



Ross R. Fulton
Senior Counsel
San Diego Gas & Electric Company
8326 Century Park Court, CP32D
San Diego, CA 92123
Tel: 858-654-1861
Fax: 619-699-5027
rfulton@sdge.com

December 1, 2022

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Re: San Diego Gas & Electric Company
Fifth Transmission Owner Formula's Fifth Annual Informational Filing
Docket No. ER23-____-000

Dear Secretary Bose:

San Diego Gas & Electric Company submits its Cycle 5¹ Informational Filing ("Informational Filing" or "Filing") of its Fifth Transmission Owner ("TO") formula rate mechanism ("TO5" or "TO5 Formula Rate").² The proposed effective date is January 1, 2023.

This filing is provided to the Federal Energy Regulatory Commission for informational purposes only. It is not subject to the requirements of Section 205 of the Federal Power Act.³ Nor does this Filing subject SDG&E's TO5 Formula Rate to modification.⁴

I. NATURE AND PURPOSE OF FILING

Under the terms of SDG&E's TO5 Formula Rate, this filing revises SDG&E's base transmission revenue requirement ("BTRR") and transmission rates for retail End Use customers and CAISO Wholesale customers for the Rate Effective Period ("REP") beginning January 1, 2023 and continuing through December 31, 2023. The revised

¹ The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 5 is the fifth annual filing under the TO5 formula. Unless otherwise defined in this letter and accompanying volumes reference herein, capitalized terms are intended to have the meanings ascribed to them in SDG&E's TO Tariff.

² See 16 U.S.C. § 824d; 18 C.F.R. § 35.13.

³ 16 U.S.C. § 824d.

⁴ See Section C.4.c of SDG&E's TO5 Formula Rate Protocols ("Formula Rate Protocols").

transmission rates are based on certain recorded and estimated costs information. The TO5 Cycle 5 rates reflect a revised BTRR for retail End Use and CAISO Wholesale customers consisting of the following components:

- (1) Prior Year Revenue Requirement (“PYRR”) for the 12-month period ending December 31, 2021;
- (2) Forecast Period Capital Additions Revenue Requirement (“FC”) for the 24-month period covering 2022 and 2023;
- (3) True-up (“TU”) Adjustment for the 12-month period from January 1, 2021 through December 31, 2021; and
- (4) An Interest True-Up Adjustment.

The PYRR, FC, and TU Adjustment—including the Interest True-Up Adjustment—quantify SDG&E’s cost to own, operate, and maintain its transmission facilities. Key elements of the filing are summarized below.

II. SUMMARY OF THE TO5 CYCLE 5 BTRR

Consistent with the approved TO5 terms, SDG&E’s TO5 Cycle 5 BTRR_{EU} for the 12-month REP of January 1, 2023 to December 31, 2023 is approximately \$1,193.3 million, representing a \$119.0 million increase, or a 11.1 percent change, compared to the BTRR_{EU} for TO5 Cycle 4.

The TO5 Cycle 5 BTRR_{CAISO} equals \$1,190.0 million, representing a \$118.7 million increase, or a 11.1 percent change, compared to the BTRR_{CAISO} for TO5 Cycle 4.

The End Use and CAISO wholesale customers’ BTRR is comprised of the following components (all amounts in \$ millions):

2021 Prior Year Revenues	=	\$986.4
Forecast Period Revenues	=	\$117.0
12-month TU Adjustment	=	\$77.5
Interest TU Adjustment	=	\$2.6
Franchise Fees/Uncollectibles	=	\$14.2
Other BTRR Adjustments	=	\$(4.4)
Total Retail BTRR	=	\$1,193.3

Wholesale BTRR Adjustments:

So. Georgia Tax Adjustment	=	\$(1.3)
----------------------------	---	---------

Uncollectibles = \$(2.0)

Total Wholesale BTRR = \$1,190.0

The net increase in transmission rates is attributed primarily to the following:

- An increase in PYRR, resulting from higher operations and maintenance expenses, depreciation expenses, property and payroll taxes, and transmission rate base;
- The 24-month total Weighted Forecast Plant Additions and the related FC;
- Increase in the True-Up Adjustment under-collection between TO5 Cycle 5 and Cycle 4; and
- An Other BTRR Adjustment to reduce total BTRR for the correction of errors in prior years' Annual Informational Filings.

III. MISCELLANEOUS MATTERS

A. Adjustments to Reflect Correction of Errors

Section C.5 of the TO5 Formula Rate Protocols provides that if an error is identified in SDG&E's prior informational filing, SDG&E shall include a brief description of the errors in its subsequent informational filing.

In preparing its Cycle 5 Annual Informational Filing, SDG&E identified five errors that were corrected and included in the "Other BTRR Adjustments" component of total BTRR. First, the Supplemental Executive Retirement Plan ("SERP") balance was improperly omitted, which caused unfunded reserve to be understated and rate base to be overstated for base years 2017 through 2020. Second, Electric Power Research Institute ("EPRI") dues were incorrectly included in the BTRR in the TO5 Cycle 4 annual informational filing, as wholesale customers already pay EPRI dues. Third, charging electric vehicles or clean transportation activities was corrected to charge those activities to administrative and general expense FERC account 930.2 instead of distribution expense. Fourth, Contributions in Aid of Construction (CIAC) related Accumulated Deferred Income Taxes (ADIT) was removed from TO5 Cycle 4 BTRR, consistent with *San Diego Gas & Electric Co.*, 180 FERC ¶ 61,095 (Aug. 15, 2022). And fifth, a revenue credit adjustment attributed to a plant transfer that was incorrectly included with distribution was moved to transmission for ratemaking purposes for SDG&E's TO5 Cycle 4.

These errors resulted in the overstatement of total BTRRs in Cycles 1 thru 4. As a result, SDG&E calculated the total over-collection, including interest, that was needed to reduce the total BTRR in the TO5 Cycle 5 filing. The detailed calculations and supporting workpapers are included in this filing.

B. TO5 Formula Rate Spreadsheet Updates

Section D.3 of the TO5 Formula Rate Protocols allows for updates to the reference sections and footnotes in the Formula Rate Spreadsheet. SDG&E made several updates to the Formula Rate Spreadsheet to update the references directing stakeholders to the proper sources for the data. These changes are non-substantive in nature and do not affect the BTRR calculation. Additionally, SDG&E added and/or modified footnotes to further clarify information included in the Formula Rate Spreadsheet. The list of changes is shown in the tab labeled “Model Reference and Footnote Updates.”

IV. LIST OF DOCUMENTS SUBMITTED

This filing consists of the following: Transmittal Letter; TO5 Cycle 5 Formula Rate Spreadsheet; Statement BL—which includes retail rate design and CAISO High Voltage and Low Voltage Transmission Revenue Requirements—Base Period and True Up Period Work Papers; and Forecast Period Capital Additions Work Papers.

V. SERVICE

Copies of this filing have been served on all parties to Docket No. ER19-221, including the California Public Utilities Commission and the CAISO.

VI. COMMUNICATIONS

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

Ross R. Fulton
Senior Counsel
San Diego Gas & Electric Company
8326 Century Park Court, CP32D
San Diego, CA 92123
Telephone: (858) 654-1861
Fax: 619-699-5027
E-mail: rfulton@sdge.com

Adam Currey
Transmission Revenue Manager
San Diego Gas & Electric Company
8326 Century Park Court, CP31E
San Diego, CA 92123
Telephone: (619) 696-2248
E-mail: ACurrey@sdge.com

Respectfully submitted,

/s/ Ross R. Fulton

Ross R. Fulton
Attorney for
San Diego Gas & Electric Company

Table of Contents

	<u>Page No.</u>
A. Statement BK-1 - Retail	1-7
B. Statement BK-2 – ISO Wholesale Cost of Service	8
C. Cost Statements (AD thru Miscellaneous Statement)	9-76
D. B Statements	77-154
E. FERC Order 864 Worksheets	155-158
F. True-Up & Interest True-Up Adjustments	159-170
G. HV-LV Transmission Plant Allocation Study	171
H. Forecast Plant Additions	172-184
I. Other BTRR Adjustment Workpapers	185-329
J. Model Reference Updates	330

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 100,282	Statement AH; Line 9	1
2				2
3	Transmission Related A&G Expense	98,092	Statement AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 198,375	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 241,769	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	63,663	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,394	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 507,200	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.5314%	Statement AV; Page 3; Line 32	17
18	Transmission Rate Base	\$ 4,874,468	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 464,605	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3911%	Statement AV; Page 3; Line 66	21
22	Transmission Rate Base	\$ 4,874,468	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 19,066	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(5,774)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	<u>\$ 986,401</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.6599%	Statement AV; Page 4; Line 32	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 66	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.5314%	Statement AV; Page 3; Line 32	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.5314%	Statement AV; Page 3; Line 32	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3911%	Statement AV; Page 3; Line 66	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 986,401	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(S1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 5,550,599	Page 4; Line 16	3
4	5,094	Page 4; Line 17	4
5	59,577	Page 4; Line 18	5
6	149,392	Page 4; Line 19	6
7	\$ 5,764,661	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (994,463)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (994,463)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 48,583	Statement AL; Line 5	19
20	41,912	Statement AL; Line 9	20
21	24,797	Statement AL; Line 19	21
22	\$ 115,292	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (11,022)	Statement Misc; Line 7	25
26			26
27	\$ 4,874,468	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
39	\$ -	Statement AM; Line 1	39

¹ Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
1			2
2	\$ 7,094,919	Statement AD; Line 11	2
3	38,764	Statement AD; Line 27	3
4	101,770	Statement AD; Line 29	4
5	276,231	Statement AD; Line 31	5
6	\$ 7,511,684	Sum Lines 2 thru 5	6
7			7
8			8
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,544,321	Statement AE; Line 1	9
10	33,670	Statement AE; Line 11	10
11	42,193	Statement AE; Line 13	11
12	126,839	Statement AE; Line 15	12
13	\$ 1,747,023	Sum Lines 9 thru 12	13
14			14
15			15
<u>Net Transmission Plant:</u>			
16	\$ 5,550,599	Line 2 Minus Line 9	16
17	5,094	Line 3 Minus Line 10	17
18	59,577	Line 4 Minus Line 11	18
19	149,392	Line 5 Minus Line 12	19
20	\$ 5,764,661	Sum Lines 16 thru 19	20
21			21
22			22
<u>B. Incentive Project Transmission Plant:</u> ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2023 - December 31, 2023
(S1,000)

Line No.	Amounts	Reference	Line No.
<u>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</u>			
<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU}) Applicable to Weighted Forecast Plant Additions:</u>			
1	\$ 986,401	Page 1; Line 30	1
2	(50,141)	Negative of Page 1; Line 1 x 50%	2
3	(49,046)	Negative of Page 1; Line 3 x 50%	3
4	-	Negative of Page 1; Line 5	4
5	(1,304)	Negative of Page 1; Line 25	5
6	-	Negative of Page 1; Line 28	6
7	\$ 885,910	Sum Lines 1 thru 6	7
8			8
9	\$ 5,764,661	Page 4; Line 20	9
10			10
11	15.3679%	Line 7 / Line 9	11
12			12
13	\$ 784,881	Summary of HV/LV Splits for Forecast Plant Additions; Line 5; Col. f	13
14			14
15	3.02%	Statement AJ; Page AJ-1B; Line 33; Col. c	15
16	\$ 23,669	Line 13 x Line 15	16
17			17
18	\$ 761,213	Line 13 minus Line 16	18
19			19
20	\$ 116,983	Line 11 x Line 18	20

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2023 - December 31, 2023
(S1,000)

Line No.	Amounts	Reference	Line No.
ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS			
A. Derivation of Annual Fix Charge Rate (AFCR_{EU-IR-ROE}) Applicable to Incentive Weighted Forecast Plant Additions (ROE Incentive Only):			
1	\$ 986,401	Page 1; Line 30 + Page 2; Line 11	1
2	(50,141)	Negative of Page 1; Line 1 x 50%	2
3	(49,046)	Negative of Page 1; Line 3 x 50%	3
4	-	Negative of Page 1; Line 5	4
5	(1,304)	Negative of Page 1; Line 25	5
6	-	Negative of Page 1; Line 28	6
7	\$ 885,910	Sum Lines 1 thru 6	7
8			8
9	\$ 5,764,661	Page 4; (Line 20 + Line 25)	9
10			10
11	15.3679%	Line 7 / Line 9	11
12			12
13	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 8; Col. f	13
14			14
15	3.02%	Page 5; Line 15	15
16	\$ -	Line 13 x Line 15	16
17			17
18	\$ -	Line 13 minus Line 16	18
19			19
20	\$ -	Line 11 x Line 18	20
21			21
22	B. Derivation of Incentive Forecast Transmission CWIP Revenues:		
23	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	23
24			24
25	9.5314%	Statement AV; Page 3; Line 32	25
26			26
27	\$ -	Line 23 x Line 25	27
28			28
29	\$ -	Summary of HV/LV Splits for Forecast Plant Additions; Line 10 + Line 12; Col. f	29
30			30
31	0.3911%	Statement AV; Page 3; Line 66	31
32			32
33	\$ -	Line 29 x Line 31	33
34			34
35	\$ -	Line 27 + Line 33	35

¹ The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Base Transmission Revenue Requirements (BTRR_{EU})
 For the Rate Effective Period January 1, 2023 - December 31, 2023
 (\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. End Use Customer Base Transmission Revenue Requirement (BTRR_{EU}):</u>			
1			1
2	\$ 986,401	Page 1; Line 30	2
3			3
4	-	Page 2; Line 37	4
5			5
6	77,466	True-Up; Line 25; Col. 11	6
7			7
8	2,636	Interest True-Up CY; Line 22; Col. 2	8
9			9
10	116,983	Page 5; Line 20	10
11			11
12	-	Page 6; Line 20	12
13			13
14	-	Page 6; Line 35	14
15			15
16	\$ 1,183,486	Sum Lines 2 thru 14	16
17			17
18	1.0275% \$ 12,160	Line 16 x Franchise Fee Rate	18
19	0.1730% 2,047	Line 16 x Uncollectible Rate	19
20			20
21	\$ 1,197,694	Sum Lines 16 thru 19	21
22			22
23	\$ (4,437)	Cost Adjustment Workpapers	23
24			24
25	\$ 1,193,257	Line 21 + Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-2

Derivation of CAISO HV Transmission Facility (BTRR_{CAISO-HV}) & LV Transmission Facility (BTRR_{CAISO-LV}) Revenue Requirements
For the Rate Effective Period January 1, 2023 - December 31, 2023
(S1,000)

Line No.	Total	Reference		Line No.
A. Derivation of Revenues Related With Total Transmission Facilities:				
1	\$ 1,183,486	Statement BK-1; Page 7; Line 16		1
2				2
3	-	Negative of Statement BK-1; Page 1; Line 5		3
4				4
5	-	Negative of Statement AL; Line 30		5
6				6
7	-	Negative of Statement AL; Line 34		7
8				8
9	(1,304)	Negative of Statement AQ; Line 1		9
10				10
11	\$ 1,182,182	Sum Lines 1 thru 9		11
12				12
B. Derivation of Split Between HV and LV: ¹				
14	(a)	(b)	(c)	13
15	Total	High Voltage	Low Voltage	Reference
1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive Gross Transmission Plant Facilities and Incentive CWIP:				
16	100.00%	54.02%	45.98%	Summary of HV/LV Plant Allocation Study; Line 40; Col. c and b
17	\$ 1,065,199	\$ 575,458	\$ 489,741	Col. a = Line 11 minus Line 21
18				Col. b and c = Line 16 x (Line 17; Col. a)
2. Percent Split Between HV & LV Forecast Plant Additions:				
20	100.00%	20.00%	80.00%	Summary of HV/LV Splits for Forecast Plant Additions; Line 19; Col. d and e
21	\$ 116,983	\$ 23,391	\$ 93,592	Col. a = Statement BK-1; Page 7; Sum Lines 10 thru 14
22				Col. b and c = Line 20 x (Line 21; Col. a)
C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:				
25	\$ 1,182,182	\$ 598,849	\$ 583,333	Line 17 + Line 21
26	1.0275% 12,147	6,153	5,994	Line 25 x Franchise Fee Rate
27	\$ 1,194,329	\$ 605,002	\$ 589,327	Line 25 + Line 26
28				
D. Other BTRR Adjustments with Franchise Fees				
29	(4,430)	(2,393)	(2,037)	Col. a = Cost Adjustment Workpapers
30				Col. b and c = Line 16 x (Line 29; Col. a)
31				
32	\$ 1,189,899	\$ 602,609	\$ 587,290	Line 27 + Line 29

¹ SDG&E has followed the CAISO's guidelines to separate all elements of its Transmission facilities into HV and LV components as outlined in Appendix F; Schedule 3; Section 12 of the CAISO tariff.
² Base franchise fees are applicable to all SDG&E customers.
³ The following HV/LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the applicable rate effective period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD
Cost of Plant

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page: Line; Col.	(a) 31-Dec-20	(b) 31-Dec-21	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Total Steam Production Plant ^{1,3}			\$ 566,175	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}			542,750	AD-4; Line 18	7
8						8
9	Total Distribution Plant ^{2,3}	\$ 8,046,663	\$ 8,919,067	8,482,865	AD-5; Line 6	9
10						10
11	Transmission Plant ^{1,3}			7,094,919	AD-6; Line 18	11
12						12
13	Incentive Transmission Plant ¹			-	AD-7; Line 18	13
14						14
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	191,341	191,894	191,617	AD-8; Line 6	15
16						16
17	Total General Plant ^{2,4}	487,233	518,903	503,068	AD-9; Line 6	17
18						18
19	Total Common Plant ^{2,4}	1,226,853	1,504,072	1,365,462	AD-10; Line 10	19
20						20
21	Total Plant in Service			<u>\$ 18,746,857</u>	Sum Lines 1 thru 19	21
22						22
23	Transmission Wages and Salaries Allocation Factor			20.23%	Statement AI; Line 15	23
24						24
25	Total Transmission Plant & Incentive Transmission Plant			\$ 7,094,919	Line 11 + Line 13	25
26						26
27	Transmission Related Electric Miscellaneous Intangible Plant			38,764	Line 15 x Line 23	27
28						28
29	Transmission Related General Plant			101,770	Line 17 x Line 23	29
30						30
31	Transmission Related Common Plant			276,231	Line 19 x Line 23	31
32						32
33	Transmission Related Total Plant in Service			<u>\$ 7,511,684</u>	Sum Lines 25 thru 31	33
34						34
35	Transmission Plant Allocation Factor ⁵			40.07%	Line 33 / Line 21	35

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

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

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

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

⁵ Used to allocate all elements of working capital, other than working cash.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 546,097	SDG&E Records	\$ 561,762	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-21	546,005		561,669		2
3	Feb	546,078		561,742		3
4	Mar	546,163		561,828		4
5	Apr	548,630		564,295		5
6	May	548,053		563,717		6
7	Jun	550,044		565,708		7
8	Jul	550,026		565,690		8
9	Aug	554,596		570,261		9
10	Sep	554,642		570,306		10
11	Oct	555,105		570,770		11
12	Nov	555,597		571,262		12
13	Dec-21	555,601	SDG&E Records	571,265	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,156,637	Sum Lines 1 thru 13	\$ 7,360,276	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 550,511	Average of Lines 1 thru 13	\$ 566,175	Form 1; Page 204-207; Footnote Data (a)	17
18						18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-20	\$	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-21			-		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-21		SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	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	-	Form 1; Page 204-207; Footnote Data (a)	17
18						18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 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-20	\$	SDG&E Records	-	SDG&E Records	1
2	Jan-21			-		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-21		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

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 - 12/31/2021 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 579,275	SDG&E Records	\$ 537,020	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-21	579,310		537,056		2
3	Feb	582,169		539,915		3
4	Mar	582,255		540,001		4
5	Apr	582,389		540,135		5
6	May	607,598		565,344		6
7	Jun	607,801		565,546		7
8	Jul	607,795		565,541		8
9	Aug	572,498		530,243		9
10	Sep	572,212		530,215		10
11	Oct	571,401		529,404		11
12	Nov	579,704		537,707		12
13	Dec-21	579,620	SDG&E Records	537,623	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,604,028	Sum Lines 1 thru 13	\$ 7,055,749	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 584,925	Average of Lines 1 thru 13	\$ 542,750	Form 1; Page 204-207; Footnote Data (a)	17
18						18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 7,898,626	SDG&E Records	\$ 8,046,663	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Dec-21	8,756,414	SDG&E Records	8,919,067	Form 1; Page 204-207; Footnote Data (a); EOY	2
3						3
4						4
5						5
6	Beginning and End Period Average	\$ 8,327,520	Average of Line 1 and Line 3	\$ 8,482,865	Average of Line 1 and Line 3	6
7						7

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 7,042,463	SDG&E Records	\$ 6,921,238	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-21	7,052,884		6,931,659		2
3	Feb	7,063,662		6,942,476		3
4	Mar	7,063,774		6,943,627		4
5	Apr	7,071,958		6,951,808		5
6	May	7,189,663		7,069,513		6
7	Jun	7,206,330		7,086,125		7
8	Jul	7,266,241		7,143,639		8
9	Aug	7,288,509		7,165,907		9
10	Sep	7,297,574		7,174,972		10
11	Oct	7,361,722		7,239,161		11
12	Nov	7,452,162		7,329,601		12
13	Dec-21	7,470,321	SDG&E Records	7,334,224	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 93,827,264	Sum Lines 1 thru 13	\$ 92,233,951	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 7,217,482	Average of Lines 1 thru 13	\$ 7,094,919	Form 1; Page 204-207; Footnote Data (a)	17
18						18
19						19

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

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

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	5	3,626	-	-	-	-	3,626	SDG&E Records
5	361.0	Structures & Improvements	-	-	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
19	TOTAL	TRANSMISSION PLANT	\$ 7,042,463	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (109,205)	\$ 6,916,173	Sum Lines 9 thru 17
20	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
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 BALANCES AS OF 12/31/2021
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records
5	361.0	Structures & Improvements	-	-	3,626	-	-	-	-	3,626	SDG&E Records
6			-	-	1,492	-	-	-	-	1,492	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,119	\$ -	\$ -	\$ -	\$ -	\$ 5,123	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 256,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,536)	242,915	SDG&E Records
10	352.0	Structures & Improvements	751,849	-	-	(1,928)	-	-	(108,169)	641,752	SDG&E Records
11	353.0	Station Equipment	2,172,726	-	-	(12,010)	(1,420)	-	(2,430)	2,156,866	SDG&E Records
12	354.0	Towers and Fixtures	929,375	-	-	-	-	-	-	929,375	SDG&E Records
13	355.0	Poles and Fixtures	982,050	-	-	-	-	-	-	982,050	SDG&E Records
14	356.0	OH Conductors and Device	867,150	-	-	-	-	-	-	867,150	SDG&E Records
15	357.0	Underground Conduit	560,488	-	-	-	-	-	-	560,488	SDG&E Records
16	358.0	UG Conductors & Devices	570,072	-	-	(1,726)	-	-	-	568,346	SDG&E Records
17	359.0	Roads & Trails	380,159	-	-	-	-	-	-	380,159	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 7,470,321	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (124,135)	\$ 7,329,101	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 7,470,321	\$ 5	\$ 5,119	\$ (15,665)	\$ (1,420)	\$ -	\$ (124,135)	\$ 7,334,224	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 - 12/31/2021 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-20	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-21	-		-		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-21	-	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 - 12/31/2021 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-20	\$ 191,341	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-21	191,894	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 191,617	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-20	\$ 487,233	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-21	518,903	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 503,068	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-20	Total Common Plant Per Book	\$ 1,675,571	2020 Form 1; Page 356; Accts 303 to 398; BOY 2020 Form 1; Page 356.1; Electric Line 1 x Line 2	1
2		Electric Split of Common Utility Plant	73.22%		2
3		Total Common Plant to Electric Per Book	\$ 1,226,853		3
4					4
5	Dec-21	Total Common Plant Per Book	\$ 2,014,292	2021 Form 1; Page 356; Accts 303 to 398; EOY 2021 Form 1; Page 356; Electric Line 5 x Line 6	5
6		Electric Split of Common Utility Plant	74.67%		6
7		Total Common Plant to Electric Per Book	\$ 1,504,072		7
8					8
9					9
10		Beginning and End Period Average	\$ 1,365,462	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, 2021

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-20	(b) 31-Dec-21	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,544,321	AE-1; Line 18	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 158,912	\$ 173,964	166,438	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	197,601	219,538	208,569	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	613,360	640,618	626,989	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			20.23%	Statement AE; Line 15	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 33,670	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			42,193	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			126,839	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 1,747,023	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	AE-5; Line 18	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".

