



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

October 14, 2021

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

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

Dear Secretary Bose:

Under Appendix XII of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sycamore-Penasquitos Transmission LLC ("Citizens") for its lease of transfer capability in a portion of the underground segment of Sycamore-Penasquitos 230kV Transmission Project (SX-PQ) using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix XII Cycle 4¹ Informational Filing ("Filing" or "Cycle 4 Filing") pursuant to Section C.5 of Attachment 1 to Appendix XII of SDG&E's TO Tariff. The proposed effective date is January 1, 2022.

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

SDG&E requests that the Commission issue a public notice of filing for the Appendix XII Cycle 4 Filing and establish a comment date.

¹ The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 4 is the fourth annual filing under the Appendix XII Formula Rate.

² 16 U.S.C § 824d.

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

I. NATURE AND PURPOSE OF THE FILING

On February 19, 2019, the Commission authorized a transaction in which SDG&E leases to Citizens Sycamore-Penasquitos Transmission LLC (“Citizens”), a wholly owned subsidiary of Citizens Energy Corporation, transfer capability of a portion of the SX-PQ 230 Kilovolt Transmission Line Project. *See generally San Diego Gas & Electric Company and Citizens Sycamore-Penasquitos Transmission LLC*, 166 FERC ¶ 62,078 (2019). The parties executed the Transfer Capability Lease (the “Lease”) transaction on September 23, 2019.

SDG&E operates and maintains the underground line segment in which Citizens is leasing transfer capability and allocates to Citizens a portion of the costs via the Citizens SX-PQ Line Rate. The ratemaking methodology is set forth in Appendix XII.

In general, under Appendix XII SDG&E develops its rate for Citizens based on certain recorded costs and submits such rate via a filing with the Commission made on or before October 31 of each year. Such charge will remain in effect through December 31 of the subsequent year.

Pursuant to Appendix XII, the Citizens SX-PQ Line Rate consists of the following six parts: (1) the Direct Maintenance Expense Cost Component; (2) the Non-Direct Expenses Cost Component; (3) the Cost Component Containing Other Specific Expenses; (4) the True-Up Adjustment Cost Component; (5) the Interest True-Up Adjustment Cost Component; and (6) Other Adjustments. The Citizens SX-PQ Line Rate is designed to reflect SDG&E’s cost to own, operate, and maintain the SX-PQ underground line segment.

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

II. SUMMARY OF THE APPENDIX XII CYCLE 4 FILING

The Appendix XII Formula in this Informational Filing is based upon the following:

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

This Cycle 4 Filing reflects a charge of \$0.625M compared to the charge of \$0.810M in the Cycle 3 Filing. This change reflects a decrease of approximately \$0.185M, or approximately 23%, primarily due to a reduction in Section 3 expenses of \$0.085M; and Section 4 true-up adjustment of \$0.092M as reflected in the following cost components:

(1)	Direct Maintenance Expense	=	\$0.000M
(2)	Non-Direct Expenses	=	\$0.860M
(3)	Other Specific Expenses	=	(\$0.077M)
(4)	True-Up Adjustment	=	(\$0.129M)
(5)	Interest True-Up Adjustment	=	(\$0.003M)
	SUB-TOTAL	=	\$0.651M
(6)	Other Adjustments	=	(\$0.026M)
	TOTAL	=	\$0.625M

III. MISCELLANEOUS MATTERS

Adjustments to Reflect Correction of Error

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

In preparing the Cycle 4 Annual Informational Filing, SDG&E identified three errors that were corrected and included as "Other Adjustments" in the Total Annual Costs. The first error relates to project expenses recorded as operation and maintenance expenses ("O&M") rather than administrative and general expenses ("A&G") in base and true-up years 2018 and 2019. The second error relates to the improper inclusion of A&G related to balanced programs in the base and true-up year 2019. And the third error relates to the improper inclusion of abandoned plant costs in the base and true up year 2019. These errors resulted in the overstatement of Total Annual Costs in Cycles 2 and 3. As a result, SDG&E calculated the total over-collection, including interest, that was needed to reduce the Total Annual Costs in the Appendix XII Cycle 4 filing. The detailed calculations and supporting workpapers are included in this filing.

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 4 Informational Filing consists of the following:

1. Transmittal Letter;
2. The Appendix XII Cycle 4 Formula Rate, which consists of the following Sections:
 - Section 1 – Direct Maintenance Expense Cost Component;
 - Section 2 – Non-Direct Expense Cost Component;
 - Section 3 – Cost Component Containing Other Specific Expenses;

- Section 4 – True-Up Adjustment Cost Component;
- Section 5 – Interest True-Up Adjustment Cost Component;
- Section 6 – 2020 Base Period and True-Up Period Cost Statements and Work papers
- Section 7 – Cost Adjustment Workpapers.

V. SERVICE

Copies of this Filing have been served on all parties to Docket Nos. ER19-221 and ER19-1513, including the CAISO, and counsel to Citizens.

VI. COMMUNICATIONS

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

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

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

Respectfully submitted,

/s/ Jonathan J. Newlander
Jonathan J. Newlander
Attorney for
San Diego Gas & Electric Company

Appendix XII Cycle 4 Table of Contents

	<u>Page No.</u>
A. Summary of Cost Components	1
B. Section 1 – Direct Maintenance Expense	2
C. Section 2 – Non-Direct Expenses	3 - 4
D. Section 3 – Other Specific Expenses	5
E. Section 4 – True-Up Adjustment	6 - 8
F. Section 5 – Interest True-Up Adjustment	9 - 10
G. Section 6 – Cost Statement Workpapers (AD thru Misc. Stmt)	11 - 62
H. Section 7 – Other Adjustments Workpapers	63 - 96

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

Summary of Cost Components

Rate Effective Period January 1, 2022 to December 31, 2022

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	860	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 783	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(129)	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(3)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 651	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(26)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 625	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	71.661	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.405)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 65.256	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(10.764)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 52.074	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 625	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 1 - Direct Maintenance Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
1	<u>A. Derivation of Direct Maintenance Expense Allocated to Citizens</u>		
2	\$ -	Statement AH; Line 2	2
3	13.10%		3
3	Citizens' Share of Direct Maintenance		
4	\$ -	Line 2 x Line 3	4
4	Citizens Direct Maintenance		
5			5
6	12.50%	FERC Method = 1/8 of O&M Expense	6
6	One Eighth O&M Rule		
7	\$ -	Line 4 x Line 6	7
7	Citizens Portion of Cash Working Capital		
8			8
9	10.0663%	Statement AV2; Line 31	9
9	Cost of Capital Rate		
10			10
11	\$ -	Line 7 x Line 9	11
11	Return and Associated Income Taxes		
12			12
13	\$ -	Line 4 + Line 11	13
13	Subtotal of Citizens Direct Maintenance Excluding FF		
14			14
15	1.0275%	Line 13 x Franchise Fee Rate	15
15	Transmission Related Municipal Franchise Fees Expense		
16			16
17	\$ -	Line 13 + Line 15	17
17	Total Direct Maintenance Expense Including FF		

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

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

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

Line No.	Amounts	Reference	Line No.
1			1
2	0.63%	Page 2; Line 6	2
3			3
4	0.86%	Page 2; Line 11	4
5			5
6	1.06%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.39%	Page 2; Line 51	12
13			13
14	3.15%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	3.18%	Line 14 + Line 16	18
19			19
20			20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.18%	Line 18 Above	23
24			24
25	\$ 860	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Section 2 - Non-Direct Expense Cost Component

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

Line No.	Amounts	Reference	Line No.
1	\$ 5,362,709	AV-4; Line 6	1
2			2
3			3
4	A. Transmission Related O&M Expense		
4	Transmission O&M Expense	Statement AH; Line 17	4
5			5
6	Transmission O&M Expense Carrying Charge Percentage	Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		
9	Total Transmission Related A&G Expense Including Property Ins.	Statement AH; Line 39	9
10			10
11	Transmission Related A&G Carrying Charge Percentage	Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		
14	Transmission Related Property Tax Expense	Statement AK; Line 17	14
15			15
16	Transmission Related Property Tax Carrying Charge Percentage	Line 14 / Line 1	16
17			17
18	D. Transmission Related Payroll Tax Expense		
19	Transmission Related Payroll Tax Expense	Statement AK; Line 28	19
20			20
21	Transmission Related Payroll Tax Carrying Charge Percentage	Line 19 / Line 1	21
22			22
23	E. Transmission Related Working Capital Revenue		
24	<u>Citizens Financed Transmission Projects:</u>		24
25	Transmission Related M&S Allocated to Transmission	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	Statement AL; Line 9	26
27	Transmission Related Working Cash	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	Sum Lines 25 thru 27	28
29			29
30	Cost of Capital Rate	Statement AV2; Line 31	30
31			31
32	Transmission Working Capital Revenue	Line 28 x Line 30	32
33			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		
37	Net Transmission Related General Plant	AV-4; Line 4	37
38			38
39	Net Transmission Related Common Plant	AV-4; Line 5	39
40			40
41	Total Net Transmission Related General and Common Plant	Line 37 + Line 39	41
42			42
43	Cost of Capital Rate	Line 30	43
44			44
45	Transmission Related General and Common Return and Associated Income Taxes	Line 41 * Line 43	45
46			46
47	Transmission Related General and Common Depreciation Expense	Statement AJ; Line 17	47
48			48
49	Total Transmission Related General and Common Plant Revenues	Line 45 + Line 47	49
50			50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	Line 49 / Line 1	51

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

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.	
1	<u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u>					1
2						2
3			\$ (1,842)	AF-3; Line 5; Col. Average	3	
4					4	
5			10.0663%	Statement AV2; Line 31	5	
6					6	
7			\$ (185)	Line 3 x Line 5	7	
8					8	
9	<u>B. Equity AFUDC Component of Transmission Depreciation Expense</u>					9
10			\$ 22	AV-2B; Line 17	10	
11					11	
12	<u>C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal</u>					12
13	FERC Account					13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14	
15					15	
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16	
17					17	
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18	
19					19	
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20	
21					21	
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22	
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23	
24					24	
25			\$ 86	Sum Lines 14 thru 22	25	
26					26	
27		1.0275%	1	Line 25 x Franchise Fee Rate	27	
28					28	
29			\$ 87	Line 25 + Line 27	29	
30					30	
31			\$ (77)	Line 7 + Line 10 + Line 29	31	

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

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.
Calculations:												
	Year	Monthly True-Up Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	
10	2020	65	76	-	-	76	(11)	0.42%	(11)	(11)	(11)	9
11	January 2020	65	76	-	-	76	(11)	0.39%	(11)	(11)	(11)	10
12	February 2020	65	76	-	-	76	(11)	0.42%	(11)	(11)	(11)	11
13	March 2020	65	76	-	-	76	(11)	0.39%	(11)	(11)	(11)	12
14	April 2020	65	76	-	-	76	(11)	0.40%	(11)	(11)	(11)	13
15	May 2020	65	76	-	-	76	(11)	0.39%	(11)	(11)	(11)	14
16	June 2020	65	76	-	-	76	(11)	0.29%	(11)	(11)	(11)	15
17	July 2020	65	76	-	-	76	(11)	0.29%	(11)	(11)	(11)	16
18	August 2020	65	76	-	-	76	(11)	0.28%	(11)	(11)	(11)	17
19	September 2020	65	76	-	-	76	(11)	0.28%	(11)	(11)	(11)	18
20	October 2020	65	76	-	-	76	(11)	0.27%	(11)	(11)	(11)	19
21	November 2020	65	76	-	-	76	(11)	0.28%	(11)	(11)	(11)	20
22	December 2020	65	76	-	-	76	(11)	0.28%	(11)	(11)	(11)	21
						910	910		(127)		(127)	22

1 Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other-Specific Expenses Cost Components.

2 Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.

3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.

4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.

