Average	49,230	L6 / 5 Months	9

True-Up Period
Statement AR
Federal Tax Adjustments
Workpaper

Statement AR - Workpapers

Federal Tax Adjustments 4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line No.	· -	Amou	unts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$	(88)		1 2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities		(101)		3
5	Total	\$	(189)	Sum Lines 1; 3	5

True-Up Period
Statement AV
Cost of Capital and Fair Rate of
Return
Workpaper

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

Line No.		Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:			1
2	(Plus) Bonds (Acct. 221) (p112.Line18c)	\$ 3,926,855		2 3
3	(Less) Reacquired Bonds (Acct. 222) (p112.Line19c)	123,900		4
4 5	(Plus) Other Long-Term Debt (Acct. 224) (p112.Line21c) (Plus) Unamortized Premium on Long-Term Debt (Acct 225) (p112.Line22c)	123,700		5
6	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct 226) (p112.Line23e)	10,953		6
•	(Line 2 Minus Line 3 Plus Lines 4 & 5 Minus	
7	LTD = Long Term Debt (p112, sum of Line17d thru Line22d, details on p256-257)	\$ 4,039,802	Line 6	7
8				8
9	Long-Term Debt Component - Numerator:	e 196.46E		9 10
10	(Plus) Interest on Long-Term Debt (427) (p117.Line62c)	\$ 186,465 3,084		11
11 12	(Plus) Amort. of Debt Disc. and Expense (428) (p117.Line63c) (Plus) Amortization of Loss on Reacquired Debt (428.1) (p117.Line64c)	2,537		12
13	(Less) Amort, of Premium on Debt-Credit (429) (p117.Line65c)	-,		13
14	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1) (p117.Line66c)			14
	i = LTD interest (p117, sum of Line56c thru Line60c, details on p257))	\$ 192,086	Sum Lines 10; 11; 12 Minus Lines 13 & 14	15
16	•			16
17	Cost of Long-Term Debt:	4.75%	Line 15 / Line 7	17
18				18
19	Preferred Equity Component:			19
20	PF = Preferred Stock - Acct 204 (p112.3c)	\$ -		20 21
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct. 437) (p118.29c)	\$ 1,205 0.00%	Line 21 / Line 20	22
22	Cost of Preferred Equity	0.00 /6	Line 21 / Line 20	23
23	Common Facility Common and			24
24 25	Common Equity Component: Proprietary Capital (p112.16c)	\$ 4,629,716		25
26	(Less) Preferred Stock - Acct 204 (p112.3c)	-		26
27	(Less) Unappropriated Undistributed Subsidiary Earnings (Acct. 216.1) (p112.12c)	-		27
28	(Less) Accumulated Other Comprehensive Income (Acct. 219) (p112.15c)	9,010		28
29	CS = Common Stock	\$ 4,620,706	Line 25 Minus Lines 26, 27 & 28	29
30				30
31	Return on Common Equity:	10.05%		31
32	(a) (b) (c)	$(\mathbf{d}) = (\mathbf{b}) \times (\mathbf{c})$		32
33	Cap. Struct. Cost of	Weighted		33
34	Weighted Cost of Capital: Amount 1 Ratio Capital	Cost of Capital		34 35
35		2.22%	Col. C = Line 17 Above	36
36	Long-Term Debt \$ 4,039,802 46.65% 4.75% Preferred Equity - 0.00% 0.00%	0.00%	Col. C = Line 17 Above	37
37	Preferred Equity - 0.00% 0.00% Common Equity 4,620,706 53.35% 10.05%	5.36%	Col. C = Line 31 Above	38
38 39	Total Capital \$ 8,660,508 100.00%	7.58%	Sum Lines 36 thru 38	39
40				40
41	Cost of Equity Component (Preferred & Common):	5.36%	Sum Lines 37; 38; Col. (d)	41
42				42
43				43
44	Incentive Return on Common Equity: 2	0.00%	Stmt AV WP; Page AV-1; Line 1	44
45	(a) (b) (c)	(d) = (b) x (c)		45
46	Cap. Struct. Cost of	Weighted		46
47	Weighted Cost of Capital: Amount 1 Ratio Capital	Cost of Capital		47
48		*****	C-1 C-T1-4FAL	48
49	Long-Term Debt \$ 4,039,802 46.65% 4.75%	2.22%	Col. C = Line 17 Above Col. C = Line 22 Above	49 50
50	Preferred Equity - 0.00% 0.00% Common Equity 4.620,706 53.35% 0.00%	0,00% 0.00%	Col. C = Line 22 Above Col. C = Line 44 Above	50 51
51 52	Common Equity 4,620,706 53.35% 0.00% Total Capital \$ 8,660,508 100.00%	2,22%	Sum Lines 49 thru 51	52
52 53	Total Capital 9 0,000,500 100.00 /0	2,22 70		53
53 54	Incentive Cost of Equity Component (Preferred & Common):	0.00%	Sum Lines 50; 51; Col. (d)	54
J-	Andrews - College Va Bayers, Components, 12			

¹ Amount is based upon December 31 balances.

The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 44 through 54 will be repeated for each project.

ROE is pursuant to SDG&E's TO4 Formula Offer of Settlement in Docket No. ER13-941-001.

⁴ Information from Statement AV is used in Statement BK2, Section 2, Page 4 of 7 to derive Return plus Federal and State Income Tax applicable to Common and General ADIT allocated to Citizens.

Statement AV

Cost of Capital and Fair Rate of Return 4 - Months True-Up Period Ending December 31, 2013 (\$1,000)

For Illustrative Purposes Only

Line No.	_		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) 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		5.36%	Stmnt AV WP; Page AV1; Line 41	6
7	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	\$	189	Statement AR; Page AR; Line 5	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$	4,325	Stmt AV WP; Page AV2-A; Line 29	8
9	D = Transmission Rate Base	\$	2,869,799	See Citizens Transmission Rate Base WP, L26	9
10	FT = Federal Income Tax Rate @ 35%		35.00%	Federal Income Tax Rate	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		2.9572%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:		= 2694	C	17
18	A = Sum of Preferred Stock and Return on Equity Component	_	5.36%	Stmnt AV WP; Page AV1; Line 41	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	4,325	Line 8 Above	19
20	C = Transmission Rate Base	\$	2,869,799	See Citizens Transmission Rate Base WP, L26	20
21	FT = Federal Income Tax Expense		2.9572%	Line 12 Above	21
22	ST = State Income Tax Rate @ 8.84%		8.84%	State Income Tax Rate	22
23	State Income Ten (A) + (B (C) + F-doubl Income Ten) (CT)		0.8212%	State Income Tex Expense	23 24
24 25	State Income Tax = $((A) + (B/C) + \text{Federal Income Tax})^*(ST)$ (1 - ST)		0.021276	State Income Tax Expense	25
26	(1-51)				26
27	C. Total Federal & State Income Tax Rate:		3.7783%	Sum Lines 12; 24	27
28	C. Iulai Peuciai & State Income Lax Mate.		3.770370	Juni Lines 12, 27	28
29	D. Total Weighted Cost of Capital:		7.5800%	Stmnt AV WP; Page AV1; Line 39	29
30	27 Iour 17 eighted Cost of Capitain		7,0000 70	~	30
31	E. Cost of Capital Rate (COCR):		11.3583%	Sum Lines 27; 29	31

Line 8 - embedded in the Equity AFDUC Component of Transmission Depreciation Expense of \$4.3M is the Equity AFUDC of \$149.4K associated with the Citizens Border East Line.

Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense

For Completed Transmission Capital Projects from 2001 Through 2013

Applicable to the 2013 TO4-Cycle 2 Base Period ¹ For the 12-Month Period Ending December 31, 2013

(\$1,000)

	A	В	C	D	
				Non-Incentive Equity	
Line			AFUDC Equity in	AFUDC Component of	Line
No.	Vintages of Plant	AFUDC in Plant	Plant Cost	Transmission Depn Exp.	No.
1					1
2	2001	\$ 2,152	\$ 1,501	\$ 41	2
3					3
4	2002	4,222	2,968	78	4
5					5
6	2003	3,164	2,260	59	6
7				- 1	7
8	2004	4,321	3,166	85	8
9					9
10	2005	3,307	2,404	74	10
11					11
12	2006	5,324	3,752	123	12
13					13
14	2007	8,514	6,122	168	14
15					15
16	2008	11,899	8,607	240	16
17					17
18	2009	3,991	2,925	92	18
19					19
20	2010	4,778	3,471	104	20
21					21
22	2011	4,756	3,398	98	22
23					23
24	2012	183,838	131,336	3,066	24
25					25
26	2013	9,999	7,188	99	26
27					27
28					28
29	Total	\$ 250,266	\$ 179,098	\$ 4,325	29
30					30
31	Citizens Adjustment			(149)	31
32					32
				Additional	
	AFUDC Equity Depreciation Expense - Net				
	of AFUDC Equity Depreciation Expense on				
	Assets Leased to Citizens Sunrise			\$ 4,175	33
34			i l		34

The above schedule calculates the AFUDC equity in depreciation used in Statement AV to calculate the Federal and State Income Taxes as reflected in the TO4 Formula. This equity AFUDC component of transmission depreciation expense is derived as follows:

- Col. A 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).
- Col. B reflects the total AFUDC in plant additions that went into service in each year as indicated.
- Col. C represents the AFUDC equity embedded in Col. B for each year.

Col. D - represents the annual amortization of Col. C that is embedded in SDG&E's annual transmission depreciation expense.

As a result, the total of Col. D, Line 29, reflects the total equity AFUDC component of transmission depreciation expense for the 2013 base period.

The \$4.175 million in Column D, Line 33, is also used to derive the 4-month True-up Adjustment, as it is pro-rated down to reflect a 4-month amount when the annual rate of return as shown in BK1, Page 1 of 6, line 24, is multiplied by 33.33% to reflect that this is only for a 4-month true-up cost of service.