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-20	\$ 1,479,329	SDG&E Records	\$ 1,454,486	2020 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2	Jan-21	1,495,244		1,470,183		2
3	Feb	1,510,703		1,485,429		3
4	Mar	1,521,340		1,495,873		4
5	Apr	1,538,627		1,513,183		5
6	May	1,554,166		1,528,503		6
7	Jun	1,570,135		1,544,261		7
8	Jul	1,585,185		1,558,919		8
9	Aug	1,600,654		1,574,158		9
10	Sep	1,616,668		1,589,935		10
11	Oct	1,632,779		1,605,898		11
12	Nov	1,647,318		1,620,208		12
13	Dec-21	1,662,869	SDG&E Records	1,635,135	2021 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	Total 13 Months	\$ 20,415,016	Sum Lines 1 thru 13	\$ 20,076,170	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 1,570,386	Average of Lines 1 thru 13	\$ 1,544,321	2021 Form 1; Page 200-201; Footnote Data (b)	17
18						18
19						19

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
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 BALANCES AS OF 12/31/2020
 (\$1,000)

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 BALANCES AS OF 12/31/2021
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclasp as Transmission	(3) Distribution Account 108 Reserves Reclasp to Transmission	(4) Transmission Account 108 Reserves Reclasp as Steam Prod.	(5) Transmission Account 108 Reserves Reclasp as Other Prod.	(6) Transmission Account 108 Reserves Reclasp as Nuclear	(7) Transmission Account 108 Reserves Reclasp as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records
5	361.0	Structures & Improvements	-	-	48	-	-	-	-	48	SDG&E Records
6			-	-	592	-	-	-	-	592	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 640	\$ -	\$ -	\$ -	\$ -	\$ 641	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 30,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (376)	\$ 29,745	SDG&E Records
10	352.0	Structures & Improvements	122,728	-	-	(542)	-	-	(21,175)	101,012	SDG&E Records
11	353.0	Station Equipment	532,735	-	-	(3,327)	(545)	-	(1,598)	527,064	SDG&E Records
12	354.0	Towers and Fixtures	254,068	-	-	-	-	-	-	254,068	SDG&E Records
13	355.0	Poles and Fixtures	174,688	-	-	-	-	-	-	174,688	SDG&E Records
14	356.0	OH Conductors and Device	287,529	-	-	-	-	-	-	287,529	SDG&E Records
15	357.0	Underground Conduit	102,870	-	-	-	-	-	-	102,870	SDG&E Records
16	358.0	UG Conductors & Devices	102,689	-	-	(611)	-	-	-	102,078	SDG&E Records
17	359.0	Roads & Trails	55,439	-	-	-	-	-	-	55,439	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 1,662,869	\$ -	\$ -	\$ (4,680)	\$ (545)	\$ -	\$ (23,149)	\$ 1,634,495	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 1,662,869	\$ 1	\$ 640	\$ (4,680)	\$ (545)	\$ -	\$ (23,149)	\$ 1,635,135	Line 7 + Line 19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-20	\$ 158,912	SDG&E Records ¹	1
2				2
3	Dec-21	173,964	2021 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 166,438	Average of Line 1 and Line 3	6
7				7

¹ The Accumulated Amortization for ratemaking included on 2020 FERC Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col b. is incorrect. During preparation of the TO5 Cycle 4 filing, a (\$27K) error was identified in the footnote. The Dec-20 amount presented on Line 1 above is the correct amount.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-20	\$ 197,601	2020 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2				2
3	Dec-21	219,538	2021 Form 1; Page 200-201; Footnote Data (b)	3
4				4
5				5
6	Beginning and End Period Average	\$ 208,569	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-20	Total Common Plant Per Book	\$ 837,695	2020 Form 1; Page 356.1; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.22%	2020 Form 1; Page 356.1; Electric	2
3		Total Common Reserves to Electric Per Book	\$ 613,360	Line 1 x Line 2	3
4					4
5	Dec-21	Total Common Plant Per Book	\$ 857,932	2021 Form 1; Page 356; Accts 303 to 398	5
6		Electric Split of Common Utility Plant	74.67%	2021 Form 1; Page 356; Electric	6
7		Total Common Reserves to Electric Per Book	\$ 640,618	Line 5 x Line 6	7
8					8
9					9
10		Beginning and End Period Average	\$ 626,989	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
DEPRECIATION RESERVE
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Reserves Per Book	Reference	Incentive Transmission Reserves Ratemaking	Reference	Line No.
1	Dec-20	\$	SDG&E Records	-	SDG&E Records	1
2	Jan-21			-		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-21		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 AF
Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-20	(b) 31-Dec-21	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190					
	234; Footnote Data (c) and (d)	\$ 166,269	\$ 145,223	\$ 155,746	AF-1 and AF-2; Line 7; Col. d	1
2						2
3	FERC Account 282					
	274-275; Footnote Data (a) and (b)	(1,130,041)	(1,154,578)	(1,142,310)	AF-1 and AF-2; Line 14; Col. d	3
4						4
5	FERC Account 283					
	276-277; Footnote Data (a) and (b)	(7,906)	(7,891)	(7,899)	AF-1 and AF-2; Line 22; Col. d	5
6						6
7	Total Transmission Related ADIT ^{1,2}	\$ (971,679)	\$ (1,017,246)	\$ (994,463)	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13

¹ The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b)

² Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

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) Deficient Reserve 1.2 Account 182.3	(c) (Excess) Reserve 1.3 Account 254	(d) = Sum (a) thru (c) Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,860	\$ 396	\$ -	\$ 2,255	2021 Form 1; Page 234; Footnote Data (c)	2
3	Property Related	57,303	106,710	-	164,013	2021 Form 1; Page 234; Footnote Data (c)	3
4		-	-	-	-		4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	\$ 59,163	\$ 107,106	\$ -	\$ 166,269	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (748,685)	\$ 39,832	\$ (421,188)	\$ (1,130,041)	SDG&E Records	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	\$ (748,685)	\$ 39,832	\$ (421,188)	\$ (1,130,041)	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (7,906)	\$ -	\$ -	\$ (7,906)	2021 Form 1; Page 276-277; Footnote Data (a)	17
18		-	-	-	-		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	\$ (7,906)	\$ -	\$ -	\$ (7,906)	Sum Lines 17 thru 21	22
23							23
24	Total ADIT⁴	\$ (697,429)	\$ 146,938	\$ (421,188)	\$ (971,679)	Line 7 + Line 14 + Line 22	24

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.
² Deficient amounts reported in column (b) are sourced from Order 864-1; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-1; Line 33; Col. 12.
³ (Excess) amounts reported in column (c) are sourced from Order 864-1; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-1; Line 33; Col. 13.
⁴ Remeasured amount reported in column (a) includes (\$88.2) million in state related deferred tax liabilities.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2021
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Deficient Reserve 1.2 Account 182.3	(c) (Excess) Reserve 1.3 Account 254	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Non-Property Related	\$ 1,937	\$ 0	\$ -	\$ 1,937	2021 Form 1; Page 234; Footnote Data (d)	2
3	Property Related	37,949	105,336	-	143,286	2021 Form 1; Page 234; Footnote Data (d)	3
4		-	-	-	-		4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	\$ 39,886	\$ 105,337	\$ -	\$ 145,223	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Property Related	\$ (791,983)	\$ 51,976	\$ (414,570)	\$ (1,154,578)	SDG&E Records	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	\$ (791,983)	\$ 51,976	\$ (414,570)	\$ (1,154,578)	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Non-Property Related	\$ (7,891)	\$ -	\$ -	\$ (7,891)	2021 Form 1; Page 276-277; Footnote Data (b)	17
18		-	-	-	-		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	\$ (7,891)	\$ -	\$ -	\$ (7,891)	Sum Lines 17 thru 21	22
23							23
24	Total ADIT⁴	\$ (759,988)	\$ 157,312	\$ (414,570)	\$ (1,017,246)	Line 7 + Line 14 + Line 22	24

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.
² Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 12. Total ADIT calculated on Line 24; column (b) agrees to the Grand Total calculated Order 864-3; Line 33; Col. 12.
³ (Excess) amounts reported in column (c) are sourced from Order 864-3; Col. 13. Total ADIT calculated on Line 24; column (c) agrees to the Grand Total calculated on Order 864-3; Line 33; Col. 13.
⁴ Remeasured amount reported in column (a) includes (\$109.9) million in state related deferred tax liabilities. Deficient reserve amount in column (b) and the Grand Total calculated on Order 864-3; Line 33; Col. 12 for federal taxes includes \$12.1M related to Federal Benefit of State Taxes.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
DEFERRED CREDITS
Base Period 12 Months Ending December 31, 2021
(\$1,000)

Line No.	Description	(a) 31-Dec-20	(b) 31-Dec-21	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	1
2						2
3	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	3
4						4
5	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	5

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, 2021
(\$1,000)

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

¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance. There is no balance in FERC Form 1 Page 214 in 2021.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2021
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.
1	Dec-20	\$ -	SDG&E Records	1
2	Jan-21	-		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-21	-	SDG&E Records	13
14				14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ -		18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2021
(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Transmission Operation and Maintenance Expense:</u>			1
2	Total Transmission O&M Expense	\$ 109,756	AH-1; Line 33; Col. a	2
3	Adjustments to Per Book Transmission O&M Expense:			3
4	Scheduling, System Control & Dispatch Services	(3,844)	Negative of AH-1; Line 38; Col. b	4
5	Reliability, Planning & Standards Development	(1,816)	Negative of AH-1; Line 39; Col. b	5
6	Transmission of Electricity by Others	-	Negative of AH-1; Line 40; Col. b	6
7	Miscellaneous Transmission Expense	(3,708)	Negative of AH-1; Line 45; Col. b	7
8	Other Transmission O&M Exclusion Adjustments	(106)	Negative of AH-1; Line 37; Col. b	8
9	Total Adjusted Transmission O&M Expenses	\$ 100,282	Sum Lines 2 thru 8	9
10				10
11	<u>Derivation of Administrative and General Expense:</u>			11
12	Total Administrative & General Expense	\$ 656,792	AH-2; Line 16; Col. a	12
13	Adjustments to Per Book A&G Expense:			13
14	Abandoned Projects	(5,025)	Negative of AH-2; Line 40; Col. a	14
15	CPUC energy efficiency programs	(13,176)	Negative of AH-2; Sum Lines (20, 21, 42); Col. b; and Sum Lines (22, 24, 29, 36, 41); Col. a	15
16	CPUC Intervenor Funding Expense - Transmission ¹	-	Negative of AH-2; Line 37; Col. a	16
17	CPUC Intervenor Funding Expense - Distribution	(617)	Negative of AH-2; Line 38; Col. a	17
18	CPUC reimbursement fees	(22,236)	Negative of AH-2; Line 34; Col. a	18
19	Injuries & Damages	-	Not Applicable to 2021 Base Period	19
20	General Advertising Expenses	(66)	Negative of AH-2; Line 39; Col. b	20
21	Franchise Requirements	(128,580)	Negative of AH-2; Line 33; Col. b	21
22	Hazardous substances - Hazardous Substance Cleanup Cost Account	(26)	Negative of AH-2; Line 43; Col. b	22
23	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(965)	Negative of AH-2; Line 35; Col. b	23
24	Other A&G Exclusion Adjustments	(9,748)	Negative of AH-2; Sum Lines (23, 25, 26, 27, 28, 30, 31, 32); Col. a	24
25	Total Adjusted A&G Expenses Including Property Insurance	\$ 476,353	Sum Lines 12 thru 24	25
26	Less: Property Insurance (Due to different allocation factor)	(8,616)	Negative of AH-2; Line 5; Col. c	26
27	Total Adjusted A&G Expenses Excluding Property Insurance	\$ 467,737	Line 25 + Line 26	27
28	Transmission Wages and Salaries Allocation Factor	20.23%	Statement AI; Line 15	28
29	Transmission Related Administrative & General Expenses	\$ 94,622	Line 27 x Line 28	29
30	Property Insurance Allocated to Transmission, General, and Common Plant	3,470	Negative of Line 26 x Line 50	30
31	Transmission Related A&G Expense Including Property Insurance Expense	\$ 98,092	Line 29 + Line 30	31
32				32
33	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			33
34	Transmission Plant & Incentive Transmission Plant	\$ 7,094,919	Statement AD; Line 25	34
35	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	35
36	Transmission Related General Plant	101,770	Statement AD; Line 29	36
37	Transmission Related Common Plant	276,231	Statement AD; Line 31	37
38	Total Transmission Related Investment in Plant	\$ 7,472,920	Sum Lines 34 thru 37	38
39				39
40	Total Transmission Plant & Incentive Transmission Plant	\$ 7,094,919	Line 34 Above	40
41	Total Steam Production Plant	566,175	Statement AD; Line 1	41
42	Total Nuclear Production Plant	-	Shall be Zero	42
43	Total Other Production Plant	542,750	Statement AD; Line 7	43
44	Total Distribution Plant	8,482,865	Statement AD; Line 9	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Total General Plant	503,068	Statement AD; Line 17	46
47	Total Common Plant	1,365,462	Statement AD; Line 19	47
48	Total Plant in Service Excluding SONGS	\$ 18,555,239	Sum Lines 40 thru 47	48
49				49
50	Transmission Property Insurance and Tax Allocation Factor	40.27%	Line 38 / Line 48	50

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 9,552	\$ 106	\$ 9,446	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	872	-	872	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,592	-	1,592	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	123	-	123	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,844	3,844	(0)	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	84	-	84	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,540	1,816	725	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses	8,259	-	8,259	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses	10,149	-	10,149	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	59	-	59	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	17,591	3,708	13,883	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,947	-	3,947	Form 1; Page 320-323; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 58,612	\$ 9,474	\$ 49,138	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 1,949	\$ -	\$ 1,949	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	529	-	529	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,034	-	1,034	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	3,016	-	3,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	0	-	0	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	173	-	173	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment	19,574	-	19,574	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines	24,433	-	24,433	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines	424	-	424	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	11	-	11	Form 1; Page 320-323; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 51,144	\$ -	\$ 51,144	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 109,756	\$ 9,474	\$ 100,282	Line 17 + Line 31	33
34							34
35							35
36		<u>Excluded Expenses (recovery method in parentheses):</u>					36
37	560	Executive ICP		\$ 106			37
38	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,844			38
39	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,816			39
40	565	Transmission of Electricity by Others (ERRA)		-			40
41	566	Century Energy Systems Balancing Account (CES-21BA)	\$ -				41
42		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				42
43		ISO Grid Management Costs (ERRA)	958				43
44		Reliability Services (RS rates)	243				44
45		Other (TRBAA, TACBAA)	2,507	3,708			45
46							46
47		Total Excluded Expenses		\$ 9,474			47
48							48

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2021
(\$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	\$ 62,283	\$ 881	\$ 61,402	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits ¹	56,506	2,077	54,429	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	Sum Lines 1 thru 14	16
17							17
18							18
19		<u>Excluded Expenses:</u>					19
20	920	Energy Efficiency		\$ 881			20
21	921	Energy Efficiency		7,379			21
22	923	Energy Efficiency	\$ 1,396				22
23		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897			23
24	925	Energy Efficiency	1,300				24
25		Customer Information System	57				25
26		Electric Power Research Institute (EPRI) Dues	51				26
27		Covid-19 Pandemic Protections	8				27
28		Residential Disconnect Protections	3	1,418			28
29	926	Energy Efficiency	1,948				29
30		Customer Information System	88				30
31		CSI Transition, Stabilization, & OCM	36				31
32		Residential Disconnect Protections	5	2,077			32
33	927	Franchise Requirements		128,580			33
34	928	CPUC reimbursement fees	22,236				34
35		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965				35
36		Energy Efficiency	258				36
37		CPUC Intervenor Funding Expense - Transmission	-				37
38		CPUC Intervenor Funding Expense - Distribution	617	24,076			38
39	930.1	General Advertising Expenses		66			39
40	930.2	Abandoned Projects	5,025				40
41		Energy Efficiency	0	5,025			41
42	931	Energy Efficiency		14			42
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26			43
44							44
45		Total Excluded Expenses		\$ 180,439			45
46							46
47							47
48		¹ FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2021.					48
49		² Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TO5 Cycle 5.					49
50		The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2021 total. The impact of FERC Audit					50
51		adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.					51
52							52

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI
Wages and Salaries

Base Period & True-Up Period 12 - Months Ending December 31, 2021
 (\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 12,351		1
2				2
3	Transmission Wages & Salaries	28,695		3
4				4
5	Distribution Wages & Salaries	65,799		5
6				6
7	Customer Accounts Wages & Salaries	17,729		7
8				8
9	Customer Services and Informational Wages & Salaries	17,269		9
10				10
11	Sales Wages & Salaries	-		11
12				12
13	Total Operating & Maintenance Wages & Salaries Excl. A&G	\$ 141,843	Sum Lines 1 thru 11	13
14				14
15	Transmission Wages and Salaries Allocation Factor	<u>20.23%</u>	Line 3 / Line 13	15

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ

Depreciation and Amortization Expense

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ 209,143	AJ-1; Line 12	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	15,044	AJ-2; Line 1	3
4				4
5	General Plant Depreciation Expense	22,352	AJ-3; Line 1	5
6				6
7	Common Plant Depreciation Expense	123,878	AJ-4; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	20.23%	Statement AI; Line 15	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ 3,043	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	4,522	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	25,060	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	\$ 241,769	Line 1 + (Sum Lines 11 thru 15)	17
18				18
19	Incentive Transmission Plant Depreciation Expense	\$ -	AJ-5; Line 12	19
20				20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹	\$ -	AJ-6; Line 1	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	AJ-7; Line 1	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION
BASE PERIOD / TRUE UP PERIOD - 12/31/2021
(\$1,000)

Line Account No.	Description	FERC Transmission Expense Per Book	Reference	Transmission Expense Ratemaking ¹	Reference	Line No.
1	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Land and Land Rights	1,950		-		2
3	Structures and Improvements	16,491		-		3
4	Station Equipment	71,852		-		4
5	Towers and Fixtures	23,245		-		5
6	Poles and Fixtures	43,174		-		6
7	Overhead Conductors & Devices	25,015		-		7
8	Underground Conduit	11,927		-		8
9	Underground Conductors & Devices	12,121		-		9
10	Roads and Trails	6,177	SDG&E Records	-	SDG&E Records	10
11						11
12	Total Depreciation and Amortization Expense	\$ 211,952	AJ-1A; Line 22; Col. 1	\$ 209,143	AJ-1A; Line 22; Col. 7	12
13						13

¹ This column represents the monthly ratemaking depreciation expense balances for the base & true-up periods. These depreciation expense 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
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF RECLASSIFIED
DEPRECIATION AND AMORTIZATION EXPENSE AND RECLASSIFICATION FACTOR
BALANCES AS OF 12/31/2021
(\$1,000)**

Line No.	Account	Description	(1) Total Transmission Accounts 403, 404 & 405 ¹	(2) Distribution Accounts 403-405 Expense Reclass to Transmission	(3) Transmission Accounts 403-405 Expense Reclass to Generation	(4) Transmission Accounts 403-405 Expense Reclass to Distribution	(5) Net Transmission Expense 403-405 Sum 1-4	(6) SWPL Ratemaking Adj. Expense ³	(7) Total Trans Expense Ratemaking ² SUM 5:6	Reference
1	182.0	Production Related to Trans								SDG&E Records
2	186.0	Valley Rainbow Ratemaking Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	303.0	SWPL Ratemaking Adj. Amort.	-	-	-	-	-	16	16	SDG&E Records
4	360.0	Intangibles	-	-	-	-	-	-	-	SDG&E Records
5	361.0	Land and Land Rights	-	1	-	-	1	-	1	SDG&E Records
6	362.0	Structures & Improvements	-	54	-	-	54	-	54	SDG&E Records
7		Station Equipment	-	-	-	-	-	-	-	SDG&E Records
8	TOTAL	TRANSMISSION RELATED	\$ -	\$ 55	\$ -	\$ -	\$ 55	\$ 16	\$ 70	Sum Lines 1 thru 6
9										
10	350.0	Land & Land Rights	\$ 1,950				\$ 1,938		\$ 1,938	SDG&E Records
11	352.0	Structures & Improvements	16,491		(45)	(12)	14,212		14,212	SDG&E Records
12	353.0	Station Equipment	71,852		(468)	(83)	71,300		71,300	SDG&E Records
13	354.0	Towers and Fixtures	23,245				23,245		23,245	SDG&E Records
14	355.0	Poles and Fixtures	43,174				43,174		43,174	SDG&E Records
15	356.0	OH Conductors and Device	25,015				25,015		25,015	SDG&E Records
16	357.0	Underground Conduit	11,927				11,927		11,927	SDG&E Records
17	358.0	UG Conductors & Devices	12,121		(37)		12,085		12,085	SDG&E Records
18	359.0	Roads & Trails	6,177				6,177		6,177	SDG&E Records
19										
20	TOTAL	TRANSMISSION PLANT	\$ 211,952	\$ -	\$ (551)	\$ (2,328)	\$ 209,073	\$ -	\$ 209,073	Sum Lines 10 thru 18
21										
22	GRAND TOTAL	RECLASS TRANS PLANT	\$ 211,952	\$ 55	\$ (551)	\$ (2,328)	\$ 209,128	\$ 16	\$ 209,143	Line 8 + Line 20

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

¹ Per Books Total Transmission Depreciation Expense (Col. 1) can be found in the FERC Form 1; Page 336-337; Line 7; Col. f.

² Ratemaking Total Transmission Depreciation Expense (Col. 7) is the sum of Total Transmission Depreciation Expense plus the SWPL Adjustment referred to in Footnote 3 below.

³ Total Transmission Depreciation Expense for Ratemaking (Col. 7) = (FERC Form 1; Page 336-337; Footnote Data (a); Transmission Plant Total) + (FERC Form 1; Page 114-117; Line 9; Col. g).

The \$15,744 in expense on FERC Form 1; Page 114-117; Line 9; Col. g, represents the annual amortization expense of the capitalized difference between CPUC & FERC's recognized in-service dates for the Southwest Powerlink. The difference is recorded in deferred debit FERC Acct 186 and the amortization of the difference is included in Acct 406. The amortization is considered a ratemaking adjustment with the annual expense continuing over the 30 year amortization life of the line, ending in 2023.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO5 - Annual Transmission Plant Depreciation Rates
Cycle 5, For 12 - Months Ending December 31, 2021
For Use During the 12-Months Period from January 1 to December 31, 2021

Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E352.10	Other	1.36%	1.01%	2.37%	1
2	E352.20	SWPL	1.25%	0.93%	2.18%	2
3	E352.60	SRPL	1.38%	1.03%	2.41%	3
4	E352 - Total	Struct & Improv	1.36%	1.01%	2.36%	4
5	E353.10	Other	2.06%	1.43%	3.49%	5
6	E353.20	SWPL	2.05%	1.44%	3.49%	6
7	E353.40	CTC	2.14%	1.50%	3.64%	7
8	E353.60	SRPL	2.05%	1.43%	3.48%	8
9	E353	Station Equip	2.06%	1.43%	3.49%	9
10	E354.10	Other	1.35%	1.01%	2.36%	10
11	E354.20	SWPL	1.16%	0.86%	2.02%	11
12	E354.60	SRPL	1.47%	1.10%	2.57%	12
13	E354	Towers & Fixtrs	1.44%	1.07%	2.51%	13
14	E355.10	Other	2.29%	2.28%	4.57%	14
15	E355.20	SWPL	1.70%	1.70%	3.40%	15
16	E355.60	SRPL	2.26%	2.25%	4.51%	16
17	E355	Poles & Fixtrs	2.28%	2.27%	4.55%	17
18	E356.10	Other	1.52%	1.51%	3.03%	18
19	E356.20	SWPL	0.71%	0.71%	1.42%	19
20	E356.60	SRPL	1.61%	1.61%	3.22%	20
21	E356	OVH Cnd & Dev	1.49%	1.49%	2.98%	21
22	E357.00	Other & SWPL	1.65%	0.49%	2.14%	22
23	E357.60	Other & SRPL	1.69%	0.51%	2.20%	23
24	E357	Trans UG Cnduit	1.65%	0.49%	2.15%	24
25	E358.00	Other & SWPL	1.94%	0.19%	2.13%	25
26	E358.60	Other & SRPL	1.99%	0.20%	2.19%	26
27	E358	Trans UG Cndctr	1.95%	0.19%	2.14%	27
28	E359.10	Other	1.69%	0.00%	1.69%	28
29	E359.20	SWPL	1.51%	0.00%	1.51%	29
30	E359.60	SRPL	1.66%	0.00%	1.66%	30
31	E359	Roads & Trails	1.67%	0.00%	1.67%	31
32						32
33	Composite Depreciation Rate		1.80%	1.21%	3.02%	33
34						34

The rates in these subaccounts will not change during the term of the TO5 Formula.

Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on line 33 pursuant to Term 53 in Appendix VIII.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	FERC Intangible Plant Expense	Reference	Line No.
1	Dec-21	\$ 15,044	Form 1; Page 336-337; Line 1; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
T05 - Annual Intangible Plant Authorized Amortization Period
Cycle 5, For 12 - Months Ending December 31, 2021

Line No.	FERC Acct No	DESCRIPTION	Amortization Period (Yrs)	Line No.
		ELECTRIC DISTRIBUTION		
1		ELECTRIC DISTRIBUTION		1
2	E303	Electric Distribution Software	5, 7, or 10 years	2
3	E360	Electric Distribution Easements (land rights)	45 years	3
4				4
5		ELECTRIC TRANSMISSION		5
6	E350	Electric Transmission Easements (land rights)	100 years	6
7				7

These periods may not be changed absent a section 205 or 206 filing.

The Annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-21	\$ 22,352	Form 1; Page 336-337; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO5 - Annual General Plant Depreciation Rates

Cycle 5, For 12 - Months Ending December 31, 2021

For Use During the 12-Months Period from January 1 to December 31, 2021

2021 General Rates

Rates based on 12/31/2020 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E0139000	Struct. and Improv.	2.59%	0.00%	2.59%	1
2	E0139210	Transprtn Eq-Autos	0.00%	0.00%	0.00%	2
3	E0139220	Transprtn Eq-Trailer	4.38%	0.00%	4.38%	3
4	E0139310	Stores Equip.-Other	4.01%	0.00%	4.01%	4
5	E0139411	Portable Tools-Other	3.73%	0.00%	3.73%	5
6	E0139420	Shop Equipment	2.76%	0.00%	2.76%	6
7	E0139510	Laboratory Eq.-Other	4.60%	0.00%	4.60%	7
8	E0139710	Commun. Equip.-Other	3.10%	1.80%	4.90%	8
9	E0139720	Commun. Equip.-SWPL	2.81%	1.66%	4.47%	9
10	E0139760	Commun. Equip.-SRPL	3.16%	0.00%	3.16%	10
11	E0139770	Telecommunications Equip	3.35%	1.78%	5.13%	11
12	E0139810	Misc. Equip. - Other	6.31%	0.00%	6.31%	12
13	E0139820	Misc. Equip. - EVSE	0.00%	0.00%	0.00%	13
14						14

The above General Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-21	Total Common Plant Per Book	\$ 165,900	2021 Form 1; Page 356; Accts 303 to 398 2021 Form 1; Page 356; Electric (Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	1
2		Electric Split of Common Utility Plant	74.67%		2
3		Total Common Expense to Electric Per Book	\$ 123,878		3
4					4

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO5 - Annual Common Plant Depreciation Rates

Cycle 5, For 12 - Months Ending December 31, 2021

For Use During the 12-Months Period from January 1 to December 31, 2021

2021 Common Rates

Rates based on 12/31/2020 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	C1839010	Struct & Imprv-Other	3.06%	0.49%	3.55%	1
2	C1839110	Offc Furn & Eq-Other	5.66%	0.00%	5.66%	2
3	C1839120	Offc Furn & Eq-Cmptr	22.18%	0.00%	22.18%	3
4	C1839210	Transprtn Eq-Autos	7.00%	0.00%	7.00%	4
5	C1839220	Transprtn Eq-Trailer	5.09%	0.00%	5.09%	5
6	C1839230	Transprtn Eq-Aviation	9.45%	0.00%	9.45%	6
7	C1839310	Stores Equip.-Other	5.00%	0.00%	5.00%	7
8	C1839411	Portable Tools-Other	4.15%	0.00%	4.15%	8
9	C1839421	Shop Equip. - Other	1.75%	0.00%	1.75%	9
10	C1839431	Garage Equip.-Other	6.35%	0.00%	6.35%	10
11	C1839510	Laboratory Eq.-Other	4.40%	0.00%	4.40%	11
12	C1839710	Commun. Equip.-Other	7.67%	0.00%	7.67%	12
13	C1839810	Misc. Equip. - Other	6.66%	0.00%	6.66%	13
14						14

The above Common Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE
BASE PERIOD / TRUE-UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Account No.	Description	Incentive Transmission Expense Per Book	Reference	Incentive Transmission Expense Per Ratemaking	Reference	Line No.
1	303	Intangibles	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	350	Land and Land Rights	-		-		2
3	352	Structures and Improvements	-		-		3
4	353	Station Equipment	-		-		4
5	354	Towers and Fixtures	-		-		5
6	355	Poles and Fixtures	-		-		6
7	356	Overhead Conductors & Devices	-		-		7
8	357	Underground Conduit	-		-		8
9	358	Underground Conductors & Devices	-		-		9
10	359	Roads and Trails	-	SDG&E Records	-	SDG&E Records	10
11							11
12		Total Incentive Transmission Plant Depreciation Exp.	\$ -	Sum Lines 1 thru 10	\$ -	Sum Lines 1 thru 10	12
13						Sum Lines 1 thru 10	13

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Incentive Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Month	Total Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference	Line No.
1	Dec-21	\$ -	SDG&E Records	1
2				2

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

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 158,074		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2021 Base Period	3
4				4
5	Net Property Taxes	\$ 158,074	Line 1 + Line 3	5
6				6
7	Less: SONGS Property Taxes ³	-	Not Applicable to 2021 Base Period	7
8				8
9	Total Property Taxes Expense	\$ 158,074	Line 5 + Line 7	9
10				10
11	Transmission Property Insurance and Tax Allocation Factor	40.27%	Statement AH; Line 50	11
12				12
13	Transmission Related Property Taxes Expense	\$ 63,663	Line 9 x Line 11	13
14				14
15				15
16	Total Payroll Taxes Expense ⁴	\$ 16,779		16
17				17
18	Transmission Wages and Salaries Allocation Factor	20.23%	Statement AI; Line 15	18
19				19
20	Transmission Related Payroll Taxes Expense	\$ 3,394	Line 16 x Line 18	20

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

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

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

⁴ Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 262-263; Footnote Data (e).

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 121,247	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.07%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 48,583	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 104,601	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 41,912	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	\$ 100,282		Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	98,092		Statement AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 16	14
15	Total	\$ 198,375		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		\$ 24,797	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -	Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.5462%	Statement AV; Page 3; Line 32	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3911%	Statement AV; Page 3; Line 66	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³		\$ -	Line 26 x Line 32	34

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

² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the TO5 Cycle 5 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 5 is the correct amount.

³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 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-20	\$ 131,606	SDG&E Records	1
2	Jan-21	139,649		2
3	Feb	144,591		3
4	Mar	149,414		4
5	Apr	117,894		5
6	May	117,241		6
7	Jun	106,840		7
8	Jul	106,404		8
9	Aug	108,528		9
10	Sep	110,266		10
11	Oct	112,223		11
12	Nov	114,283		12
13	Dec-21	117,276	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,576,215	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 121,247	SDG&E Records	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-20	\$ 91,401	SDG&E Records	1
2	Jan-21	103,852		2
3	Feb	87,142		3
4	Mar	88,332		4
5	Apr	113,532		5
6	May	81,674		6
7	Jun	55,798		7
8	Jul	145,495		8
9	Aug	125,679		9
10	Sep	122,221		10
11	Oct	126,992		11
12	Nov	110,444		12
13	Dec-21	107,246		13
14			14	
15	Total 13 Months	\$ 1,359,807	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 104,601	SDG&E Records ¹	18
19				19

¹ The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the TO5 Cycle 5 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 5 is the correct amount.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AM

Construction Work In Progress (CWIP)

Base Period & True-Up Period 12 - Months Ending December 31, 2021
 (\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	13-Months Average Balance	Reference	Line No.
1	Incentive Transmission Construction Work In Progress ¹	\$ -	AM-1; Line 18	1

¹ The balance for Incentive Transmission Construction Work In Progress is derived based on a 13-month average balance. A line will be shown for each applicable project.

SAN DIEGO GAS & ELECTRIC COMPANY
 STATEMENT AM
 COST OF PLANT
 BASE PERIOD / TRUE UP PERIOD - 12/31/2021 PER BOOK
 (\$1,000)

INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS

Line No.	Month	Total Incentive Transmission CWIP Per Book	Reference	Incentive Transmission CWIP Ratemaking	Reference	Line No.
1	Dec-20	\$ -	SDG&E Records	-	SDG&E Records	1
2	Jan-21	-		-		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-21	-	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 AQ
Federal Income Tax Deductions, Other Than Interest

Base Period & True-Up Period 12 - Months Ending December 31, 2021
 (\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	South Georgia Income Tax Adjustment	\$ 1,304		1
2				2
3	Total Federal Income Tax Deductions Other Than Interest	<u>\$ 1,304</u>	Line 1	3

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AR
Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits ¹	\$ (265)		1
2				2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes			3
4	FERC Account 190	1,768	AR-1; Line 7; Col. c	4
5	FERC Account 282	(5,049)	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)/Deficient Deferred Taxes	\$ (3,280)	Sum Lines 4 thru 6	7
8				8
9	Total Federal Tax Adjustments	\$ (3,545)	Line 1 + Line 7	9

¹ Input value from FERC Form 1 should be entered as a negative.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
Base Period 12 Months Ending December 31, 2021
(\$1,000)

Line No.	Description	(a) (Excess) Reserve Account 254	(b) Deficient Reserve Account 182.3	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	\$ -	\$ 395	\$ 395	SDG&E Records	2
3	Property Related	-	1,374	1,374	SDG&E Records	3
4		-	-	-		4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190 ⁴	\$ -	\$ 1,768	\$ 1,768	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Property Related	\$ (5,562)	\$ 513	\$ (5,049)	SDG&E Records	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	\$ (5,562)	\$ 513	\$ (5,049)	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Non-Property Related	\$ -	\$ -	\$ -	SDG&E Records	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	\$ -	\$ -	\$ -	Sum Lines 17 thru 21	22
23						23
24	Total Federal Amortization	\$ (5,562)	\$ 2,281	\$ (3,280)	Line 7 + Line 14 + Line 22	24

1 FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.
2 Deficient amounts reported in column (b) are sourced from Order 864-3; Col. 7.
3 (Excess) amounts reported in column (a) are sourced from Order 864-3; Col. 8.
4 The total year-end Account 190 electric balance reported on FERC Form 1; Page 234; Footnote Data (b) is \$1,839,074. The amortization of Account 190 at \$1,768K shown in line 7 excludes the portion of Account 190 attributable to Citizens in the amount of \$71K which is recovered separately in the Appendix X Citizens Sunrise rate filing.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AT
State and Local Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits ¹	\$ -		1
2				2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes			3
4	FERC Account 190	-	AT-1; Line 7; Col. c	4
5	FERC Account 282	-	AT-1; Line 14; Col. c	5
6	FERC Account 283	-	AT-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of (Excess)/Deficient Deferred Taxes	\$ -	Sum Lines 4 thru 6	7
8				8
9	Total State and Local Tax Adjustments	\$ -	Line 1 + Line 7	9

¹ Input value from FERC Form 1 should be entered as a negative.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AT
AMORTIZATION OF TRANSMISSION RELATED (EXCESS)/DEFICIENT DEFERRED TAXES
Base Period 12 Months Ending December 31, 2021
(\$1,000)

Line No.	Description	(a) Deficient Reserve ¹ Account 182.3	(b) (Excess) Reserve ¹ Account 254	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	2
3	Property Related	-	-	-	Not Applicable to 2021 Base Period	3
4		-	-	-		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	Property Related	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	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	Non-Property Related	\$ -	\$ -	\$ -	Not Applicable to 2021 Base Period	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
23						23
24	Total State Amortization	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 7 + Line 14 + Line 22	24

¹ FERC Order No. 864 worksheets are included in this formula rate spreadsheet to report all components of (excess)/deficient ADIT resulting from a change in tax rate.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues ¹	\$ -		1
2				2
3	(453) Sales of Water and Water Power	-		3
4				4
5	(454) Rent from Electric Property	(447)	AU-1; Page 2; Line 4; Col. m	5
6				6
7	(455) Interdepartmental Rents	-		7
8				8
9	(456) Other Electric Revenues	(4,630)	AU-1; Page 2; Line 18; Col. m	9
10				10
11	Electric Transmission Revenues from Citizens	(697)	AU-1; Page 2; Line 23; Col. m	11
12				12
13	Transmission Related Revenue Credits	<u>\$ (5,774)</u>	Sum Lines 1 thru 11	13
14				14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	<u>\$ -</u>	FERC Accounts 411.6 and 411.7	15

¹ Confirmed the amounts reported for Acct 451 on FERC Form 1; Page 300-301; Line 17; Col. b are not Transmission-related with an exception for Franchise Fees. Part of the Franchise Fees reported are Transmission-related, however, they are excluded in Statement AU because they are collected as a part of the BTRR in the BK Cost Statements.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2021

Line No.	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-21	(b) Feb-21	(c) Mar-21	(d) Apr-21	(e) May-21	(f) Jun-21	(g) Jul-21
1	4371049	454	Rents	\$ (11,297)	\$ (12,809)	\$ (11,309)	\$ (260,979)	\$ (8,848)	\$ (11,308)	\$ (12,925)
2	4371050	454	Rent - Electric Property	(3,333)	(3,334)	(3,333)	(3,333)	(3,334)	(3,333)	(4,703)
3										
4			Total Rent from Electric Property ¹	(14,630)	(16,143)	(14,642)	(264,312)	(12,182)	(14,641)	(17,628)
5										
6	4371016	456	Generation Interconnection	(784,714)	(160,437)	(160,438)	(160,437)	(160,438)	(160,437)	(160,437)
7	4371040	456	Revenue Enhancement	(1,319)	(349)	(180,657)	(41,814)	-	(508)	(623)
8	4371055	456	Shared Asset Revenue	(70,195)	(70,976)	(70,888)	(98,984)	(111,116)	(116,551)	(125,847)
9	4371058	456	Elec Trans Joint Pole Activity	(6,222)	(7,136)	-	-	-	-	(30,121)
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)
11	4371065	456	Trans Revenue Trsfir to Gen	-	-	-	-	-	-	-
12	4371067	456	Trans Revenue Trsfir to Dist	-	-	-	-	-	-	-
13	4371070	456	Trans Revenue Trsfir from Dist	-	-	-	-	-	-	-
14	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	-
15	4371082	456	Other Elec Rev-SDGE Gen	(13,087)	(13,086)	(13,087)	(13,086)	(13,087)	(13,086)	(13,087)
16	4371806	456	Elec-Trans Fees/Rev	(3,300)	(3,300)	(27,450)	(1,650)	(3,300)	(16,200)	(35,400)
17										
18			Total Other Electric Revenues ²	(880,276)	(256,722)	(453,959)	(317,409)	(289,380)	(308,220)	(366,954)
19										
20		Various	Citizens Border-East Line ³	(44,257)	(44,257)	(44,257)	(44,257)	(44,256)	(44,257)	(44,257)
21		Various	Citizens Sycamore-Penasquitos Line ³	(13,833)	(13,833)	(13,833)	(13,832)	(13,833)	(13,833)	(13,833)
22										
23			Electric Transmission Revenues from Citizens	(58,090)	(58,090)	(58,090)	(58,089)	(58,089)	(58,090)	(58,090)
24										
25										
26			Total Miscellaneous Revenue	\$ (952,996)	\$ (330,955)	\$ (526,691)	\$ (639,810)	\$ (359,651)	\$ (380,951)	\$ (442,672)
27										

¹ The total Rent from Electric Property in FERC Form 1; Page 300-301; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 300-301; Footnote Data (b).

² The total Other Electric Revenues in FERC Form 1; Page 300-301; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 300-301; Footnote Data (c).

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2021

Line No.	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-21	(i) Sep-21	(j) Oct-21	(k) Nov-21	(l) Dec-21	(m) Total	Line No
1	4371049	454	Rents	\$ (17,842)	\$ (13,411)	\$ (11,623)	\$ (11,624)	\$ (21,655)	\$ (405,630)	1
2	4371050	454	Rent - Electric Property	(3,334)	(3,333)	(3,333)	(3,334)	(3,333)	(41,370)	2
3										3
4			Total Rent from Electric Property ¹	(21,176)	(16,744)	(14,956)	(14,958)	(24,988)	(447,000)	4
5										5
6	4371016	456	Generation Interconnection	(160,438)	(160,437)	(160,438)	(160,437)	(160,438)	(2,549,526)	6
7	4371040	456	Revenue Enhancement	-	-	-	(9,413)	(68,982)	(303,665)	7
8	4371055	456	Shared Asset Revenue	(132,671)	(134,612)	(139,297)	(141,972)	(147,842)	(1,360,951)	8
9	4371058	456	Elec Trans Joint Pole Activity	-	-	(334)	-	-	(43,813)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(17,262)	10
11	4371065	456	Trans Revenue Trsf to Gen	-	-	-	-	(31,000)	(31,000)	11
12	4371067	456	Trans Revenue Trsf to Dist	-	-	-	-	139,000	139,000	12
13	4371070	456	Trans Revenue Trsf from Dist	-	-	-	-	(6,000)	(6,000)	13
14	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	14
15	4371082	456	Other Elec Rev-SDGE Gen	(13,087)	(106,139)	(20,244)	(20,245)	(20,244)	(271,565)	15
16	4371806	456	Elec-Trans Fees/Rev	-	(61,200)	(11,250)	(22,500)	-	(185,550)	16
17										17
18			Total Other Electric Revenues ²	(307,634)	(463,827)	(333,001)	(356,006)	(296,944)	(4,630,332)	18
19										19
20		Various	Citizens Border-East Line ³	(44,257)	(44,257)	(44,257)	(44,257)	(44,257)	(531,083)	20
21		Various	Citizens Sycamore-Penasquitos Line ³	(13,833)	(13,833)	(13,833)	(13,832)	(13,833)	(165,994)	21
22			Electric Transmission Revenues from Citizens	(58,090)	(58,090)	(58,090)	(58,089)	(58,090)	(697,077)	22
23										23
24										24
25										25
26			Total Miscellaneous Revenue	\$ (386,900)	\$ (538,661)	\$ (406,047)	\$ (429,053)	\$ (380,022)	\$ (5,774,409)	26
27										27

¹ The total Rent from Electric Property in FERC Form 1; Page 300-301; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 300-301; Footnote Data (b).

² The total Other Electric Revenues in FERC Form 1; Page 300-301; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 300-301; Footnote Data (c).

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	Bonds (Acct 221)	\$ 6,417,859		2			
3	Less: Reacquired Bonds (Acct 222)	-		3			
4	Other Long-Term Debt (Acct 224)	-		4			
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5			
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(16,894)		6			
7	LTD = Long Term Debt	\$ 6,400,965	Sum Lines 2 thru 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>			9			
10	Interest on Long-Term Debt (Acct 427)	\$ 237,654		10			
11	Amort. of Debt Disc. and Expense (Acct 428)	4,408		11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	1,275		12			
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13			
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14			
15	i = LTD interest	\$ 243,337	Sum Lines 10 thru 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	3.80%	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>			19			
20	PF = Preferred Stock (Acct 204)	\$ -		20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21			
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital	\$ 8,248,584		25			
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26			
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27			
28	Accumulated Other Comprehensive Income (Acct 219)	10,117		28			
29	CS = Common Stock	\$ 8,258,701	Sum Lines 25 thru 28	29			
30				30			
31				31			
32	<u>Base Return on Common Equity:</u>		10.10%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33					33		
34		(a)	(b)	(c)	(d) = (b) x (c)	34	
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	35	
36						36	
37	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	8,258,701	56.34%	10.10%	5.69%	Col. c = Line 32 Above	39
40	Total Capital	\$ 14,659,666	100.00%		7.35%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.69%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>CAISO Participation ROE Adder:</u>				0.50%	TO5 Offer of Settlement; Section II.A.1.5.1	45
46							46
47		(a)	(b)	(c)	(d) = (b) x (c)		47
48	<u>Weighted Cost of Capital:</u>	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		48
49							49
50	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	8,258,701	56.34%	0.50%	0.28%	Col. c = Line 45 Above	52
53	Total Capital	\$ 14,659,666	100.00%		0.28%	Sum Lines 50 thru 52	53
54							54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.28%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)			2
3		Cap. Struct.	Cost of	Weighted			3
4	<u>Incentive Weighted Cost of Capital:</u>						4
5	Amounts ²	Ratio	Capital	Cost of Capital			5
6	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>1.66%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				<u>0.00%</u>	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)			15
16		Cap. Struct.	Cost of	Weighted			16
17	<u>Weighted Cost of Capital:</u>						17
18	Amounts ²	Ratio	Capital	Cost of Capital			18
19	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				<u>0.00%</u>	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

San Diego Gas & Electric Company
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2021
Applicable to the 2021 TO5-Cycle 5 Base Period & True-Up Period
12 Months Ending December 31, 2021

(\$1,000)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001	\$ 66	1
2			2
3	2002	7	3
4			4
5	2003	34	5
6			6
7	2004	45	7
8			8
9	2005	62	9
10			10
11	2006	114	11
12			12
13	2007	363	13
14			14
15	2008	355	15
16			16
17	2009	97	17
18			18
19	2010	136	19
20			20
21	2011	169	21
22			22
23	2012	1,617	23
24			24
25	2013	1,310	25
26			26
27	2014	172	27
28			28
29	2015	239	29
30			30
31	2016	418	31
32			32
33	2017	925	33
34			34
35	2018	1,061	35
36			36
37	2019	601	37
38			38
39	2020	923	39
40			40
41	2021	516	41
42			42
43			43
44	Total	\$ 9,231	44
45			45
46	Citizens Sunrise Adjustment (see w/p AV-1B)	(197)	46
47	Citizens SX-PQ Adjustment (see w/p AV-1B)	(56)	47
48			48
49	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise	\$ 8,977	49
50			50

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
T05-Cycle 5 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2021

(\$1,000)

Line No.	Description	Amounts	Reference
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358	
2			
3	AFUDC Equity Percentage as of July 2012	70.83%	
4			
5	AFUDC Equity Embedded in the Border-East Line	\$ 5,920	Line 1 x Line 3
6			
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years
8			
9	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 5 x Line 7
10			
11			
12			
13			
14			
15	AFUDC embedded in the Lease Payment on the SX-PQ Line	\$ 2,282	
16			
17	AFUDC Equity Percentage as of November 2018	73.64%	
18			
19	AFUDC Equity Embedded in the SX-PQ Line	\$ 1,681	Line 15 x Line 17
20			
21	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years
22			
23	Annual Book Depreciation on AFUDC Equity	\$ 56	Line 19 x Line 21
24			

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (11,022)	Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO5 Cycle 5 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
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2021
(\$1,000)

Line No.	Description	(a) 31-Dec-20	(b) 31-Dec-21	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (106)	\$ (106)	\$ (106)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (2,895)	\$ (2,829)	\$ (2,870)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,519) ¹	\$ (3,927)	\$ (3,721)	Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	\$ (4,095)	\$ (4,558)	\$ (4,325)	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (10,614)¹</u>	<u>\$ (11,419)</u>	<u>\$ (11,022)</u>	Sum Lines 1 thru 7	9

¹ From revised TO5 Cycle 4 adjustment on unfunded reserves error.