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

6 Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

7 Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

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

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Cycle 3; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	840	Cycle 3; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	Cycle 3; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 847	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(37)	Cycle 3; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Cycle 3; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 810	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 810	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	69.980	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 70.621	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.083)	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 67.538	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 810	Line 34 x Line 36	38
39				39

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

Summary of Cost Components

Rate Effective Period January 1, 2020 to December 31, 2020

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	823	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	87	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 910	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 910	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 910	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.588	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	7.234	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 75.822	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 75.822	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 910	Line 34 x Line 36	38
39				39

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

**Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 3
True-Up Period - January 1, 2020 to December 31, 2020
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1							1
2	Calculations:		See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3							3
4							4
5							5
6							6
7	Month	Year	Prior Cycle True Up Adjustment¹	Monthly Interest Rate	Cumulative Overcollection (+) or Undercollection (-) in Revenue <u>wo Interest</u>	Interest	Cumulative Overcollection (+) or Undercollection (-) or <u>with Interest</u>
8	January	2020	\$ (37)	0.42%	(37) \$	(0.2) \$	(37) 7
9	February	2020		0.39%	(37)	(0.1)	(37) 8
10	March	2020		0.42%	(37)	(0.2)	(37) 9
11	April	2020		0.39%	(37)	(0.2)	(38) 10
12	May	2020		0.40%	(38)	(0.2)	(38) 11
13	June	2020		0.39%	(38)	(0.2)	(38) 12
14	July	2020		0.29%	(38)	(0.1)	(38) 13
15	August	2020		0.29%	(38)	(0.1)	(38) 14
16	September	2020		0.28%	(38)	(0.1)	(38) 15
17	October	2020		0.28%	(38)	(0.1)	(39) 16
18	November	2020		0.27%	(39)	(0.1)	(39) 17
19	December	2020		0.28%	(39)	(0.1)	(39) 18
					\$	(1.7)	19

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

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

**Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 3
True-Up Period - January 1, 2020 to December 31, 2020
(\$1,000)**

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Line No.	
	Year	Monthly Interest Rate ¹	Month Beginning Balance	Amortization	Principal	Interest	Month Ending Balance		
1	2021	0.34%	(39)	3	(3)	(0.1)	(36)	1	
2	2021	0.34%	(36)	3	(3)	(0.1)	(32)	2	
3	2021	0.34%	(32)	3	(3)	(0.1)	(29)	3	
4	2021	0.34%	(29)	3	(3)	(0.1)	(26)	4	
5	2021	0.34%	(26)	3	(3)	(0.1)	(23)	5	
6	2021	0.34%	(23)	3	(3)	(0.1)	(20)	6	
7	2021	0.34%	(20)	3	(3)	(0.1)	(16)	7	
8	2021	0.34%	(16)	3	(3)	(0.1)	(13)	8	
9	2021	0.34%	(13)	3	(3)	(0.0)	(10)	9	
10	2021	0.34%	(10)	3	(3)	(0.0)	(7)	10	
11	2021	0.34%	(7)	3	(3)	(0.0)	(3)	11	
12	2021	0.34%	(3)	3	(3)	(0.0)	0	12	
13	2021	0.34%	(3)	3	(3)	(0.0)	0	13	
14	2021	0.34%	(3)	3	(3)	(0.0)	0	14	
15	2021	0.34%	(3)	3	(3)	(0.0)	0	15	
16	2021	0.34%	(3)	3	(3)	(0.0)	0	16	
17	2021	0.34%	(3)	3	(3)	(0.0)	0	17	
18	2021	0.34%	(3)	3	(3)	(0.0)	0	18	
19	Total Base Period Interest⁴							(1.7)	19
20	Total Base Period Interest and Current Year Interest							<u>(2.6)</u>	20

¹ Rate is an average of the base period FERC Rates presented in the Section 4a True-Up calculation in Column 8 to derive a more accurate and consistent amortization amount (Column 4).

² The Beginning Balance is: 1) the balance in Column 6; Line 18 from the Interest True-Up Base Period for January; and 2) the balance from previous month in Column 7 of this worksheet for all subsequent months.

³ Amortization reduces the beginning balance to zero by the end of December and is derived as follows:
Beginning Balance/[(1+Rate)¹²⁻¹/(Rate*(1+Rate)¹²)]

⁴ Total Base Period Interest comes from Section 5; Page Interest TU (BP); Col. 5; Line 19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD
Cost of Plant

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

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant ^{1,3}			\$ 557,045	AD-1; Line 18	1
2						2
3	Total Nuclear Production Plant ^{1,3}			-	AD-2; Line 18	3
4						4
5	Total Hydraulic Production Plant ^{1,3}			-	AD-3; Line 18	5
6						6
7	Total Other Production Plant ^{1,3}			529,466	AD-4; Line 18	7
8						8
9	Total Distribution Plant ^{2,3,5}	\$ 7,476,035	\$ 8,046,663	7,761,349	AD-5; Line 6	9
10						10
11	Transmission Plant ^{1,3}			6,659,410	AD-6; Line 23	11
12						12
13	Incentive Transmission Plant ¹			-	AD-7; Line 18	13
14						14
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	176,890	191,341	184,116	AD-8; Line 6	15
16						16
17	Total General Plant ^{2,4,5}	433,620	487,233	460,426	AD-9; Line 6	17
18						18
19	Total Common Plant ^{2,4}	1,051,636	1,226,853	1,139,245	AD-10; Line 10	19
20						20
21	Total Plant in Service			<u>\$ 17,291,057</u>	Sum Lines 1 thru 19	21
22						22
23	Transmission Wages and Salaries Allocation Factor			<u>10.29%</u>	Statement AI; Line 17	23
24						24
25	Total Transmission Plant & Incentive Transmission Plant			\$ 6,659,410	Line 11 + Line 13	25
26						26
27	Transmission Related Electric Miscellaneous Intangible Plant			18,942	Line 15 x Line 23	27
28						28
29	Transmission Related General Plant			47,369	Line 17 x Line 23	29
30						30
31	Transmission Related Common Plant			117,205	Line 19 x Line 23	31
32						32
33	Transmission Related Total Plant in Service			<u>\$ 6,842,926</u>	Sum Lines 25 thru 31	33
34						34
35	Transmission Plant Allocation Factor ⁶			<u>39.57%</u>	Line 33 / Line 21	35

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

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

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

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

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

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

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

STEAM PRODUCTION

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

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

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

NUCLEAR PRODUCTION

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

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

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

HYDRAULIC PRODUCTION PLANT

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

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

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

OTHER PRODUCTION

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

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

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

DISTRIBUTION PLANT

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

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

² In accordance with the FERC Audit Report issued in Docket No. FA19-3-000, SDG&E implemented Recommendation 24 (Finding No. 4) to reclassify electric vehicle charging stations from General Plant Account 398, Miscellaneous Equipment to Distribution Plant Account 371, Installations on Customers' Premises in 2020. The 12/31/2019 balances reported in TO5 Cycle 3 have been adjusted by \$61.8 million to reflect the reclassification. The 2019 Adjustment reported on Page 123.3 of the FERC Form 1 of \$56.5 million represents only electric vehicle charging stations attributable to the Vehicle-Grid Integration (VGI) Pilot Program addressed in the FERC Audit Report. The additional \$5.3 million of electric vehicle charging stations reclassified to Account 371 are not attributable to VGI.

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ 6,462,480	SDG&E Records	\$ 6,372,654	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; BOY	1
2	Jan-20	6,529,314		6,439,488		2
3	Feb	6,570,559		6,480,731		3
4	Mar	6,593,919		6,504,100		4
5	Apr	6,609,678		6,519,858		5
6	May	6,719,473		6,629,734		6
7	Jun	6,741,839		6,652,099		7
8	Jul	6,787,958		6,698,218		8
9	Aug	6,812,388		6,722,648		9
10	Sep	6,826,109		6,736,368		10
11	Oct	6,833,292		6,743,551		11
12	Nov	6,922,204		6,800,650		12
13	Dec-20	7,042,463	SDG&E Records	6,921,238	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; EOY	13
14						14
15	Total 13 Months	\$ 87,451,674	Sum Lines 1 thru 13	\$ 86,221,335	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 6,727,052	Average of Lines 1 thru 13	\$ 6,632,410	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. g; 13-Month Avg.	18
19						19
20						20
21	Add: Citizens Weighted Average Lease Amount ²			\$ 27,000	Lease Agreement	21
22						22
23	Total Transmission Plant Cost Average Balance			\$ 6,659,410	Line 18 + Line 21	23

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

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

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-19	\$		27,000		1
2	Jan-20		SDG&E Records	27,000	SDG&E Records	2
3	Feb			27,000		3
4	Mar			27,000		4
5	Apr			27,000		5
6	May			27,000		6
7	Jun			27,000		7
8	Jul			27,000		8
9	Aug			27,000		9
10	Sep			27,000		10
11	Oct			27,000		11
12	Nov			27,000		12
13	Dec-20		SDG&E Records	27,000	2020 Form 1; Page 213; Line 4; Col. e	13
14						14
15	Total 13 Months	\$	Sum Lines 1 thru 13	351,000	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$	Average of Lines 1 thru 13	27,000	Average of Lines 1 thru 13	18
19						19

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

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

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

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

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

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

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

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

INCENTIVE TRANSMISSION PLANT

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

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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

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

GENERAL PLANT

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

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

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

COMMON PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE

Accumulated Depreciation and Amortization

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

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,387,044	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4,5}	\$ 143,543	\$ 158,912	151,228	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4,6}	178,572	197,601	188,086	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	519,305	613,360	566,333	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			10.29%	Statement A; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 15,558	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			19,350	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			58,264	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 1,480,217	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	Shall be Zero	19

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

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

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

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

⁵ The Accumulated Amortization for ratemaking included on FERC Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col b. is incorrect. During preparation of the Appendix XII Cycle 4 filing an error (\$27K) was identified in the footnote. The December 2020 balance presented on Line 3 above is the correct amount.

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

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ 1,336,481	SDG&E Records	\$ 1,315,465	2019 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2	Jan-20	1,350,022		1,328,863		2
3	Feb	1,357,265		1,335,967		3
4	Mar	1,378,647		1,357,015		4
5	Apr	1,391,478		1,369,701		5
6	May	1,399,327		1,377,504		6
7	Jun	1,409,514		1,387,534		7
8	Jul	1,419,087		1,397,032		8
9	Aug	1,428,293		1,406,060		9
10	Sep	1,442,469		1,420,071		10
11	Oct	1,452,631		1,430,137		11
12	Nov	1,466,674		1,441,926		12
13	Dec-20	1,479,329	SDG&E Records	1,454,486	2020 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	13
14						14
15	Total 13 Months	\$ 18,311,217	Sum Lines 1 thru 13	\$ 18,021,761	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,408,555	Average of Lines 1 thru 13	\$ 1,386,289	2020 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b; 13-Month Avg.	18
19						19
20						20
21	Add: Citizens Weighted Average Accumulated Depreciation			\$ 755	AE-1A; Line 18	21
22						22
23	Total Transmission Plant Accumulated Depreciation Average Balance			\$ 1,387,044	Line 18 + Line 21	23

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

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-19	\$ 262	SDG&E Records	\$ 262	SDG&E Records	1
2	Jan-20	337		337		2
3	Feb	427		427		3
4	Mar	509		509		4
5	Apr	591		591		5
6	May	673		673		6
7	Jun	755		755		7
8	Jul	837		837		8
9	Aug	920		920		9
10	Sep	1,002		1,002		10
11	Oct	1,084		1,084		11
12	Nov	1,166		1,166		12
13	Dec-20	1,248	SDG&E Records	1,248	SDG&E Records	13
14						14
15	Total 13 Months	\$ 9,810	Sum Lines 1 thru 13	\$ 9,810	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 755	Average of Lines 1 thru 13	\$ 755	Average of Lines 1 thru 13	18
19						19

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

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

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

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

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

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

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

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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

¹ The Accumulated Amortization for ratemaking included on FERC Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col b. is incorrect. During preparation of the Appendix XII Cycle 4 filing, a (\$27K) error was identified in the footnote. The Dec-20 amount presented on Line 3 above is the correct amount.