Derivation of 4-Month True-Up Period Transmission Rate Base

San Diego Gas & Electric Company Derivation of End Use Transmission Rate Base For the 4- Month True-Up Period Ending December 31, 2013 (\$1,000)

Line			T) 4	Line
No.	mat and the state of the state	Amounts	Reference	No.
	A. Derivbation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 3,152,404	Page 2 of 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	8,762	Page 2 of 2; Line 17	3
4	Transmission Related General Plant	18,573	Page 2 of 2; Line 18	4
5	Transmission Related Common Plant	31,607	Page 2 of 2; Line 19	5
6	Total Net Transmission Plant	\$ 3,211,346	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ 6,546	Statement AG; Pg AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Misc. Stmt; Pg Misc. Statement	10
11	Total Rate Base Additions	\$ 6,546	Sum Lines 9 thru 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (402,592)	Statement AF; Pg AF; Col. (c); Line 5	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	_	Statement AF; Pg AF	15
16	Total Rate Base Reductions	\$ (402,592)	Sum Lines 14 thru 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 22,432	Statement AL; Pg AL; Line 5	19
20	Transmission Related Prepayments	17,767	Statement AL; Pg AL; Line 9	20
21	Transmission Related Cash Working Capital	14,300	Statement AL; Pg AL; Line 21	21
22	Total Working Capital	\$ 54,499	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities		Misc. Stmt; Pg Misc. Statement	24
25				25
26	Total Transmission Rate Base	\$ 2,869,799	Sum Lines 6; 11; 16; 22; 24	26
27				27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant 1	\$ -	Page 2 of 2; Line 25	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Pg AF	30
31	Total Incentive ROE Project Transmission Rate Base	<u> </u>	Sum Lines 29 thru 30	31
32	•			32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Misc. Stmt; Pg Misc. Statement	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Pg AF	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Sum Lines 34 thru 35	36
37				37
38	D. Incentive Transmission Construction Work In Progress ²	<u> </u>	Statement AM	38

^{1.} The Incentive ROE Transmission Plant will be tracked and shown for each incentive project and lines 29 through 31 will be repeated for each project.

2. Incentive CWIP projects will be tracked separately and line 38 will be shown for each project.

San Diego Gas & Electric Company Derivation of End Use Transmission Rate Base For 4- Months True-Up Period Ending December 31, 2013 (\$1,000)

No. Amounts Reference A. Derivation of Net Transmission Plant: 1 Gross Transmission Plant:	No.
1 Gross Transmission Plant:	
1 Gross Transmission Plant:	1
0.2.000 FFA CV-1 AD T2 10	2
2 Transmission Plant \$ 3,808,552 Statement AD; Pg AD, Line 19	
3 Transmission Related Electric Misc. Intangible Plant 10,890 Statement AD; Pg AD, Line 31	3
4 Transmission Related General Plant 30,706 Statement AD; Pg AD, Line 33	4
5 Transmission Related Common Plant 62,763 Statement AD; Pg AD, Line 35	5
6 Total Gross Transmission Plant \$ 3,912,911 Sum Lines 2 thru 5	6
7	7
8 Transmission Related Depreciation Reserve:	8
9 Transmission Plant Depreciation Reserve \$ 656,148 Statement AE; Pg AE, Line 1	9
10 Transmission Related Electric Misc. Intangible Plant Amortization Reserve 2,128 Statement AE; Pg AE, Line 11	10
11 Transmission Related General Plant Depr Reserve 12,133 Statement AE; Pg AE, Line 13	11
12 Transmission Related Common Plant Depr Reserve31,156 Statement AE; Pg AE, Line 15	12
13 Total Transmission Related Depreciation Reserve \$ 701,565 Sum Lines 9 thru 12	13
14	14
15 Net Transmission Plant:	15
16 Transmission Plant \$ 3,152,404 Line 2 Minus Line 9	16
17 Transmission Related Electric Miscellaneous Intangible Plant 8,762 Line 3 Minus Line 10	17
18 Transmission Related General Plant 18,573 Line 4 Minus Line 11	18
19 Transmission Related Common Plant 31,607 Line 5 Minus Line 12	19
20 Total Net Transmission Plant \$ 3,211,346 Sum Lines 16 thru 19	20
21	21
	22
22 B. Incentive Project Net Transmission Plant:	
23 Incentive Transmission Plant Statement AD	23
24 Incentive Transmission Plant Depreciation Reserve Statement AE	24
25 Total Net Incentive Transmission Plant <u>\$ - Line 23 Minus Line 24</u>	25

^{1.} The Incentive ROE Transmission Plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 and 24 will be repeated for each project.

Derivation of the 4-Month True-Up Period Non-Deductibility of AFUDC Equity Allocated to Citizens'

Workpaper

	San Diego Gas & Electric C	Company					
	Calculation of Revenue Requirement for Non-Deductibility of AFUDC Equity						
	4-Month True-Up Period (September 1, 20	13 - Decembe	r 31, 2013)				
	(\$1,000)						
Line				Line			
No.	Description	Amount	Reference	No.			
1	AFUDC embedded in the Lease Payment on the Border-East Lir	8,358		1			
2	AFUDC Equity Percentage as of July 2012	70.83%		2			
3	AFUDC Equity Embedded in the Border-East Line	\$5,920	L1 X L2	3			
4	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	4			
5	Annual Book Depreciation on AFUDC Equity	197.33	L3 X L4	5			
6	True-Up Adjustment Factor 1	0.33	Ratio = (4 Months / 12 Months)	6			
7	True-Up Adjustment Depreciation on AFUDC Equity	65.78	L5 X L6	7			
8	Federal and State Combined Tax Rate	40.746%		8			
9	Tax Cost of Non-Deductibility of AFUDC Equity	26.802	L7 X L8	9			
10	Gross up Factor	1.680		10			
11	Revenue Requirement	\$45.027	L9 X L10	11			
12				12			
13				13			
14				14			
1	Citizens Non-Deductibility AFUDC Equity is multiplied by a fact	or of 0.33 to r	reflect that SDG&E is seeking a				
-	4 month revenues.	-					

TO4 Formula Transmission Plant Depreciation Rates

Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AJ - Workpapers

TO4 - Annual Transmission Plant Depreciation Rates ¹

44Nonth Thue-Up Ending December 31, 2013

			(a)	(b)	(c) = a + b	
Line	FERC		Life	Removal	Total	Line
No	Account	Description	Rate	Rate	Rate	No
1	E352.10	Other	1.36%	0.82%	2.18%	1
2	E352.20	SWPL	1.01%	0.61%	1.62%	2
3	E352.60	SRPL	1.39%	0.00%	1.39%	3
4	E352 - Total	Struct & Improv	1.36%	0.32%	1.63%	4
5	E353.10	Other	2.20%	1.32%	3.52%	5
6	E353.20	SWPL	2.51%	1.51%	4.02%	6
7	E353.40	CTC	2.03%	1.22%	3.25%	7
8	E353.60	SRPL	2.01%	0.00%	2.01%	8
9	E353	Station Equip	2.20%	11.00%	3.20%	9
10	E354.10	Other	1.57%	1.56%	3.13%	10
11	E354.20	SWPL	1.33%	1.32%	2.65%	_11
12	E354.60	SRPL	1.47%	0.00%	1.47%	12
13	E354	Towers & Fixtrs	1.46%	0.24%	1.70%	13
14	E355.10	Other	2.33%	2.32%	4.65%	14
15	E355.20	SWPL	2.54%	2.54%	5.08%	15
16	E355.60	SRPL	2.26%	0.00%	2.26%	_16
17	E355	Poles & Fixtrs	2.33%	2.26%	4.59%	17
18	E356.10	Other	1.60%	1.60%	3.20%	18
19	E356.20	SWPL	0.89%	0.88%	1.77%	19
20	E356.60	SRPL	1.75%	0.00%	1.75%	20
21	E356	OVH Cnd & Dev	11.557/%	1.10%	2.67%	21
22	E357.00	Other & SWPL	1.68%	0.75%	2.43%	22
23	E357.60	Other & SRPL	1.69%	0.00%	1.69%	23
24	E357	Trans UG Cnduit	1.69%	0.36%	2.05%	24
25	E358.00	Other & SWPL	1.89%	0.19%	2.08%	25
26	E358.60	Other & SRPL	2.02%	0.00%	2.02%	26
27	E358	Trans UG Cndctr	1.98%	0:07%	2.05%	27
28	E359.10	Other	1.65%	0.00%	1.65%	28
29	E359.20	SWPL	1.44%	0.00%	1.44%	29
30	E359.60	SRPL	1.68%	0.00%	1.68%	30
31	E359	Roads & Trails	1.67%	0.00%	11.677%	31
32						32
33	Composite Dep	reciation Rate	11.82%	0.70%	2.52%	33

The rates in these subaccounts will not change during the term of the TO4 Formula. Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on Line 33 pursuant to Term 53 in Appendix VIII.

² SWPL = Southwest Powerlink

³ SRPL = Sunrise Powerlink

ATTACHMENT 6B 4 MONTH TRUE-UP PERIOD COST STATEMENTS AND WORKPAPERS

Appendix X – TO3 Methodology

True-Up Period Statement AD – Cost of Plant Workpaper

Statement AD - Workpapers

Cost of Plant

4 - Months True-Up Period (September 1, 2013 to December 31, 2013) (\$1,000)

Line No		(a) 31-Aug-13	(b) 31-Dec-13		= [(a)+(b)]/2 rage Balance	Reference	Line No
1 2	Total Electric Miscellaneous Intangible Plant a, 1	\$ 89,869	\$ 93,154	\$	91,511	Stmt AD WP; Page AD1; Line 3	1 2
3	Total Steam Production Plant b				511,316	Stmt AD WP; Page AD2; Line 9	3
5 6	Total Nuclear Production Plant ^b				-	Stmt AD WP; Page AD3; Line 9	5 6
7 8	Total Hydraulic Production Plant b				-	Stmt AD WP; Page AD	7 8
9 10	Total Other Production Plant ^b				474,596	Stmt AD WP; Page AD4; Line 9	9 10
11 12	Total Production Plant and Intangible Plant				1,077,423	Sum Lines 1 thru 9	11 12
13 14	Total Distribution Plant ^a	5,134,633	5,209,303		5,171,968	Stmt AD WP; Page AD5; Line 3	13 14
15 16	Transmission Plant b, 2				3,808,552	Stmt AD WP; Page AD6; Line 11	15 16
17 18	Incentive Transmission Plant ³					Stmt AD WP; Page AD	17 18
19 20	Total Transmission Plant & Incentive Transmission Pl	ant			3,808,552	Sum Lines 15 thru 17	19 20
21 22	Total General Plant ^{a, 1}	249,111	266,956		258,034	Stmt AD WP; Page AD7; Line 3	21 22
23 24	Total Common Plant a, 1	520,846	533,999		527,422	Stmt AD WP; Page AD8; Line 3	23 24
25 26	Total Plant in Service				10,843,399	Sum Lines 11; 13; 19; 21; 23	25 26
27 28	Transmission Wages and Salaries Allocation Factor				11.90%	Statement AI; Line 21	27 28
29 30	Total Transmission Plant & Incentive Transmission Plan			\$	3,808,552	See Line 19 Above	29 30
31 32	Transmission Related Electric Miscellaneous Intangible P	lant			10,890	Line 1 x Line 27	31 32
33 34	Transmission Related General Plant Transmission Related Common Plant				30,706	Line 21 x Line 27	33 34 35
35 36 37	Transmission Related Total Plant in Service			\$	3,912,911	Line 23 x Line 27 Sum Lines 29; 31; 33; 35	36 37
38	Transmission Plant Allocation Factor 4			<u> </u>		,	38
39	I ansmission Flant Anocation Factor				36.09%	Line 37 / Line 25	39

^a 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.

b The balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 5-month average balance.

Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

Indicate cost of Transmission Incentive Project.

⁴ Used to allocate all elements of working capital, other than working cash.

(\$1,000)

INTANGIBLE PLANT

Line No.		Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Aug-13	89,869	I-wp2	1
2	Dec-13	93,154	I-wp1	2
3	Beginning and End Period Average	91,511	Sum (L1:L2)/2	3

STEAM PRODUCTION

		(1) Total		(2) Steam		
Line	Month	Steam	Reference	Production	Reference	Line
No.		Production	From	Ratemaking	From	No.
		Per Book			_	
1	Aug-13	493,709	"	507,982	"	∏ 1
2	Sep	492,101	**	506,375	••	2
3	Oct	496,705	**	510,978		3
4	Nov	497,582		511,856		4
5	Dec-13	505,116	SP-wp1	519,390	SP-wp1	5
6	Total 5 Months	2,485,214		2,556,581	Sum (L1:L5)	6
7						7
8						8
9	5-Month Average	497,043		511,316	L6 / 5 Months	9

NUCLEAR PRODUCTION A

Line No.	Month	(1) Total Nuclear Production Per Book	Reference From	(2) Nuclear Production Adjusted Book	Reference From	Line No.
1	Aug-13	-	**	-		1
	Sep	-	**	-	10	2
3	Oct	-	n n	-	**	3
4	Nov	-	n	-	**	4
5	Dec-13	-	NP-wp1	-,	NP-wp1	5
6	Total 5 Months	-		-		6
7						7
8						8
9	5-Month Average	-		-		9

A - SONGS was retired in June 2013.

OTHER PRODUCTION

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Ratemaking	Reference From	Line No.
1	Aug-13	512,782		473,564		
2	Sep	513,046	"	473,647		2
3	Oct	513,136	n I	473,737	"	3
4	Nov	514,151	"	473,916	"	4
5	Dec-13	518,525	OP-wp1	478,117	OP-wp1	5
6	Total 5 Months	2,571,640		2,372,981	Sum (L1:L5)	6
7						7
8						8
9	5-Month Average	514,328		474,596	L6 / 5 Months	9

DISTRIBUTION PLANT

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Aug-13	5,055,255	D-wp2	5,134,633	D-wp2	1
2	Dec-13	5,127,373	D-wp1	5,209,303	D-wp1	2
3	Beginning and End Period Average	5,091,314		5,171,968	Sum (L1:L2)/2	3

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AD COST OF PLANT

TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK (\$1,000)

TRANSMISSION PLANT

		(1)		(2)		
		Total		Transmission		1
Line	Month	Transmission	Reference	Plant	Reference	Line
No.		Plant	From	Ratemaking	From	No.
		Per Book				
1	Aug-13	3,733,359	III	3,679,149	11] 1
2	Sep	3,752,076		3,698,036		2
3	Oct	3,763,436		3,708,854		3
4	Nov	3,802,096	11	3,746,801		4
5	Dec-13	3,839,521	See AD9	3,783,949	See AD9	5
6	Total 5 Months	18,890,489		18,616,789	Sum (L1:L5)	6
7						7
•		<u> </u>				┨ ′
8			<u></u>			8
9	5-Month Average	3,778,098		3,723,358	L6 / 5 Months	9
10	Citizens weighted average lease amo	ount not included a	bove	85,194	See AD-6A	10
11	Total Transmission Plant Cost Averag	3,808,552	L9 + L10	11		

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Aug-13		tri	85,194	***	∄ 1
2	Sep		n	85,194	"	2
3	Oct		n	85,194		∥ 3
4	Nov		n	85,194	**	∥ 4
5	Dec-13	21	T-wp1	85,194	T-wp1	5
6	Total 5 Months			425,970	Sum (L1:L5)	6
7						7
8						8
9	5-Month Average			85,194	Line 6 / 5 Months	9

Column 2, Line 9 represents a 5 month weighted average of \$85,194 Citizens Lease Amount for the term of service.

(\$1,000)

GENERAL PLANT

Line No.		Adjusted FERC General Plant Balance	Reference From	Line No.
1	Aug-13	249,111	G-wp2	1
2	Dec-13	266,956	G-wp1	2
3	Beginning and End Period Average	258,034	Sum (L1:L2)/2	3

COMMON PLANT

				-
Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Aug-13	520,846	C-wp2	1
2	Dec-13	533,999	C-wp1	2
3	Beginning and End Period Average	527,422	Sum (L1:L2)/2	3

SDG&E TRANSMISSION FUNCTIONALIZATION STUDY

DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS Balances as of 12/31/2013 In Thousands

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	Line No.
		Production Related to Trans		 . <u></u> -						SUM 1.7	ł
1		Intangibles	_	_	_	_	_	_	_		1 4
2	310.1	, ,	_	_	_	_	_	_	_	•	;
3		Land & Land Rights	_	4	_	_	_	_	_		2
4		Land & Land Rights	-	• '	3,583	_	_	_		3,583	1
5		Structures & Improvements	_	_	1,076	_	_	_	_	1,076	5
		• • • • • • • • • • • • • • • • • • • •			.,				_	1,070	١
6	TOTAL	TRANSMISSION RELATED	-	4	4,659	•			-	4,664	6
											-
7	350.0	Land & Land Rights	188,318	•		•	- 1	-	(5,659)	182,660	7
8	352.0	Structures & Improvements	268,634	-		(1,928)	-	-	(36,371)		8
9	353.0	Station Equipment	961,835	-		(10,619)	(1,420)	-	(2,513)		
10	354.0	Towers and Fixtures	846,138	-		-	` - '	_	· · · · · · · · · · · · · · · · · · ·	846,138	
11	355.0	Poles and Fixtures	297,939	-	1	-	-	-	-	297,939	11
12	356.0	OH Conductors and Device	489,096	-	,	-	-	-	-	489,096	12
13		Underground Conduit	245,528	-		-	-	-	- 1	245,528	13
14		UG Conductors & Devices	280,882	-		(1,726)	-	-	-	279,156	14
15	359.0	Roads & Trails	261,150	-		-	-	-	-	261,150	15
								·	ì	,	
16	TOTAL	TRANSMISSION PLANT	3,839,521	•	•	(14,273)	(1,420)	•	(44,543)	3,779,285	16
											[
17	GRAND T	OTAL RECLASS TRANS PLAN	3,839,521	4	4,659	(14,273)	(1,420)	-	(44,543)	3,783,949	17

San Diego Gas & Electric Company

True-Up Period Statement AE - Accumulated Depreciation and Amortization Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AE - Workpapers

Accumulated Depreciation and Amortization

4 - Months True-Up Period (September 1, 2013 to December 31, 2013) (\$1,000)

Line No		(a) 31-Aug-13	31	(b) -Dec-13		a)+(b)]/2 e Balance	Reference	Line No
1	Transmission Plant Depreciation Reserve a, 1				\$	656,148	Stmt AE WP; Page AE1; Line 11	1
2 3	Electric Misc. Intangible Plant Amortization Reserve b, 2	\$ 15,776	\$	19,994		17,885	Stmt AE WP; Page AE2; Line 3	3
4 5	General Plant Depreciation Reserve b, 2	100,374		103,539		101,957	Stmt AE WP; Page AE3; Line 3	4 5
6 7	Common Plant Depreciation Reserve b, 2	253,011		270,623		261,817	Stmt AE WP; Page AE4; Line 3	6 7
8	Transmission Wages and Salaries Allocation Factor					11.90%	Statement AI; Line 21	8 9
10 11	Transmission Related Electric Misc. Intangible Plant Amortization	Reserve			<u> </u>	2,128	Line 3 x Line 9	10 11
12 13	Transmission Related General Plant Depreciation Reserve	Treser to			\$	12,133	Line 5 x Line 9	12 13
14	Transmission Related Common Plant Depreciation Reserve				Ψ	31,156	Line 7 x Line 9	14 15
15 16	·				•		Sum Lines 1; 11; 13; 15	16 17
17 18	Total Transmission Related Depreciation Reserve					701,565	, , ,	18
19	Incentive Transmission Plant Depreciation Reserve ³				_\$		Stmt AE WP; Page AE	19

^a The depreciation reserve for transmission plant is derived based on a 5-month average balance.

b 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.