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2021
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-20	(b) 31-Dec-21	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (767)	\$ (700)	\$ (734)	SDG&E Records	2
3	Allocation Factor	13.77%	15.11%	14.44%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	<u>\$ (106)</u>	<u>\$ (106)</u>	<u>(106)</u>	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (21,021)	\$ (18,729)	\$ (19,875)	SDG&E Records	7
8	Allocation Factor	13.77%	15.11%	14.44%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	<u>\$ (2,895)</u>	<u>\$ (2,829)</u>	<u>(2,870)</u>	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (25,554)	\$ (25,996)	\$ (25,775)	SDG&E Records	12
13	Allocation Factor	13.77%	15.11%	14.44%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	<u>\$ (3,519)</u>	<u>\$ (3,927)</u>	<u>(3,721)</u>	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (29,735)	\$ (30,171)	\$ (29,953)	SDG&E Records	17
18	Allocation Factor	13.77%	15.11%	14.44%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	<u>\$ (4,095)</u>	<u>\$ (4,558)</u>	<u>(4,325)</u>	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	73.22%
b	Transmission Wages and Salaries Allocation Factor	18.81%
c	Allocation Factor	<u>13.77%</u>

2020 FERC Form 1; Common Utility Plant and Expenses; Page 356.1
Statement AI; Line 15; TO5-Cycle 4
Line a x Line b

² From revised TO5 Cycle 4 adjustment on unfunded reserves error.

San Diego Gas & Electric Company
Statement BA
Wholesale Customer Rate Groups

1. The Retail Customers Rate Group for the Transmission function include the following:
 - i. Residential
 - ii. Small Commercial
 - iii. Medium & Large Commercial/Industrial
 - iv. Agricultural
 - v. Street Lighting
 - vi. Standby Service

2. Based upon CAISO tariff, SDG&E develops the Wholesale Transmission Revenue Requirements that gets bifurcated between High-Voltage and Low-Voltage to provide to the CAISO, to derive the Transmission Access Charge rate used by the CAISO to charge market participants that use the CAISO Grid.

Statement BB
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Demand and Capability Data
Base Period - January 1, 2021 - December 31, 2021
(Information Based on Five-Year Average Recorded Data: 2016 - 2020)

Line No.	Customer Class	(a) 5-Year Average Of 12-CPS Kilowatts @ Meter Level ¹	(b) Transmission Loss Factors	(c) = (a) x (b) 5-Year Average Of 12-CPS; Kilowatts @ Transmission Level	12-CP Allocation Percentages @ Transmission Level	Reference	Line No.
1	Residential Customers	16,509,648	1.0461	17,270,947	44.90%	Page BB1; Line 2	1
2	Small Commercial Customers	3,994,446	1.0461	4,178,639	10.86%	Page BB1; Line 3	2
3	Medium-Large Commercial Customers						3
4	Secondary	10,607,726	1.0461	11,096,874	28.85%	Page BB1; Line 30	4
5	Primary	3,416,746	1.0109	3,453,853	8.98%	Page BB1; Line 31	5
6	Transmission	1,331,831	1.0065	1,340,488	3.49%	Page BB1; Line 32	6
7	Total Medium-Large Commercial	15,356,304	1.0348	15,891,216	41.32%	Sum Lines 4; 5; 6	7
8							8
9	San Diego Unified Port District	2,818	1.0109	2,849	0.01%	Page BB1; Line 5	9
10							10
11	Agricultural						11
12	Secondary	326,843	1.0461	341,915	0.89%	Page BB1; Line 6 plus Line 44	12
13	Primary	53,409	1.0109	53,989	0.14%	Page BB1; Line 45	13
14	Transmission	-	1.0065	-	0.00%	Page BB1; Line 46	14
15	Total Agricultural	380,252	1.0412	395,904	1.03%	Sum Lines 12; 13; 14	15
16							16
17	Street Lighting	126,163	1.0461	131,981	0.34%	Page BB1; Line 8	17
18	Standby Customers						18
19	Secondary	32,927	1.0461	34,445	0.09%	Page BB1; Line 36	19
20	Primary	305,237	1.0109	308,552	0.80%	Page BB1; Line 37	20
21	Transmission	246,743	1.0065	248,347	0.65%	Page BB1; Line 38	21
22	Total Standby Customers	584,907	1.0110	591,344	1.54%	Sum Lines 19; 20; 21	22
23							23
24	System Total	36,954,538	1.0408	38,462,880	100.00%	Sum Lines 1; 2; 7; 9; 15; 17; 22	24

Notes:

¹ SDG&E Load Research Data: 2016 - 2020.

SDG&E Load Research Data: 2016-2020
Sum of 12 Coincident Peaks By Customer Class

Line No.	Customer Class	2016	2017	2018	2019	2020	5-Year Average	Line No.
1	KW							1
2	Residential	16,414,243	17,263,418	16,492,932	14,596,110	17,781,538	16,509,648	2
3	Small Commercial	4,010,095	4,233,045	3,775,983	4,166,626	3,786,482	3,994,446	3
4	Med & Large Comm/Ind	16,995,703	16,602,775	15,671,217	16,195,495	14,240,865	15,941,211	4
5	San Diego Unified Port District ¹	0	0	0	9,128	4,960	2,818	5
6	PA	127,946	130,248	128,480	127,557	153,928	133,632	6
7	PAT1	270,548	275,625	241,323	230,524	215,081	246,620	7
8	Lighting	<u>109,560</u>	<u>109,229</u>	<u>152,742</u>	<u>146,110</u>	<u>113,173</u>	<u>126,163</u>	8
9	Total System	37,928,094	38,614,340	36,462,676	35,471,550	36,296,026	36,954,538	9
10								10
11								11
12								12
13	% of Total System							13
14	Residential	43.3%	44.7%	45.2%	41.1%	49.0%	44.7%	14
15	Small Commercial	10.6%	11.0%	10.4%	11.7%	10.4%	10.8%	15
16	Med & Large Comm/Ind	44.8%	43.0%	43.0%	45.7%	39.2%	43.1%	16
17	San Diego Unified Port District ¹	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17
18	PA	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%	18
19	PAT1	0.7%	0.7%	0.7%	0.6%	0.6%	0.7%	19
20	Lighting	<u>0.3%</u>	<u>0.3%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.3%</u>	<u>0.3%</u>	20
21	Total System	100%	100%	100%	100%	100%	100%	21
22	¹ San Diego Unified Port District-specific data							22
23								23
24	Medium & Large C/I Breakdown: Service Voltage Level & Standby Demand							24
25								25
26	Customer Class						5-Year Average	26
27								27
28	KW							28
29	<u>Med & Large Comm/Ind</u>							29
30	Secondary						10,607,726	30
31	Primary						3,416,746	31
32	Transmission						1,331,831	32
33	Sub-Total						15,356,304	33
34								34
35	<u>Standby</u>							35
36	Secondary						32,927	36
37	Primary						305,237	37
38	Transmission						246,743	38
39	Sub-Total						584,907	39
40								40
41	<u>Med & Large Comm/Ind Total</u>						15,941,211	41
42								42
43	<u>PAT1</u>							43
44	Secondary						193,211	44
45	Primary						53,409	45
46	Transmission							46
47	Sub-Total						246,620	47
48								48

Statement BD		SAN DIEGO GAS AND ELECTRIC COMPANY		
Allocation Energy and Supporting Data		Rate Effective Period - (January 1, 2023 - December 31, 2023)		
Line No.	Months	Retail Energy Sales @ Meter Level	Retail Energy Sales @ Transmission Level	
Line No.			Reference	
1	January-23	1,440,049	1,498,804	Statement BD WP; Page 2; Cols. C & D; Line 1
2	February-23	1,320,563	1,374,442	Statement BD WP; Page 2; Cols. C & D; Line 2
3	March-23	1,266,248	1,317,911	Statement BD WP; Page 2; Cols. C & D; Line 3
4	April-23	1,308,022	1,361,390	Statement BD WP; Page 2; Cols. C & D; Line 4
5	May-23	1,268,443	1,320,196	Statement BD WP; Page 2; Cols. C & D; Line 5
6	June-23	1,380,363	1,436,682	Statement BD WP; Page 2; Cols. C & D; Line 6
7	July-23	1,485,698	1,546,315	Statement BD WP; Page 2; Cols. C & D; Line 7
8	August-23	1,571,866	1,635,998	Statement BD WP; Page 2; Cols. C & D; Line 8
9	September-23	1,716,294	1,786,319	Statement BD WP; Page 2; Cols. C & D; Line 9
10	October-23	1,528,681	1,591,051	Statement BD WP; Page 2; Cols. C & D; Line 10
11	November-23	1,377,453	1,433,654	Statement BD WP; Page 2; Cols. C & D; Line 11
12	December-23	1,408,666	1,466,140	Statement BD WP; Page 2; Cols. C & D; Line 12
13				
14	Sub-Total	17,072,349	17,768,901	Sum Lines 1 thru 12
15	Lake Hodges Pumped Storage Facility Load Forecast ¹		3,999	Statement BD WP; Page 4
16				
17	Pumped Storage Facility True-Up Adjustment ²		(15,022)	Statement BD WP; Page 5
18				
19	Total Gross Load Forecast		17,757,878	Sum Lines 14 thru 17
20				
1	Energy used for pumping at the Olivenhain-Pumped Storage Facility is measured at 69kV and gets adjusted by a distribution loss factor to derive the Gross Load forecast.			
2	Represents the difference between actual and forecast load associated with the Lake Hodges Pumped Storage Facility for the base year.			

Statement - BD												
SAN DIEGO GAS & ELECTRIC COMPANY												
Allocation Energy and Supporting Data												
January 1, 2023 - December 31, 2023												
Sales Forecast												
Line No.	Rate Effective Period	(A) Total MWh Sales	(B) Sale for Resale (City of Escondido)	(C) = (A) - (B) Retail Energy Sales @ Meter Level	(D) = (C) x Line 15 Energy Sales @ Transmission Level	Line No.						
1	January-23	1,440,055	5	1,440,049	1,498,804	1						
2	February-23	1,320,566	3	1,320,563	1,374,442	2						
3	March-23	1,266,254	6	1,266,248	1,317,911	3						
4	April-23	1,308,025	3	1,308,022	1,361,390	4						
5	May-23	1,268,447	4	1,268,443	1,320,196	5						
6	June-23	1,380,370	6	1,380,363	1,436,682	6						
7	July-23	1,485,704	5	1,485,698	1,546,315	7						
8	August-23	1,571,872	6	1,571,866	1,635,998	8						
9	September-23	1,716,300	6	1,716,294	1,786,319	9						
10	October-23	1,528,687	6	1,528,681	1,591,051	10						
11	November-23	1,377,458	5	1,377,453	1,433,654	11						
12	December-23	1,408,672	6	1,408,666	1,466,140	12						
13		17,072,410	61	17,072,349	17,768,901	13						
14	Retail Sales Forecast @ Meter Level			17,072,349	Col. C; Line 13	14						
15	Adjustment Factor (See Statement BB)	36,954,538	38,462,880	1.0408	Column B / Column A	15						
16	Retail Sales Forecast @ Transmission Level			17,768,901	Line 14 * Line 15	16						

Line No.		Statement BG: San Diego Gas & Electric Company												Line No.
		FERC Forecast Period: January 2023 - December 2023												
SDG&E System Net Delivery Determinants		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
Customer Class Net Deliveries (MWh)														
1	Residential	570,432	480,488	454,818	411,956	414,552	434,513	507,883	559,981	617,136	523,094	454,942	497,186	5,926,982
2	Small Commercial	157,782	148,316	152,954	149,697	152,789	165,027	170,032	185,278	193,595	175,933	160,687	159,931	1,972,020
3	Med. & Large Comm./Ind. (AD)	614,478	599,832	543,843	645,288	598,632	668,370	696,549	714,468	780,191	703,084	656,762	640,614	7,862,110
4	Med. & Large Comm./Ind. (excluding AD/AG-TOU)	71,410	63,534	86,858	72,114	68,415	75,537	74,477	70,606	84,498	88,527	71,565	79,235	904,575
5	San Diego Unified Port District	333	461	185	1,520	2,419	703	14,199	14,576	-	13,597	11,840	9,660	5,621
6	Agriculture (TOU-PA)	7,884	8,279	7,985	8,657	10,514	12,953	14,199	14,576	15,132	13,597	11,840	9,660	135,276
7	Agriculture (PA-T-1)	12,111	11,914	13,361	12,078	14,495	18,580	16,201	22,201	18,500	18,596	14,739	14,660	187,435
8	Lighting	5,619	7,740	6,245	6,713	6,627	6,680	6,357	4,757	7,243	6,050	6,918	7,380	78,329
9	Scale for Resale	5	3	6	3	4	6	5	6	6	6	5	6	61.3
10	Total System	1,440,855	1,320,566	1,266,254	1,308,025	1,268,447	1,380,370	1,485,704	1,571,872	1,716,300	1,538,687	1,377,458	1,408,672	17,072,410
Residential														
Schedule EV-T01L5:														
11	Total Deliveries (MWh)	19,092	16,775	16,255	14,852	14,991	15,568	17,286	19,313	21,533	19,065	17,089	18,272	210,689
Deliveries (MWh) by Time-Of-Use (TOU) Period														
12	MWh @ On-Peak	4,395	3,744	3,627	3,314	3,346	3,290	3,653	4,082	4,551	4,029	3,814	4,078	45,922
13	MWh @ Off-Peak	5,180	4,416	4,279	3,912	3,946	3,796	4,217	4,712	5,250	4,656	4,504	4,814	53,684
14	MWh @ Super Off-Peak	10,116	8,615	8,348	7,625	7,699	8,482	9,416	10,519	11,732	10,379	8,771	9,379	111,082
Med. & Large Comm./Ind.														
Rate Schedule Billing Determinants														
Schedule AD:														
15	Total Deliveries (MWh)													
16	Total Deliveries (%)													
17	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
19	% @ Transmission Service	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
20	Total Deliveries (MWh)	0	0	0	0	0	0	0	0	0	0	0	0	0
21	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
22	MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
23	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Maximum Demand (%)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
25	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
26	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Maximum Demand (MW)														
28	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
29	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
30	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000

Line No.		Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2023 - December 2023 ¹												Line No.	
		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total	
56	Schedules OL-FOL/AY-FOL/AL-FOL/DG-R:	614,478	599,832	543,843	645,288	598,632	668,370	696,549	714,468	780,191	703,084	656,762	640,614	7,862,110	56
57	Total Deliveries (MWh)														57
58	% @ Secondary Service	75.21%	75.21%	75.21%	75.21%	75.21%	74.72%	74.72%	74.72%	74.72%	74.72%	75.21%	75.21%	74.99%	58
59	% @ Primary Service	22.88%	22.88%	22.88%	22.88%	22.88%	23.52%	23.52%	23.52%	23.52%	23.52%	22.88%	22.88%	23.17%	59
60	% @ Transmission Service	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	60
61	Total Deliveries (MW)	462,123	451,108	409,002	485,294	450,206	499,417	520,473	533,862	582,971	525,356	493,923	481,779	5,895,515	61
62	% @ Secondary Service	140,615	137,263	124,451	147,665	157,176	163,801	163,801	168,017	183,473	165,340	150,291	146,596	1,821,679	62
63	% @ Primary Service	11,740	11,460	10,390	12,329	11,437	11,276	12,223	12,589	13,477	12,388	12,548	12,239	144,916	63
64	% @ Transmission Service	614,478	599,832	543,843	645,288	598,632	668,370	696,549	714,468	780,191	703,084	656,762	640,614	7,862,110	64
65	Non-Coincident Demand (%)	0.2092%	0.2092%	0.2092%	0.2092%	0.2092%	0.2093%	0.2093%	0.2093%	0.2093%	0.2093%	0.2092%	0.2092%	0.2092%	65
66	% @ Secondary Service	0.2389%	0.2389%	0.2389%	0.2389%	0.2389%	0.2395%	0.2395%	0.2395%	0.2395%	0.2395%	0.2389%	0.2389%	0.2392%	66
67	% @ Primary Service														67
68	% @ Transmission Service														68
69	Non-Coincident Demand (MW)	1,257,548	1,227,574	1,112,991	1,320,602	1,225,120	1,366,505	1,424,119	1,460,753	1,595,126	1,437,478	1,344,083	1,311,037	16,082,935	69
70	% @ Secondary Service	294,208	287,196	260,389	308,960	286,622	328,966	342,835	351,655	384,003	346,051	314,454	306,722	3,812,061	70
71	% @ Primary Service	28,044	27,376	24,821	29,451	27,321	28,210	29,399	30,155	32,929	29,675	29,974	29,237	346,592	71
72	% @ Transmission Service	1,579,801	1,542,146	1,398,201	1,659,012	1,539,063	1,723,680	1,796,353	1,842,563	2,012,058	1,813,204	1,688,511	1,646,997	20,241,588	72
73	On-Peak Demand-Standard Customers (%) ²	0.2460%	0.2460%	0.2460%	0.2460%	0.2460%	0.2542%	0.2542%	0.2542%	0.2542%	0.2542%	0.2460%	0.2460%	0.2497%	73
74	% @ Secondary Service	0.2121%	0.2121%	0.2121%	0.2121%	0.2121%	0.2096%	0.2096%	0.2096%	0.2096%	0.2096%	0.2121%	0.2121%	0.2110%	74
75	% @ Primary Service	0.3230%	0.3230%	0.3230%	0.3230%	0.3230%	0.3017%	0.3017%	0.3017%	0.3017%	0.3017%	0.3230%	0.3230%	0.3138%	75
76	% @ Transmission Service														76
77	On-Peak Demand-Standard Customers (MW) ²	1,136,897	1,109,799	1,006,209	1,193,901	1,107,580	1,269,683	1,323,214	1,357,254	1,482,105	1,335,627	1,215,129	1,185,254	14,722,653	77
78	% @ Secondary Service	298,285	291,175	263,997	313,241	290,593	329,516	343,409	352,243	384,645	346,630	318,811	310,972	3,843,516	78
79	% @ Primary Service	37,926	37,022	33,566	39,827	36,948	37,031	37,984	37,984	41,478	37,379	40,533	39,539	454,767	79
80	% @ Transmission Service	1,473,108	1,437,995	1,303,772	1,546,969	1,435,121	1,634,731	1,705,654	1,747,480	1,908,228	1,719,636	1,574,475	1,535,765	19,020,935	80
81	On-Peak Demand-Grandfathered Customers (%) ³	0.2308%	0.2308%	0.2308%	0.2308%	0.2308%	0.2713%	0.2713%	0.2713%	0.2713%	0.2713%	0.2308%	0.2308%	0.2491%	81
82	% @ Secondary Service	0.2033%	0.2033%	0.2033%	0.2033%	0.2033%	0.2213%	0.2213%	0.2213%	0.2213%	0.2213%	0.2033%	0.2033%	0.2115%	82
83	% @ Primary Service	0.3142%	0.3142%	0.3142%	0.3142%	0.3142%	0.3143%	0.3143%	0.3143%	0.3143%	0.3143%	0.3142%	0.3142%	0.3143%	83
84	% @ Transmission Service														84
85	On-Peak Demand-Grandfathered Customers (MW) ³	1,066,668	1,041,244	944,053	1,120,151	1,039,162	1,354,688	1,411,804	1,448,122	1,581,333	1,425,048	1,140,068	1,112,038	14,684,380	85
86	% @ Secondary Service	285,801	278,989	252,948	300,131	278,431	347,791	362,454	371,778	405,977	365,854	305,468	297,957	3,853,580	86
87	% @ Primary Service	36,891	36,012	32,651	38,241	35,940	37,018	38,578	39,571	43,211	38,940	39,430	38,460	455,443	87
88	% @ Transmission Service	1,389,361	1,356,245	1,229,652	1,459,023	1,353,533	1,739,497	1,812,837	1,859,471	2,030,521	1,829,843	1,484,966	1,448,456	18,993,403	88
89	Total Deliveries (MWh)														89
90	% @ Secondary Service														90
91	% @ Primary Service														91
92	% @ Transmission Service														92
93	On-Peak Demand-Grandfathered Customers (MW) ³														93
94	% @ Secondary Service														94
95	% @ Primary Service														95
96	% @ Transmission Service														96
97	Total Deliveries (MWh)														97
98	% @ Secondary Service														98
99	% @ Primary Service														99
100	% @ Transmission Service														100
101	Total Deliveries (MWh)														101

Statement BG: San Diego Gas & Electric Company														Line
FERC Forecast Period: January 2023 - December 2023 ¹														No.
Line	No.	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
Schedule A6-TOLL:														
Total Deliveries (MWh)														
102	102	71,410	68,534	86,858	72,114	68,415	73,537	74,477	70,606	84,498	88,327	71,565	79,235	904,575
103	103													
104	104													
Total Deliveries (%)														
105	105	15.89%	15.89%	15.89%	15.89%	15.89%	19.70%	19.70%	19.70%	19.70%	19.70%	15.89%	15.89%	17.54%
106	106	84.11%	84.11%	84.11%	84.11%	84.11%	80.30%	80.30%	80.30%	80.30%	80.30%	84.11%	84.11%	82.46%
107	107	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
108	108													
109	109													
Total Deliveries (MWh)														
110	110	0	0	0	0	0	0	0	0	0	0	0	0	0
111	111	11,349	10,098	13,805	11,461	10,873	14,488	14,673	13,910	16,647	17,402	11,374	12,593	158,674
112	112	60,060	53,436	73,053	60,653	57,541	59,049	59,804	56,695	67,851	70,925	60,191	66,642	745,902
113	113	71,410	65,534	86,858	72,114	68,415	73,537	74,477	70,606	84,498	88,327	71,565	79,235	904,575
114	114													
115	115													
Non-Coincident Demand (%)														
116	116	0.1784%	0.1784%	0.1784%	0.1784%	0.1784%	0.1922%	0.1922%	0.1922%	0.1922%	0.1922%	0.1784%	0.1784%	0.1851%
117	117	0.1645%	0.1645%	0.1645%	0.1645%	0.1645%	0.1645%	0.1645%	0.1645%	0.1645%	0.1645%	0.1645%	0.1645%	0.1645%
118	118													
119	119													
Non-Coincident Demand (MW)														
120	120	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
121	121	20,250	18,016	24,630	20,449	19,401	27,851	28,207	26,740	32,002	33,452	20,294	22,469	295,761
122	122	98,782	87,887	120,151	99,756	94,659	97,119	98,360	93,247	111,595	116,652	98,997	109,607	1,226,792
123	123	119,031	105,903	144,782	120,205	114,059	124,970	126,566	119,988	143,597	150,104	119,291	132,076	1,520,553
124	124													
Coincident Peak Demand-Standard Customers (%)²														
125	125	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1668%	0.1668%	0.1668%	0.1668%	0.1668%	0.1458%	0.1458%	0.1560%
126	126	0.1363%	0.1363%	0.1363%	0.1363%	0.1363%	0.1445%	0.1445%	0.1445%	0.1445%	0.1445%	0.1363%	0.1363%	0.1397%
127	127													
128	128													
129	129													
Coincident Peak Demand-Standard Customers (MW)²														
130	130	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
131	131	16,544	14,720	20,123	16,707	15,850	24,168	24,477	23,205	27,771	29,029	16,580	18,357	247,532
132	132	81,867	72,838	99,577	82,674	78,434	85,305	86,394	81,904	98,019	102,461	82,046	90,859	1,042,357
133	133	98,411	87,557	119,701	99,382	94,284	109,473	110,871	105,109	125,790	131,490	98,026	109,196	1,289,889
134	134													
Coincident Peak Demand-Grandfathered Customers (%)³														
135	135	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1774%	0.1774%	0.1774%	0.1774%	0.1774%	0.1458%	0.1458%	0.1611%
136	136	0.1363%	0.1363%	0.1363%	0.1363%	0.1363%	0.1441%	0.1441%	0.1441%	0.1441%	0.1441%	0.1363%	0.1363%	0.1396%
137	137													
138	138													
139	139													
Coincident Peak Demand-Grandfathered Customers (MW)³														
140	140	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
141	141	16,544	14,720	20,123	16,707	15,850	25,701	26,030	24,677	29,532	30,870	16,580	18,357	255,693
142	142	81,867	72,838	99,577	82,674	78,434	85,116	86,203	81,223	97,803	102,235	82,046	90,859	1,041,354
143	143	98,411	87,557	119,701	99,382	94,284	110,818	112,233	106,400	127,335	133,105	98,026	109,196	1,297,047
144	144													
145	145													
146	146													
147	147													