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

GENERAL PLANT

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

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

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

COMMON PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF ¹

Deferred Credits

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 229,259	\$ 166,269	\$ 197,764	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,104,048)	(1,111,900)	(1,107,974)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(5,988)	(7,906)	(6,947)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	<u>\$ (880,777)</u>	<u>\$ (953,538)</u>	<u>\$ (917,157)</u>	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Shall be Zero	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Shall be Zero	13

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

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

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

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = (a) thru (c) Total	Reference	Line No.
1	Account 190 (Non-Citizens)						
2	Compensation Related Items	\$ 773	-	\$ 214	\$ 987	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	1
3	Post Retirement Benefits	245	-	555	801	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	2
4	Net Operating Loss	119,233	108,239	-	227,471	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	3
5	Total of Account 190	<u>\$ 120,251</u>	<u>\$ 108,239</u>	<u>\$ 770</u>	<u>\$ 229,259</u>	Sum Lines 2 thru 4	4
6							5
7	Account 282 (Non-Citizens)						
8	Accumulated Depreciation Timing Differences	\$ (720,245)	\$ (372,881)	\$ (8,050)	\$ (1,101,176)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	7
9		-	-	-	-		8
10	Total of Account 282	<u>\$ (720,245)</u>	<u>\$ (372,881)</u>	<u>\$ (8,050)</u>	<u>\$ (1,101,176)</u>	Sum Lines 8 thru 9	9
11							10
12	Account 283 (Non-Citizens)						
13	Ad Valorem Taxes	\$ (5,988)	-	-	\$ (5,988)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. b	12
14		-	-	-	-		13
15	Total of Account 283	<u>\$ (5,988)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,988)</u>	Sum Lines 13 thru 14	14
16							15
17							16
18	Account 190 (Citizens SX-PQ)						
19	Net Operating Loss	\$ -	-	-	-	Not Applicable to 2019 Base Period	18
20		-	-	-	-		19
21	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 19 thru 20	20
22							21
23	Account 282 (Citizens SX-PQ)						
24	Accumulated Depreciation Timing Differences	\$ (2,872)	-	-	\$ (2,872)	Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	23
25		-	-	-	-		24
26	Total of Account 282	<u>\$ (2,872)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,872)</u>	Sum Lines 24 thru 25	25
27							26
28	Account 283 (Citizens SX-PQ)						
29		\$ -	-	-	-	Not Applicable to 2019 Base Period	27
30		-	-	-	-		28
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	29
32							30
33							31
34	Transmission Plant Abandoned ADIT	\$ -	-	-	-	Not Applicable to 2019 Base Period	32
							33
							34

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

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = (a) thru (c) Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,631	-	\$ 214	\$ 1,845	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	2
3	Post Retirement Benefits	229	-	181	410	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	3
4	Net Operating Loss	57,303	106,710	-	164,013	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	4
5	Total of Account 190	<u>\$ 59,163</u>	<u>\$ 106,710</u>	<u>\$ 396</u>	<u>\$ 166,269</u>	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (732,250)	\$ (370,202)	\$ (6,419)	\$ (1,108,871)	2020 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	8
9		-	-	-	-		9
10	Total of Account 282	<u>\$ (732,250)</u>	<u>\$ (370,202)</u>	<u>\$ (6,419)</u>	<u>\$ (1,108,871)</u>	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (7,906)	-	-	\$ (7,906)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. k	13
14		-	-	-	-		14
15	Total of Account 283	<u>\$ (7,906)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,906)</u>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	\$ -	-	-	-	Not Applicable to 2020 Base Period	19
20		-	-	-	-		20
21	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	\$ (3,029)	-	-	\$ (3,029)	Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. k	24
25		-	-	-	-		25
26	Total of Account 282	<u>\$ (3,029)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,029)</u>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		\$ -	-	-	-	Not Applicable to 2020 Base Period	29
30		-	-	-	-		30
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	-	-	-	Not Applicable to 2020 Base Period	34

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

Line No.	Description	12/31/2019		12/31/2020		Average	Reference	Line No.
		ADIT		ADIT				
1	Citizens With Bonus D	\$ (2,872)	\$	(3,029)	\$	(2,951)	SDG&E Records	1
2								2
3	Citizens Without Bonus D	(933)		(1,284)		(1,108)	SDG&E Records	3
4								4
5	Difference With and Without Bonus Deprec. ¹	\$ (1,939)	\$	(1,745)	\$	(1,842)	Line 1 Minus Line 3	5
6								6

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

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

Line No.	FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.	
1	Transmission Plant Held for Future Use ¹	450.1; Sch. Pg. 214; 46; d	\$ -	AG-1; Line 18	1

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

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

TRANSMISSION PLANT

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page: Line: Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 99,949	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,200)	Negative of AH-2; Line 44; Col. b	7
8	Reliability, Planning & Standards Development	(2,469)	Negative of AH-2; Line 45; Col. b	8
9	Station Expenses	(6,458)	Negative of AH-2; Line 46; Col. b	9
10	Overhead Line Expense	(9,765)	Negative of AH-2; Line 47; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 48; Col. b	11
12	Miscellaneous Transmission Expense	(326)	Negative of AH-2; Line 56; Col. b	12
13	Maintenance of Station Equipment	(15,717)	Negative of AH-2; Line 57; Col. b	13
14	Maintenance of Overhead Lines	(26,863)	Negative of AH-2; Line 58; Col. b	14
15	Maintenance of Underground Lines	(1,113)	Negative of AH-2; Line 59; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	1,615	Negative of AH-2; Line 43; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,651	Sum Lines 5 thru 16	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 595,154	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Negative of AH-3; Line 51; Col. a	22
23	CPUC energy efficiency programs	555	Negative of AH-3; Sum Lines 24, 27, 31, 37, 40, 45, 54; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 47; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(2,085)	Negative of AH-3; Line 48; Col. a	25
26	CPUC reimbursement fees	(13,016)	Negative of AH-3; Line 43; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses	204	Negative of AH-3; Line 50; Col. b	28
29	Franchise Requirements	(130,507)	Negative of AH-3; Line 43; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Negative of AH-3; Line 55; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(41)	Negative of AH-3; Line 46; Col. a	31
32	Other A&G Exclusion Adjustments	(24,674)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 33, 34, 35, 36, 38, 39, 41, 42, 49, 52, 53; Col. a and Line 30; Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 423,218	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(8,310)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 414,908	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.29%	Statement A; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 42,686	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	3,315	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 46,001	Line 37 + Line 38	39
40				40
41	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			41
42	Transmission Plant & Incentive Transmission Plant	\$ 6,659,410	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	47,369	Statement AD; Line 29	44
45	Transmission Related Common Plant	117,205	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 6,823,984	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 6,659,410	Line 42 Above	48
49	Total Steam Production Plant	557,045	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	529,466	Statement AD; Line 7	51
52	Total Distribution Plant	7,761,349	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	460,426	Statement AD; Line 17	54
55	Total Common Plant	1,139,245	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 17,106,941	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	39.89%	Line 46 / Line 56	58

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

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

Line No.	Natural Account	Description	Amounts	Line No.
1	6110020	SALARIES-MANAGEMENT STRAIGHT-TIME	\$ -	1
2	6110030	SALARIES-MANAGEMENT TIME AND ONE HALF	-	2
3	6110080	SALARIES-CLERICAL AND TECHNICAL STRAIGH	-	3
4	6110090	SALARIES-CLERICAL AND TECHNICAL TIME AN	-	4
5	6110100	SALARIES-CLERICAL AND TECHNICAL DOUBLE	-	5
6	6110110	SALARIES-UNION STRAIGHT-TIME	-	6
7	6110120	SALARIES-UNION TIME AND ONE HALF	-	7
8	6110130	SALARIES-UNION DOUBLE TIME	-	8
9	6110335	SALARIES-DELAYED LUNCH PREMIUM	-	9
10	6130020	EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY	-	10
11	6220007	SRV-CONTRACTORS-TIME & EQUIPMENT	-	11
12	6220100	SRV-TREE TRIMMING	-	12
13	6220600	SRV-CONSULTING-OTHER	-	13
14	6220850	SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	-	14
15	6221000	SRV-CONSTRUCTION-ELECTRIC	-	15
16	6231042	HELICOPTER UTILIZATION	-	16
17	6261050	VEHICLE UTILIZATION-LABOR	-	17
18	6262050	VEHICLE UTILIZATION-NONLABOR	-	18
19	6340000	Cash Discounts on Purchases	-	19
20	9121100	Vacation & Sick (Costing sheet)	-	20
21	9121200	ICP (Costing Sheet)	-	21
22	9121400	Public Liab.& Property Damage-Lab(CS)	-	22
23	9121500	Worker's Comp -Labor (Costing sheet)	-	23
24	9121600	Pension & Benefits - Labor	-	24
25	9122300	Payroll Taxes (Costing sheet)	-	25
26	9122400	Public Liab.& Property Damage-NonLab(CS)	-	26
27	9122500	Worker's Comp -Non Labor (Costing sheet)	-	27
28	9122600	Pension & Benefit - NonLabor	-	28
29	9122900	PENSION & BENEFIT - REFUNDABLE - NL	-	29
30	9123100	VACATION & SICK (CL)	-	30
31	9123200	ICP (CL)	-	31
32	9123400	PUBLIAB PROPDAM L(CL)	-	32
33	9123500	WK COMP-LABOR (CL)	-	33
34	9123600	PENSION & BENEFIT-NONREF-LBR (CL)	-	34
35	9124300	PAYROLL TAXES (CL)	-	35
36	9124400	PUBLIAB PROPDAM NL(CL)	-	36
37	9124500	WK COMP-NONLABOR (CL)	-	37
38	9124600	PENSION & BENEFIT-NONREF-NL (CL)	-	38
39	9124900	PENSION & BENEFIT-REF-NL (CL)	-	39
40	9131150	Purchasing Labor (Costing sheet)	-	40
41	9131700	Shop Order Labor (Costing sheet)	-	41
42	9131850	Small Tools Labor (Costing sheet)	-	42
43	9131860	Union Contract Labor (CS)	-	43
44	9132150	Purchasing NonLabor (Costing sheet)	-	44
45	9132700	Shop Order NonLabor (Costing sheet)	-	45
46	9132850	Small Tools NonLabor (Costing sheet)	-	46
47				47
48		Total Direct Maintenance Cost ^{1,2}	\$ -	48
49				49

¹ Reflects direct maintenance expenses incurred on the 11.5-mile SX-PQ Underground Line Segment, which are tracked via a specific work order.

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

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 6,646	\$ (1,615)	\$ 8,261	Form 1; Page 321; Line 83	1
2	561.1	Load Dispatch - Reliability	818	-	818	Form 1; Page 321; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,545	-	1,545	Form 1; Page 321; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	132	-	132	Form 1; Page 321; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	5,200	5,200	-	Form 1; Page 321; Line 88	5
6	561.5	Reliability, Planning and Standards Development	82	-	82	Form 1; Page 321; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 321; Line 90	7
8	561.7	Generation Interconnection Studies	2	-	2	Form 1; Page 321; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	3,058	2,469	589	Form 1; Page 321; Line 92	9
10	562	Station Expenses ¹	6,458	6,458	-	Form 1; Page 321; Line 93	10
11	563	Overhead Line Expenses	9,765	9,765	-	Form 1; Page 321; Line 94	11
12	564	Underground Line Expenses	51	-	51	Form 1; Page 321; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 321; Line 96	13
14	566	Misc. Transmission Expenses	14,538	326	14,212	Form 1; Page 321; Line 97	14
15	567	Rents	2,779	-	2,779	Form 1; Page 321; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 51,076	\$ 22,604	\$ 28,472	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 1,773	\$ -	\$ 1,773	Form 1; Page 321; Line 101	20
21	569	Maintenance of Structures	567	-	567	Form 1; Page 321; Line 102	21
22	569.1	Maintenance of Computer Hardware	857	-	857	Form 1; Page 321; Line 103	22
23	569.2	Maintenance of Computer Software	1,624	-	1,624	Form 1; Page 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	0	-	0	Form 1; Page 321; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	156	-	156	Form 1; Page 321; Line 106	25
26	570	Maintenance of Station Equipment ¹	15,717	15,717	-	Form 1; Page 321; Line 107	26
27	571	Maintenance of Overhead Lines ¹	26,863	26,863	-	Form 1; Page 321; Line 108	27
28	572	Maintenance of Underground Lines ²	1,113	1,113	-	Form 1; Page 321; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	6	-	6	Form 1; Page 321; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 48,676	\$ 43,693	\$ 4,983	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 99,752	\$ 66,297	\$ 33,454	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens ³	197	-	197		35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 99,949	\$ 66,297	\$ 33,651	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	560	Executive ICP	\$ 196				41
42		Other Exclusion - 3P (People, Process, Priorities) adjustment to A&G ⁴	(544)				42
43		Other Exclusion - FERC Audit Adjustment (Finding #8) ⁵	(1,267)	\$ (1,615)			43
44	561.4	Scheduling, System Control and Dispatch Services (ERRA)		5,200			44
45	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,469			45
46	562	Station Expenses ¹		6,458			46
47	563	Overhead Line Expenses		9,765			47
48	565	Transmission of Electricity by Others (ERRA)		-			48
49	566	Misc. Transmission Expenses:					49
50		Century Energy Systems Balancing Account (CES-21BA)	(2)				50
51		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				51
52		ISO Grid Management Costs (ERRA)	976				52
53		Reliability Services (RS rates)	55				53
54		Other (TRBAA, TACBAA)	2,593				54
55		Other Exclusion - 3P (People, Process, Priorities) adjustment to A&G ⁴	(2,295)				55
56		Other Exclusion - FERC Audit Adjustment (Finding #5) ⁵	(1,003)	326			56
57	570	Maintenance of Station Equipment ¹		15,717			57
58	571	Maintenance of Overhead Lines ¹		26,863			58
59	572	Maintenance of Underground Lines ²		1,113			59
60							60
61		Total Excluded Expenses		\$ 66,297			61
62							62
63		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31). As a result, such items are excluded in Column b.					63
64		² Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					64
65		³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2020, which is added back to derive Total Adjusted Electric Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.					65
66		⁴ Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) project costs from O&M FERC Accounts 560 and 566 to A&G FERC Account 923, in 2020. Entries are excluded here and reflected as an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpapers).					66
67		⁵ Adjusting journal entries related to prior year O&M and A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from Appendix XII Cycle 4. The impact of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2020 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.					67
68							68
69							69
70							70
71							71
72							72
73							73