¹ The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

² Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

³ Indicates Depreciation Reserve of a Transmission Incentive Plant Project.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE

ACCUMULATED DEPRECIATION AND AMORTIZATION TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK (\$1,000)

TRANSMISSION PLANT

		(1)		(2)		
		Total		Transmission		
Line	Month	Transmission	Reference	Reserves	Reference	Line
No.		Reserves	From	Ratemaking	From	No.
		Per Book				1
1	Aug-13	652,994		640,470	•	1
2	Sep	662,187		649,712		2
3	Oct	670,293		657,717	44	3
4	Nov	678,694	w	666,013	#	4
5	Dec-13	679,574	T-wp1	666,808	T-wp1	5
6	Total 5 Mantha	2 242 744		3,280,720	0 (1.4.1.5)	6
0	Total 5 Months	3,343,741		3,260,720	Sum (L1:L5)	∦°
7						7
_						l _
8						8
9	5-Month Average	668,748		656,144	Line 6 / 5 Months	9
10	Citizens weighted average a	accumulated depre	ciation	4	See AE-1A, Line 9	10
11	Total Transmission Plant Ac	ccum. Deprec. Aver	age Bal.	656,148	L9 + L10	11

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE

ACCUMULATED DEPRECIATION AND AMORTIZATION TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK (\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Aug-13	4	11	4	**	∄ 1
2	Sep	4		4	••	2
3	Oct	4	u	4	n	3
4	Nov	5	**	5	"	4
5	Dec-13	5	T-wp1	5	T-wp1	5
6	Total 5 Months	22		22	Sum (L1:L5)	6
7						7
8						8
9	5-Month Average	4		4	Line 6 / 5 Months	9

Column (2), Line 9 represents the 5 month weighted average of Citizens Border East Line accumulated depreciation and amortization.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK

(\$1,000)

INTANGIBLE PLANT

Line No.		Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Aug-13	15,776	I-wp2	1
2	Dec-13	19,994	I-wp1	2
3	Beginning and End Period Average	17,885	Sum(L1:L2) / 2	3

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK

(\$1,000)

GENERAL PLANT

Line No.		Adjusted FERC General Reserve Balance	Reference From	Line No.
1	Aug-13	100,374	G-wp2	1
2	Dec-13	103,539	G-wp1	2
3	Beginning and Year End Average	101,957	Sum(L1:L2) / 2	3

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK (\$1,000)

COMMON PLANT

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Aug-13	253,011	C-wp2	1
2	Dec-13	270,623	C-wp1	2
3	Beginning and Year End Average	261,817	Sum(L1:L2) / 2	3

San Diego Gas & Electric Company

True-Up Period Statement AF - Accumulated Depreciation and Amortization Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AF - Workpapers Deferred Credits 4 - Months True-Up Period (September 1, 2013 to December 31, 2013) (\$1,000)

Line No		(a) 1-Sep-13	(b) 31-Dec-13		[(a)+(b)]/2 age Balance	Reference	Line No
1 2	Allocated General and Common ADIT	\$ (13,373)	\$ (18,774)	\$	(16,073)		1 2
3					-		3
4							4
5	Total General/Common Transmission Related ADIT	\$ (13,373)	\$ (18,774)	\$	(16,073)	Sum of Lines 1 thru 3	5
6				-			6

Page AF is utilized in Statement BK2- Section 2, Page 4, Part B - Derivation of Gen and Cmn Plant ADIT Revenue Carrying Charge Percentage.

Citizens Income Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation 4 Month True-Up Period September 1, 2013 to December 31, 2013 1,000's

A B C D E F G H I
9/1/2013 12/31/2013

			-1-1							
Line No.		Federal ADTL	Federal ADTA	State ADIT	Net ADIT	Federal ADTL	Federal ADTA	State ADIT	Net ADIT	Line No.
1	Sunrise With Bonus D	(450,753)	320,603	(3,552)	(133,702)	(450,243)	311,919	(3,294)	(141,618)	1
2					5					2
3	Sunrise Without Bonus D	(43,146)	-	(3,552)	(46,698)	(57,193)	0	(3,294)	(60,487)	3
4										4
5	Difference With and Without Bonus D	(407,607)	320,603	-	(87,004)	(393,050)	311,919	-	(81,131)	5
6										6
7										7
8									_	8
9	Citizens With Bonus D	(25,836)	17,078	(117)	(8,874)	(24,944)	15,287	(138)	(9,795)	9
10										10
11	Citizens Without Bonus D	(2,127)		(117)	(2,244)	(2,730)		(138)	(2,868)	11
12				-				_		12
13	Difference With and Without Bonus D	(23,709)	17,078	-	(6,630)	(22,214)	15,287	-	(6,927)	13

1 Page AF1 is utilized in Statement BK2 - Section 3, Part A - Direct Assignment of ADIT to Citizens.

Legend:

ADIT = Accumulated Deferred Income Tax

ADTL = Accumulated Deferred Tax Liability

ADTA = Accumulated Deferred Tax Asset

Prepared by T. Williams Reviewed by R. Rose

San Diego Gas & Electric Company

True-Up Period
Statement AH
Operations and Maintenance
Expenses
Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AH - Workpapers
Derivation of Transmission Plant Property Insurance Allocation Factor 4 - Months True-Up Period (September 1, 2013 to December 31, 2013) (\$1,000)

Line	,				Line
No.	_	<u>A</u>	mounts	Reference	No.
1	Derivation of Transmission Plant Property Insurance Allocation Factor:				1
2	Transmission Plant & Incentive Transmission Plant	\$	3,808,552	Stmnt AD WP; Page AD; Line 29	2
3	Transmission Related Electric Miscellaneous Intangible Plant		0	Shall be Zero	3
4	Transmission Related General Plant		30,706	Stmnt AD WP; Page AD; Line 33	4
5	Transmission Related Common Plant		62,763	Stmnt AD WP; Page AD; Line 35	5
6	Total Transmission Related Investment in Plant	-\$	3,902,021	Sum Lines 2 thru 5	6
7					7
8	Total Transmission Plant & Incentive Transmission Plant	\$	3,808,552	Stmnt AD WP; Page AD; Line 29	8
9	Total Steam Production Plant		511,316	Stmnt AD WP; Page AD; Line 3	9
11	Total Nuclear Production Plant		0	Shall be Zero	11
10	Total Other Production Plant		474,596	Stmnt AD WP; Page AD; Line 9	10
12	Total Distribution Plant		5,171,968	Stmnt AD WP; Page AD; Line 13	12
13	Total General Plant		258,034	Stmnt AD WP; Page AD; Line 21	13
14	Total Common Plant		527,422	Stmnt AD WP; Page AD; Line 23	14
15	Total Plant in Service Excluding SONGS	\$	10,751,888	Sum Lines 8 thru 14	15
16	-	-			16
17	Transmission Plant Property Insurance Allocation Factor 1		36.29%	Line 6 / Line 15	17
18	1. W. D.				18
19	Total Property Insurance	\$	2,338	See Page AH3; Col. D; Line 9	19
21	xoun x open y xnoun mee			<i>g</i> , ,	21
22	Property Insurance Allocated to Transmission, General, and Common Plant	\$	848	Line 17 x Line 19	22
23	, , ,				23

Used to allocate property insurance in comformance with TO3 Formula.

SAN DIEGO GAS AND ELECTRIC COMPANY

Electric Transmission O&M Expenses For 4-Month True-Up Adjustment September 1, 2013 to December 31, 2013 (\$1,000)

			(a)	(b)	(c)		(d) = (a) + (b) + (c)		
Line	FERC		Total	Citizens 1	Exclu		Total		Line
No.	Acct	Description	Per Book	s Allocated Costs	Expen	ises	Adjusted	Reference	No.
1		Electric Transmission Operation			-				1
2	560	Operation Supervision and Engineering	\$ 2,53	7	\$	-	\$ 2,537		2
3		Load Dispatch - Reliability	15			-	150		3
4		Load Dispatch - Monitor and Operate Transmission System	3,28	2		-	3,282		4
5	561.3	Load Dispatch - Transmission Service and Scheduling	-			-	-		5
6	561.4	Scheduling, System Control and Dispatch Services	2,88	7	(2,	887)	-		6
7	561.5	Reliability, Planning and Standards Development	-			-	-		7
8	561.6	Transmission Service Studies	-			-	-		8
9		Generation Interconnection Studies	-			-	-		9
10	561.8	Reliability, Planning and Standards Development Services	39	4	[((394)	-		10
11		Station Expenses	53	5		-	535		11
12	563	Overhead Line Expenses	77	5		-	775		12
13	564	Underground Line Expenses	-			-	-		13
14	565	Transmission of Electricity by Others	1,71	3		713)	-		14
15	566	Miscellaneous Transmission Expenses	7,47	5 141	(2,	973)	4,643		15
16	567	Rents	71			-	717		16
17		Total Operation	\$ 20,46	5 \$ 141	\$ (7,	967)	\$ 12,639	Sum Lines 2 thru 16	17
18									18
19		Electric Transmission Maintenance							19
20	568	Maintenance Supervision and Engineering	26	8	}	-	268		20
21	569	Maintenance of Structures	_		ļ	-	-		21
22	569.1	Maintenance of Computer Hardware	60	4		-	604		22
23	569.2	Maintenance of Computer Software	87	8			878		23
24	569.3	Maintenance of Communication Equipment	-		1	-	-		24
25	569.4	Maintenance of Miscellaneous Regional Transmission Plant	1	1		-	11		25
26	570	Maintenance of Station Equipment	2,22	6		-	2,226		26
27	571	Maintenance of Overhead Lines	10,12	0		-	10,120		27
28	572	Maintenance of Underground Lines	4	7		-	47		28
29	573	Maintenance of Miscellaneous Transmission Plant	2		l	-	25		29
30		Total Maintenance	\$ 14,17	9 \$ -	\$	-	\$ 14,179	Sum Lines 20 thru 29	30
31									31
32		Total Transmission O&M Expenses	\$ 34,64	4 \$ 141	\$ (7,	967)	\$ 26,818	Line 17 + Line 30	32
33									33
34									34
35	Exclude	ed Expenses (recovery method in parentheses)							35
36		Scheduling, System Control and Dispatch Services (ERRA)			\$ (2,	887)			36
37		Reliability, Planning and Standards Development Services (El	RRA)			394)			37
38	565	Transmission of Electricity by Others (ERRA)			(1,	713)			38
39	566	Miscellaneous Transmission Expenses:							39
40	ĺ	ISO Grid Management Costs (ERRA)	\$ 1,53						40
41		Reliability Services (RS rates)	2,42	0					41
42		Other (TRBAA, TACBA)	(97		(2,	973)			42
43	Total E	xcluded Expenses			\$ (7,	967)	•		43
44							•		44

Column B, Line 15 represents Non-Direct O&M expenses billed to Citizens during 4-months (September 1 - December 31, 2013) True-Up Period equal to \$140,684 (see AH4, line 5) that is added back to derive Total 4-Months True-Up O&M expenses.