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2023 - December 2023 ¹	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
148	Med. & Large Comm./Ind. Class Total:	685,888	663,365	630,701	717,402	667,047	741,907	771,026	785,073	864,689	791,411	728,327	719,850	8,766,685
149														
150														
151														
152														
153														
154														
155														
156														
157														
158														
159														
160														
161														
162														
163														
164	San Diego Unified Port District	333	461	185	1,520	2,419	703	0	0	0	0	0	0	5,621
165	Total Deliveries (MWh)	6,112	6,048	9,600	9,728	9,344	4,864	4,864	4,864	4,864	4,864	9,408	8,704	83,264
166	Non-Coincident Demand (MW)	-	-	-	-	-	-	-	-	-	-	-	-	-
167	Coincident Peak Demand-Standard Customers (MW) ²	-	-	-	-	-	-	-	-	-	-	-	-	8,992
168														
169														
170														
171														
172														
173														
174	Schedule PA-T-E:	12,111	11,914	13,361	12,078	14,495	18,580	16,201	22,201	18,500	18,596	14,739	14,660	187,435
175	Total Deliveries (MWh)	76,62%	76,62%	76,62%	76,62%	76,62%	79,79%	79,79%	79,79%	79,79%	79,79%	76,62%	76,62%	78,21%
176	% @ Secondary Service	23,38%	23,38%	23,38%	23,38%	23,38%	20,21%	20,21%	20,21%	20,21%	20,21%	23,38%	23,38%	21,79%
177	% @ Primary Service	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%
178	% @ Transmission Service	0,4825%	0,4825%	0,4825%	0,4825%	0,4825%	0,4826%	0,4826%	0,4826%	0,4826%	0,4826%	0,4825%	0,4825%	0,4825%
179	Total Deliveries (MWh)	9,140	9,140	9,140	9,140	9,140	9,140	9,140	9,140	9,140	9,140	9,140	9,140	109,779
180	% @ Secondary Service	93,991	93,985	94,039	94,045	94,045	94,290	93,140	92,807	91,884	90,010	89,528	84,788	1,106,552
181	% @ Primary Service	66,516	66,510	66,539	66,863	66,863	66,873	66,873	68,228	68,470	68,480	68,540	68,540	808,633
182	% @ Transmission Service	169,647	169,635	169,539	169,570	170,047	170,299	169,155	170,248	169,500	167,656	167,214	162,474	2,024,964
183	Non-Coincident Demand (MW)	333	461	185	1,520	2,419	703	0	0	0	0	0	0	5,621
184	% @ Secondary Service	8,544	6,272	6,656	5,792	5,6	0	0	0	0	0,032	0	6,56	39
185	% @ Primary Service	-	-	-	-	-	-	-	-	-	-	-	-	-
186	% @ Transmission Service	-	-	-	-	-	-	-	-	-	-	-	-	-
187	Total Deliveries (MWh)	51,142	50,307	56,417	51,000	61,208	77,699	67,752	92,844	77,365	77,770	62,238	61,903	787,644
188	% @ Secondary Service	0,4039%	0,4039%	0,4039%	0,4039%	0,4039%	0,4019%	0,4019%	0,4019%	0,4019%	0,4019%	0,4039%	0,4039%	0,4029%
189	% @ Primary Service	0,4825%	0,4825%	0,4825%	0,4825%	0,4825%	0,4826%	0,4826%	0,4826%	0,4826%	0,4826%	0,4825%	0,4825%	0,4825%
190	% @ Transmission Service	37,480	36,869	41,346	37,376	44,857	59,580	51,952	71,192	59,324	59,634	45,613	45,367	590,590
191	Non-Coincident Demand (MW)	13,661	13,438	15,070	13,623	16,350	18,120	15,800	21,651	18,042	18,136	16,625	16,536	197,054
192	% @ Secondary Service	-	-	-	-	-	-	-	-	-	-	-	-	-
193	% @ Primary Service	-	-	-	-	-	-	-	-	-	-	-	-	-
194	% @ Transmission Service	51,142	50,307	56,417	51,000	61,208	77,699	67,752	92,844	77,365	77,770	62,238	61,903	787,644
195														
196														
197														
198														
199	Schedule S: Standby Determinants:	9,140	9,140	9,140	9,140	9,140	9,140	9,140	9,214	9,147	9,147	9,147	9,147	109,779
200	Standby Demand (MW)	93,991	93,985	94,039	94,045	94,045	94,290	93,140	92,807	91,884	90,010	89,528	84,788	1,106,552
201	MW @ Secondary Service	66,516	66,510	66,539	66,863	66,863	66,873	66,873	68,228	68,470	68,480	68,540	68,540	808,633
202	MW @ Primary Service	169,647	169,635	169,539	169,570	170,047	170,299	169,155	170,248	169,500	167,656	167,214	162,474	2,024,964
203	MW @ Transmission Service													
204														
205														
206														
207	San Diego Unified Port District	333	461	185	1,520	2,419	703	0	0	0	0	0	0	5,621
208	Total Deliveries (MWh)	8,544	6,272	6,656	5,792	5,6	0	0	0	0	0,032	0	6,56	39
209	Non-Coincident Demand (MW)	-	-	-	-	-	-	-	-	-	-	-	-	-
210	Coincident Peak Demand-Standard Customers (MW) ²	-	-	-	-	-	-	-	-	-	-	-	-	8,992
211														
212														
213														

NOTES:
 1 Reference data based on January 2023 through December 2023 forecasts.
 2 On-Peak Demand and Coincident Peak Demand (%) and (MW) for Standard Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m.
 3 On-Peak Demand and Coincident Peak Demand (%) and (MW) for Grandfathered Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Forecast Period January 2023 - December 2023

2023 (MWh)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Lake Hodges Pumping Load	22	78	-	-	-	73	502	1,732	1,349	54	78	68	3,956

Primary Level Distribution Loss Factor 1.0109

Total Lake Hodges Pumping Load 3,999

Statement BD
SAN DIEGO GAS AND ELECTRIC COMPANY
Allocation Energy and Supporting Data
Lake Hodges Pumping Load Adjustment Mechanism
For the 12-Month Base & True Up Period Ending December 31, 2021

Line No.	Description	Amount	Reference	Line No.
1	Pumped Storage Facility - Actual Load	62,164	SDG&E Records	1
2	Pumped Storage Facility - Forecast Load	<u>77,025</u>	SDG&E Records	2
3	Difference	(14,861)	Line 1 Minus Line 2	3
4	Primary Level Distribution Loss Factor	<u>1.0109</u>	Stmt BB; Col. B; Primary Level Factor	4
5	Pumped Storage - True Up Adjustment ¹	<u>(15,022)</u>	Line 3 x Line 4	5

¹ The pumped storage True-Up Adjustment reconciles the difference between the prior year's forecast and actual load data.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Comparison of Revenues
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(A) 2023 Transmission Revenues @ Changed Rates	(B) 2022 Transmission Revenues @ Present Rates ¹	(C) = (A) - (B) (\$ Change	(D) = (C)/(B) (%) Change	Reference	Line No.
1	Residential	\$ 535,818,844	\$ 523,023,865	\$ 12,794,979	2.45%	(A): Page BG-2, Line 16, Col. G	1
2						(B): Statement BH, Page BH-1, Line 16, Col. G	2
3							3
4	Small Commercial	\$ 129,640,606	\$ 112,464,311	\$ 17,176,296	15.27%	(A): Page BG-2, Line 18, Col. G	4
5						(B): Statement BH, Page BH-1, Line 18, Col. G	5
6							6
7	Medium and Large Commercial/Industrial ²	\$ 492,984,470	\$ 446,974,477	\$ 46,009,992	10.29%	(A): Page BG-2, Line 20, Col. G	7
8						(B): Statement BH, Page BH-1, Line 20, Col. G	8
9	San Diego Unified Port District	\$ 88,381	\$ 45,701	\$ 42,680	93.39%	(A): Page BG-2, Line 22, Col. G	9
10						(B): Statement BH, Page BH-1, Line 22, Col. G	10
11	Agricultural (Schedules PA, TOU-PA and PA-T-1)						11
12							12
13							13
14	Schedules PA and TOU-PA	\$ 5,148,604	\$ 4,775,242	\$ 373,362	7.82%	(A): Page BG-5, Line 52, Col. M	14
15						(B): Statement BH, Page BH-4, Line 52, Col. M	15
16						(A): Page BG-5, Line 53, Col. M	16
17	Schedule PA-T-1	\$ 7,136,009	\$ 6,627,982	\$ 508,028	7.66%	(B): Statement BH, Page BH-4, Line 53, Col. M	17
18							18
19							19
20	Total Agricultural	\$ 12,284,613	\$ 11,403,224	\$ 881,389	7.73%	(A): Line 14, Col. A Plus Line 16, Col. A	20
21						(B): Line 14, Col. B Plus Line 16, Col. B	21
22							22
23	Street Lighting	\$ 4,094,263	\$ 3,340,737	\$ 753,526	22.56%	(A): Page BG-2, Line 26, Col. G	23
24						(B): Statement BH, Page BH-1, Line 26, Col. G	24
25							25
26	Standby	\$ 18,348,959	\$ 16,125,189	\$ 2,223,770	13.79%	(A): Page BG-2, Line 28, Col. G	26
27						(B): Statement BH, Page BH-1, Line 28, Col. G	27
28	Grand Total	\$ 1,193,260,137	\$ 1,113,377,504	\$ 79,882,633	7.17%	Sum Lines 1, 4, 7, 10, 20, 23, 26	28

NOTES:

¹ Present rates are defined as rates presented in TOS Cycle 4, pursuant to Docket No. ER22-527-000.

² Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Line No.
1	Residential ¹	\$ 51,621,907	\$ 43,473,632	\$ 41,133,263	\$ 37,251,011	\$ 37,483,392	\$ 39,250,222		1
2									2
3	Small Commercial ²	\$ 10,372,560	\$ 9,750,298	\$ 10,055,194	\$ 9,841,062	\$ 10,044,339	\$ 10,848,873		3
4									4
5	Medium and Large Commercial/Industrial ³	\$ 36,039,559	\$ 34,968,551	\$ 32,709,046	\$ 37,747,817	\$ 35,070,599	\$ 45,095,826		5
6									6
7	San Diego Unified Port District ⁴	\$ 17,259	\$ 12,669	\$ 13,445	\$ 20,380	\$ 11,312	\$ -		7
8									8
9	Agricultural ⁵	\$ 763,139	\$ 770,615	\$ 814,718	\$ 791,249	\$ 954,359	\$ 1,197,375		9
10									10
11	Street Lighting ⁶	\$ 293,724	\$ 404,548	\$ 326,449	\$ 350,885	\$ 346,396	\$ 349,164		11
12									12
13	Standby ⁷	\$ 1,537,261	\$ 1,537,153	\$ 1,536,289	\$ 1,536,578	\$ 1,540,880	\$ 1,543,154		13
14									14
15	TOTAL	\$ 100,645,409	\$ 90,917,466	\$ 86,588,405	\$ 87,538,982	\$ 85,451,278	\$ 98,284,614		15

Line No.	Customer Classes	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Line No.
16	Residential ¹	\$ 45,923,791	\$ 50,621,971	\$ 55,775,819	\$ 47,236,432	\$ 41,105,766	\$ 44,941,640	\$ 535,818,844	16
17									17
18	Small Commercial ²	\$ 11,177,915	\$ 12,180,187	\$ 12,726,921	\$ 11,565,857	\$ 10,563,550	\$ 10,513,848	\$ 129,640,606	18
19									19
20	Medium and Large Commercial/Industrial ³	\$ 46,909,570	\$ 47,881,827	\$ 52,586,143	\$ 47,882,508	\$ 38,356,141	\$ 37,736,882	\$ 492,984,470	20
21									21
22	San Diego Unified Port District ⁴	\$ -	\$ -	\$ -	\$ 65	\$ -	\$ 13,251	\$ 88,381	22
23									23
24	Agricultural ⁵	\$ 1,154,618	\$ 1,396,426	\$ 1,277,278	\$ 1,222,512	\$ 1,014,173	\$ 928,150	\$ 12,284,613	24
25									25
26	Street Lighting ⁶	\$ 332,296	\$ 248,624	\$ 378,598	\$ 316,211	\$ 361,602	\$ 385,767	\$ 4,094,263	26
27									27
28	Standby ⁷	\$ 1,532,797	\$ 1,542,668	\$ 1,535,860	\$ 1,518,972	\$ 1,515,146	\$ 1,472,201	\$ 18,348,959	28
29									29
30	TOTAL	\$ 107,030,986	\$ 113,871,703	\$ 124,280,619	\$ 109,742,557	\$ 92,916,378	\$ 95,991,739	\$ 1,193,260,137	30

NOTES:

- ¹ Pages BG-3 through BG-5, Line 37.
- ² Page BG-3 through BG-5, Line 39.
- ³ Page BG-3 through BG-5, Lines 41-45.
- ⁴ Page BG-3 through BG-5, Lines 47-49.
- ⁵ Page BG-3 through BG-5, Lines 52 and 53.
- ⁶ Page BG-3 through BG-5, Line 55.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(A) Jan-23		(B) Feb-23		(C) Mar-23		(D) Apr-23		Line No.
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	560,315,930		471,872,696		446,469,803		404,330,953		1
2										2
3	Small Commercial	157,781,565		148,316,065		152,953,976		149,696,722		3
4										4
5	Medium and Large Commercial/Industrial	685,887,700		663,365,388		630,700,801		717,401,784		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,698,833		1,648,049		1,542,983		1,779,218	7
8	Maximum On-Peak Period Demand-Standard Customers		1,473,108		1,437,995		1,303,772		1,546,969	8
9	Maximum Demand at the Time of System Peak-Standard Customers		98,411		87,557		119,701		99,382	9
10										10
11	San Diego Unified Port District	333,000		461,000		185,000		1,520,000		11
12	Non-Coincident (90%)		8,544		6,272		6,656		5,792	12
13	Maximum Demand at the Time of System Peak		-		-		-		4,960	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	7,884,292		8,279,307		7,984,530		8,656,671		16
17	Schedule PA-T-1 - Non-Coincident (100%)	12,111,398	51,142	11,913,713	50,307	13,360,668	56,417	12,077,746	51,000	17
18										18
19	Street Lighting	5,619,370		7,739,584		6,245,443		6,712,925		19
20										20
21	Standby		169,647		169,635		169,539		169,570	21
22										22
23	TOTAL	1,429,933,254		1,311,947,753		1,257,900,221		1,300,396,799		23

NOTES:

¹ Billing determinants are forecast determinants for the rate effective January 2023 through December 2023, as presented in Statement BG, Page BG-18.

Line No.	Customer Classes	(A) Jan-23		(B) Feb-23		(C) Mar-23		(D) Apr-23		Line No.
		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.09213		\$ 0.09213		\$ 0.09213		\$ 0.09213		24
25										25
26	Small Commercial ²	\$ 0.06574		\$ 0.06574		\$ 0.06574		\$ 0.06574		26
27										27
28	Medium and Large Commercial/Industrial ^{2,3}									28
29										29
30	San Diego Unified Port District ^{2,5}									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$ 0.03806		\$ 0.03806		\$ 0.03806		\$ 0.03806		32
33										33
34	Street Lighting ²	\$ 0.05227		\$ 0.05227		\$ 0.05227		\$ 0.05227		34
35										35
36	Standby ^{2,3}									36

NOTES:

² The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.

³ The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(A) Jan-23		(B) Feb-23		(C) Mar-23		(D) Apr-23		Line No.
		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 51,621,907	\$ -	\$ 43,473,632	\$ -	\$ 41,133,263	\$ -	\$ 37,251,011	\$ -	37
38										38
39	Small Commercial	\$ 10,372,560	\$ -	\$ 9,750,298	\$ -	\$ 10,055,194	\$ -	\$ 9,841,062	\$ -	39
40										40
41	Medium and Large Commercial/Industrial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 34,630,358		\$ 33,601,021		\$ 31,430,863		\$ 36,271,725	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 1,315,711		\$ 1,284,350		\$ 1,164,468		\$ 1,381,680	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 93,491		\$ 83,179		\$ 113,716		\$ 94,413	45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		\$ 17,259		\$ 12,669		\$ 13,445		\$ 11,700	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ 8,680	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 300,076		\$ 315,110		\$ 303,891		\$ 329,473		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 463,063		\$ 455,505		\$ 510,827		\$ 461,776	53
54										54
55	Street Lighting	\$ 293,724	\$ -	\$ 404,548	\$ -	\$ 326,449	\$ -	\$ 350,885	\$ -	55
56										56
57	Standby		\$ 1,537,261		\$ 1,537,153		\$ 1,536,289		\$ 1,536,578	57
58										58
59	TOTAL	\$ 62,588,267	\$ 38,057,142	\$ 53,943,588	\$ 36,973,878	\$ 51,818,798	\$ 34,769,608	\$ 47,772,431	\$ 39,766,552	59
60										60
61	Grand Total		\$ 100,645,409		\$ 90,917,466		\$ 86,588,405		\$ 87,538,982	61

NOTES:

⁴ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.

The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

⁵ Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(E) May-23		(F) Jun-23		(G) Jul-23		(H) Aug-23		Line No.
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	406,853,268		426,030,846		498,467,281		549,462,403		1
2										2
3	Small Commercial	152,788,855		165,026,973		170,032,169		185,278,178		3
4										4
5	Medium and Large Commercial/Industrial	667,047,243		741,907,103		771,025,890		785,073,393		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,653,102		1,848,650		1,922,919		1,962,551	7
8	Maximum On-Peak Period Demand-Standard Customers		1,435,121		1,634,731		1,703,654		1,747,480	8
9	Maximum Demand at the Time of System Peak-Standard Customers		94,284		109,473		110,871		105,109	9
10										10
11	San Diego Unified Port District	2,419,000		703,000		-		-		11
12	Non-Coincident (90%)		5,600		-		-		-	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	10,513,771		12,953,253		14,199,159		14,576,003		16
17	Non-Coincident (100%)	14,495,227	61,208	18,579,563	77,699	16,200,938	67,752	22,200,897	92,844	17
18										18
19	Street Lighting	6,627,048		6,680,010		6,357,294		4,756,525		19
20										20
21	Standby		170,047		170,299		169,155		170,248	21
22										22
23	TOTAL	1,260,744,413		1,371,880,747		1,476,282,731		1,561,347,399		23

NOTES:

¹ Billing determinants are forecast determinants for the rate effective January 2023 through December 2023, as presented in Statement BG, Pages BG-18 and BG-19.

Line No.	Customer Classes	(E) May-23		(F) Jun-23		(G) Jul-23		(H) Aug-23		Line No.
		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.09213		\$ 0.09213		\$ 0.09213		\$ 0.09213		24
25										25
26	Small Commercial ²	\$ 0.06574		\$ 0.06574		\$ 0.06574		\$ 0.06574		26
27										27
28	Medium and Large Commercial/Industrial ^{2,3}									28
29										29
30	San Diego Unified Port District ^{2,5}									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$ 0.03806		\$ 0.03806		\$ 0.03806		\$ 0.03806		32
33										33
34	Street Lighting ²	\$ 0.05227		\$ 0.05227		\$ 0.05227		\$ 0.05227		34
35										35
36	Standby ^{2,3}									36

NOTES:

² The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.

³ The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(E) May-23		(F) Jun-23		(G) Jul-23		(H) Aug-23		Line No.
		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 37,483,392	\$ -	\$ 39,250,222	\$ -	\$ 45,923,791	\$ -	\$ 50,621,971	\$ -	37
38										38
39	Small Commercial	\$ 10,044,339	\$ -	\$ 10,848,873	\$ -	\$ 11,177,915	\$ -	\$ 12,180,187	\$ -	39
40										40
41	Medium and Large Commercial/Industrial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 33,699,247		\$ 37,684,018		\$ 39,200,050		\$ 40,013,563	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 1,281,782		\$ 6,908,843		\$ 7,200,131		\$ 7,385,351	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 89,570		\$ 502,964		\$ 509,388		\$ 482,913	45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		\$ 11,312		\$ -		\$ -		\$ -	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 400,154		\$ 493,001		\$ 540,420		\$ 554,763		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 554,205		\$ 704,374		\$ 614,198		\$ 841,664	53
54										54
55	Street Lighting	\$ 346,396	\$ -	\$ 349,164	\$ -	\$ 332,296	\$ -	\$ 248,624	\$ -	55
56										56
57	Standby	\$ -	\$ 1,540,880	\$ -	\$ 1,543,154	\$ -	\$ 1,532,797	\$ -	\$ 1,542,668	57
58										58
59	TOTAL	\$ 48,274,281	\$ 37,176,997	\$ 50,941,260	\$ 47,343,354	\$ 57,974,421	\$ 49,056,565	\$ 63,605,545	\$ 50,266,158	59
60										60
61	Grand Total		\$ 85,451,278		\$ 98,284,614		\$ 107,030,986		\$ 113,871,703	61

NOTES:

⁴ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.

The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

⁵ Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(I) Sep-23		(J) Oct-23		(K) Nov-23		(L) Dec-23		(M) Total		Line No.
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	605,403,445		512,714,985		446,171,346		487,806,796		5,815,899,752		1
2												2
3	Small Commercial	193,594,785		175,933,335		160,686,796		159,930,756		1,972,020,175		3
4												4
5	Medium-Large Commercial	864,688,706		791,410,571		728,326,985		719,849,677		8,766,685,241		5
6	Non-Coincident (100%)		-		-		-		-		-	6
7	Non-Coincident (90%)		2,155,655		1,963,308		1,807,802		1,779,073		21,762,141	7
8	Maximum On-Peak Period Demand-Standard Customers		1,908,228		1,719,636		1,574,475		1,535,765		19,020,935	8
9	Maximum Demand at the Time of System Peak-Standard Customers		125,790		131,490		98,626		109,196		1,289,889	9
10												10
11	San Diego Unified Port District	-		-		-		-		5,621,000		11
12	Non-Coincident (90%)		-		32		-		6,560		39,456	12
13	Maximum Demand at the Time of System Peak		-		-		-		-		4,960	13
14												14
15	Agricultural											15
16	Schedules PA and TOU-PA	15,132,216		13,596,967		11,840,223		9,659,593		135,275,984		16
17	Non-Coincident (100%)	18,499,681	77,365	18,596,377	77,770	14,739,230	62,238	14,660,010	61,903	187,435,447	787,644	17
18												18
19	Street Lighting	7,243,115		6,049,579		6,917,960		7,380,267		78,329,120		19
20												20
21	Standby Customers		169,500		167,636		167,214		162,474		2,024,964	21
22												22
23	TOTAL	1,704,561,948		1,518,301,813		1,368,682,540		1,399,287,100		16,961,266,718		23

NOTES:
¹ Billing determinants are forecast determinants for the rate effective January 2023 through December 2023, as presented in Statement BG, Page BG-19.

Line No.	Customer Classes	(I) Sep-23		(J) Oct-23		(K) Nov-23		(L) Dec-23		(M) Total		Line No.
		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		Changed Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.09213		\$ 0.09213		\$ 0.09213		\$ 0.09213				24
25												25
26	Small Commercial ²	\$ 0.06574		\$ 0.06574		\$ 0.06574		\$ 0.06574				26
27												27
28	Medium and Large Commercial/Industrial ^{2,3}											28
29												29
30	San Diego Unified Port District ^{2,5}											30
31												31
32	Agricultural (Schedules PA and TOU-PA) ^{2,3}	\$ 0.03806		\$ 0.03806		\$ 0.03806		\$ 0.03806				32
33												33
34	Street Lighting ²	\$ 0.05227		\$ 0.05227		\$ 0.05227		\$ 0.05227				34
35												35
36	Standby ^{2,3}											36

NOTES:
² The changed rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 41.
³ The demand rates for Medium & Large Commercial/Industrial, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.