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	28,861	9,375	19,486	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	108,535	12,846	95,690	Form 1; Page 323; Line 184	4
5	924	Property Insurance	8,310		8,310	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	181,130	1,105	180,025	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	62,304	2,590	59,715	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	130,507	130,507	(0)	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	27,996	16,572	11,423	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,773)		(2,773)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	(204)	(204)	-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	2,511	218	2,293	Form 1; Page 323; Line 192	12
13	931	Rents	10,939	-	10,939	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,293	(1,915)	11,209	Form 1; Page 323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	205	-	205		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 595,154	\$ 171,936	\$ 423,218	Line 16 + Line 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	920	CPUC energy efficiency programs	\$ 38				24
25		CEMA Costs	874				25
26		WMPMA Costs	57	\$ 968			26
27	921	CPUC energy efficiency programs	(0)				27
28		CEMA Costs	8,255				28
29		WMPMA Costs	1,120	9,375			29
30	922	WMPMA Costs		(125)			30
31	923	CPUC energy efficiency programs	(18)				31
32		CEMA Costs	2,086				32
33		WMPMA Costs	80				33
34		Other Exclusion - 3P Adjustment ²	3,185				34
35		Other Exclusion - FERC Audit Adjustment (Finding #3) ³	6,031				35
36		Other Exclusion - FERC Audit Adjustment (Finding #8) ³	1,481	12,846			36
37	925	CPUC energy efficiency programs	278				37
38		WMPMA Costs	747				38
39		Customer Information System	81	1,105			39
40	926	CPUC energy efficiency programs	646				40
41		Customer Information System	191				41
42		WMPMA Costs	1,753	2,590			42
43	927	Franchise Requirements		130,507			43
44	928	CPUC reimbursement fees	13,016				44
45		CPUC energy efficiency programs	428				45
46		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41				46
47		CPUC Intervenor Funding Expense - Transmission	-				47
48		CPUC Intervenor Funding Expense - Distribution	2,085				48
49		Other Exclusion - FERC Audit Adjustment (Finding #5) ³	1,003	16,572			49
50	930.1	General Advertising Expenses		(204)			50
51	930.2	Abandoned Projects	2,361				51
52		Other Exclusion - FERC Audit Adjustment (Finding #7) ³	(691)				52
53		2019 Abandoned Projects Correction ⁴	(1,452)	218			53
54	935	CPUC energy efficiency programs	(1,927)				54
55		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)			55
56							56
57		Total Excluded Expenses		\$ 171,936			57
58							58
59		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2020, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.					59
60							60
61		² Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) project costs from O&M FERC Accounts 560, 566, 580, and 588 to A&G FERC Account 923, in 2020. Entries are excluded here and reflected as an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpapers).					61
62							62
63		³ Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2019) that resulted from the 2020 FERC Audit are excluded from Appendix XII Cycle 4. The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2020 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.					63
64							64
65							65
66		⁴ Represents reclassification of 2019 abandoned project costs from A&G FERC Account 930.2 to FERC Account 426.5. Entry is excluded here and reflected as an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpapers).					66
67							67
68							68

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 11,692		1
2				2
3	Transmission Wages & Salaries ¹	15,349	AI-1; Line 50	3
4				4
5	Transmission Wages & Salaries ²	12,711	AI-1; Line 48	5
6				6
7	Distribution Wages & Salaries	73,837		7
8				8
9	Customer Accounts Wages & Salaries	18,436		9
10				10
11	Customer Services and Informational Wages & Salaries	17,172		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G	<u>\$ 149,197</u>	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	<u>10.29%</u>	Line 3 / Line 15	17

¹ Excludes FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

² Reflects FERC Accounts 562, 563, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

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

Line No.	FERC Account	Description	Amounts ¹	Exclusions ²	Line No.
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 1		1
2	560100E	OPERATION SUPERVISION	3,229		2
3	560170E	OPERATION EXECUTIVE COMPENSATION	338		3
4	560200E	OPERATION ENGINEERING	1,213		4
5	561100E	LOAD DISPATCHING - RELIABILITY	618		5
6	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1,029		6
7	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	93		7
8	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		8
9	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	59		9
10	561600E	TRANSMISSION SERVICE STUDIES	-		10
11	561700E	GENERATION INTERCONNECTION STUDIES	1		11
12	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	431		12
13	562000E	STATION EXPENSES	56	\$ 56	13
14	562100E	STATION OPERATION EXPENSE	1,801	1,801	14
15	563000E	OVERHEAD LINE EXPENSES	4	4	15
16	563100E	OPERATION OVERHEAD LINES	586	586	16
17	563200E	ENCROACHMENTS OVERHEAD R/W	-	-	17
18	564000E	UNDERGROUND LINE EXPENSES	(1)		18
19	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	5,800		19
20	566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-		20
21	567000E	RENTS	-		21
22	568100E	MAINTENANCE SUPERVISION	890		22
23	568200E	MAINTENANCE ENGINEERING	14		23
24	569000E	MAINTENANCE OF STRUCTURES	(0)		24
25	569100E	MAINTENANCE OF COMPUTER HARDWARE	574		25
26	569200E	MAINTENANCE OF COMPUTER SOFTWARE	692		26
27	569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-		27
28	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	-		28
29	570000E	MAINTENANCE OF STATION EQUIPMENT	257	257	29
30	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	6,080	6,080	30
31	570121E	RTU SUPERVISORY EQUIPMENT	295		31
32	570122E	TELEMETER SYSTEM MAINTENANCE	72		32
33	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	397	397	33
34	570600E	MAINTENANCE STATION EQUIPMENT	177	177	34
35	570700E	SAN ONOFRE SUBSTATION	46	46	35
36	571000E	MAINTENANCE OF OVERHEAD LINES	1,157	1,157	36
37	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	844	844	37
38	571120E	TRAINING IN HOTSTICK MAINTENANCE	9	9	38
39	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	71	71	39
40	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	430	430	40
41	571700E	ACCESS & PATROL ROAD MAINTENANCE	101	101	41
42	571800E	CONSTRUCTION RELATED EXPENSES	0	0	42
43	571930E	OH PREV MAINT - INSPECTIONS	-	-	43
44	571960E	OH PREV MAINT - FOLLOW-UP	-	-	44
45	572000E	MAINTENANCE OF UNDERGROUND LINES	693	693	45
46	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	0		46
47					47
48		Total Transmission Wages & Salaries	\$ 28,060	\$ 12,711	48
49					49
50		Total Adjusted Citizens Transmission Wages & Salaries		\$ 15,349	50
51					51

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ

Depreciation and Amortization Expense

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ -	Shall be Zero	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	-	Shall be Zero	3
4				4
5	General Plant Depreciation Expense ¹	20,188	AJ-1; Line 1	5
6				6
7	Common Plant Depreciation Expense	98,515	AJ-2; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	10.29%	Statement AJ; Line 17	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ -	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	2,077	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	10,135	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	<u>\$ 12,212</u>	Line 1 + (Sum Lines 11 thru 15)	17
18				18
19	Incentive Transmission Plant Depreciation Expense	<u>\$ -</u>	Shall be Zero	19
20				20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ²	<u>\$ -</u>	Not Applicable to 2020 Base Period	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	<u>\$ -</u>	Shall be Zero	23

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

² Net of Incentive Transmission Plant Depreciation Expense.

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

GENERAL PLANT

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

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

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

COMMON PLANT

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

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

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 142,341		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2020 Base Period	3
4				4
5	Net Property Taxes Excl. Citizens	\$ 142,341	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes	254		7
8				8
9	Net Property Taxes Incl. Citizens	\$ 142,595	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes ³	-	Not Applicable to 2020 Base Period	11
12				12
13	Total Property Taxes Expense	<u>\$ 142,595</u>	Line 9 + Line 11	13
14				14
15	Transmission Property Insurance and Tax Allocation Factor	<u>39.89%</u>	Statement AH; Line 58	15
16				16
17	Transmission Related Property Taxes Expense	<u>\$ 56,881</u>	Line 13 x Line 15	17
18				18
19				19
20	Total Payroll Taxes Expense ⁴	\$ 16,507		20
21				21
22	Add: Citizens Allocated Portion of Payroll Taxes	8		22
23				23
24	Total Payroll Taxes Expense Incl. Citizens	\$ 16,515	Line 20 + Line 22	24
25				25
26	Transmission Wages and Salaries Allocation Factor	<u>10.29%</u>	Statement AI; Line 17	26
27				27
28	Transmission Related Payroll Taxes Expense	<u>\$ 1,699</u>	Line 24 x Line 26	28

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^{1,2}	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.57%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,956	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,081	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				
12	Transmission O&M Expense		\$ 33,651	Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		46,001	Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 24	14
15	Total		\$ 79,652	Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 9,956	Line 15 x Line 17	19

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

² The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During the preparation of the Appendix XII Cycle 4 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix XII Cycle 4 is the correct amount.

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

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

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

¹ The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During preparation of the Appendix XII Cycle 4 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix XII Cycle 4 is the correct amount.

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

ACCOUNT 165 PREPAYMENTS - ELECTRIC

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AR
Federal Tax Adjustments

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)		1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities			3
4	FERC Account 190	-	AR-1; Line 7; Col. c	4
5	FERC Account 282	-	AR-1; Line 14; Col. c	5
6	FERC Account 283	-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities	\$ -	Sum Lines 4 thru 6	7
8				8
9	Other Federal Tax Adjustments	-	Not Applicable to 2020 Base Period	9
10				10
11	Total Federal Tax Adjustments ¹	<u>\$ (265)</u>	Sum Lines 1, 7, 9	11

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

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

Line No.	Description	(a) Excess Reserve Protected	(b) Excess Reserve Unprotected	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Compensation Related Items	\$ -	-	-		2
3	Post Retirement Benefits	-	-	-		3
4	Net Operating Loss	-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Accumulated Depreciation Timing Differences	\$ -	-	-		10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Ad Valorem Taxes	\$ -	-	-		17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	Sum Lines 17 thru 21	22

¹ This workpaper does not include the amortization of excess ADIT associated with SX-PQ because the original ADIT balance was measured at the 21% tax rate and thus there is no excess ADIT.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	Bonds (Acct 221)	\$ 6,053,573		2			
3	Less: Reacquired Bonds (Acct 222)	-		3			
4	Other Long-Term Debt (Acct 224)	-		4			
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5			
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(13,173)		6			
7	LTD = Long Term Debt	\$ 6,040,400	Sum Lines 2 thru 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>			9			
10	Interest on Long-Term Debt (Acct 427)	\$ 233,779		10			
11	Amort. of Debt Disc. and Expense (Acct 428)	4,107		11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	1,450		12			
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13			
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14			
15	i = LTD interest	\$ 239,335	Sum Lines 10 thru 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	3.96%	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>			19			
20	PF = Preferred Stock (Acct 204)	\$ -		20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	-		21			
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital	\$ 7,729,414		25			
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26			
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27			
28	Accumulated Other Comprehensive Income (Acct 219)	10,034		28			
29	CS = Common Stock	\$ 7,739,448	Sum Lines 25 thru 28	29			
30				30			
31				31			
32	<u>Return on Common Equity:</u>	10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32			
33	(a)	(b)	(c)	(d) = (b) x (c)	33		
34		Cap. Struct.	Cost of	Weighted	34		
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Capital	Cost of Capital	35		
36					36		
37	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	7,739,448	56.16%	10.60%	5.95%	Col. c = Line 32 Above	39
40	Total Capital	\$ 13,779,848	100.00%		7.69%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>			5.95%		Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>			0.00%		Shall be Zero	45
46	(a)	(b)	(c)	(d) = (b) x (c)			46
47		Cap. Struct.	Cost of	Weighted			47
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts ¹	Capital	Cost of Capital			48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>			0.00%		Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