				SDG&E Transmis	sion O&M E	rnenses				\neg
				4 Months Ending						
-					(,000)	1, 2013				
					1,000)					
			1	2	3	4	5	6	<u> </u>	$\overline{}$
			1		3	sum (col.1:col.3)		= col. 4 + col. 5		+
						Sum (conf.cons)		Formula		1-
			4 Mandha				Less:	Adjusted		1
			4- Months	,	1					+
Line	FERC		Sep- Dec 2013	Citizens ²	Excluded 1	Total	Trans O&M 3	Transmission		Line
No.	Acct	Description	O&M	Allocated Costs	Expenses	Adjusted	Adjustments	O&M	Reference	No.
1		Electric Transmission Operation	<u> </u>							1
2	560	Operation Supervision and Engineering	\$ 2,537		\$ -	\$ 2,537			Col. 6 = Stmt AH1; Col. (d); Line 2	
3	561.1	Load Dispatch - Reliability	150		-	\$ 150			Col. 6 = Stmt AH1; Col. (d); Line 3	_
4	561.2	Load Dispatch - Monitor and Operate Transmission System	3,282		-	\$ 3,282			Col. 6 = Stmt AH1; Col. (d); Line 4	_
5	561.3	Load Dispatch - Transmission Service and Scheduling	-		_	-			Col. 6 = Stmt AH1; Col. (d); Line 5	
6	561.4	Scheduling, System Control and Dispatch Services	2,887		(2,887)	-		0	Col. 6 = Stmt AH1; Col. (d); Line 6	6
7		Reliability. Planning and Standards Development	-		-	-			Col. 6 = Stmt AH1; Col. (d); Line 7	
8		Transmission Service Studies	-		-	-		0	Col. 6 = Stmt AH1; Col. (d); Line 8	8
9		Generation Interconnection Studies	_		-	-		0	Col. 6 = Stmt AH1; Col. (d); Line 9	9
10		Reliability, Planning and Standards Development Services	394		(394)	-			Col. 6 = Stmt AH1; Col. (d); Line 10	
11		Station Expenses	535		-	535	(535)	0	Col. 4 = Stmt AH1; Col. (d); Line 11	1 11
12		Overhead Line Expenses	775		_	775			Col. 6 = Stmt AH1; Col. (d); Line 12	
13		Underground Line Expenses				-			Col. 6 = Stmt AH1; Col. (d); Line 13	
14	565	Transmission of Electricity by Others	1,713		(1,713)	_			Col. 6 = Stmt AH1; Col. (d); Line 14	
15	566	Misc. Transmission Expenses	7,475	141	(2,973)				Col. 6 = Stmt AH1; Col. (d); Line 15	
16	567	Rents	717	171	(2,273)	717			Col. 6 = Stmt AH1; Col. (d); Line 10	
17	307	Total Transmission Operation	\$ 20,465	S 141	\$ (7,967)		\$ (535)		Sum Lines 2 thru 16	17
18		Total Transmission Operation	3 20,403	3 141	(1,501)	12,037	(333)	3 12,104	Sum Emes 2 thru 10	18
19		Reconciles to Page AH1; Col. (d); Line 17				-				19
20		Reconciles to Page Art1; Col. (u); Line 17			1					20
21		Electric Transmission Maintenance		<u> </u>	 	 				21
	5(0		268			268	 	268	Col. 6 = Stmt AH1; Col. (d); Line 20	
22	568	Maintenance Supervision and Engineering			<u>-</u>	200	<u> </u>	- 200	Col. $4 = Stmt AH1$; Col. (d); Line 2:	
23	569	Maintenance of Structures	604			604	<u>-</u>		Col. 6 = Stmt AH1; Col. (d); Line 22	
24	569.1	Maintenance of Computer Hardware	878		-	878			Col. $6 = Stmt AH1$; Col. (d); Line 23	
25	569.2	Maintenance of Computer Software			-	- 0/0			Col. $6 = Stint AH1$; Col. (d); Line 24	_
26	569.3	Maintenance of Communication Equipment	-		-	11			Col. $6 = Stint AH1$; Col. (d); Line 2:	
27	569.4	Maintenance of Misc. Regional Transmission Plant	11		-		(2.220)		Col. $6 = Stifft AH1; Col. (d); Line 20$	
28	570	Maintenance of Station Equipment	2,226		-	2,226	(2,226)		Col. $4 = Stmt AH1$; Col. (d); Line 20	
29	571	Maintenance of Overhead Lines	10,120		-	10,120				
30	572	Maintenance of Underground Lines	47		-	47	(47)		Col. 4 = Stmt AH1; Col. (d); Line 23	
31	573	Maintenance of Misc. Transmission Plant	25		-	25	6 (10.000)		Col. 6 = Stmt AH1; Col. (d); Line 29	
32		Total Transmission Maintenance	\$ 14,179	\$ -	\$ -	\$ 14,179	\$ (12,393)	\$ 1,786	Sum Lines 22 thru 31	32
33				1		10 2000	0 (10.555)	0 10.500	T. 18 . Y. 20	33
34		Total Adjusted Transmission O&M Expenses	\$ 34,644	\$ 141	\$ (7,967)	\$ 26,818	\$ (12,928)	\$ 13,890	Line 17 + Line 32	34
35										35
36						1 1				36
37		Reconciles to Page AH1; Col. (d); Line 32								37
38										38
39										39

		-			
ootnot	e 1				
Column	3 - Amounts Excluded From Formula Rate Recovery				
ERC			Where		
No	Name	Description	Recovered	Amount	Reference
261.4	GLILE GALGALINE ALGARIA (EDDA) b1	ISO Cod Mad	ERRA	e (2.997)	Dago Allia Cal (a). Lina 26
561.4	Scheduling, System Control and Dispatch Services (ERRA) b1	ISO Grid Mgt			Page AH1; Col. (c); Line 36
561.8	Reliability, Planning and Standards Development Services (ERRA) b2	ISO Grid Mgt	ERRA		Page AH1; Col. (c); Line 37
	Transmission of Electricity by Others (ERRA) (a)	Boardman	ERRA	(1,713)	Page AH1; Col. (c); Line 38
	Misc. Transmission Expenses:			(4.700)	
66.21	ISO Grid Management Costs (ERRA) b3	ISO Grid Mgt	ERRA	, , ,	Page AH1; Col. (a); Line 40
66.22	Reliability Services (RS rates) b4	Reliability Services	RS		Page AH1; Col. (a); Line 41
66.23	Other (TRBAA, TACBAA) b5				Page AH1; Col. (a); Line 42
Total E	xcluded Expenses			\$ (7,967)	
	exclusion for FERC Account 565 is the amount paid to Portland Generations amounts recovered in TRBAA, TACBA, and ERRA (vaious CAIS		sssion wheeling ex	penses fron	its Boardman plant.
o) Con	tams amounts recovered in TRDAA, TACDA, and ERRA (valous CAR	so charges)			
Footnot	ge 2				
	11K shown in column 2, line 15 represents non-direct O&M expenses by				
	(4, L5). To the extent that Col. 1 in AH2 does not include Citizens Directs as a basis to allocate Total O&M expenses to Citizens.	and Non-Direct O&	wi expenses, they	must de ado	led to Col. 1. I hus, column
361 V ES	s as a basis to anocate Total Octivi expenses to Citizens.				
Footnot	te 3				
Column	1 5 represents adjustments made to the operations and maintenance ex	paneas that are not an	nlicable to Citizan	e ench os s	hetations underground
	erhead lines. As a result, of these adjustments column 6 reflects that pol				
	D&M Carrying Charge Rate. Account 571 is also being subtracted beca				
- the C	want outlying charge trace. Account 3/1 is also being subtracted beca	and Citizons is charge	a 101 this through		Detion 1).

Page AH2 Page 2 of 2

San Diego Gas & Electric Administrative & General Expenses 4-Months True-Up (September 1, 2013 to December 31, 2013) (In thousands of Dollars)

Line B \mathbf{C} D = Sum(A:C)|Line|A No. **Description** No. 1 4-Months Ending December 31, 2013 1 Citizens² 2 **Total Excluded Total** 2 3 **Administrative General** Per Books Allocated Cost **Expenses** Adjusted 3 4 4 5 920 A&G Salaries 11,490 5 11,490 6 921 Office Supplies & Expenses 5,335 **(70)** 5,265 6 7 (2,882)922 Less Construction Transfer (2,882)7 923 Outside Services 8 38,459 38,459 9 924 Property Insurance 9 2,629 (291)2,338 10 925 Damages & Injuries 4,096 4,050 46 10 11 925.4 Wildfire Damage Claims 75,779 75,779 11 925.4 Wildfire Ins Prem 28,290 28,290 12 12 13 926 Employee Pension & Benefits w/o POB 20,435 (89)20,346 13 926 **PBOP** 14 3,239 3,239 14 15 927 Franchise Expenses 15 0 16 928 Regulatory Expenses 6,964 (1,908)5,056 16 17 929 Company Energy Use (650)(650)17 930 Misc. General Expenses (1,416)18 4,388 2,972 18 19 931 Rents 2,691 (134)2,557 19 935 Maintenance of General Plant 20 2,602 2,587 20 (15)21 21 22 202,819 (70)Total (3,807)198,942 22

22				2
23			FERC	2
24	Excluded Expenses ¹	Current Year	Account	2
25	Nuclear property insurance expenses	(291)	924	2
26	Nuclear liability insurance expenses	65	925	2
27	Wildfire Damage Claims	0	925.4	2
28	Wildfire Ins Premium	0	925.4	2
29	CPUC energy efficiency programs	(19)	925	2
30	CPUC energy efficiency programs	(89)	926	3
31	CPUC energy efficiency programs	(46)	928	3
32	Intervenor Compensation(SRA)	(296)	928	3
33	CPUC reimbursement fees	(1,557)	928	3
34	Litigation Expense (LCMA)	(9)	928	3
35	CPUC energy efficiency programs	(1,416)	930	3
36	AMI Lease Facilities	(39)	931	3
37	CPUC energy efficiency programs	(95)	931	3
38	Hazardous Substances	(15)	935	3
39				3
40	Total Excluded Expenses	(3,807)		4

Column B, Line 3 represents Non-Direct A&G expenses billed to Citizens during the 4 Months True-Up Period (September 1, 2013 through December 31, 2013) equal to (\$70,404) that is being credited back to derive Total 4-Months True-Up A&G Expenses (see AH4, Line 6).