Line No.	Customer Classes	(I) Sep-23		(J) Oct-23		(K) Nov-23		(L) Dec-23		(M) Total		Line No.
		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		Revenues @ Changed Rates ⁴		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 55,775,819	\$ -	\$ 47,236,432	\$ -	\$ 41,105,766	\$ -	\$ 44,941,640	\$ -	\$ 535,818,844	\$ -	37
38												38
39	Small Commercial	\$ 12,726,921	\$ -	\$ 11,565,857	\$ -	\$ 10,563,550	\$ -	\$ 10,513,848	\$ -	\$ 129,640,606	\$ -	39
40												40
41	Medium-Large Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 43,943,493		\$ 40,010,714		\$ 36,856,199		\$ 36,261,473		\$ 443,602,724	43
44	Maximum On-Peak Period Demand-Standard Customers ⁵		\$ 8,064,719		\$ 7,267,674		\$ 1,406,247		\$ 1,371,673		\$ 46,032,631	44
45	Maximum Demand at the Time of System Peak-Standard Customers ⁵		\$ 577,931		\$ 604,120		\$ 93,695		\$ 103,736		\$ 3,349,115	45
46												46
47	San Diego Unified Port District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	47
48	Non-Coincident (90%)				\$ 65				\$ 13,251		\$ 79,701	48
49	Maximum Demand at the Time of System Peak										\$ 8,680	49
50												50
51	Agricultural											51
52	Schedules PA and TOU-PA	\$ 575,932		\$ 517,501		\$ 450,639		\$ 367,644		\$ 5,148,604		52
53	Schedule PA-T-1 - Non-Coincident (100%)		701,346		705,012		563,534		560,506		\$ 7,136,009	53
54												54
55	Street Lighting	\$ 378,598	\$ -	\$ 316,211	\$ -	\$ 361,602	\$ -	\$ 385,767	\$ -	\$ 4,094,263	\$ -	55
56												56
57	Standby Customers	\$ -	\$ 1,535,860	\$ -	\$ 1,518,972	\$ -	\$ 1,515,146	\$ -	\$ 1,472,201	\$ -	\$ 18,348,959	57
58												58
59	TOTAL	\$ 69,457,270	\$ 54,823,349	\$ 59,636,001	\$ 50,106,556	\$ 52,481,557	\$ 40,434,822	\$ 56,208,899	\$ 39,782,840	\$ 674,702,317	\$ 518,557,819	59
60												60
61	Grand Total		\$124,280,619		\$109,742,557		\$ 92,916,378		\$ 95,991,739		\$1,193,260,137	61

NOTES:
⁴ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers.
 The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on Pages BG-6, BG-7, BG-8, BG-9, BG-13, and BG-14.
⁵ Revenues for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round. Grandfathered Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays, are not included due to assumed revenue neutrality.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers)
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference ¹	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	685,887,700	663,365,388	630,700,801	717,401,784	667,047,243	741,907,103		(Page BG-21.3, Line 145) x 1000	2
3	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (100%) (kW):									6
7	Secondary	-	-	-	-	-	-		(Page BG-21.1, Line 43) x 1000	7
8	Primary	-	-	-	-	-	-		(Page BG-21.1, Line 44) x 1000	8
9	Transmission	-	-	-	-	-	-		(Page BG-21.1, Line 45) x 1000	9
10	Total	-	-	-	-	-	-		Sum Lines 7; 8; 9	10
11	Check Figure	-	-	-	-	-	-		Page BG-18, Line 6	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%)									14
15	Rates (\$/kW):									15
16	Secondary	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86		Statement BL, Page BL-1, Line 6, Col. D	16
17	Primary	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09		Statement BL, Page BL-1, Line 6, Col. C	17
18	Transmission	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00		Statement BL, Page BL-1, Line 6, Col. B	18
19	Non-Coincident Demand (100%) -									19
20	Revenues at Changed Rates:									20
21	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 7 x Line 16	21
22	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 8 x Line 17	22
23	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 9 x Line 18	23
24	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference ¹	Line No.
25	Energy Revenues:									25
26	Commodity Sales - kWh	771,025,890	785,073,393	864,688,706	791,410,571	728,326,985	719,849,677	8,766,685,241	(Page BG-21.3, Line 145) x 1000	26
27	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29										29
30	Non-Coincident Demand (100%) (kW):									30
31	Secondary	-	-	-	-	-	-	-	(Page BG-21.1, Line 43) x 1000	31
32	Primary	-	-	-	-	-	-	-	(Page BG-21.1, Line 44) x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Page BG-21.1, Line 45) x 1000	33
34	Total	-	-	-	-	-	-	-	Sum Lines 31; 32; 33	34
35	Check Figure	-	-	-	-	-	-	-	Page BG-19, Line 6	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%)									38
39	Rates (\$/kW):									39
40	Secondary	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	\$ 22.86	Statement BL, Page BL-1, Line 6, Col. D	40
41	Primary	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	\$ 22.09	Statement BL, Page BL-1, Line 6, Col. C	41
42	Transmission	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	Statement BL, Page BL-1, Line 6, Col. B	42
43	Non-Coincident Demand (100%) -									43
44	Revenues at Changed Rates:									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 32 x Line 41	46
47	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 33 x Line 42	47
48	Total Revenues at Changed Rates:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 45; 46; 47	48

NOTES:
¹ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers)
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G) Total	Reference ²	Line No.
1	<u>Non-coincident</u>									1
2	<u>Demand (90%) (kW) ¹:</u>									2
3	Secondary	1,257,548	1,227,574	1,112,991	1,320,602	1,225,120	1,366,505		(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	3
4	Primary	314,458	305,212	285,019	329,410	306,022	356,816		(Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	4
5	Transmission	126,826	115,263	144,972	129,207	121,960	125,329		(Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	5
6	Total	1,698,833	1,648,049	1,542,983	1,779,218	1,653,102	1,848,650		Sum Lines 3; 4; 5	6
7	Check Figure	1,698,833	1,648,049	1,542,983	1,779,218	1,653,102	1,848,650		Page BG-18, Line 7	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Non-Coincident Demand (90%)</u>									10
11	<u>Rates (\$/kW):</u>									11
12	Secondary	20.57	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57		Statement BL, Page BL-1, Line 8, Col. D	12
13	Primary	19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88		Statement BL, Page BL-1, Line 8, Col. C	13
14	Transmission	19.80	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80		Statement BL, Page BL-1, Line 8, Col. B	14
15	<u>Non-Coincident Demand (90%) -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 25,867,770	\$ 25,251,196	\$ 22,894,232	\$ 27,164,774	\$ 25,200,714	\$ 28,109,000		Line 3 x Line 12	17
18	Primary	\$ 6,251,430	\$ 6,067,619	\$ 5,666,183	\$ 6,548,661	\$ 6,083,722	\$ 7,093,511		Line 4 x Line 13	18
19	Transmission	\$ 2,511,158	\$ 2,282,206	\$ 2,870,448	\$ 2,558,290	\$ 2,414,811	\$ 2,481,507		Line 5 x Line 14	19
20	Subtotal	\$ 34,630,358	\$ 33,601,021	\$ 31,430,863	\$ 36,271,725	\$ 33,699,247	\$ 37,684,018		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference ²	Line No.
21	<u>Non-Coincident</u>									21
22	<u>Demand (90%) (kW) ¹:</u>									22
23	Secondary	1,424,119	1,460,753	1,595,126	1,437,478	1,344,083	1,311,037	16,082,935	(Pages BG-21.2 & 21.3, Line 70 + Line 116) x 1000	23
24	Primary	371,042	378,395	416,005	379,504	334,748	329,191	4,105,822	(Pages BG-21.2 & 21.3, Line 71 + Line 117) x 1000	24
25	Transmission	127,758	123,403	144,524	146,326	128,971	138,844	1,573,384	(Pages BG-21.2 & 21.3, Line 72 + Line 118) x 1000	25
26	Total	1,922,919	1,962,551	2,155,655	1,963,308	1,807,802	1,779,073	21,762,141	Sum Lines 23; 24; 25	26
27	Check Figure	1,922,919	1,962,551	2,155,655	1,963,308	1,807,802	1,779,073	21,762,141	Page BG-19, Line 7	27
28		-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Non-Coincident Demand (90%)</u>									30
31	<u>Rates (\$/kW):</u>									31
32	Secondary	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57	\$ 20.57		Statement BL, Page BL-1, Line 8, Col. D	32
33	Primary	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88	\$ 19.88		Statement BL, Page BL-1, Line 8, Col. C	33
34	Transmission	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80	\$ 19.80		Statement BL, Page BL-1, Line 8, Col. B	34
35	<u>Non-Coincident Demand (90%) -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 29,294,120	\$ 30,047,697	\$ 32,811,743	\$ 29,568,922	\$ 27,647,783	\$ 26,968,030	\$ 330,825,981	Line 23 x Line 32	37
38	Primary	\$ 7,376,313	\$ 7,522,496	\$ 8,270,177	\$ 7,544,531	\$ 6,654,781	\$ 6,544,323	\$ 81,623,747	Line 24 x Line 33	38
39	Transmission	\$ 2,529,618	\$ 2,443,370	\$ 2,861,572	\$ 2,897,261	\$ 2,553,635	\$ 2,749,120	\$ 31,152,996	Line 25 x Line 34	39
40	Subtotal	\$ 39,200,050	\$ 40,013,563	\$ 43,943,493	\$ 40,010,714	\$ 36,856,199	\$ 36,261,473	\$ 443,602,724	Sum Lines 37; 38; 39	40

NOTES:

¹ NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.

² Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference ³	Line No.
1	Maximum On-Peak									1
2	Period Demand (kW) ² :									2
3	Secondary	1,136,897	1,109,799	1,006,209	1,193,901	1,107,580	1,269,683		(Page BG-21.2, Line 80) x 1000	3
4	Primary	298,285	291,175	263,997	313,241	290,593	329,516		(Page BG-21.2, Line 81) x 1000	4
5	Transmission	37,926	37,022	33,566	39,827	36,948	35,533		(Page BG-21.2, Line 82) x 1000	5
6	Total	1,473,108	1,437,995	1,303,772	1,546,969	1,435,121	1,634,731		Sum Lines 3; 4; 5	6
7	Check Figure	1,473,108	1,437,995	1,303,772	1,546,969	1,435,121	1,634,731		Page BG-18, Line 8	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Maximum On-Peak									10
11	Period Demand Rates (\$/kW):									11
12	Secondary	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 0.90	\$ 4.26		Statement BL, Page 1, Lines 11 & 12, Col. D	12
13	Primary	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 4.11		Statement BL, Page 1, Lines 11 & 12, Col. C	13
14	Transmission	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 0.87	\$ 4.10		Statement BL, Page 1, Lines 11 & 12, Col. B	14
15	Maximum On-Peak Period Demand -									15
16	Revenues at Changed Rates:									16
17	Secondary	\$ 1,023,207	\$ 998,819	\$ 905,588	\$ 1,074,511	\$ 996,822	\$ 5,408,848		Line 3 x Line 12	17
18	Primary	\$ 259,508	\$ 253,322	\$ 229,677	\$ 272,520	\$ 252,816	\$ 1,354,310		Line 4 x Line 13	18
19	Transmission	\$ 32,995	\$ 32,209	\$ 29,202	\$ 34,650	\$ 32,145	\$ 145,685		Line 5 x Line 14	19
20	Subtotal	\$ 1,315,711	\$ 1,284,350	\$ 1,164,468	\$ 1,381,680	\$ 1,281,782	\$ 6,908,843		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference ³	Line No.
21	Maximum On-Peak									21
22	Period Demand (kW) ² :									22
23	Secondary	1,323,214	1,357,254	1,482,105	1,335,627	1,215,129	1,185,254	14,722,653	(Page BG-21.2, Line 80) x 1000	23
24	Primary	343,409	352,243	384,645	346,630	318,811	310,972	3,843,516	(Page BG-21.2, Line 81) x 1000	24
25	Transmission	37,031	37,984	41,478	37,379	40,535	39,539	454,767	(Page BG-21.2, Line 82) x 1000	25
26	Total	1,703,654	1,747,480	1,908,228	1,719,636	1,574,475	1,535,765	19,020,935	Sum Lines 23; 24; 25	26
27	Check Figure	1,703,654	1,747,480	1,908,228	1,719,636	1,574,475	1,535,765	19,020,935	Page BG-19, Line 8	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	Maximum On-Peak									30
31	Period Demand Rates (\$/kW):									31
32	Secondary	\$ 4.26	\$ 4.26	\$ 4.26	\$ 4.26	\$ 0.90	\$ 0.90		Statement BL, Page 1, Lines 11 & 12, Col. D	32
33	Primary	\$ 4.11	\$ 4.11	\$ 4.11	\$ 4.11	\$ 0.87	\$ 0.87		Statement BL, Page 1, Lines 11 & 12, Col. C	33
34	Transmission	\$ 4.10	\$ 4.10	\$ 4.10	\$ 4.10	\$ 0.87	\$ 0.87		Statement BL, Page 1, Lines 11 & 12, Col. B	34
35	Maximum On-Peak Period Demand -									35
36	Revenues at Changed Rates:									36
37	Secondary	\$ 5,636,894	\$ 5,781,900	\$ 6,313,769	\$ 5,689,772	\$ 1,093,616	\$ 1,066,729	\$ 35,990,476	Line 23 x Line 32	37
38	Primary	\$ 1,411,410	\$ 1,447,718	\$ 1,580,891	\$ 1,424,650	\$ 277,365	\$ 270,546	\$ 9,034,732	Line 24 x Line 33	38
39	Transmission	\$ 151,828	\$ 155,733	\$ 170,059	\$ 153,252	\$ 35,266	\$ 34,399	\$ 1,007,423	Line 25 x Line 34	39
40	Subtotal	\$ 7,200,131	\$ 7,385,351	\$ 8,064,719	\$ 7,267,674	\$ 1,406,247	\$ 1,371,673	\$ 46,032,631	Sum Lines 37; 38; 39	40

NOTES:

¹ Standard Customers have Maximum On-Peak Period Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

² Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.

³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference ³	Line No.
1	<u>Maximum Demand</u>									1
2	<u>at the Time of System Peak (kW) ²:</u>									2
3	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 126) x 1000	3
4	Primary	16,544	14,720	20,123	16,707	15,850	24,168		(Page BG-21.3, Line 127) x 1000	4
5	Transmission	81,867	72,838	99,577	82,674	78,434	85,305		(Page BG-21.3, Line 128) x 1000	5
6	Total	98,411	87,557	119,701	99,382	94,284	109,473		Sum Lines 3; 4; 5	6
7	Check Figure	98,411	87,557	119,701	99,382	94,284	109,473		Page BG-18, Line 9	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum Demand at the</u>									10
11	<u>Time of System Peak Rates (\$/kW):</u>									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	12
13	Primary	\$ 0.95	\$ 0.95	\$ 0.95	\$ 0.95	\$ 0.95	\$ 4.61		Statement BL, Page BL-1, Lines 19 & 20, Col. C	13
14	Transmission	\$ 0.95	\$ 0.95	\$ 0.95	\$ 0.95	\$ 0.95	\$ 4.59		Statement BL, Page BL-1, Lines 19 & 20, Col. B	14
15	<u>Maximum Demand at the Time of System</u>									15
16	<u>Peak - Revenues at Changed Rates:</u>									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	\$ 15,717	\$ 13,984	\$ 19,117	\$ 15,872	\$ 15,058	\$ 111,416		Line 4 x Line 13	18
19	Transmission	\$ 77,774	\$ 69,196	\$ 94,599	\$ 78,541	\$ 74,512	\$ 391,548		Line 5 x Line 14	19
20	Subtotal	\$ 93,491	\$ 83,179	\$ 113,716	\$ 94,413	\$ 89,570	\$ 502,964		Sum Lines 17; 18; 19	20
21										21
22	<u>Revenues at Changed Rates:</u>									22
23	Secondary	\$ 26,890,977	\$ 26,250,014	\$ 23,799,820	\$ 28,239,285	\$ 26,197,536	\$ 33,517,848		Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page BG-8 Line 17	23
24	Primary	\$ 6,526,655	\$ 6,334,925	\$ 5,914,977	\$ 6,837,053	\$ 6,351,595	\$ 8,559,238		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page BG-8 Line 18	24
25	Transmission	\$ 2,621,927	\$ 2,383,611	\$ 2,994,249	\$ 2,671,480	\$ 2,521,468	\$ 3,018,740		Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page BG-8 Line 19	25
26	Total	\$ 36,039,559	\$ 34,968,550	\$ 32,709,046	\$ 37,747,818	\$ 35,070,599	\$ 45,095,826		Sum Lines 23; 24; 25	26
27										27
28	<u>Total Revenues at Changed Rates:</u>	\$ 36,039,559	\$ 34,968,550	\$ 32,709,046	\$ 37,747,818	\$ 35,070,599	\$ 45,095,826		Sum Line 26 + Page BG-6, Line 4	28

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference ³	Line No.
29	<u>Maximum Demand</u>									29
30	<u>at the Time of System Peak (kW) ²:</u>									30
31	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 126) x 1000	31
32	Primary	24,477	23,205	27,771	29,029	16,580	18,357	247,532	(Page BG-21.3, Line 127) x 1000	32
33	Transmission	86,394	81,904	98,019	102,461	82,046	90,839	1,042,357	(Page BG-21.3, Line 128) x 1000	33
34	Total	110,871	105,109	125,790	131,490	98,626	109,196	1,289,889	Sum Lines 31; 32; 33	34
35	Check Figure	110,871	105,109	125,790	131,490	98,626	109,196	1,289,889	Page BG-19, Line 9	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Maximum Demand at the</u>									38
39	<u>Time of System Peak Rates (\$/kW):</u>									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D	40
41	Primary	\$ 4.61	\$ 4.61	\$ 4.61	\$ 4.61	\$ 0.95	\$ 0.95		Statement BL, Page BL-1, Lines 19 & 20, Col. C	41
42	Transmission	\$ 4.59	\$ 4.59	\$ 4.59	\$ 4.59	\$ 0.95	\$ 0.95		Statement BL, Page BL-1, Lines 19 & 20, Col. B	42
43	<u>Maximum Demand at the Time of System</u>									43
44	<u>Peak - Revenues at Changed Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	\$ 112,839.4	\$ 106,974.6	\$ 128,023.0	\$ 133,824.3	\$ 15,751.3	\$ 17,439.4	\$ 706,016	Line 32 x Line 41	46
47	Transmission	\$ 396,548.9	\$ 375,938.4	\$ 449,908.2	\$ 470,295.6	\$ 77,943.3	\$ 86,296.8	\$ 2,643,099	Line 33 x Line 42	47
48	Total	\$ 509,388	\$ 482,913	\$ 577,931	\$ 604,120	\$ 93,695	\$ 103,736	\$ 3,349,115	Sum Lines 45; 46; 47	48
49										49
50	<u>Revenues at Changed Rates:</u>									50
51	Secondary	\$ 34,931,013	\$ 35,829,597	\$ 39,125,513	\$ 35,258,694	\$ 28,741,400	\$ 28,034,759	\$ 366,816,456	Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	51
52	Primary	\$ 8,900,562	\$ 9,077,188	\$ 9,979,091	\$ 9,103,005	\$ 6,947,897	\$ 6,832,308	\$ 91,364,495	Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	52
53	Transmission	\$ 3,077,994	\$ 2,975,042	\$ 3,481,540	\$ 3,520,808	\$ 2,666,844	\$ 2,869,815	\$ 34,803,519	Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39	53
54	Total	\$ 46,909,569	\$ 47,881,827	\$ 52,586,144	\$ 47,882,507	\$ 38,356,141	\$ 37,736,882	\$ 492,984,470	Sum Lines 51; 52; 53	54
55										55
56	<u>Total Revenues at Changed Rates:</u>	\$ 46,909,569	\$ 47,881,827	\$ 52,586,144	\$ 47,882,507	\$ 38,356,141	\$ 37,736,882	\$ 492,984,470	Sum Line 54 + Page BG-6, Line 28	56

NOTES:
¹ Standard Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
² Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.
³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference ³	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ²:</u>									2
3	Secondary	1,066,668	1,041,244	944,053	1,120,151	1,039,162	1,354,688		(Page BG-21.2, Line 90) x 1000	3
4	Primary	285,801	278,989	252,948	300,131	278,431	347,791		(Page BG-21.2, Line 91) x 1000	4
5	Transmission	36,891	36,012	32,651	38,741	35,940	37,018		(Page BG-21.2, Line 92) x 1000	5
6	Total	1,389,361	1,356,245	1,229,652	1,459,023	1,353,533	1,739,497		Sum Lines 3; 4; 5	6
7	Check Figure	1,389,361	1,356,245	1,229,652	1,459,023	1,353,533	1,739,497		Page BG-18, Line 10	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 0.95	\$ 0.95	\$ 0.95	\$ 0.95	\$ 0.95	\$ 4.00		Statement BL, Page 1, Lines 15 & 16, Col. D	12
13	Primary	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 3.87		Statement BL, Page 1, Lines 15 & 16, Col. C	13
14	Transmission	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 3.86		Statement BL, Page 1, Lines 15 & 16, Col. B	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Changed Rates:</u>									16
17	Secondary	\$ 1,013,335	\$ 989,181	\$ 896,851	\$ 1,064,143	\$ 987,204	\$ 5,418,754		Line 3 x Line 12	17
18	Primary	\$ 262,937	\$ 256,670	\$ 232,712	\$ 276,121	\$ 256,157	\$ 1,345,950		Line 4 x Line 13	18
19	Transmission	\$ 33,940	\$ 33,131	\$ 30,039	\$ 35,642	\$ 33,065	\$ 142,888		Line 5 x Line 14	19
20	Subtotal	\$ 1,310,212	\$ 1,278,982	\$ 1,159,601	\$ 1,375,906	\$ 1,276,425	\$ 6,907,592		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference ³	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ²:</u>									22
23	Secondary	1,411,804	1,448,122	1,581,333	1,425,048	1,140,068	1,112,038	14,684,380	(Page BG-21.2, Line 90) x 1000	23
24	Primary	362,454	371,778	405,977	365,854	305,468	297,957	3,853,580	(Page BG-21.2, Line 91) x 1000	24
25	Transmission	38,578	39,571	43,211	38,940	39,430	38,460	455,443	(Page BG-21.2, Line 92) x 1000	25
26	Total	1,812,837	1,859,471	2,030,521	1,829,843	1,484,966	1,448,456	18,993,403	Sum Lines 23; 24; 25	26
27	Check Figure	1,812,837	1,859,471	2,030,521	1,829,843	1,484,966	1,448,456	18,993,403	Page BG-19, Line 10	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 0.95	\$ 0.95		Statement BL, Page 1, Lines 15 & 16, Col. D	32
33	Primary	\$ 3.87	\$ 3.87	\$ 3.87	\$ 3.87	\$ 0.92	\$ 0.92		Statement BL, Page 1, Lines 15 & 16, Col. C	33
34	Transmission	\$ 3.86	\$ 3.86	\$ 3.86	\$ 3.86	\$ 0.92	\$ 0.92		Statement BL, Page 1, Lines 15 & 16, Col. B	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Changed Rates:</u>									36
37	Secondary	\$ 5,647,217	\$ 5,792,489	\$ 6,325,332	\$ 5,700,192	\$ 1,083,065	\$ 1,056,436	\$ 35,974,198	Line 23 x Line 32	37
38	Primary	\$ 1,402,697	\$ 1,438,781	\$ 1,571,133	\$ 1,415,856	\$ 281,030	\$ 274,121	\$ 9,014,164	Line 24 x Line 33	38
39	Transmission	\$ 148,913	\$ 152,743	\$ 166,794	\$ 150,309	\$ 36,275	\$ 35,384	\$ 999,123	Line 25 x Line 34	39
40	Subtotal	\$ 7,198,827	\$ 7,384,013	\$ 8,063,259	\$ 7,266,358	\$ 1,400,370	\$ 1,365,941	\$ 45,987,485	Sum Lines 37; 38; 39	40

NOTES:

¹ Grandfathered Customers have Maximum On-Peak Demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

² Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.