1	Cost of Capital Rate (CCCR) Calculation:		1
2			2
3	a. Federal Income Tax Component:		3
4			4
5	Where:		5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	AV1; Line 42
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 8,265	AV-2A; Line 42
9	D = Transmission Rate Base	\$ 4,543,545	AV-4; Page 1; Line 26
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate
11			11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6235%	Federal Income Tax Expense
13			13
14			14
15	B. State Income Tax Component:		15
16			16
17	Where:		17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	Line 6 Above
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above
20	C = Transmission Rate Base	\$ 4,543,545	Line 9 Above
21	FT = Federal Income Tax Expense	1.6235%	Line 12 Above
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate
23			23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7524%	State Income Tax Expense
25			25
26			26
27	C. Total Federal & State Income Tax Rate:	2.3760%	Line 12 + Line 24
28			28
29	D. Total Weighted Cost of Capital:	7.6903%	AV1; Line 40
30			30
31	E. Cost of Capital Rate (CCCR):	10.0663%	Line 27 + Line 29

¹ Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return

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

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

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

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001	\$ 66	1
2			2
3	2002	7	3
4			4
5	2003	35	5
6			6
7	2004	45	7
8			8
9	2005	62	9
10			10
11	2006	119	11
12			12
13	2007	365	13
14			14
15	2008	355	15
16			16
17	2009	98	17
18			18
19	2010	135	19
20			20
21	2011	169	21
22			22
23	2012	1,618	23
24			24
25	2013	1,310	25
26			26
27	2014	172	27
28			28
29	2015	249	29
30			30
31	2016	419	31
32			32
33	2017	916	33
34			34
35	2018	1,084	35
36			36
37	2019	608	37
38			38
39	2020	433	39
40			40
41			41
42	Total	\$ 8,265	42
43			43
44	Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)	(56)	44
45			45
46	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	\$ 8,209	46
47			47

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

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

Line No.	Description	Amounts	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the SX-PQ Underground Line Segment	\$ 2,282		1
2				2
3	AFUDC Equity Percentage as of November 2018	73.64%		3
4				4
5	AFUDC Equity Embedded in the SX-PQ Underground Line Segment	\$ 1,681	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	Annual Book Depreciation on AFUDC Equity	\$ 56	Line 5 x Line 7	9
10				10
11	Federal and State Combined Tax Rate	27.98%		11
12				12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 16	Line 9 x Line 11	13
14				14
15	Gross-up Factor	1.39		15
16				16
17	Revenue Requirement	\$ 22	Line 13 x Line 15	17
18				18

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

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

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

Line				
No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,659,410	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,942	Statement AD; Line 27	3
4	Transmission Related General Plant	47,369	Statement AD; Line 29	4
5	Transmission Related Common Plant	117,205	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,842,926</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,387,044	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	15,558	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	19,350	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	58,264	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,480,217</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,272,366	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,384	Line 3 Minus Line 10	17
18	Transmission Related General Plant	28,018	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	58,941	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,362,709</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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

(\$1,000)

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

¹ None of the above items apply to SDG&E's Appendix XII Cycle 4 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

San Diego Gas & Electric Company
Other Adjustments Summary
Citizens' Share of the SX-PQ Underground Line Segment
For Appendix XII Cycles 2 and 3
(\$1,000)

Line No	Description	Base Period 2018 - Appendix XII - Cycle 2 ¹	Base Period 2019 - Appendix XII - Cycle 3 ²	Total	Line No
1	Other Adjustments Resulting from Error Corrections	\$ (3)	\$ (21)	\$ (24)	1
2	Interest	(0)	(2)	(3)	2
3	Total Annual Costs Adjustment	\$ (3)	\$ (23)	\$ (26)	3
4	Number of Months in Base Period	12	12	12	4
5	Total Monthly Costs Adjustment	\$ (0.266)	\$ (1.934)	\$ (2.200)	5

¹ Information and related workpapers are included within tab labeled SX-PQ Appendix XII Cycle 2 Cost Adjustments
² Information and related workpapers are included within tab labeled SX-PQ Appendix XII Cycle 3 Cost Adjustments

San Diego Gas & Electric Company
Citizens' Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 4 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 2
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	Other Cost Adjustments due to Appendix XII Cycle 2 Cost Adjustments Calculation:			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ (3)	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>(0)</u>	Page 10; Line 57; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ (3)	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u>\$ (0.266)</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 4 Informational Filing, SDG&E is correcting Appendix XII Cycle 2 for approximately (\$3K) for a 2018 adjustment to O&M and A&G.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Appendix XII Cycle 4 Annual Informational Filing
 Derivation of Other Adjustments Applicable to Appendix XII Cycle 2
 (\$1,000)

Line No.	A	B	C = A - B		Line No.
Description of Annual Costs	Revised - Appendix XII Cycle 2 Amounts	As Filed - Appendix XII Cycle 2 per ER 20-209 Amounts	Difference Incr (Decr)	Reference	
1	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2					2
3	820	823	(3)	Page 3 and Page 4, Line 3	3
4					4
5	87	87	-	Page 3 and Page 4, Line 5	5
6					6
7	\$ 907	\$ 910	\$ (3)	Sum Lines 1, 3, 5	7
8					8
9	-	-	-	Page 3 and Page 4, Line 9	9
10					10
11	-	-	-	Page 3 and Page 4, Line 11	11
12					12
13	\$ 907	\$ 910	\$ (3)	Sum Lines 7, 9, 11	13
14					14
15	-	-	-	Page 3 and Page 4, Line 15	15
16					16
17	\$ 907	\$ 910	\$ (3)	Line 13 + Line 15	17
18					18

Line No.	A	B	C = A - B		Line No.
Description of Monthly Costs	Revised - Appendix XII Cycle 2 Amounts	As Filed - Appendix XII Cycle 2 per ER 20-209 Amounts	Difference Incr (Decr)	Reference	
19	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	19
20					20
21	68.359	68.588	(0.23)	Page 3 and Page 4, Line 22	21
22					22
23	7.234	7.234	-	Page 3 and Page 4, Line 24	23
24					24
25	\$ 75.593	\$ 75.822	\$ (0.23)	Sum Lines 20, 22, 24	25
26					26
27					27
28	-	-	-	Page 3 and Page 4, Line 28	28
29					29
30	-	-	-	Page 3 and Page 4, Line 30	30
31					31
32	-	-	-	Page 3 and Page 4, Line 32	32
33					33
34	\$ 75.593	\$ 75.822	\$ (0.229)	Sum Lines 26, 28, 30, 32	34
35					35
36	12	12	-		36
37					37
38	\$ 907	\$ 910	\$ (3)	Page 3 and Page 4, Line 38	38
39					39

√ Items in bold have changed compared to the original Appendix XII Cycle 2 filing per ER20-209.

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SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

Rate Effective Period January 1, 2020 to December 31, 2020

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	820 v	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	87	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 907 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 907 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 907 v	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	68.359 v	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	7.234	Line 5 / 12 Months	23
24				24
25	Total Citizens' Monthly Prior Year Cost of Service	\$ 75.593 v	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	29
30				30
31	Other Adjustments	-	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	\$ 75.593 v	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 907 v	Line 34 x Line 36	37
38				38
39				39

v Items in bold have changed compared to the original Appendix XII Cycle 2 filing per ER20-209.

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SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

Rate Effective Period January 1, 2020 to December 31, 2020

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	823	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	87	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 910	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 910	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 910	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	68.588	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	7.234	Line 5 / 12 Months	23
24				24
25	Total Citizens' Monthly Prior Year Cost of Service	\$ 75.822	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	29
30				30
31	Other Adjustments	-	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	\$ 75.822	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 910	Line 34 x Line 36	37
38				38
39				39

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SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2018
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	0.72% v	Page 2; Line 6	2
3			3
4	0.76%	Page 2; Line 11	4
5			5
6	0.94%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.37%	Page 2; Line 51	12
13			13
14	3.01% v	Sum Lines 2 thru 12	14
15			15
16	1.0277% 0.03%	Line 14 x Franchise Fee Rate	16
17			17
18	<u>3.04% v</u>	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.04% v	Line 18 Above	23
24			24
25	<u>\$ 820 v</u>	Line 21 x Line 23	25

v Items in bold have changed compared to the original Appendix XII Cycle 2 filing per ER20-209.

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SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2018
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 4,637,148	AV-4; Line 6	1
2			2
3			3
4	\$ 33,243 ✓	Statement AH; Line 18	4
5			5
6	0.72% ✓	Line 4 / Line 1	6
7			7
8			8
9	\$ 35,231 ✓	Statement AH; Line 39	9
10			10
11	0.76%	Line 9 / Line 1	11
12			12
13			13
14	\$ 43,690	Statement AK; Line 17	14
15			15
16	0.94%	Line 14 / Line 1	16
17			17
18			18
19	\$ 1,355	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 52,123	Statement AL; Line 5	25
26	19,699	Statement AL; Line 9	26
27	8,559 ✓	Statement AL; Line 19	27
28	\$ 80,381 ✓	Sum Lines 25 thru 27	28
29			29
30	10.6506%	Statement AV2; Line 31	30
31			31
32	\$ 8,561 ✓	Line 28 x Line 30	32
33			33
34	0.18%	Line 32 / Line 1	34
35			35
36			36
37	\$ 25,020	AV-4; Line 4	37
38			38
39	47,895	AV-4; Line 5	39
40			40
41	\$ 72,915	Line 37 + Line 39	41
42			42
43	10.6506%	Line 30	43
44			44
45	\$ 7,766	Line 41 * Line 43	45
46			46
47	\$ 9,606	Statement AJ; Line 17	47
48			48
49	\$ 17,372	Line 45 + Line 47	49
50			50
51	0.37%	Line 49 / Line 1	51

✓ Items in bold have changed compared to the original Appendix XII Cycle 2 filing per ER20-209.

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH - Workpapers

Operation and Maintenance Expenses

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 88,575	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,878)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development	(2,718)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses	(8,343)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense	(4,406)	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense	(3,046)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(14,935)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(14,792)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(671)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2018 Base Period	16
17	Other Cost Adjustments	(544) ✓	AH-2, Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,243 ✓	Sum Lines 5 thru 17	18
19				19
20	<u>Derivation of Non-Direct Administrative and General Expense:</u>			20
21	Total Non-Direct Administrative & General Expense	\$ 477,838	AH-3; Line 20; Col. a	21
22	Adjustments to Per Book A&G Expense:			22
23	Damages & Injuries	-	Negative of AH-3; Line 27; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 31; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(1,334)	Negative of AH-3; Line 32; Col. a	25
26	CPUC reimbursement fees	(8,601)	Negative of AH-3; Line 33; Col. a	26
27	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(141)	Negative of AH-3; Line 34; Col. a	27
28	General Advertising Expenses	(243)	Negative of AH-3; Line 35; Col. b	28
29	CPUC energy efficiency programs	(447)	Negative of AH-3; Sum Lines 26, 28, 30, 36; Col. a or b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(65)	Negative of AH-3; Line 38; Col. b	30
31	Other A&G Exclusion Adjustments	(134,313)	Negative of AH-3; Sum Lines 24, 25, 29, 37; Col. a or b	31
32	Other Cost Adjustments	826 ✓	AH-3, Line 20; Col. d	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 333,522 ✓	Sum Lines 21 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(5,523)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 327,999 ✓	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.08%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 33,060 ✓	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	2,171	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 35,231 ✓	Line 37 + Line 38	39
40				40
41	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			41
42	Transmission Plant & Incentive Transmission Plant	\$ 5,678,390	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	40,941	Statement AD; Line 29	44
45	Transmission Related Common Plant	92,198	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 5,811,529	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 5,678,390	Line 42 Above	48
49	Total Steam Production Plant	545,863	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	518,972	Statement AD; Line 7	51
52	Total Distribution Plant	6,717,398	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	406,192	Statement AD; Line 17	54
55	Total Common Plant	914,720	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 14,781,535	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	39.32%	Line 46 / Line 56	58

✓ Items in bold have changed compared to the original Appendix XII Cycle 2 filing per ER20-209.