	Citizen's Recorded Revenues 4 Months True-Up Period Ended December 31, (000's)	2013			
		A			
Ln No.	Allocation of Direct, Non-Direct O&M and A&G Expenses	Sep - Dec 2013 ¹ Invoice		Comments	Ln No.
1	A. Direct Maintenance Cost Component	(32,888)	_	See AH4-A, Col. H, Line 3	1
2	B. Non-Direct Expense Cost Component				2
3	Transmission Operations Carry Charge Rate	162,768		See AH4-A, Col. H, Line 5	3
4	Transmision Maintenance Carry Charge Rate	10,805		See AH4-A, Col. H, Line 6	4
5	L1 + L3 + L4	140,685	2		5
6	Transmission Related A&G Carry Charge Rate	(70,403)	3	See AH4-A, Col. H, Line 7	6
1	Column A reflects Citizens Cycle 2 Filing Allocated Cost wh Docket No.ER13-1596-000, dated June 28, 2013.	ich includes 6 mo	nt	h true-up adjustment,	1
2	The O&M amounts are added back to transmission O&M to	derive total syste	n	n O&M costs to Citizens.	2
3	The A&G amount are included to transmission A&G to deri	ve total A&G exp	e	nses.	3

	A	В	C	D	E	F	G	Н	
			7/3/2012						
Ln			Prepaid				Col. D + Col. E + Col. F	H = G * 4 Month	Ln
No	Description		Lease Amt						No.
1	Citizens Border-East Line Prepaid Lease Cost -Cycle 1		39,320,000						1
ļ	These amounts are used as recorded revenues in the true-up adjustn	nent							
	calculations.			11 Months		1			
		C2	Total		Allocation	Alloc. Of			
		Carrying	C2 Annual	C2 Monthly	of C2 TUP	Monthly	July 2013- May 2014		
		Charge	Billing	Billing	(Over) / Under-	Interest	Monthly	Total	
2	Actual Billings to Citizens by Cost Component	Rates	Amount	Amount	collection	(204.67)	Journal Entries	Sept - Dec 2013	2
								_	
3	A. Direct Maintenance Expense Cost Component		-	-	(8,221.95)	_	(8,222)	(32,888)	3
\vdash									T
4	B. Non-Direct Expense Cost Component								4
一	BY 1101 Bit det Bispense Cost Component								1
5	Transmission Operations Carry Charge Rate	1.12%	440,384	40,034.91	658.04	(1.00)	40,692	162,768	5
_									1
6	Transmision Maintenance Carry Charge Rate	0.17%	66,844	6,076.73	(3,375.21)	(0.14)	2,701	10,805	6
7	Transmission Related A&G Carry Charge Rate	1.27%	499,364	45,396.73	(62,997.65)	0.27	(17,601)	(70,403)	7
Ė	Truibinioson Related Carry Charge Rate		327,000		(,,,		(=:,-==)	(11,111)	
\vdash									
\vdash									T
\vdash									
\vdash	Col. H reflects Citizens Billing Invoice for Direct Maintenance and I	Non-Direct	O&M and A&	G Expenses fr	om September - D	ecember 2	013.		1
	On it reacts distant plant and for the formation and	7.5.2					T		\top

Citizens Direct Maintenance Work Order Report September - December 2013

Line		
No	Cost Elements	Amount
1	6110030 SAL-MGMT T&1/2	716.44
2	6110110 SAL-UNION S/T	5,042.14
3	6110120 SAL-UNION T&1/2	1,284.58
4	6110130 SALARIES-UNION DOUBLE TIME	1,388.94
5	6130011 EMP TRVL-INCIDENTALS	5
6	6130013 EMP TRAVEL-PER DIEM	600
7	6130015 EMP TRVL-MEALS/ENT	83.21
8	6213085 MATL-MISCELLANEOUS	5.39
9	6220850 SRV-VEH&EQUIP W/OPER	7,250.00
10	6261050 VEHICLE UTILIZATION-LABOR	572.98
11	6262050 VEHICLE UTILIZATION-NONLABOR	6,340.30
12	9121100 V&S L (CS)	1,109.39
13	9121200 ICP (Costing Sheet)	200.07
14	9121400 PLPD L (CS)	13.76
15	9121500 Wk Comp L (CS)	6.05
16	9121600 Pension & Benefits - Labor	7.7
17	9122300 PR Tax NL (CS)	708.02
18	9122400 PLPD NL (CS)	267.86
19	9122500 Wk Comp NL (CS)	77.29
20	9122600 Pension & Benefit - NonLabor	1,644.92
21	9122900 P&B REF NL (CS)	765.03
22	9123100 VACATION & SICK (CL)	18.16
23	9123200 ICP (CL)	23.79
24	9123400 PUBLIAB PROPDAM L(CL)	0.22
25	9123500 WK COMP-LABOR (CL)	0.1
26	9123600 P&B L (CL)	0.12
27	9124300 PAYROLL TAXES (CL)	25.71
28	9124400 PUBLIAB PROPDAM NL(CL)	4.38
29	9124500 WK COMP-NONLABOR (CL)	1.25
30	9124600 P&B NL (CL)	26.93
31	9124900 P&B REF NL (CL)	12.53
32	9131150 Purchasing L (CS)	32.65
33	9131700 Shop Order L (CS)	23.15
34	9131850 Small Tools L (CS)	69.44
35	9132150 Purchasing NL (CS)	9.43
36	9132300 Exmpt Matl E NL (CS)	0.16
37	9132700 Shop Order NL (CS)	13.88
38	9132850 Small Tools NL (CS)	266.19
39	Total Direct Maintenance Cost	28,617.16

Note: Used in Statement BK2- Section 1 (Direct Maintenance Cost Component)

San Diego Gas & Electric Company

True-Up Period
Statement AI
Wages and Salaries
Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AI - Workpapers

Wages and Salaries

4 - Months True-Up Period (September 1, 2013 to December 31, 2013) (\$1,000)

Line					Line
No.			mounts	Reference	No.
1 2	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$	3,822	Stmt AI WP; Page AI1; Line 1 + Line 3	1 2
3 4	Transmission Wages & Salaries ¹		4,960	Stmt AI WP; Page AI2; Col. 4; Line 31	3 4
5 6	Transmission Wages & Salaries ²		2,336	Stmt AI WP; Page AI2; Col. 4; Line 30	5 6
7 8	Distribution Wages & Salaries		16,694	Stmt AI WP; Page AI1; Line 5	7 8
9 10	Customer Accounts Wages & Salaries		7,420	Stmt AI WP; Page AI1; Line 6	9 10
11 12	Customer Services and Informational Wages & Salaries		6,445	Stmt AI WP; Page AI1; Line 7	11 12
13 14	Sales Wages & Salaries		-		13 14
15 16	Sub-Total	\$	41,677	Sum Lines 1 thru 13	15 16
17 18	Administrative and General Wages & Salaries		12,678	Stmt AI WP; Page AI1; Line 9	17 18
19 20	Total Operating & Maintenance Wages & Salaries	\$	54,355	Sum Lines 15; 17	19 20
21	Transmission Wages and Salaries Allocation Factor for Citizens		11.90%	Line 3 / Line 15	21

Line 3, Transmission Wages & Salaries excludes FERC Accounts 562, 570, 571, and 572 associated with substation, underground, and overhead wages and salaries not applicable to Citizens.

Line 5, Transmission Wages & Salaries reflects the wages and salaries associated with FERC Accounts 562, 570, 571, and 572 that has been separated from line 3 above in order to calculate the Transmission Wages & Salaries Allocation Factor for Citizens.

		SAN DIEGO GAS AND ELECTRIC	COMP	ANY					
	STATEMENT AI WAGES AND SALARIES								
		September 1, 2013 THROUGH Dece	mber 3	1, 2013					
		(\$1,000)							
Line			9/01/2	013-12/31/2013	Line	<u> </u>			
No.		Title	5/01/2	(\$000's)	No.				
110.	+	THIO		(ψοσο σ)	110.				
1	500-514	Steam Production	\$	1,728	1	7			
2	517-532	Nuclear Production (See Note Below)	\$	-	2	}	\$3,822		
3	535-557	Other Power Supply	\$	2,094	3				
4	560-574	Transmission	\$	7,296	4				
5	580-598	Distribution	\$	16,694	5				
6	901E-905E	Customer Accounts	\$	7,420	6				
7	906E-910E	Customer Service and Informational	\$	6,445	7				
8	911E-917E	Sales	\$	-	8				
9	920E-935E	Administrative and General	\$	12,678	9				
10					10				
11					11				
12		TOTAL	\$	54,355	12				
Note:		Although San Diego Gas and Electric	Compa	any owns part of	the SON	GS n	uclear		
		power plant, it is not the operating co	mpany	for the plant. As	a result,	SDG	&E		
-		incurs minimal direct labor for these	facilitie	S.					
13			\$	41,677	← Sum	of li	ne 1 to 8		

SDG&E Transmission Wages & Salaries For the 4-Month True-Up Period - September 1, 2013 to December 31, 2013

	1	2	3	4	_
				Substation, Under-	\vdash
Line	FERC			ground & Overhead	
No.	Account	Description	Amount	Labor Exclusions	N
1	560100E	ET OPERATION SUPV	1,153,867.69	Labor Excitations	1
2	560200E	ET OPER ENG	369,170.68		1
3	561100E	LOAD DISP - RELIAB	111,622.97		+
4	561200E	LOAD DISP - MONITOR	772,335.24		
5	562000E	STA EXPENSES	15,083.39	15,083.39	1
6	562100E	STA OPER EXPENSE	189,420.18	189,420.18	
7	563100E	OPER OVERHD LINES	179,618.12	100,120.10	7
8	563200E	ENCROACHMNTS O/H R/W	16,739.84		1
9	566000E	MISC TRANSM EXP	1,556,323.40		,
10	568100E	MAINT SUPV	171,276.45		1
11	569100E	MAINT OF PC HARDWARE	330,820.32		1
12	569200E	MAINT OF PC SOFTWARE	279,296.63		1
13	569400E	MAINT OF MISC TRNSMS	1,306.06		1
14	570000E	MAINT OF STA EQ	153,824.98	153,824.98	1
15	570100E	MAINT STA EQ GENERAL	883,285.14	883,285.14	1
16	570121E	RTU SUPERVISORY EQ	111,842.79	111,842.79	1
17	570122E	TELEMETER SYS MAINT	38,858.16	38,858.16	1
18	570200E	MNT STA EQ CLN TREAT	68,206.06	68,206.06	1
19	570600E	MAINT STA EQUIP	61,657.86	61,657.86	1
20	570700E	SAN ONOFRE SUBSTA	11,159.65	11,159.65	2
21	571000E	MAINT/OH LINES	233,016.44	233,016.44	2
22	571100E	MAINT OH LINES GENL	336,395.74	336,395.74	2
23	571120E	TRNG IN HOTSTICK MNT	8,645.60	8,645.60	2
24	571200E	MAINT/OH LINES-TREE	28,762.22	28,762.22	2
25	571310E	MNT OH INSUL WASHING	126,303.22	126,303.22	2
26	571700E	ACCESS&PTRL RD MAINT	46,335.50	46,335.50	2
27	571960E	OH PREV MNT-ETM F/UP	(1,486.21)	(1,486.21)	2
28	572000E	MAINT/UG LINES	24,819.83	24,819.83	2
29	573000E	MAINT/MISC TRANSM	17,932.81		2
30	Total Trans	mission Wages & Salaries	7,296,440.76	2,336,130.55	3
31	Total Trans	mission Wages & Salaries Less: ¹	(Col.3, L30 - Col.4, L30)	4,960,310	3
	Substation,	Underground and Overhead Mainte	nance Wages	-	
1		on Wages & Salaries excludes FERC			