³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Medium & Large Commercial / Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference ³	Line No.
1	<u>Maximum Demand</u>									1
2	<u>at the Time of System Peak (kW) ²:</u>									2
3	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 136) x 1000	3
4	Primary	16,544	14,720	20,123	16,707	15,850	25,701		(Page BG-21.3, Line 137) x 1000	4
5	Transmission	81,867	72,838	99,577	82,674	78,434	85,116		(Page BG-21.3, Line 138) x 1000	5
6	Total	98,411	87,557	119,701	99,382	94,284	110,818		Sum Lines 3; 4; 5	6
7	Check Figure	98,411	87,557	119,701	99,382	94,284	110,818		Page BG-18, Line 11	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum Demand at the</u>									10
11	<u>Time of System Peak Rates (\$/kW):</u>									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	12
13	Primary	\$ 0.95	\$ 0.95	\$ 0.95	\$ 0.95	\$ 0.95	\$ 4.55		Statement BL, Page BL-1, Lines 23 & 24, Col. C	13
14	Transmission	\$ 0.95	\$ 0.95	\$ 0.95	\$ 0.95	\$ 0.95	\$ 4.54		Statement BL, Page BL-1, Lines 23 & 24, Col. B	14
15	<u>Maximum Demand at the Time of System</u>									15
16	<u>Peak - Revenues at Changed Rates:</u>									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	\$ 15,717	\$ 13,984	\$ 19,117	\$ 15,872	\$ 15,058	\$ 116,941		Line 4 x Line 13	18
19	Transmission	\$ 77,774	\$ 69,196	\$ 94,599	\$ 78,541	\$ 74,512	\$ 386,427		Line 5 x Line 14	19
20	Subtotal	\$ 93,491	\$ 83,179	\$ 113,716	\$ 94,413	\$ 89,570	\$ 503,369		Sum Lines 17; 18; 19	20
21										21
22	<u>Revenues at Changed Rates:</u>									22
23	Secondary	\$ 26,890,977	\$ 26,250,014	\$ 23,799,820	\$ 28,239,285	\$ 26,197,536	\$ 33,517,848		Line 17 + Page BG-6 Line 21 + Page BG-7 Line 17 + Page BG-8 Line 17	23
24	Primary	\$ 6,526,655	\$ 6,334,925	\$ 5,914,977	\$ 6,837,053	\$ 6,351,595	\$ 8,564,763		Line 18 + Page BG-6 Line 22 + Page BG-7 Line 18 + Page BG-8 Line 18	24
25	Transmission	\$ 2,621,927	\$ 2,383,611	\$ 2,994,249	\$ 2,671,480	\$ 2,521,468	\$ 3,013,620		Line 19 + Page BG-6 Line 23 + Page BG-7 Line 19 + Page BG-8 Line 19	25
26	Total	\$ 36,039,559	\$ 34,968,550	\$ 32,709,046	\$ 37,747,818	\$ 35,070,599	\$ 45,096,231		Sum Lines 23; 24; 25	26
27										27
28	<u>Total Revenues at Changed Rates:</u>	\$ 36,039,559	\$ 34,968,550	\$ 32,709,046	\$ 37,747,818	\$ 35,070,599	\$ 45,096,231		Sum Line 26 + Page BG-6, Line 4	28

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference ³	Line No.
29	<u>Maximum Demand</u>									29
30	<u>at the Time of System Peak (kW) ²:</u>									30
31	Secondary	-	-	-	-	-	-		(Page BG-21.3, Line 136) x 1000	31
32	Primary	26,030	24,677	29,532	30,870	16,580	18,357	255,693	(Page BG-21.3, Line 137) x 1000	32
33	Transmission	86,203	81,723	97,803	102,235	82,046	90,839	1,041,354	(Page BG-21.3, Line 138) x 1000	33
34	Total	112,233	106,400	127,335	133,105	98,626	109,196	1,297,047	Sum Lines 31; 32; 33	34
35	Check Figure	112,233	106,400	127,335	133,105	98,626	109,196	1,297,047	Page BG-19, Line 11	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	<u>Maximum Demand at the</u>									38
39	<u>Time of System Peak Rates (\$/kW):</u>									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 23 & 24, Col. D	40
41	Primary	\$ 4.55	\$ 4.55	\$ 4.55	\$ 4.55	\$ 0.95	\$ 0.95		Statement BL, Page BL-1, Lines 23 & 24, Col. C	41
42	Transmission	\$ 4.54	\$ 4.54	\$ 4.54	\$ 4.54	\$ 0.95	\$ 0.95		Statement BL, Page BL-1, Lines 23 & 24, Col. B	42
43	<u>Maximum Demand at the Time of System</u>									43
44	<u>Peak - Revenues at Changed Rates:</u>									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	\$ 118,435	\$ 112,279	\$ 134,371	\$ 140,460	\$ 15,751	\$ 17,439	\$ 735,425	Line 32 x Line 41	46
47	Transmission	\$ 391,363	\$ 371,022	\$ 444,025	\$ 464,145	\$ 77,943	\$ 86,297	\$ 2,615,843	Line 33 x Line 42	47
48	Total	\$ 509,798	\$ 483,301	\$ 578,396	\$ 604,606	\$ 93,695	\$ 103,736	\$ 3,351,268	Sum Lines 45; 46; 47	48
49										49
50	<u>Revenues at Changed Rates:</u>									50
51	Secondary	\$ 34,931,013	\$ 35,829,597	\$ 39,125,513	\$ 35,258,694	\$ 28,741,400	\$ 28,034,759	\$ 366,816,456	Line 45 + Page BG-6 Line 45 + Page BG-7 Line 37 + Page BG-8 Line 37	51
52	Primary	\$ 8,906,158	\$ 9,082,493	\$ 9,985,439	\$ 9,109,641	\$ 6,947,897	\$ 6,832,308	\$ 91,393,904	Line 46 + Page BG-6 Line 46 + Page BG-7 Line 38 + Page BG-8 Line 38	52
53	Transmission	\$ 3,072,808	\$ 2,970,126	\$ 3,475,656	\$ 3,514,658	\$ 2,666,844	\$ 2,869,815	\$ 34,776,262	Line 47 + Page BG-6 Line 47 + Page BG-7 Line 39 + Page BG-8 Line 39	53
54	Total	\$ 46,909,979	\$ 47,882,216	\$ 52,586,608	\$ 47,882,993	\$ 38,356,141	\$ 37,736,882	\$ 492,986,622	Sum Lines 51; 52; 53	54
55										55
56	<u>Total Revenues at Changed Rates:</u>	\$ 46,909,979	\$ 47,882,216	\$ 52,586,608	\$ 47,882,993	\$ 38,356,141	\$ 37,736,882	\$ 492,986,622	Sum Line 54 + Page BG-6, Line 28	56

NOTES:

¹ Grandfathered Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

² Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.

³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 San Diego Unified Port District Customer
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference ³	Line No.
1	<u>Energy Revenues:</u>									1
2	Commodity Sales - kWh	333,000	461,000	185,000	1,520,000	2,419,000	703,000		(Page BG-21.4, Line 160) x 1000	2
3	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	<u>Non-Coincident Demand (90%) (kW) ¹:</u>									6
7	Primary	8,544	6,272	6,656	5,792	5,600	-		(Page BG-21.4, Line 162) x 1000	7
8										8
9	<u>Non-Coincident Demand (90%) Rates (\$/kW):</u>									9
10	Primary	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02		Statement BL, Page BL-1, Line 29, Col. C	10
11										11
12	<u>Non-Coincident Demand (90%) - Revenues at Changed Rates:</u>									12
13	Primary	\$ 17,259	\$ 12,669	\$ 13,445	\$ 11,700	\$ 11,312	\$ -		Line 7 x Line 11	13
14										14
15										15
16	<u>Maximum Demand at the Time of System Peak (kW) ²:</u>									16
17	Primary	-	-	-	4,960	-	-		(Page BG-21.4, Line 164) x 1000	17
18										18
19										19
20	<u>Maximum Demand at the Time of System Peak Rates (\$/kW):</u>									20
21	Primary	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75		Statement BL, Page BL-1, Lines 31 & 32, Col. C	21
22										22
23										23
24	<u>Maximum Demand at the Time of System Peak - Revenues at Changed Rates:</u>									24
25	Primary	\$ -	\$ -	\$ -	\$ 8,680	\$ -	\$ -		Line 18 x Line 22	25
26										26
27										27
28	Total Revenues	\$ 17,259	\$ 12,669	\$ 13,445	\$ 20,380	\$ 11,312	\$ -		Sum Lines 4; 14; 26	28

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference ³	Line No.
29	<u>Energy Revenues:</u>									29
30	Commodity Sales - kWh	-	-	-	-	-	-	5,621,000	(Page BG-21.4, Line 160) x 1000	30
31	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			31
32	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 30 x Line 31	32
33										33
34	<u>Non-Coincident Demand (90%) (kW) ¹:</u>									34
35	Primary	-	-	-	32	-	6,560	39,456	(Page BG-21.4, Line 162) x 1000	35
36										36
37	<u>Non-Coincident Demand (90%) Rates (\$/kW):</u>									37
38	Primary	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02		Statement BL, Page BL-1, Line 29, Col. C	38
39										39
40	<u>Non-Coincident Demand (90%) - Revenues at Changed Rates:</u>									40
41	Primary	\$ -	\$ -	\$ -	\$ 65	\$ -	\$ 13,251	\$ 79,701	Line 35 x Line 39	41
42										42
43										43
44	<u>Maximum Demand at the Time of System Peak (kW) ²:</u>									44
45	Primary	-	-	-	-	-	-	4,960	(Page BG-21.4, Line 164) x 1000	45
46										46
47										47
48	<u>Maximum Demand at the Time of System Peak Rates (\$/kW):</u>									48
49	Primary	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75	\$ 1.75		Statement BL, Page BL-1, Lines 31 & 32, Col. C	49
50										50
51										51
52	<u>Maximum Demand at the Time of System Peak - Revenues at Changed Rates:</u>									52
53	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,680	Line 46 x Line 50	53
54										54
55										55
56	Total Revenues	\$ -	\$ -	\$ -	\$ 65	\$ -	\$ 13,251	\$ 88,381	Sum Lines 32; 42; 54	56
57										57

NOTES:

- ¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.
- ² Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.
- ³ Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Schedule PA-T-1 Agricultural Customers (Standard Customers)
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference ²	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	12,111,398	11,913,713	13,360,668	12,077,746	14,495,227	18,579,563		(Page BG-21.4, Line 169) x 1000	2
3	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (100%) (kW) ¹:									6
7	Secondary	37,480	36,869	41,346	37,376	44,857	59,580		(Page BG-21.4, Line 187) x 1000	7
8	Primary	13,661	13,438	15,070	13,623	16,350	18,120		(Page BG-21.4, Line 188) x 1000	8
9	Transmission	-	-	-	-	-	-		(Page BG-21.4, Line 189) x 1000	9
10	Total	51,142	50,307	56,417	51,000	61,208	77,699		Sum Lines 7; 8; 9	10
11	Check Figure	51,142	50,307	56,417	51,000	61,208	77,699		Page BG-18, Line 19	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%)									14
15	Rates (\$/kW):									15
16	Secondary	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14		Statement BL, Page BL-1, Line 37, Col. D	16
17	Primary	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82		Statement BL, Page BL-1, Line 37, Col. C	17
18	Transmission	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78		Statement BL, Page BL-1, Line 37, Col. B	18
19	Non-Coincident Demand (100%) -									19
20	Revenues at Changed Rates:									20
21	Secondary	\$ 342,570	\$ 336,979	\$ 377,906	\$ 341,618	\$ 409,997	\$ 544,559		Line 7 x Line 16	21
22	Primary	\$ 120,493	\$ 118,526	\$ 132,921	\$ 120,158	\$ 144,209	\$ 159,815		Line 8 x Line 17	22
23	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 9 x Line 18	23
24	Subtotal	\$ 463,063	\$ 455,505	\$ 510,827	\$ 461,776	\$ 554,205	\$ 704,374		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference ²	Line No.
25	Energy Revenues:									25
26	Commodity Sales - kWh	16,200,938	22,200,897	18,499,681	18,596,377	14,739,230	14,660,010	187,435,447	(Page BG-21.4, Line 169) x 1000	26
27	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29										29
30	Non-Coincident Demand (100%) (kW) ¹:									30
31	Secondary	51,952	71,192	59,324	59,634	45,613	45,367	590,590	(Page BG-21.4, Line 187) x 1000	31
32	Primary	15,800	21,651	18,042	18,136	16,625	16,536	197,054	(Page BG-21.4, Line 188) x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Page BG-21.4, Line 189) x 1000	33
34	Total	67,752	92,844	77,365	77,770	62,238	61,903	787,644	Sum Lines 31; 32; 33	34
35	Check Figure	67,752	92,844	77,365	77,770	62,238	61,903	787,644	Page BG-19, Line 19	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%)									38
39	Rates (\$/kW):									39
40	Secondary	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14	\$ 9.14		Statement BL, Page BL-1, Line 37, Col. D	40
41	Primary	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82	\$ 8.82		Statement BL, Page BL-1, Line 37, Col. C	41
42	Transmission	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78	\$ 8.78		Statement BL, Page BL-1, Line 37, Col. B	42
43	Non-Coincident Demand (100%) -									43
44	Revenues at Changed Rates:									44
45	Secondary	\$ 474,843	\$ 650,699	\$ 542,218	\$ 545,052	\$ 416,898	\$ 414,658	\$ 5,397,997	Line 31 x Line 40	45
46	Primary	\$ 139,355	\$ 190,965	\$ 159,128	\$ 159,960	\$ 146,636	\$ 145,848	\$ 1,738,012	Line 32 x Line 41	46
47	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 33 x Line 42	47
48	Total Revenues at Changed Rates:	\$ 614,198	\$ 841,664	\$ 701,346	\$ 705,012	\$ 563,534	\$ 560,506	\$ 7,136,009	Sum Lines 45; 46; 47	48

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² Reference data found in Statements BG and BL.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Standby Customers
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference ¹	Line No.
1	<u>Demand - Billing</u>									1
2	<u>Determinants (kW):</u>									2
3	Secondary	9,140	9,140	9,140	9,140	9,140	9,140		(Page BG-21.4, Line 197) x 1000	3
4	Primary	93,991	93,985	94,039	94,045	94,045	94,290		(Page BG-21.4, Line 198) x 1000	4
5	Transmission	66,516	66,510	66,360	66,386	66,863	66,869		(Page BG-21.4, Line 199) x 1000	5
6	Total	169,647	169,635	169,539	169,570	170,047	170,299		Sum Lines 3; 4; 5	6
7	Check Figure	169,647	169,635	169,539	169,570	170,047	170,299		Page BG-18, Line 25	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Demand Rates (\$/kW):</u>									10
11	Secondary	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38		Statement BL, Page BL-1, Line 41, Col. D	11
12	Primary	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06		Statement BL, Page BL-1, Line 41, Col. C	12
13	Transmission	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02		Statement BL, Page BL-1, Line 41, Col. B	13
14										14
15	<u>Revenues at Changed Rates:</u>									15
16	Secondary	\$ 85,729	\$ 85,729	\$ 85,729	\$ 85,729	\$ 85,729	\$ 85,729		Line 3 x Line 11	16
17	Primary	\$ 851,558	\$ 851,504	\$ 851,993	\$ 852,048	\$ 852,048	\$ 854,267		Line 4 x Line 12	17
18	Transmission	\$ 599,974	\$ 599,920	\$ 598,567	\$ 598,801	\$ 603,103	\$ 603,158		Line 5 x Line 13	18
19	Total	\$ 1,537,261	\$ 1,537,153	\$ 1,536,289	\$ 1,536,578	\$ 1,540,880	\$ 1,543,154		Sum Lines 16; 17; 18	19
20										20
21	<u>Total Revenues</u>									21
22	<u>at Changed Rates:</u>	\$ 1,537,261	\$ 1,537,153	\$ 1,536,289	\$ 1,536,578	\$ 1,540,880	\$ 1,543,154		Line 19	22

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference ¹	Line No.
23	<u>Demand - Billing</u>									23
24	<u>Determinants (kW):</u>									24
25	Secondary	9,143	9,214	9,147	9,147	9,147	9,147	109,779	(Page BG-21.4, Line 197) x 1000	25
26	Primary	93,140	92,807	91,884	90,010	89,528	84,788	1,106,552	(Page BG-21.4, Line 198) x 1000	26
27	Transmission	66,873	68,228	68,470	68,480	68,540	68,540	808,633	(Page BG-21.4, Line 199) x 1000	27
28	Total	169,155	170,248	169,500	167,636	167,214	162,474	2,024,964	Sum Lines 25; 26; 27	28
29	Check Figure	169,155	170,248	169,500	167,636	167,214	162,474	2,024,964	Page BG-19, Line 25	29
30	Difference	-	-	-	-	-	-	-	Line 28 Less Line 29	30
31										31
32	<u>Demand Rates (\$/kW):</u>									32
33	Secondary	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38	\$ 9.38		Statement BL, Page BL-1, Line 41, Col. D	33
34	Primary	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06	\$ 9.06		Statement BL, Page BL-1, Line 41, Col. C	34
35	Transmission	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02	\$ 9.02		Statement BL, Page BL-1, Line 41, Col. B	35
36										36
37	<u>Revenues at Changed Rates:</u>									37
38	Secondary	\$ 85,757	\$ 86,423	\$ 85,794	\$ 85,794	\$ 85,794	\$ 85,794	\$ 1,029,730	Line 25 x Line 33	38
39	Primary	\$ 843,848	\$ 840,831	\$ 832,469	\$ 815,491	\$ 811,124	\$ 768,179	\$ 10,025,360	Line 26 x Line 34	39
40	Transmission	\$ 603,192	\$ 615,414	\$ 617,597	\$ 617,687	\$ 618,228	\$ 618,228	\$ 7,293,869	Line 27 x Line 35	40
41	Total	\$ 1,532,797	\$ 1,542,668	\$ 1,535,860	\$ 1,518,972	\$ 1,515,146	\$ 1,472,201	\$ 18,348,959	Sum Lines 38; 39; 40	41
42										42
43	<u>Total Revenues</u>									43
44	<u>at Changed Rates:</u>	\$ 1,532,797	\$ 1,542,668	\$ 1,535,860	\$ 1,518,972	\$ 1,515,146	\$ 1,472,201	\$ 18,348,959	Line 41	44

NOTES:

¹ Reference data found in Statements BG and BL.

Statement - BG
SAN DIEGO GAS & ELECTRIC COMPANY
 Rate Design Information - Wholesale Transmission Rates
 CAISO TAC Rates Input Form - January 1, 2023 through December 31, 2023
 High-Voltage Utility Specific Rates, Low -Voltage Wheeling Access Charge & Low Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement	\$ 602,609,105	\$ 587,290,021	\$ 1,189,899,126	Statement BL-CAISO Wholesale; Page 1; Line 1; Col. 1 thru 3	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (42,345,439)	\$ (527,433)	\$ (42,872,872)		Statement BL-CAISO Wholesale; Page 1; Line 3; Col. 1 thru 3
4						4
5	Transmission Standby Revenues	\$ (9,292,594)	\$ (9,056,365)	\$ (18,348,959)	Statement BL-CAISO Wholesale; Page 1; Line 5; Col. 1 thru 3	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 550,971,072	\$ 577,706,223	\$ 1,128,677,295	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH	17,757,878	17,757,878	17,757,878	Statement BL-CAISO Wholesale; Page 1; Line 9; Col. 1 thru 3	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 31.0269	\$ 32.5324	\$ 63.5592	Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER23-257-000, filed on October 28, 2022 effective from January 1, 2023 through December 31, 2023.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Revenue Data To Reflect Changed Rates
 Rate Effective Period - January 1, 2023 thru December 31, 2023

Line No.	Customer Class	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N) Reference	Line No.
		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total		
1	Billing Determinants (kWh)	5,370	2,952	5,684	3,016	4,020	6,437	5,171	5,730	5,942	6,080	4,724	6,179	61,305	Strmt BD; Page - 3.1; Line "Sale for Resale" * 1000	1
2																2
3																3
4	HV Access Charge Rate (\$/kwh) ¹	\$ 0.01665	\$ 0.01665	\$ 0.01665	\$ 0.01665	\$ 0.01665	\$ 0.01665	\$ 0.01665	\$ 0.01665	\$ 0.01665	\$ 0.01665	\$ 0.01665	\$ 0.01665		See Note 1	4
5																5
6	LV Access Charge Rate (\$/kwh)	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253	\$ 0.03253		Page BG-15; Line 11; Col. (2) / 1000	6
7																7
8																8
9	HV Access Charge Revenues	\$ 89	\$ 49	\$ 95	\$ 50	\$ 67	\$ 107	\$ 86	\$ 95	\$ 99	\$ 101	\$ 79	\$ 103	\$ 1,021	Line 1 x Line 4	9
10																10
11	LV Access Charge Revenues	\$ 175	\$ 96	\$ 185	\$ 98	\$ 131	\$ 209	\$ 168	\$ 186	\$ 193	\$ 198	\$ 154	\$ 201	\$ 1,994	Line 1 x Line 6	11
12																12
13	TOTAL Revenues	\$ 264	\$ 145	\$ 280	\$ 148	\$ 198	\$ 317	\$ 254	\$ 282	\$ 292	\$ 299	\$ 232	\$ 304	\$ 3,015	Line 9 + Line 11	13

NOTES

¹ The High Voltage (HV) Access Charge Rate is the CAISO TAC Rate of \$16.6505 per MWh according to the CAISO TAC rate summary in effect October 7, 2022 divided by 1,000 and is based on the TO5-Cycle 4 Filing HV-BTRR. The High Voltage Access Charge Rate was held constant in developing this statement because there will be a change in the HV Access Charge Rate once the CAISO implements the TO5 Cycle 5 Wholesale BTRR.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Calculation of Total Rate Impact
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Total Estimated Present Rate (cents / kWh)	(B) Total Proposed Rate (cents / kWh)	(C) Change (cents / kWh)	(D) Change (%)	Line No.
1	Total System Electric Costs	23.885	23.885	-	0.00%	1
2						2
3	Base Transmission Costs	6.625	7.096	0.471	7.11%	3
4						4
5	Total ¹	30.510	30.981	0.471	1.544%	5

NOTES:

¹ Total Estimated Present Rate is the estimated system average rate that are effective June 1, 2022, per SDG&E California Public Utilities Commission (CPUC) Advice Letter 4004-E. The system average rate shown includes the California Climate Credit.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Billing Determinants
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(A) Jan-23		(B) Feb-23		(C) Mar-23		(D) Apr-23		(E) May-23		(F) Jun-23		Line No.
		Billing Determinants ⁵ Energy (kWh)	Demand (kW)	Billing Determinants ⁵ Energy (kWh)	Demand (kW)	Billing Determinants ⁵ Energy (kWh)	Demand (kW)	Billing Determinants ⁵ Energy (kWh)	Demand (kW)	Billing Determinants ⁵ Energy (kWh)	Demand (kW)	Billing Determinants ⁵ Energy (kWh)	Demand (kW)	
1	Residential ⁶	560,315,930		471,872,696		446,469,803		404,330,953		406,853,268		426,030,846		1
2	Small Commercial	157,781,565		148,316,065		152,953,976		149,696,722		152,788,855		165,026,973		2
3	Medium and Large Commercial/Industrial	685,887,700		663,365,388		630,700,801		717,401,784		667,047,243		741,907,103		3
4	Non-Coincident (100%) ²													4
5	Non-Coincident (90%) ²													5
6	Maximum On-Peak Period Demand-Standard Customers ³	1,698,833		1,648,049		1,542,983		1,779,218		1,653,102		1,848,650		6
7	Maximum Demand at the Time of System Peak-Standard Customers ⁴	1,473,108		1,437,995		1,303,772		1,546,969		1,435,121		1,634,731		7
8	Maximum On-Peak Period Demand-Grandfathered Customers ³	98,411		87,557		119,701		99,382		94,284		109,473		8
9	Maximum Demand at the Time of System Peak-Grandfathered Customers ⁴	1,389,361		1,356,245		1,229,652		1,459,023		1,353,533		1,739,497		9
10	Maximum Demand at the Time of System Peak-Grandfathered Customers ⁴	98,411		87,557		119,701		99,382		94,284		110,818		10
11	San Diego Unified Port District	333,000		461,000		185,000		1,520,000		2,419,000		703,000		11
12	Non-Coincident (90%) ²													12
13	Maximum Demand at the Time of System Peak ⁴	8,544		6,272		6,656		5,792		5,600		-		13
14	Agricultural							4,960						14
15	Schedules PA and TOU-PA													15
16	Non-Coincident Demand - Schedule PA-T-1 (100%) ¹													16
17	Street Lighting	7,884,292		8,279,307		7,984,530		8,656,671		10,313,771		12,953,253		17
18	Sale for Retail	12,111,398		11,913,713		13,360,668		12,077,746		14,495,227		18,579,563		18
19	Standby	5,619,370		7,739,584		6,245,443		6,712,925		6,627,048		6,680,010		19
20	TOTAL	1,429,938,624		1,311,950,705		1,257,905,905		1,300,399,815		1,260,748,433		1,371,887,184		20
21														21
22														22
23														23
24														24
25														25
26														26
27														27