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

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ⁴ Add / (Deduct) O&M Cost Adj	(e) = (c) + (d) Revised O&M	Reference	Line No.
		<u>Electric Transmission Operation</u>							
1	560	Operation Supervision and Engineering	\$ 6,649	\$ -	\$ 6,649	√ \$ (544)	\$ 6,105	Form 1; Page 321; Line 83	1
2	561.1	Load Dispatch - Reliability	544	-	544		544	Form 1; Page 321; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,624	-	1,624		1,624	Form 1; Page 321; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	228	-	228		228	Form 1; Page 321; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	5,880	5,878	3		3	Form 1; Page 321; Line 88	5
6	561.5	Reliability, Planning and Standards Development	161	-	161		161	Form 1; Page 321; Line 89	6
7	561.6	Transmission Service Studies	-	-	-		-	Form 1; Page 321; Line 90	7
8	561.7	Generation Interconnection Studies	2	-	2		2	Form 1; Page 321; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	3,340	2,718	622		622	Form 1; Page 321; Line 92	9
10	562	Station Expenses ¹	8,343	8,343	-		-	Form 1; Page 321; Line 93	10
11	563	Overhead Line Expenses	4,406	4,406	-		-	Form 1; Page 321; Line 94	11
12	564	Underground Line Expenses	-	-	-		-	Form 1; Page 321; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-		-	Form 1; Page 321; Line 96	13
14	566	Misc. Transmission Expenses	18,342	3,046	15,296		15,296	Form 1; Page 321; Line 97	14
15	567	Rents	2,890	-	2,890		2,890	Form 1; Page 321; Line 98	15
16									16
17		Total Electric Transmission Operation	\$ 52,409	\$ 24,391	\$ 28,018	√ \$ (544)	\$ 27,475	Sum Lines 1 thru 15	17
18									18
19		<u>Electric Transmission Maintenance</u>							19
20	568	Maintenance Supervision and Engineering	\$ 2,329	\$ -	\$ 2,329		\$ 2,329	Form 1; Page 321; Line 101	20
21	569	Maintenance of Structures	10	-	10		10	Form 1; Page 321; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,322	-	1,322		1,322	Form 1; Page 321; Line 103	22
23	569.2	Maintenance of Computer Software	1,942	-	1,942		1,942	Form 1; Page 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-		-	Form 1; Page 321; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	165	-	165		165	Form 1; Page 321; Line 106	25
26	570	Maintenance of Station Equipment ¹	14,935	14,935	-		-	Form 1; Page 321; Line 107	26
27	571	Maintenance of Overhead Lines ¹	14,792	14,792	-		-	Form 1; Page 321; Line 108	27
28	572	Maintenance of Underground Lines ²	671	671	-		-	Form 1; Page 321; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	-	-	-		-	Form 1; Page 321; Line 110	29
30									30
31		Total Electric Transmission Maintenance	\$ 36,166	\$ 30,398	\$ 5,768	\$ -	\$ 5,768	Sum Lines 20 thru 29	31
32									32
33		Total Electric Transmission O&M Expenses	\$ 88,575	\$ 54,789	\$ 33,787	√ \$ (544)	\$ 33,243	Line 17 + Line 31	33
34									34
35	413	Transmission O&M Expenses Charged to Citizens ³	-	-	-		-		35
36									36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 88,575	\$ 54,789	\$ 33,787	√ \$ (544)	\$ 33,243	Line 33 + Line 35	37
38									38
39									39
40		<u>Excluded Expenses (recovery method in parentheses)</u>							40
41	561.4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 5,878					41
42	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,718					42
43	562	Station Expenses ¹		8,343					43
44	563	Overhead Line Expenses		4,406					44
45	565	Transmission of Electricity by Others (ERRA)		-					45
46	566	Misc. Transmission Expenses:							46
47		Century Energy Systems Balancing Account (CES-21BA)	\$ (35)						47
48		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	7						48
49		ISO Grid Management Costs (ERRA)	2,300						49
50		Reliability Services (RS rates)	461						50
51		Other (TRBAA, TACBAA)	312	3,046					51
52	570	Maintenance of Station Equipment ¹		14,935					52
53	571	Maintenance of Overhead Lines ¹		14,792					53
54	572	Maintenance of Underground Lines ²		671					54
55									55
56		Total Excluded Expenses		\$ 54,789					56
57									57
58		√ Items in bold have changed compared to the original Appendix XII Cycle 2 filing per ER20-209.							58
59		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31).							59
60		As a result, such items are excluded in Column b.							60
61		² Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.							61
62		³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2018, which is added back to derive Total Adjusted Electric							62
63		Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.							63
64		⁴ Represents reclassification of 2018 3P (People, Process, Priorities) project costs from O&M FERC account 560 to A&G FERC account 923, in 2020. This correction is reflected as an							64
65		"Other Adjustments" in Appendix XII Cycle 4.							65
66									66

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	Reference	Line No.
		<i>Administrative & General</i>							
1	920	A&G Salaries	\$ 38,528	\$ -	\$ 38,528		\$ 38,528	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	8,714	1	8,713		8,713	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)		(10,240)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	93,646	334	93,313	√	94,139	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,523	-	5,523		5,523	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	112,646	103	112,543		112,543	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	48,997	344	48,653		48,653	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	131,978	131,978	-		-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	20,960	10,076	10,884		10,884	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(1,622)	-	(1,622)		(1,622)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	243	243	-		-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	7,564	2,000	5,564		5,564	Form 1; Page 323; Line 192	12
13	931	Rents	11,844	-	11,844		11,844	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,056	65	8,991		8,991	Form 1; Page 323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	√ \$ 826	\$ 333,522	Sum Lines 1 thru 14	16
17									17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	-	-	-		-		18
19									19
20		Total Adjusted Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	√ \$ 826	\$ 333,522	Line 16 + Line 18	20
21									21
22									22
23		Excluded Expenses:							23
24	921	Litigation expenses (ERRA)		\$ 1					24
25	923	Litigation expenses (ERRA)		334					25
26	925	CPUC energy efficiency programs	103						26
27		Injuries & Damages	-	103					27
28	926	CPUC energy efficiency programs		344					28
29	927	Franchise Requirements		131,978					29
30	928	CPUC energy efficiency programs							30
31		CPUC Intervenor Funding Expense - Transmission							31
32		CPUC Intervenor Funding Expense - Distribution	1,334						32
33		CPUC reimbursement fees	8,601						33
34		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	141	10,076					34
35	930.1	General Advertising Expenses		243					35
36	930.2	CPUC energy efficiency programs							36
37		Abandoned Projects	2,000	2,000					37
38	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		65					38
39									39
40		Total Excluded Expenses		\$ 145,143					40
41									41
42		√ Items in bold have changed compared to the original Appendix XII Cycle 2 filing per ER20-209.							42
43		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2018, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.							43
44									44
45		² Represents reclassification of 2018 3P (People, Process, Priorities) project costs from O&M FERC accounts 560, 580 and 588 to A&G FERC 923, in 2020.							45
46		This correction is reflected as an "Other Adjustments" in Appendix XII Cycle 4.							46
47									47

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL - Workpapers

Working Capital

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c	\$ 133,752	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.97%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 52,123	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 50,549	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 19,699	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 33,243	✓	Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	35,231	✓	Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 68,474	✓	Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 8,559	✓	Line 15 x Line 17	19

✓ Items in bold have changed compared to the original Appendix XII Cycle 2 filing per ER20-209.

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

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SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1				1	
<u>Long-Term Debt Component - Denominator:</u>					
2	Bonds (Acct 221)	112; 18; c	\$ 4,776,266	2	
3	Less: Reacquired Bonds (Acct 222)	112; 19; c	-	3	
4	Other Long-Term Debt (Acct 224)	112; 21; c	-	4	
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c	-	5	
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c	(12,610)	6	
7	LTD = Long Term Debt		\$ 4,763,656	7	
8				8	
9				9	
<u>Long-Term Debt Component - Numerator:</u>					
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$ 200,012	10	
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	3,451	11	
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	2,799	12	
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c	-	13	
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c	-	14	
15	i = LTD interest		\$ 206,263	15	
16				16	
17	<u>Cost of Long-Term Debt:</u>		4.33%	17	
18				18	
19				19	
<u>Preferred Equity Component:</u>					
20	PF = Preferred Stock (Acct 204)	112; 3; c	\$ -	20	
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	\$ -	21	
22	Cost of Preferred Equity		0.00%	22	
23				23	
24				24	
<u>Common Equity Component:</u>					
25	Proprietary Capital	112; 16; c	\$ 6,011,923	25	
26	Less: Preferred Stock (Acct 204)	112; 3; c	-	26	
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c	-	27	
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c	9,578	28	
29	CS = Common Stock		\$ 6,021,501	29	
30				30	
31				31	
32	<u>Return on Common Equity:</u> ²		11.20%	32	
33				33	
34		(a)	(b)	(c)	(d) = (b) x (c)
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
36					
37	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%
38	Preferred Equity	-	0.00%	0.00%	0.00%
39	Common Equity	6,021,501	55.83%	11.20%	6.25%
40	Total Capital	\$ 10,785,158	100.00%		8.17%
41					
42	<u>Cost of Equity Component (Preferred & Common):</u>				6.25%
43					
44					
45	<u>Incentive Return on Common Equity:</u>				0.00%
46					
47		(a)	(b)	(c)	(d) = (b) x (c)
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
49					
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%
51	Preferred Equity	-	0.00%	0.00%	0.00%
52	Common Equity	-	0.00%	0.00%	0.00%
53	Total Capital	\$ -	0.00%		0.00%
54					
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%

¹ Amount is based upon December 31 balances.² ROE is pursuant to SDG&E's TO5 Formula Informational Filing in Docket No. ER19-221-000.

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

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	6.25%	AV1; Line 42	6
7	\$ 265	Negative of Statement AR; Line 11	7
8	\$ 6,529	AV-2A; Line 38	8
9	\$ 3,929,429 v	AV-4; Page 1; Line 26	9
10	21%	Federal Income Tax Rate	10
11			11
12	1.6979%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	6.25%	Line 6 Above	18
19	\$ 6,529	Line 8 Above	19
20	\$ 3,929,429 v	Line 9 Above	20
21	1.6979%	Line 12 Above	21
22	8.84%	State Income Tax Rate	22
23			23
24	0.7871%	State Income Tax Expense	24
25			25
26			26
27	2.4850%	Line 12 + Line 24	27
28			28
29	8.1656%	AV1; Line 40	29
30			30
31	10.6506%	Line 27 + Line 29	31

v Items in bold have changed compared to the original Appendix XII Cycle 2 filing per ER20-209.

¹ Citizens portion of Equity AFUDC is embedded in the Equity AFUDC component of Transmission Depreciation expense.

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

Cost of Capital and Fair Rate of Return

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

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

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SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
1	\$ 4,558,370	Page 2; Line 16	1
2	5,863	Page 2; Line 17	2
3	25,020	Page 2; Line 18	3
4	47,895	Page 2; Line 19	4
5	\$ 4,637,148	Sum Lines 2 thru 5	5
6			6
7			7
8			8
9	\$ 950	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	\$ 950	Line 9 + Line 10	11
12			12
13			13
14	\$ (789,050)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (789,050)	Line 14 + Line 15	16
17			17
18			18
19	\$ 52,123	Statement AL; Line 5	19
20	19,699	Statement AL; Line 9	20
21	8,559 ✓	Statement AL; Line 19	21
22	\$ 80,381 ✓	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	\$ 3,929,429 ✓	Sum Lines 6, 11, 16, 22, 24	26
27			27
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	\$ -	Line 29 + Line 30	31
32			32
33			33
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	\$ -	Line 34 + Line 35	36
37			37
38	\$ -	Shall be Zero	38

✓ Items in bold have changed compared to the original Appendix XII Cycle 2 filing per ER20-209.

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

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

Line
No.