San Diego Gas & Electric Company

True-Up Period
Statement AJ
Depreciation and Amortization
Expenses
Workpaper

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
Depreciation and Amortization Expense
4 - Months True-Up Period (September 1, 2013 to December 31, 2013)
(\$1,000)

Line No.		 Amounts	Reference	Line No.
1	Common Plant Depreciation Expense	\$ 18,393	Stmt AJ WP; Page AJ1; Line 1	1
2				2
3	General Plant Depreciation Expense	\$ 3,232	Stmt AJ WP; Page AJ2; Line 1	3
4				4

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ DEPRECIATION AND AMORTIZATION EXPENSE TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOK (\$1,000)

COMMON PLANT

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.	
1	December 31, 2013 Expense	18,393	AJ1-Cwp1	1	

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ DEPRECIATION AND AMORTIZATION EXPENSE TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOK

(\$1,000)

GENERAL PLANT

Line No.		FERC General Plant Expense	Reference From	Line No.
1	December 31, 2013 Expense	3,232	AJ1-Gwp1	1

True-Up Period Statement AK Taxes Other Than Income Taxes Workpaper

Statement AK - Workpapers

Taxes Other Than Income Taxes

4 - Months True-Up Period (September 1, 2013 to December 31, 2013) (\$1,000)

Line	•				Line
No.	_	A	mounts	Reference	No.
1	Total Property Taxes	\$	26,328		1
2	Less: Other Taxes (Business License Taxes)	\$	(15)		2 3
4					4
5 6	Net Property Taxes	\$	26,313	Line 1 + Line 3	5 6
7	Add: Citizens Allocated Portion of Property Taxes 1	\$	125	Stmt AK WP; Page AK1, Line 4	7
8 9	Adjusted Property Taxes	\$	26,438	Line 5 + Line 7	8 9
10	Adjusted Property Taxes	NP.	20,436	Line 3 + Line /	10
11	Less: SONGS Property Taxes ²		(1,792)		11
12 13	Total Property Taxes Expense (Less SONGS)	\$	24,646	Line 9 + Line 11	12 13
14	Town 1 Topolog That to England (2000 SOT(OS)		2 1,0 10	2	14
15					_ 15
16 17	Total Payroll Taxes Expense	\$	4,122		16 17
18	•	Ψ	.,		18
19	Add: Citizens Allocated Portion of Payroll Taxes ³		2	Stmt AK WP; Page AK1, Line 2	19
20 21	Total Transmission Payroll Tax Expense	\$	4,124	Line 17 + Line 19	20 21
22					22
23 24	Transmission Wages and Salaries Allocation Factor		11.90%	Statement AI; Line 21	23 24
25	Transmission Related Payroll Taxes Expense		491	Line 21 x Line 23	25

Line 7 represents the Property Taxes allocated and charged to Citizens during 4- Months (Sept-Dec 2013) true-up period equal to \$124,555 (see AK1, line 4) that is added back to derive Total 4-Months (Sept- Dec 2013) Property Taxes.

Line 11 reflects 4-Months (Sept-Dec 2013) true-up period property tax expense for SONGS Facilities equal to \$1.792 million.

Line 19 represents Payroll Taxes allocated and charged to Citizens during 4-Months (Sept-Dec 2013) true-up period equal to \$2,320 (see AK1, line 2) that is added back to derive Total 4-Months (Sept-Dec 2013) Payroll Taxes.

	Citizens Recorded Revenues		
	4 Months - True-Up Period (Sep - Dec 2013)		
ļ		A	
Ļ		Total	
Ln		Sep - Dec 2013	D.C.
No.	Allocation of Payroll and Property Taxes to Citizens	Invoice	Reference
-			
1	D. N Diverse E-manus Cont Commonwell		
	B. Non-Direct Expense Cost Component		
2	Transmission Related Payroll Carry Charge Rate	2,320	See WP- AK1-A, Col. G, L3
-	Transmission Related Layron Carry Charge Rate	2,520	See WI MRI II, CON G, EE
3			
-	C. Other Specific Cost Component		
\vdash	or other operate consponent		
4	Property Taxes	124,555	See WP- AK1-A, Col. G, L6
1			
	Column A reflects Citizens Cycle 2 Filing Allocated Cost, Docket No.ER	13-1596-000, da	ted June 28, 2013.
_			
1			

	A	В	C	D	E	F	G	\Box
		7/3/2012						
Ln		Prepaid				$\mathbf{F} = \mathbf{C} + \mathbf{D} + \mathbf{E}$	G = F * 4 Months	Ln
No. Description		Lease Amt						No.
1 Citizens Border-East Line Prepaid Lease Cost -Cycle 2		39,320,000						1
These amounts are used as recorded revenues in the true-up adjustr	nent							
calculations.			11 Months 1					
	C2	Total		Allocation	Alloc. Of			
	Carrying	C2 Annual	C2 Monthly	of C2 TUP	Monthly	July 2013- May 2014		
	Charge	Billing	Billing	(Over) / Under-	Interest	Monthly	Total	
2 Actual Billings to Citizens by Cost Component	Rates	Amount	Amount	collection	(204.67)	Journal Entries	Sept - Dec 2013	2
		39,320* .06%	C = B / 11					
3 B. Non-Direct Expense by Cost Component								\perp
	0.0604	22.722	2 1 1 1 = 2	(4.75(.75)	(0.0.4)			
4 Transmision Related Payroll Carry Charge Rate	0.06%	23,592	2,144.73	(1,564.73)	(0.04)	580	2,320	3
5 C. Other Specific Cost Component								5
6 Property Taxes	N/A	255,608	23,237.13	7,926.27	(24.69)	31,139	124,555	6
Citizens Cycle 2 had a rate effective period of 11 months (June 2013	- May 201	4) due to mod	ification filing.					
² Col. G reflects Citizens Billing Invoice for Non-Direct O&M (Payro	ll Taxes) ai	nd Other Spec	ific Cost Comp	onent (Property T	axes) for S	eptember - December	2013.	
				<u> </u>				

Statement AK

Taxes Other Than Income Taxes

4 - Months True-Up Period (September 1, 2013 to December 31, 2013) (\$1,000)

Line No.	: -		Amounts	Reference	Line No.
1	Total Property Taxes	\$	26,438	Stmnt AK WP; Page-AK; Line 9	1
2					2
3	SONGS Property Taxes		(1,792)	Stmnt AK WP; Page-AK; Line 11	3
4			****	X	4
5	Property Taxes Less SONGS		24,646	Line 1 + Line 3	5
6					6
7					• 7
8	Derivation of Citizens Border-East Line Transmission Property Tax Allocation Factor:				8 9
9		•	05 104	Lagge Agreement	9 10
10	Citizens Border-East Line (Ferc Acct No. 104)		85,194	Lease Agreement	
11				N/A 1 . D . d . D l	11
12	Total Nuclear Plant	\$	-	N/A in Ratio Development	12
13	Total Steam Plant		511,316	Statement AD; Page AD; Line 3	13 14
14	Total Other Production Plant		474,596	Statement AD; Page AD; Line 9	
15	Total Transmission plant ¹		3,808,552	Statement AD; Page AD; Line 15	15
16	Total Miscellaneous Intangible Plant		91,511	Statement AD; Page AD; Line 1	16
17	Total Distribution plant		5,171,968	Statement AD; Page AD; Line 13	17
18	Total General Plant		258,034	Statement AD; Page AD; Line 21	18
19	Total Common Plant		527,422	Statement AD; Page AD; Line 23	19
20	Total Investment in Plant Excluding SONGS	\$	10,843,399	Sum Lines (12:19)	20
21					21
22	Citizens Border-East Line Property Tax Allocation Factor		0.79%	Line 10 / Line 20	22
23					23
24	Citizens Border-East Line Property Taxes Expense		195	Line 5 x Line 22	24
25					25
26					26

1. Total Transmission Plant amount includes \$85,194 of 5-Month weighted average of \$85,194 Citizens Lease Amount (see AD-6A).

3,723,358 85,194 3,808,552

True-Up Period
Statement AL
Working Capital
Workpaper

Statement AL - Workpapers

Working Capital

4 - Months True-Up Period (September 1, 2013 to December 31, 2013) (\$1,000)

Line No.		Working Cash		Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^a		\$	62,157	Stmt AL WP; Page AL1; Line 9	1
3	Transmission Plant Allocation Factor			36.09%	Stmnt AD WP; Page AD; Line 39	3
4 5	Transmission Related Materials and Supplies		\$	22,432	Line 1 x Line 3	4 5
6 7	B. Prepayments ^a		S	49,230	Stmt AL WP; Page AL2; Line 9	6 7
8	Transmission Related Prepayments		s	17,767	Line 3 x Line 7	8
10	• •			17,707	Bille & Elile /	10
12		\$ 13,890			Stmnt AH; Pg AH2, Page 1 of 2; Col. 6; Line 34	11 12
13 14	Transmission Related Administrative & General Expense CPUC Intervenor Funding Expense - Transmission	24,244			Stmnt BK-Sec 2;Page 2 of 7; Col. D; Line 44	13 14
15 16	Total	\$ 38,134			Sum Lines 12 thru 14	15 16
17 18	One Eighth O&M Rule	12.50%			FERC Method = 1/8 of O&M Expense	17 18
19 20	Adjust O&M Percentage Rate to Account for 4-Month True-Up Period	37.50%			4 Month True-Up Factor = 45 days (360 X 1/3)	19 20
21 22	Transmission Related Cash Working Capital - Retail Customers	\$ 14,300			Line 15 x Line 19	21 22

The balances for Materials & Supplies and Prepayments are derived based on a 5-month average balance.

The 12.5% Working Cash is based on a 45/360 days = 12.5%. To reflect a 4-Month working cash calculation, the following formula is used: 45 days / (360 days X 1/3) = 37.50%. Based upon this calculation, the 37.50% is used to calculate working cash requirement.