A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 5,678,390	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	17,866	Statement AD; Line 27	3
4	Transmission Related General Plant	40,941	Statement AD; Line 29	4
5	Transmission Related Common Plant	92,198	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 5,829,395	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,120,020	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	12,003	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	15,922	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	44,302	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,192,247	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,558,370	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,863	Line 3 Minus Line 10	17
18	Transmission Related General Plant	25,020	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	47,895	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 4,637,148	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

**Appendix XII Cycle 4 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 2
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3							3	
4				Cumulative		Cumulative	4	
5		Monthly		Overcollection (-) or		Overcollection (-) or	5	
6		Undercollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6	
7		Undercollection (+)	Interest	in Revenue		in Revenue	7	
8	Month	Year	in Revenue	Rate ¹	wo Interest	Interest	with Interest	8
9	January	2018	\$ (0)	0.36%	\$ (0)	\$ (0)	(0)	9
10	February	2018	(0)	0.33%	(0)	(0)	(0)	10
11	March	2018	(0)	0.36%	(1)	(0)	(1)	11
12	April	2018	(0)	0.37%	(1)	(0)	(1)	12
13	May	2018	(0)	0.38%	(1)	(0)	(1)	13
14	June	2018	(0)	0.37%	(1)	(0)	(1)	14
15	July	2018	(0)	0.40%	(2)	(0)	(2)	15
16	August	2018	(0)	0.40%	(2)	(0)	(2)	16
17	September	2018	(0)	0.39%	(2)	(0)	(2)	17
18	October	2018	(0)	0.42%	(2)	(0)	(2)	18
19	November	2018	(0)	0.41%	(3)	(0)	(3)	19
20	December	2018	(0)	0.42%	(3)	(0)	(3)	20
21	January	2019		0.44%	(3)	(0)	(3)	21
22	February	2019		0.40%	(3)	(0)	(3)	22
23	March	2019		0.44%	(3)	(0)	(3)	23
24	April	2019		0.45%	(3)	(0)	(3)	24
25	May	2019		0.46%	(3)	(0)	(3)	25
26	June	2019		0.45%	(3)	(0)	(3)	26
27	July	2019		0.47%	(3)	(0)	(3)	27
28	August	2019		0.47%	(3)	(0)	(3)	28
29	September	2019		0.45%	(3)	(0)	(3)	29
30	October	2019		0.46%	(3)	(0)	(3)	30
31	November	2019		0.45%	(3)	(0)	(3)	31
32	December	2019		0.46%	(3)	(0)	(3)	32
33	January	2020		0.42%	(3)	(0)	(3)	33
34	February	2020		0.39%	(3)	(0)	(3)	34
35	March	2020		0.42%	(3)	(0)	(3)	35
36	April	2020		0.39%	(3)	(0)	(3)	36
37	May	2020		0.40%	(3)	(0)	(3)	37
38	June	2020		0.39%	(3)	(0)	(3)	38
39	July	2020		0.29%	(3)	(0)	(3)	39
40	August	2020		0.29%	(3)	(0)	(3)	40
41	September	2020		0.28%	(3)	(0)	(3)	41
42	October	2020		0.28%	(3)	(0)	(3)	42
43	November	2020		0.27%	(3)	(0)	(3)	43
44	December	2020		0.28%	(3)	(0)	(3)	44
45	January	2021		0.28%	(3)	(0)	(3)	45
46	February	2021		0.25%	(3)	(0)	(3)	46
47	March	2021		0.28%	(3)	(0)	(3)	47
48	April	2021		0.27%	(3)	(0)	(3)	48
49	May	2021		0.28%	(3)	(0)	(3)	49
50	June	2021		0.27%	(3)	(0)	(3)	50
51	July	2021		0.28%	(3)	(0)	(3)	51
52	August	2021		0.28%	(3)	(0)	(3)	52
53	September	2021		0.27%	(3)	(0)	(3)	53
54	October	2021		0.28%	(3)	(0)	(3)	54
55	November	2021		0.27%	(3)	(0)	(3)	55
56	December	2021		0.28%	(3)	(0)	(3)	56
57			\$ (3)		\$ (0)		57	

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

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

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

San Diego Gas & Electric Company
Citizens' Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 4 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 3
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	Other Cost Adjustments due to Appendix XII Cycle 3 Cost Adjustments Calculation:			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ (21)	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>(2)</u>	Page 11; Line 45; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ (23)	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u>\$ (1,934)</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 4 Informational Filing, SDG&E is correcting Appendix XII Cycle 3 for approximately (\$23K) for 2019 adjustments to O&M and A&G.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Appendix XII Cycle 4 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix XII Cycle 3
(\$1,000)

Line No.	A	B	C = A - B		Line No.
Description of Annual Costs	Revised - Appendix XII Cycle 3 Amounts	As Filed - Appendix XII Cycle 3 per ER 21-320 Amounts	Difference Incr (Decr)	Reference	
1	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2					2
3	827 ✓	840	(13)	Page 3 and Page 4, Line 3	3
4					4
5	8	8	(0)	Page 3 and Page 4, Line 5	5
6					6
7	\$ 834	\$ 847	\$ (13)	Sum Lines 1, 3, 5	7
8					8
9	(45) ✓	(37)	(8)	Page 3 and Page 4, Line 9	9
10					10
11	-	-	-	Page 3 and Page 4, Line 11	11
12					12
13	\$ 789	\$ 810	\$ (21)	Sum Lines 7, 9, 11	13
14					14
15	-	-		Page 3 and Page 4, Line 15	15
16					16
17	\$ 789 ✓	\$ 810	\$ (21)	Line 13 + Line 15	17
18					18

Line No.	A	B	C = A - B		Line No.
Description of Monthly Costs	Revised - Appendix XII Cycle 3 Amounts	As Filed - Appendix XII Cycle 3 per ER 21-320 Amounts	Difference Incr (Decr)	Reference	
19					19
20	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21					21
22	68,882 ✓	69,980	(1,100)	Page 3 and Page 4, Line 22	22
23					23
24	0.641	0.641	(0.000)	Page 3 and Page 4, Line 24	24
25					25
26	\$ 69,523	\$ 70,621	\$ (1,100)	Sum Lines 20, 22, 24	26
27					27
28	(3,733) ✓	(3,083)	(650)	Page 3 and Page 4, Line 28	28
29					29
30	-	-	-	Page 3 and Page 4, Line 30	30
31					31
32	-	-	-	Page 3 and Page 4, Line 32	32
33					33
34	\$ 65,790	\$ 67,538	\$ (1,748)	Sum Lines 26, 28, 30, 32	34
35					35
36	12	12	-		36
37					37
38	\$ 789 ✓	\$ 810	\$ (21)	Page 3 and Page 4, Line 38	38
39					39

✓ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

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

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	827 ✓	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 834 ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(45) ✓	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 789 ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 789 ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	68.882 ✓	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	23
24				24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.523 ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.733) ✓	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 65.790 ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 789 ✓	Line 34 x Line 36	38
39				39

✓ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

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

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	840	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 847	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(37)	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 810	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 810	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	69.980	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	23
24				24
25	Total Citizens' Monthly Prior Year Cost of Service	\$ 70.621	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	(3.083)	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	29
30				30
31	Other Adjustments	-	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	\$ 67.538	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 810	Line 34 x Line 36	37
38				38
39				39

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2019
 (\$1,000)

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

✓ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,036,002	AV-4; Line 6	1
2			2
3	A. Transmission Related O&M Expense		3
4	Transmission O&M Expense	Statement AH; Line 18	4
5			5
6	Transmission O&M Expense Carrying Charge Percentage	Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		8
9	Total Transmission Related A&G Expense Including Property Ins.	Statement AH; Line 41	9
10			10
11	Transmission Related A&G Carrying Charge Percentage	Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		13
14	Transmission Related Property Tax Expense	Statement AK; Line 17	14
15			15
16	Transmission Related Property Tax Carrying Charge Percentage	Line 14 / Line 1	16
17			17
18	D. Transmission Related Payroll Tax Expense		18
19	Transmission Related Payroll Tax Expense	Statement AK; Line 28	19
20			20
21	Transmission Related Payroll Tax Carrying Charge Percentage	Line 19 / Line 1	21
22			22
23	E. Transmission Related Working Capital Revenue		23
24	<u>Citizens' Financed Transmission Projects:</u>		24
25	Transmission Related M&S Allocated to Transmission	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	Statement AL; Line 9	26
27	Transmission Related Working Cash	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	Sum Lines 25 thru 27	28
29			29
30	Cost of Capital Rate	Statement AV2; Line 31	30
31			31
32	Transmission Working Capital Revenue	Line 28 x Line 30	32
33			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		36
37	Net Transmission Related General Plant	AV-4; Line 4	37
38			38
39	Net Transmission Related Common Plant	AV-4; Line 5	39
40			40
41	Total Net Transmission Related General and Common Plant	Line 37 + Line 39	41
42			42
43	Cost of Capital Rate	Line 30	43
44			44
45	Transmission Related General and Common Return and Associated Income Taxes	Line 41 * Line 43	45
46			46
47	Transmission Related General and Common Depreciation Expense	Statement AJ; Line 17	47
48			48
49	Total Transmission Related General and Common Plant Revenues	Line 45 + Line 47	49
50			50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	Line 49 / Line 1	51

✓ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

REVISED

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

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.
	Year	Monthly True-Up Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Overcollection (-) or Undercollection (+) in Revenue w/o Interest	Interest	Overcollection (-) or Undercollection (+) in Revenue with Interest	
1	2019	70	70	-	-	76	(6)	0.44%	-	-	-	1
2	2019	70	70	-	-	76	(6)	0.40%	-	-	-	2
3	2019	70	70	-	-	76	(6)	0.44%	-	-	-	3
4	2019	70	70	-	-	76	(6)	0.45%	-	-	-	4
5	2019	70	70	-	-	76	(6)	0.46%	-	-	-	5
6	2019	70	70	-	-	76	(6)	0.45%	-	-	(6)	6
7	2019	70	70	-	-	76	(6)	0.47%	(13)	(0)	(13)	7
8	2019	70	70	-	-	76	(6)	0.47%	(19)	(0)	(19)	8
9	2019	70	70	-	-	76	(6)	0.45%	(25)	(0)	(25)	9
10	2019	70	70	-	-	76	(6)	0.46%	(32)	(0)	(32)	10
11	2019	70	70	-	-	76	(6)	0.45%	(38)	(0)	(38)	11
12	2019	70	70	-	-	76	(6)	0.46%	(45)	(0)	(45)	12
13	2019	70	70	-	-	76	(6)	0.46%	(45)	(0)	(45)	13
14	2019	70	70	-	-	76	(6)	0.46%	(45)	(0)	(45)	14
15	2019	70	70	-	-	76	(6)	0.46%	(45)	(0)	(45)	15
16	2019	70	70	-	-	76	(6)	0.46%	(45)	(0)	(45)	16
17	2019	70	70	-	-	76	(6)	0.46%	(45)	(0)	(45)	17
18	2019	70	70	-	-	76	(6)	0.46%	(45)	(0)	(45)	18
19	2019	70	70	-	-	76	(6)	0.46%	(45)	(0)	(45)	19
20	2019	70	70	-	-	76	(6)	0.46%	(45)	(0)	(45)	20
21	2019	70	70	-	-	76	(6)	0.46%	(45)	(0)	(45)	21
22		\$ 487	\$ 531	\$ -	\$ -	\$ 531	\$ (44)		\$ (1)	\$ (1)		22

v Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 96,483	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(8,316)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense	(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(132)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments	(2,295) ✓	AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,850 ✓	Sum Lines 5 thru 17	18
19				19
20	<u>Derivation of Non-Direct Administrative and General Expense:</u>			20
21	Total Non-Direct Administrative & General Expense	\$ 498,407	AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:			22
23	Abandoned Projects	(577)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs	(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col. a or b	24
25	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution	(1,212)	Negative of AH-3; Line 37; Col. a	26
27	CPUC reimbursement fees	(9,791)	Negative of AH-3; Line 38; Col. a	27
28	Injuries & Damages	-	Negative of AH-3; Line 30; Col. a	28
29	General Advertising Expenses	(113)	Negative of AH-3; Line 40; Col. b	29
30	Franchise Requirements	(127,616)	Negative of AH-3; Line 34; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account	(39)	Negative of AH-3; Line 43; Col. a	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	32
33	Other A&G Exclusion Adjustments	(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	33
34	Other Cost Adjustments	(1,040) ✓	AH-3; Line 21; Col. d	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 354,932 ✓	Sum Lines 21 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	(8,306)	Negative of AH-3; Line 6; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 346,626 ✓	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	10.14%	Statement AH; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	\$ 35,159 ✓	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	3,307	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 38,466 ✓	Line 39 + Line 40	41
42				42
43	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			43
44	Transmission Plant & Incentive Transmission Plant	\$ 6,197,907	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	46,899	Statement AD; Line 29	46
47	Transmission Related Common Plant	105,080	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	\$ 6,349,886	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 6,197,907	Line 44 Above	50
51	Total Steam Production Plant	549,686	Statement AD; Line 1	51
52	Total Nuclear Production Plant	-	Shall be Zero	52
53	Total Other Production Plant	523,340	Statement AD; Line 7	53
54	Total Distribution Plant	7,177,286	Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	55
56	Total General Plant	462,370	Statement AD; Line 17	56
57	Total Common Plant	1,035,968	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	\$ 15,946,556	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	39.82%	Line 48 / Line 58	60

✓ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

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

REVISED

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ⁴ Add / (Deduct) O&M Cost Adj	(e) = (c) + (d) Revised O&M	Reference	Line No.	
		<i>Electric Transmission Operation</i>								
1	560	Operation Supervision and Engineering	\$ 7,279	\$ 132	\$ 7,147		\$ 7,147	Form 1; Page 321; Line 83	1	
2	561.1	Load Dispatch - Reliability	668	-	668		668	Form 1; Page 321; Line 85	2	
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,352	-	1,352		1,352	Form 1; Page 321; Line 86	3	
4	561.3	Load Dispatch - Transmission Service and Scheduling	183	-	183		183	Form 1; Page 321; Line 87	4	
5	561.4	Scheduling, System Control and Dispatch Services	5,093	5,093	(0)		(0)	Form 1; Page 321; Line 88	5	
6	561.5	Reliability, Planning and Standards Development	94	-	94		94	Form 1; Page 321; Line 89	6	
7	561.6	Transmission Service Studies	-	-	-		-	Form 1; Page 321; Line 90	7	
8	561.7	Generation Interconnection Studies	2	-	2		2	Form 1; Page 321; Line 91	8	
9	561.8	Reliability, Planning and Standards Development Services	3,080	2,419	661		661	Form 1; Page 321; Line 92	9	
10	562	Station Expenses ¹	6,284	6,284	-		-	Form 1; Page 321; Line 93	10	
11	563	Overhead Line Expenses	8,316	8,316	-		-	Form 1; Page 321; Line 94	11	
12	564	Underground Line Expenses	12	-	12		12	Form 1; Page 321; Line 95	12	
13	565	Transmission of Electricity by Others	-	-	-		-	Form 1; Page 321; Line 96	13	
14	566	Misc. Transmission Expenses	20,246	3,186	17,060	√	(2,295)	14,766	Form 1; Page 321; Line 97	
15	567	Rents	2,830	-	2,830		2,830	Form 1; Page 321; Line 98	15	
16									16	
17		Total Electric Transmission Operation	\$ 55,439	\$ 25,430	\$ 30,009	√ \$	(2,295)	\$ 27,714	Sum Lines 1 thru 15	17
18									18	
19		<i>Electric Transmission Maintenance</i>							19	
20	568	Maintenance Supervision and Engineering	\$ 2,017	\$ -	\$ 2,017		\$ 2,017	Form 1; Page 321; Line 101	20	
21	569	Maintenance of Structures	579	-	579		579	Form 1; Page 321; Line 102	21	
22	569.1	Maintenance of Computer Hardware	1,249	-	1,249		1,249	Form 1; Page 321; Line 103	22	
23	569.2	Maintenance of Computer Software	2,091	-	2,091		2,091	Form 1; Page 321; Line 104	23	
24	569.3	Maintenance of Communication Equipment	0	-	0		0	Form 1; Page 321; Line 105	24	
25	569.4	Maintenance of Misc. Regional Transmission Plant	144	-	144		144	Form 1; Page 321; Line 106	25	
26	570	Maintenance of Station Equipment ¹	16,048	16,048	-		-	Form 1; Page 321; Line 107	26	
27	571	Maintenance of Overhead Lines ¹	18,140	18,140	-		-	Form 1; Page 321; Line 108	27	
28	572	Maintenance of Underground Lines ²	720	720	-		-	Form 1; Page 321; Line 109	28	
29	573	Maintenance of Misc. Transmission Plant	3	-	3		3	Form 1; Page 321; Line 110	29	
30									30	
31		Total Electric Transmission Maintenance	\$ 40,991	\$ 34,908	\$ 6,082	\$ -	\$ 6,082	Sum Lines 20 thru 29	31	
32									32	
33		Total Electric Transmission O&M Expenses	\$ 96,429	\$ 60,338	\$ 36,091	√ \$	(2,295)	\$ 33,797	Line 17 + Line 31	33
34									34	
35	413	Transmission O&M Expenses Charged to Citizens ³	53	-	53		53		35	
36									36	
37		Total Adjusted Electric Transmission O&M Expenses	\$ 96,483	\$ 60,338	\$ 36,145	√ \$	(2,295)	\$ 33,850	Line 33 + Line 35	37
38									38	
39									39	
40		Excluded Expenses (recovery method in parentheses)							40	
41	560	Executive ICP		\$ 132					41	
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		5,093					42	
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,419					43	
44	562	Station Expenses ¹		6,284					44	
45	563	Overhead Line Expenses		8,316					45	
46	565	Transmission of Electricity by Others (ERRA)		-					46	
47	566	Misc. Transmission Expenses:							47	
48		Century Energy Systems Balancing Account (CES-21BA)	\$ 252						48	
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-						49	
50		ISO Grid Management Costs (ERRA)	2,588						50	
51		Reliability Services (RS rates)	701						51	
52		Other (TRBAA, TACBAA)	(355)	3,186					52	
53	570	Maintenance of Station Equipment ¹		16,048					53	
54	571	Maintenance of Overhead Lines ¹		18,140					54	
55	572	Maintenance of Underground Lines ²		720					55	
56									56	
57		Total Excluded Expenses		\$ 60,338					57	
58									58	
59		√ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.							59	
60		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31).							60	
61		As a result, such items are excluded in Column b.							61	
62		² Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.							62	
63		³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2019, which is added back to derive Total Adjusted Electric							63	
64		Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.							64	
65		⁴ Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC account 566 to A&G FERC account 923, in 2020. This correction is reflected as an							65	
66		"Other Adjustments" in Appendix XII Cycle 4.							66	
67									67	

REVISED

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	Reference	Line No.
		Administrative & General							
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	√ \$ (85) ²	\$ 30,835	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	√ (128) ²	16,647	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	√ 2,359 ³	91,886	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed				(566) ²			5
6	924	Property Insurance	8,306	-	8,306		8,306	Form 1; Page 323; Line 185	6
7	925	Injuries & Damages	140,446	336	140,110	√ (305) ²	139,806	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits	54,077	913	53,164	√ (832) ²	52,332	Form 1; Page 323; Line 187	8
9	927	Franchise Requirements	127,616	127,616	-		-	Form 1; Page 323; Line 188	9
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	113	-		-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	√ (1,483) ⁴	146	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564		8,564	Form 1; Page 323; Line 193	14
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839	Form 1; Page 323; Line 196	15
16									16
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	√ \$ (1,040)	\$ 354,877	Sum Lines 1 thru 15	17
18									18
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	54	-	54		54		19
20									20
21		Total Adjusted Administrative & General Expenses	\$ 498,407	\$ 142,436	\$ 355,972	√ \$ (1,040)	\$ 354,932	Line 17 + Line 19	21
22									22
23									23
24		Excluded Expenses:							24
25	920	CPUC energy efficiency programs		\$ 92					25
26	921	CPUC energy efficiency programs		(1)					26
27	923	Litigation expenses (ERRA)	\$ 74						27
28		CPUC energy efficiency programs	79	153					28
29	925	CPUC energy efficiency programs	269						29
30		Injuries & Damages	-						30
31		Other A&G Exclusion Adjustments	67	336					31
32	926	CPUC energy efficiency programs	730						32
33		Other A&G Exclusion Adjustments	183	913					33
34	927	Franchise Requirements		127,616					34
35	928	CPUC energy efficiency programs	-						35
36		CPUC Intervenor Funding Expense - Transmission	-						36
37		CPUC Intervenor Funding Expense - Distribution	1,212						37
38		CPUC reimbursement fees	9,791						38
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135					39
40	930.1	General Advertising Expenses		113					40
41	930.2	CPUC energy efficiency programs	-						41
42		Abandoned Projects	577	577					42
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39						43
44		CPUC energy efficiency programs	1,463	1,503					44
45									45
46		Total Excluded Expenses		\$ 142,436					46
47									47
48	√	Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.							48
49	¹	This amount represents the Non-Direct A&G expenses billed to Citizens in 2019, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.							49
50									50
51	²	Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in the 2019 A&G exclusions. These are being corrected here and reflected as an "Other Adjustments" in Appendix XII Cycle 4.							51
52	³	Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC account 566 and 588 to A&G FERC account 923, in 2020.							52
53		This correction is reflected as an "Other Adjustments" in Appendix XII Cycle 4.							53
54	⁴	Represents 2019 abandoned project costs that were not included as excluded expenses in 2019. A portion was reclassified from A&G FERC Account 930.2 to FERC account 426.5, in 2020.							54
55		This correction is reflected as an "Other Adjustments" in Appendix XII Cycle 4.							55
56									56

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 128,028	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.49%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,560	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 64,128	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 25,325	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense	\$ 33,850		Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	38,466		Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 25	14
15	Total	\$ 72,316		Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 9,040		Line 15 x Line 17	19

✓ **Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.**

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

REVISED

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

Cost of Capital and Fair Rate of Return

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

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

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (CCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,272,164 v	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6762%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,272,164 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6762%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7769%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.4531%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.9519%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (CCR):</u>	10.4050%	Line 27 + Line 29	31

v Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.¹ Citizens portion of Equity AFUDC totaling \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

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

Cost of Capital and Fair Rate of Return

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

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

REVISED

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

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

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 4,947,387	Page 2; Line 16	3
4	4,192	Page 2; Line 17	4
5	29,318	Page 2; Line 18	5
6	55,106	Page 2; Line 19	6
7	\$ 5,036,002	Sum Lines 2 thru 5	7
8			8
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
13			13
<u>Rate Base Reductions:</u>			
14	\$ (848,762)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (848,762)	Line 14 + Line 15	16
17			17
18			18
<u>Working Capital:</u>			
19	\$ 50,560	Statement AL; Line 5	19
20	25,325	Statement AL; Line 9	20
21	9,040 v	Statement AL; Line 19	21
22	\$ 84,924 v	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	\$ 4,272,164 v	Sum Lines 6, 11, 16, 22, 24	26
27			27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	\$ -	Line 29 + Line 30	31
32			32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	\$ -	Line 34 + Line 35	36
37			37
38	\$ -	Shall be Zero	38

v Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320.

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

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

(\$1,000)

Line
No.A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,197,907	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,119	Statement AD; Line 27	3
4	Transmission Related General Plant	46,899	Statement AD; Line 29	4
5	Transmission Related Common Plant	105,080	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,368,005</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,250,520	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	13,927	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	17,581	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	49,974	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,332,003</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,947,387	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,192	Line 3 Minus Line 10	17
18	Transmission Related General Plant	29,318	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	55,106	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,036,002</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

**SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT**

**Appendix XII Cycle 4 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 3
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3							3	
4				Cumulative		Cumulative	4	
5		Monthly		Overcollection (-) or		Overcollection (-) or	5	
6		Undercollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6	
7		Undercollection (+)	Interest	in Revenue		in Revenue	7	
8	Month	Year	in Revenue	Rate ¹	wo Interest	Interest	with Interest	8
9	January	2019	\$ (2)	0.44%	\$ (2)	\$ (0)	\$ (2)	9
10	February	2019	(2)	0.40%	(3)	(0)	(4)	10
11	March	2019	(2)	0.44%	(5)	(0)	(5)	11
12	April	2019	(2)	0.45%	(7)	(0)	(7)	12
13	May	2019	(2)	0.46%	(9)	(0)	(9)	13
14	June	2019	(2)	0.45%	(11)	(0)	(11)	14
15	July	2019	(2)	0.47%	(12)	(0)	(12)	15
16	August	2019	(2)	0.47%	(14)	(0)	(14)	16
17	September	2019	(2)	0.45%	(16)	(0)	(16)	17
18	October	2019	(2)	0.46%	(18)	(0)	(18)	18
19	November	2019	(2)	0.45%	(20)	(0)	(20)	19
20	December	2019	(2)	0.46%	(21)	(0)	(22)	20
21	January	2020		0.42%	(22)	(0)	(22)	21
22	February	2020		0.39%	(22)	(0)	(22)	22
23	March	2020		0.42%	(22)	(0)	(22)	23
24	April	2020		0.39%	(22)	(0)	(22)	24
25	May	2020		0.40%	(22)	(0)	(22)	25
26	June	2020		0.39%	(22)	(0)	(22)	26
27	July	2020		0.29%	(22)	(0)	(22)	27
28	August	2020		0.29%	(22)	(0)	(22)	28
29	September	2020		0.28%	(22)	(0)	(22)	29
30	October	2020		0.28%	(22)	(0)	(22)	30
31	November	2020		0.27%	(22)	(0)	(22)	31
32	December	2020		0.28%	(22)	(0)	(22)	32
33	January	2021		0.28%	(22)	(0)	(23)	33
34	February	2021		0.25%	(23)	(0)	(23)	34
35	March	2021		0.28%	(23)	(0)	(23)	35
36	April	2021		0.27%	(23)	(0)	(23)	36
37	May	2021		0.28%	(23)	(0)	(23)	37
38	June	2021		0.27%	(23)	(0)	(23)	38
39	July	2021		0.28%	(23)	(0)	(23)	39
40	August	2021		0.28%	(23)	(0)	(23)	40
41	September	2021		0.27%	(23)	(0)	(23)	41
42	October	2021		0.28%	(23)	(0)	(23)	42
43	November	2021		0.27%	(23)	(0)	(23)	43
44	December	2021		0.28%	(23)	(0)	(23)	44
45			\$ (21)			\$ (2)		45

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

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

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