SAN DIEGO GAS AND ELECTRIC COMPANY STATEMENT AL

WORKING CAPITAL

TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOKS (\$1,000)

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

Line No.	Month	Total Electric Plant Materials & Supplies		Line No.
1	Aug-13	58,497		1
2	Sep	59,451		2
3	Oct	60,018		3
4	Nov	61,872		4
5	Dec-13	70,946		5
6	Total 5 Months	310,784	Sum (L1:L5)	6
7				7
8				8
9	5-Month Average	62,157	L6 / 5 Months	9

SAN DIEGO GAS AND ELECTRIC COMPANY STATEMENT AL WORKING CAPITAL

TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOKS

(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

			T	7
Line No.	Month	Total Electric Plant Prepayments		Line No.
1	Aug-13	54,471		1
2	Sep	55,370		2
3	Oct	48,243		3
4	Nov	43,381		4
5	Dec-13	44,685		5
6	Total 5 Months	246,150	Sum (L1:L5)	6
7				7
8				8
9	5-Month Average	49,230	L6 / 5 Months	9

True-Up Period Statement AV Cost of Capital and Fair Rate of Return Workpaper

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return 4 - Months True-Up Period (September 1, 2013 to December 31, 2013) (\$1,000)

Line No.					Amounts	Reference	Line No.
1 2	Long-Term Debt Component - Denc (Plus) Bonds (Acct. 221) (p112.Line1	.8c)			\$ 3,926,855		1 2
3 4	(Less) Reacquired Bonds (Acct. 222) (Plus) Other Long-Term Debt (Acct	\a_ ,	21c)		123,900		3 4
5	(Plus) Unamortized Premium on Lo	ng-Term Debt (A	cct 225) (p112.	•	-		5
6	(Less) Unamortized Discount on Lor	ig-Term Debt-De	edit (Acct 226)	(p112.Line23c)	10,953	Line 2 Minus Line 3 Plus Lines 4 & 5 Minus	6
7 8	LTD = Long Term Debt (p112, sum	of Line17d thru	Line22d, detail:	s on p256-257)	\$ 4,039,802	Line 6	7 8
9	Long-Term Debt Component - Num						9
10	(Plus) Interest on Long-Term Debt (•		\$ 186,465		10 11
11 12	(Plus) Amort. of Debt Disc. and Exp (Plus) Amortization of Loss on Reac			(4c)	3,084 2,537		12
13	(Less) Amort, of Premium on Debt-			140)	2,55 7		13
14	(Less) Amortization of Gain on Read			(7.Line66c)			14
15	i = LTD interest (p117, sum of Lines	66c thru Line60c,	details on p257	7))	\$ 192,086	Sum Lines 10; 11; 12 Minus Lines 13 & 14	15
16	G . 47				4 550/	Y to a 45 / T to a 5	16
17	Cost of Long-Term Debt:				4.75%	Line 15 / Line 7	17 18
18 19	Preferred Equity Component:						19
20	PF = Preferred Stock - Acct 204 (p1:	12.3c)			\$ -		20
21	d(pf) = Total Dividends Declared-Pr		cct. 437) (p118	3.29c)	\$ 1,205		21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23							23
24	Common Equity Component: Proprietary Capital (p112.16c)				\$ 4,629,716		24 25
25 26	(Less) Preferred Stock - Acct 204 (p.	112.3c)			5 4,029,710 -		26
27	(Less) Unappropriated Undistribute	-	nings (Acct. 21	6.1) (p112.12c)	-		27
28	(Less) Accumulated Other Compreh	-			9,010		28
29	CS = Common Stock				\$ 4,620,706	Line 25 Minus Lines 26, 27 & 28	29
30					44.080/	2	30
31	Return on Common Equity:	(-)	(In)	(a)	11.35%		31 32
32 33		(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c) Weighted		33
34	Weighted Cost of Capital:	Amount 1	Ratio	Capital	Cost of Capital		34
35	Weighted Cost of Capitan.	IIIIouii	Auto	Cupiui	cost or cupitar		35
36	Long-Term Debt	\$ 4,039,802	46.65%	4.75%	2.22%	Col. $C = Line 17$ Above	36
37	Preferred Equity		0.00%	0.00%	0.00%	Col. C = Line 22 Above	37
38	Common Equity	4,620,706	53.35%	11.35%	6.06% 8.28%	Col. C = Line 31 Above Sum Lines 36 thru 38	38 39
39 40	Total Capital	\$ 8,660,508	100.00%		0.2070	Sum Lines 30 turu 30	40
41	Cost of Equity Component (Preferre	ed & Common):			6.06%	Sum Lines 37; 38; Col. (d)	41
42	Copy of Education	,				, , , , , ,	42
43							43
44	Incentive Return on Common Equit	<u>y:</u>			11.35%	Stmt AV WP; Page AV-1	44
45		(a)	(b)	(c)	$(\mathbf{d}) = (\mathbf{b}) \times (\mathbf{c})$		45
46	Weighted Coat of Conitals	Amount 1	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		46 47
47 48	Weighted Cost of Capital:	Amount	Katio	Сарпаі	Cost of Capital		48
49	Long-Term Debt	\$ 4,039,802	46.65%	4.75%	2.22%	Col. C = Line 17 Above	49
50	Preferred Equity	-	0.00%	0.00%	0.00%	Col. C = Line 22 Above	50
51	Common Equity	4,620,706	53.35%	11.35%	6.06%	Col. C = Line 44 Above	51 52
52	Total Capital	\$ 8,660,508	100.00%		8.28%	Sum Lines 49 thru 51	52 53
53 54	Incentive Cost of Equity Componen	t (Preferred & Co	ommon):		6.06%	Sum Lines 50; 51; Col. (d)	53 54

Amount is based upon December 31 balances.

ROE is pursuant to SDG&E's TO3 Formula.

Information from Statement AV is used in Statement BK2, Section 2, Page 4 of 7 to derive Return plus Federal and State Income Tax applicable to Common and General ADIT allocated to Citizens.

TO3 Formula Transmission Plant Depreciation Rates

Workpaper

	San Dieg	go Gas &	Electric Company															
	Derivation	on of Aut	horized /Settlement	TO3 Depre	ciation F	Rates												
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
																Net Cost		
														Plant		of Removal	Net Cost	
Ln		Asset	Class	Gross Plant			Depreciation	Net Balance			Accrual	Accrual		Related	Plant	Related	of Removal	
No.			Description	12/31/2005			Reserve		Life	Life		Rate		Accrual	Rate	Accrual	Rate	Rate
	352		Struct & Imprv-Other	58,592,677		-17,577,803	-17,171,374				1,536,435				0.0202	354,562		0.0262
	352	E0135220	Struct & Improv-SWPL	10,189,341	-30	-3,056,802	-6,656,229	6,589,914	29.3	50	224,912	0.0221		173,009		51,903		0.0221
3	352 Total			68,782,018										1,354,882		406,465		0.0256
			Station EquipOther	307,171,555		-30,717,156		263,427,677			7,043,521			6,403,201		640,320		0.0229
	353	E0135320	Station EquipSWPL	138,776,308		-13,877,631	-34,587,831	118,066,108	35.7	48	3,307,174	0.0238		3,006,522		300,652		0.0238
	353 Total			445,947,863										9,409,723	0.0211	940,972		0.0232
7	354	E0135410	Towers & Fxtrs-Other	34,024,284	-75	-25,518,213	-26,253,092	33,289,405	45.0	70	739,765	0.0217		422,723	0.0124	317,042	0.0093	0.0217
8	354	E0135420	Towers & Fixtrs-SWPL	61,988,482	-75	-46,491,362	-44,350,749	64,129,095	48.5	70	1,322,249	0.0213		755,571	0.0122	566,678	0.0091	0.0213
9	354 Total			96,012,766		,								1,178,294	0.0123	883,720	0.0092	0.0215
10	355	E0135510	Poles & Fixtrs-Other	95,277,179	-80	-76,221,743	-31,409,416	140,089,506	33.5	42	4,181,776	0.0439		2,323,209	0.0244	1,858,567	0.0195	0.0439
11	355	E0135520	Poles & Fixturs-SWPL	7,918,275	-80	-6,334,620	-6,635,145	7,617,750	20.5	42	371,598	0.0469		206,443	0.0261	165,154	0.0209	0.0469
12	355 Total			103,195,454										2,529,652	0.0245	2,023,721	0.0196	0.0441
13	356	E0135610	Ovrhd Cnd & Dv-Other	135,394,778	-95	-128,625,039	-76,475,082	187,544,735	44.2	54	4,243,094	0.0313		2,175,945	0.0161	2,067,148	0.0153	0.0313
14	356	E0135620	Ovrhd Cnd & Dev-SWP	42,153,628	-95	-40,045,947	-54,481,087	27,718,488	32.8	54	845,076	0.0200		433,372	0.0103	411,704	0.0098	0.0200
15	356 Total			177,548,406										2,609,317	0.0147	2,478,852	0.0140	0.0287
16	357	E0135700	Trans UG Conduit	40,817,077	-45	-18,367,685	-6,558,969	52,625,793	50.5	60	1,042,095	0.0255		718,686	0.0176	323,409	0.0079	0.0255
17	357 Total			40,817,077			······································							718,686		323,409		0.0255
	358	E0135800	Trans UG Conductor	28,143,063		-2,814,306	-9,304,687	21,652,682	27.7	50	781,685	0.0278		710,623		71,062		0.0278
19				28,143,063		··········					,			710,623		71,062		0.0278
20		E0135910	Roads & Trails-Other	10,071,163		0	-2,479,055	7,592,108	48.1	60	157,840	0.0157		157,840	0.0157		0.0000	0.0157
	359	E0135920	Roads & Trails-SWPL	4,426,863		0				60		0.0147			0.0147			0.0147
	359 Total			14,498,026										222,784		-		0.0154
23	Grand Tot	tal		974,944,673										18,733,961		7,128,201		0.0265
24														.,,,,,,	1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1
25				709,491,776		-299,841,945	-244,112,709	765,221,012	38.79				SWPL	14,094,100	0.0199	5,632,110	0.0079	0.0278
26				265,452,897			-148,637,544						Other	4,639,861	0.0175	1,496,091	0.0056	0.0231
27				974,944,673			-392,750,253						All ET	18,733,961	0.0192		0.0073	0.0265