NOTES:
¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.
³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU and San Diego Unified Port District. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
⁵ Billing Determinants are found in Statement BG, Page BG-21.1 through BG-21.4.
⁶ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Billing Determinants
Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(G) Jul-23		(H) Aug-23		(I) Sep-23		(J) Oct-23		(K) Nov-23		(L) Dec-23		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential ⁶	498,467,281		549,462,403		605,403,445		512,714,985		446,171,346		487,806,796		1
2	Small Commercial	170,032,169		185,278,178		193,594,785		175,933,335		160,686,796		159,930,756		2
3	Medium and Large Commercial/Industrial	771,025,890		785,073,393		864,688,706		791,410,571		728,326,985		719,849,677		3
4	Non-Coincident (100%) ²													4
5	Non-Coincident (90%) ²													5
6	Maximum On-Peak Period Demand-Standard Customers ³	1,922,919		1,962,551		2,155,655		1,963,308		1,807,802		1,779,073		6
7	Maximum Demand at the Time of System Peak-Standard Customers ⁴	1,703,654		1,747,480		1,908,228		1,719,636		1,574,475		1,535,765		7
8	Maximum On-Peak Period Demand-Grandfathered Customers ³	110,871		105,109		125,790		131,490		98,626		109,196		8
9	Maximum Demand at the Time of System Peak-Grandfathered Customers ⁴	1,812,837		1,859,471		2,030,521		1,829,843		1,484,966		1,448,456		9
10	Maximum On-Peak Period Demand-Grandfathered Customers ³	112,233		106,400		127,335		133,105		98,626		109,196		10
11	Maximum Demand at the Time of System Peak-Grandfathered Customers ⁴													11
12	San Diego Unified Port District													12
13	Non-Coincident (90%) ²													13
14	Non-Coincident (90%) ²													14
15	Maximum Demand at the Time of System Peak ⁴													15
16	Agricultural													16
17	Schedules PA and TOU-PA	14,199,159		14,576,003		15,132,216		13,596,967		11,840,223		9,659,593		17
18	Non-Coincident Demand - Schedule PA-T-1 (100%) ¹	16,200,938		22,200,897		18,499,681		18,596,377		14,739,230		14,660,010		18
19	Street Lighting	6,357,294		4,756,525		7,243,115		6,049,579		6,917,960		7,380,267		19
20	Sale for Resale	5,171		5,730		5,942		6,080		4,724		6,179		20
21	Standby													21
22	TOTAL	1,476,287,902		1,561,353,129		1,704,567,890		1,518,307,893		1,368,687,264		1,399,293,279		22
23														23
24														24
25														25
26														26
27														27

NOTES:

- 1 Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- 2 NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, AG-TOU, and San Diego Unified Port District.
- 3 Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- 4 Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule AG-TOU and San Diego Unified Port District. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- 5 Billing Determinants are found in Statement BG, Page BG-21.1 through BG-21.4.
- 6 Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Billing Determinants

Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(M)		Line No.
		Energy (kWh)	12 Months to Date Billing Determinants ⁵ Demand (kW)	
1	Residential	5,815,899,752	-	1
2				2
3	Small Commercial	1,972,020,175	-	3
4				4
5	Medium and Large Commercial/Industrial	8,766,685,241	-	5
6	Non-Coincident (100%) ¹		21,762,141	6
7	Non-Coincident (90%) ²		19,020,935	7
8	Maximum On-Peak Period Demand-Standard Customers ³		1,289,889	8
9	Maximum Demand at the Time of System Peak-Standard Customers ⁴			9
10				10
11	San Diego Unified Port District	5,621,000		11
12	Non-Coincident (90%) ²		39,456	12
13	Maximum Demand at the Time of System Peak ⁴		4,960	13
14				14
15	Agricultural			15
16	Schedules PA and TOU-PA	135,275,984		16
17	Non-Coincident Demand (100%) ¹	187,435,447	787,644	17
18				18
19	Street Lighting	78,329,120	-	19
20				20
21	Sale for Resale	61,305	-	21
22				22
23	Standby	-	2,024,964	23
24				24
25	TOTAL	16,961,328,023	44,929,990	25

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
- ² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.
- ³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Determinants shown are for Standard Customers based on SDG&E's on-peak period of 4-9 p.m. everyday year-round because SDG&E currently has no customers on Grandfathered Maximum On-Peak Demand rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedules A6-TOU. Determinants shown are for Standard Customers based on SDG&E's on-peak period of 4-9 p.m. everyday year-round because SDG&E currently has no customers on Grandfathered Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.
- ⁵ Billing Determinants are found in Statement BG, Pages BG-18 and BG-19.

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2023 - December 2023 ¹	Line No.
1		1
2		2
3		3
4		4
5		5
6		6
7		7
8		8
9		9
10		10
11		11
12		12
13		13
14		14
15		15
16		16
17		17
18		18
19		19
20		20
21		21
22		22
23		23
24		24
25		25
26		26
27		27
28		28
29		29
30		30
31		31
32		32
33		33
34		34
35		35
36		36
37		37
38		38
39		39
40		40
41		41
42		42
43		43
44		44
45		45
46		46
47		47
48		48
49		49

System Delivery Determinants

Customer Class
 Deliveries (MWh)
 Residential
 Small Commercial
 M & L C/J (AD)
 M & L C/J (AY, AL, DG-R)
 M & L C/J (A6)
 San Diego Unified Port District
 Agriculture (PA and TOL-PA)
 Agriculture (PA-T-1)
 Lighting
 Sale for Resale
 Total System

Med. & Large Comm./Ind. Rate Schedule Billing Determinants

Schedule AD:
 Total Deliveries (MWh)
 Total Deliveries (%)
 % @ Secondary Service
 % @ Primary Service
 % @ Transmission Service
 Total Deliveries (MWh)
 MWh @ Secondary Service
 MWh @ Primary Service
 MWh @ Transmission Service

Maximum Demand (%)
 % @ Secondary Service
 % @ Primary Service
 % @ Transmission Service
 Maximum Demand (MW)
 MW @ Secondary Service
 MW @ Primary Service
 MW @ Transmission Service

		Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2023 - December 2023 ¹												
Line No.	Schedules	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
50		614,478	599,832	543,843	645,288	598,632	668,370	696,549	714,468	780,191	703,084	656,762	640,614	7,862,110
51														
52														
53														
54														
55														
56														
57														
58														
59														
60														
61														
62														
63														
64														
65														
66														
67														
68														
69														
70														
71														
72														
73														
74														
75														
76														
77														
78														
79														
80														
81														
82														
83														
84														
85														
86														
87														
88														
89														
90														
91														
92														
93														
94														
95														
96														

Statement BG: San Diego Gas & Electric Company
FERC Forecast Period: January 2023 - December 2023¹

Line No.	Schedule A6-TOLU:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
97	Total Deliveries (MWh)	71,410	63,534	86,858	72,114	68,415	73,537	74,477	70,606	84,498	88,327	71,565	79,235	904,575
98	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
99	% @ Primary Service	15.89%	15.89%	15.89%	15.89%	15.89%	15.89%	15.89%	15.89%	15.89%	15.89%	15.89%	15.89%	17.54%
100	% @ Transmission Service	84.11%	84.11%	84.11%	84.11%	84.11%	84.11%	84.11%	84.11%	84.11%	84.11%	84.11%	84.11%	82.46%
101	Total Deliveries (MWh)	11,349	10,098	13,805	11,461	10,873	14,488	14,673	15,910	16,647	17,402	11,374	12,593	158,674
102	% @ Secondary Service	60.060	53.436	73.053	60.653	57.541	59.049	59.804	56.695	67.851	70.925	60.191	66.642	745,902
103	% @ Primary Service	71.410	63.534	86.858	72.114	68.415	73.537	74.477	70.606	84.498	88.327	71.565	79.235	904,575
104	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
105	Non-Coincident Demand (%)	0.1784%	0.1784%	0.1784%	0.1784%	0.1784%	0.1784%	0.1922%	0.1922%	0.1922%	0.1822%	0.1784%	0.1784%	0.1851%
106	Total Deliveries (MWh)	119,031	105,903	144,782	120,205	114,039	124,970	126,566	119,988	143,597	150,104	119,291	132,076	1,520,553
107	% @ Secondary Service	20.250	18.016	24.630	20.449	19.401	27.851	28.207	26.740	32.002	33.452	20.294	22.469	293,761
108	% @ Primary Service	98.782	87.887	120.151	99.756	94.639	97.119	98.360	95.247	111.595	116.652	98.997	109.607	1,226,792
109	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
110	Coincident Peak Demand-Standard Customers (%) ²	0.1363%	0.1363%	0.1363%	0.1363%	0.1363%	0.1363%	0.1445%	0.1445%	0.1445%	0.1445%	0.1363%	0.1363%	0.1397%
111	Total Deliveries (MWh)	16,544	14,720	20,123	16,707	15,850	24,168	24,477	23,205	27,771	29,029	16,580	18,357	247,532
112	% @ Secondary Service	81.867	72.838	99.577	82.674	78.434	83.305	86.394	81.904	98.019	102.461	82.046	90.839	1,042,572
113	% @ Primary Service	98.411	87.557	119.701	99.382	94.284	109.473	110.871	105.109	125.790	131.490	98.626	109.196	1,289,889
114	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
115	Non-Coincident Demand (MW)	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1458%	0.1774%	0.1774%	0.1774%	0.1774%	0.1458%	0.1458%	0.1611%
116	Total Deliveries (MWh)	685,888	663,365	630,701	717,402	667,047	741,907	771,026	785,073	864,689	791,411	728,327	719,850	8,766,685
117	% @ Secondary Service	462,123	451,108	409,002	485,294	450,206	499,417	520,473	533,862	582,971	525,356	493,923	481,779	5,895,515
118	% @ Primary Service	151,964	147,361	138,256	159,127	147,862	171,664	178,476	181,927	200,120	182,742	161,665	159,189	1,980,553
119	% @ Transmission Service	71,800	64,896	83,444	72,981	68,979	70,826	72,077	69,284	81,597	83,313	72,739	78,882	890,817
120	Coincident Peak Demand-Grandfathered Customers (%) ³	685,888	663,365	630,701	717,402	667,047	741,907	771,026	785,073	864,689	791,411	728,327	719,850	8,766,685
121	Total Deliveries (MWh)	1,257,548	1,227,574	1,112,991	1,320,602	1,225,120	1,366,505	1,424,119	1,460,753	1,595,126	1,437,478	1,344,083	1,311,037	16,082,935
122	% @ Secondary Service	314,458	305,212	285,019	329,410	306,022	356,816	371,042	378,395	416,005	379,504	334,748	329,191	4,105,822
123	% @ Primary Service	126,826	115,263	144,972	129,207	121,960	123,329	127,758	123,403	144,524	146,326	128,971	138,844	1,573,384
124	% @ Transmission Service	1,698,833	1,648,049	1,542,983	1,779,218	1,653,102	1,848,650	1,922,919	1,962,351	2,155,655	1,963,308	1,871,802	1,779,073	21,762,141
125	Med. & Large Comm./Ind.	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Class Total:	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Total Deliveries (MWh)	151,964	147,361	138,256	159,127	147,862	171,664	178,476	181,927	200,120	182,742	161,665	159,189	1,980,553
128	% @ Secondary Service	685,888	663,365	630,701	717,402	667,047	741,907	771,026	785,073	864,689	791,411	728,327	719,850	8,766,685
129	% @ Primary Service	462,123	451,108	409,002	485,294	450,206	499,417	520,473	533,862	582,971	525,356	493,923	481,779	5,895,515
130	% @ Transmission Service	151,964	147,361	138,256	159,127	147,862	171,664	178,476	181,927	200,120	182,742	161,665	159,189	1,980,553
131	Non-Coincident Demand (MW)	0.1363%	0.1363%	0.1363%	0.1363%	0.1363%	0.1363%	0.1441%	0.1441%	0.1441%	0.1441%	0.1363%	0.1363%	0.1396%
132	Total Deliveries (MWh)	1,257,548	1,227,574	1,112,991	1,320,602	1,225,120	1,366,505	1,424,119	1,460,753	1,595,126	1,437,478	1,344,083	1,311,037	16,082,935
133	% @ Secondary Service	314,458	305,212	285,019	329,410	306,022	356,816	371,042	378,395	416,005	379,504	334,748	329,191	4,105,822
134	% @ Primary Service	126,826	115,263	144,972	129,207	121,960	123,329	127,758	123,403	144,524	146,326	128,971	138,844	1,573,384
135	% @ Transmission Service	1,698,833	1,648,049	1,542,983	1,779,218	1,653,102	1,848,650	1,922,919	1,962,351	2,155,655	1,963,308	1,871,802	1,779,073	21,762,141
136	Med. & Large Comm./Ind.	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Class Total:	-	-	-	-	-	-	-	-	-	-	-	-	-
138	Total Deliveries (MWh)	151,964	147,361	138,256	159,127	147,862	171,664	178,476	181,927	200,120	182,742	161,665	159,189	1,980,553
139	% @ Secondary Service	685,888	663,365	630,701	717,402	667,047	741,907	771,026	785,073	864,689	791,411	728,327	719,850	8,766,685
140	% @ Primary Service	462,123	451,108	409,002	485,294	450,206	499,417	520,473	533,862	582,971	525,356	493,923	481,779	5,895,515
141	% @ Transmission Service	151,964	147,361	138,256	159,127	147,862	171,664	178,476	181,927	200,120	182,742	161,665	159,189	1,980,553
142	Non-Coincident Demand (MW)	0.1363%	0.1363%	0.1363%	0.1363%	0.1363%	0.1363%	0.1441%	0.1441%	0.1441%	0.1441%	0.1363%	0.1363%	0.1396%
143	Total Deliveries (MWh)	1,257,548	1,227,574	1,112,991	1,320,602	1,225,120	1,366,505	1,424,119	1,460,753	1,595,126	1,437,478	1,344,083	1,311,037	16,082,935
144	% @ Secondary Service	314,458	305,212	285,019	329,410	306,022	356,816	371,042	378,395	416,005	379,504	334,748	329,191	4,105,822
145	% @ Primary Service	126,826	115,263	144,972	129,207	121,960	123,329	127,758	123,403	144,524	146,326	128,971	138,844	1,573,384
146	% @ Transmission Service	1,698,833	1,648,049	1,542,983	1,779,218	1,653,102	1,848,650	1,922,919	1,962,351	2,155,655	1,963,308	1,871,802	1,779,073	21,762,141
147	Med. & Large Comm./Ind.	-	-	-	-	-	-	-	-	-	-	-	-	-
148	Class Total:	-	-	-	-	-	-	-	-	-	-	-	-	-
149	Total Deliveries (MWh)	151,964	147,361	138,256	159,127	147,862	171,664	178,476	181,927	200,120	182,742	161,665	159,189	1,980,553
150	% @ Secondary Service	685,888	663,365	630,701	717,402	667,047	741,907	771,026	785,073	864,689	791,411	728,327	719,850	8,766,685
151	% @ Primary Service	462,123	451,108	409,002	485,294	450,206	499,417	520,473	533,862	582,971	525,356	493,923	481,779	5,895,515
152	% @ Transmission Service	151,964	147,361	138,256	159,127	147,862	171,664	178,476	181,927	200,120	182,742	161,665	159,189	1,980,553
153	Non-Coincident Demand (MW)	0.1363%	0.1363%	0.1363%	0.1363%	0.1363%	0.1363%	0.1441%	0.1441%	0.1441%	0.1441%	0.1363%	0.1363%	0.1396%
154	Total Deliveries (MWh)	1,257,548	1,227,574	1,112,991	1,320,602	1,225,120	1,366,505	1,424,119	1,460,753	1,595,126	1,437,478	1,344,083	1,311,037	16,082,935
155	% @ Secondary Service	314,458	305,212	285,019	329,410	306,022	356,816	371,042	378,395	416,005	379,504	334,748	329,191	4,105,822
156	% @ Primary Service	126,826	115,263	144,972	129,207	121,960	123,329	127,758	123,403	144,524	146,326	128,971	138,844	1,573,384
157	% @ Transmission Service	1,698,833	1,648,049	1,542,983	1,779,218	1,653,102	1,848,650	1,922,919	1,962,351	2,155,655	1,963,308	1,871,802	1,779,073	21,762,141
158	Med. & Large Comm./Ind.	-	-	-	-	-	-	-	-	-	-	-	-	-
159	Class Total:	-	-	-	-	-	-	-	-	-	-	-	-	-

Line No.	Statement BG: San Diego Gas & Electric Company FERC Forecast Period: January 2023 - December 2023 ¹												Line No.	
159	San Diego Unified Port District	333	461	185	1,520	2,419	703	-	-	-	-	-	159	
160	Total Deliveries (MWh)												160	5,621
161													161	
162	Non-Coincident Demand (MW)	8,544	6,272	6,656	5,792	5,600	-	-	0.032	-	-	6,560	162	39,456
163													163	
164	Coincident Peak Demand-Standard Customers (MW) ²	-	-	-	4,960	-	-	-	-	-	-	-	164	4,960
165													165	
166													166	
167													167	
168	Schedule PA-T-1:												168	
169	Total Deliveries (MWh)	12,111	11,914	13,361	12,078	14,495	18,580	16,201	22,201	18,500	18,596	14,739	169	187,435
170													170	
171	Total Deliveries (%)	76.62%	76.62%	76.62%	76.62%	76.62%	79.79%	79.79%	79.79%	79.79%	79.79%	76.62%	171	78.21%
172	% @ Secondary Service	23.38%	23.38%	23.38%	23.38%	23.38%	20.21%	20.21%	20.21%	20.21%	20.21%	23.38%	172	21.79%
173	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	173	0.00%
174	% @ Transmission Service	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	174	100.00%
175													175	
176	Total Deliveries (MW)	9,280	9,129	10,237	9,254	11,107	14,825	12,927	17,714	14,761	14,838	11,294	176	146,599
177	MWh @ Secondary Service	2,831	2,785	3,123	2,823	3,388	3,755	3,274	4,487	3,739	3,758	3,446	177	40,837
178	MWh @ Primary Service												178	
179	MWh @ Transmission Service												179	
180													180	
181	Non-Coincident Demand (%)	0.4039%	0.4039%	0.4039%	0.4039%	0.4039%	0.4019%	0.4019%	0.4019%	0.4019%	0.4019%	0.4039%	181	0.4029%
182	% @ Secondary Service	0.4825%	0.4825%	0.4825%	0.4825%	0.4825%	0.4825%	0.4825%	0.4825%	0.4825%	0.4825%	0.4825%	182	0.4825%
183	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	183	0.0000%
184	% @ Transmission Service												184	
185													185	
186	Non-Coincident Demand (MW)	37,480	36,869	41,346	37,376	44,857	59,580	51,952	71,192	59,324	59,634	45,613	186	590,590
187	MW @ Secondary Service	13,661	13,438	15,070	13,623	16,350	18,120	15,800	21,651	18,042	18,136	16,625	187	197,054
188	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	188	0.000
189	MW @ Transmission Service	51,142	50,307	56,417	51,000	61,208	77,699	67,752	92,844	77,365	77,770	62,238	189	787,644
191													191	
192													192	
193													193	
194													194	
195	Schedule S												195	
196	Standby Determinants:												196	
197	Standby Demand (MW)	9,140	9,140	9,140	9,140	9,140	9,140	9,143	9,214	9,147	9,147	9,147	197	109,779
198	MW @ Secondary Service	93,991	93,965	94,039	94,045	94,045	94,290	93,140	92,807	91,884	90,010	89,528	198	1,106,552
199	MW @ Primary Service	66,516	66,510	66,360	66,386	66,863	66,869	66,873	68,228	68,470	68,480	68,540	199	803,633
200	MW @ Transmission Service	169,647	169,635	169,539	169,570	170,047	170,299	169,155	170,248	169,500	167,636	167,214	200	2,024,964
201													201	
202													202	
203	Residential												203	
204	Schedule EV-TOL-S:												204	
205	Total Deliveries (MWh)	19,692	16,775	16,255	14,852	14,991	15,568	17,286	19,313	21,533	19,065	17,089	205	210,689
206													206	
207	Deliveries (MWh) by Time-Of-Use (TOU) Period	4,395	3,744	3,627	3,314	3,346	3,290	3,653	4,082	4,551	4,029	3,814	207	45,922
208	MWh @ On-Peak	5,180	4,416	4,279	3,912	3,946	3,796	4,217	4,712	5,250	4,656	4,504	208	53,684
209	MWh @ Off-Peak	10,116	8,615	8,348	7,625	7,699	8,482	9,416	10,519	11,732	10,379	8,771	209	111,082
210	MWh @ Super Off-Peak												210	
211													211	
212													212	
213													213	

NOTES:

¹ Reference data based on January 2023 through December 2023 forecasts.
² On-Peak Demand and Coincident Peak Demand (%) and (MW) for Standard Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
³ On-Peak Demand and Coincident Peak Demand (%) and (MW) for Grandfathered Customers are for customers that have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter weekdays.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Transmission Revenues Data to Reflect Changed Rates
Calculation of Total Rate Impact
Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description		Reference	Line No.
1	System Sales (kWh)	17,024,863,942	CPUC-approved 2022 sales implemented on June 1, 2022	1
2				2
3	Transmission Revenues under Changed Rates ¹	\$ 1,193,260,137	Statement BG, Page BG-2, Line 30, Col. G	3
4				4
5	Transmission Revenues under Present Rates ²	\$ 1,113,377,504	Statement BH, Page BH-1, Line 30, Col. G	5
6				6
7	Incremental Transmission Revenue Change ³	\$ 80,182,157	(Line 3 Less Line 5) * (Line 1 / Page BG-20, Line 25 Less Line 21)	7
8				8
9	Incremental Transmission Rate Change (cents / kWh)	0.471	Line 7 / Line 1 x 100	9
10				10
11	Estimated Present Base Transmission Rate (cents / kWh) ⁴	6.625	Present Base Transmission Rate based on TO5 Cycle 4 Filing	11
12				12
13	Proposed Base Transmission Rate (cents / kWh)	7.096	Line 9 + Line 11	13

NOTES:

- ¹ Transmission Revenues under Changed Rates are revenues based on SDG&E's illustrative proposed rates.
- ² Transmission Revenues under Present Rates are revenues based on SDG&E's rates presented in the TO5 Cycle 4 Per ER22-527-000.
- ³ Incremental Transmission Revenue Change adjusted to reflect difference in CPUC-approved sales and FERC billing determinants.
- ⁴ Estimated Present Base Transmission Rate based on TO5 Cycle 4, pursuant to Docket No. ER22-527-000.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23		
1	Residential ¹	\$ 50,389,212	\$ 42,435,512	\$ 40,151,029	\$ 36,361,483	\$ 36,588,314	\$ 38,312,954		1
2									2
3	Small Commercial ²	\$ 8,998,283	\$ 8,458,465	\$ 8,722,965	\$ 8,537,204	\$ 8,713,548	\$ 9,411,488		3
4									4
5	Medium and Large Commercial/Industrial ³	\$ 32,641,911	\$ 31,672,170	\$ 29,624,243	\$ 34,189,261	\$ 31,764,356	\$ 40,932,038		5
6									6
7	San Diego Unified Port District ⁴	\$ 8,715	\$ 6,397	\$ 6,789	\$ 11,364	\$ 5,712	\$ -		7
8									8
9	Agricultural ⁵	\$ 708,410	\$ 715,333	\$ 756,311	\$ 734,479	\$ 885,884	\$ 1,111,482		9
10									10
11	Street Lighting ⁶	\$ 239,666	\$ 330,093	\$ 266,368	\$ 286,306	\$ 282,644	\$ 284,902		11
12									12
13	Standby ⁷	\$ 1,350,949	\$ 1,350,854	\$ 1,350,094	\$ 1,350,347	\$ 1,354,130	\$ 1,356,128		13
14									14
15	TOTAL	\$ 94,337,145	\$ 84,968,825	\$ 80,877,801	\$ 81,470,444	\$ 79,594,588	\$ 91,408,993		15

Line No.	Customer Classes	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Line No.
		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total	
16	Residential ¹	\$ 44,827,163	\$ 49,413,154	\$ 54,443,932	\$ 46,108,459	\$ 40,124,189	\$ 43,868,465	\$ 523,023,865	16
17									17
18	Small Commercial ²	\$ 9,696,935	\$ 10,566,414	\$ 11,040,711	\$ 10,033,478	\$ 9,163,968	\$ 9,120,851	\$ 112,464,311	18
19									19
20	Medium and Large Commercial/Industrial ³	\$ 42,577,871	\$ 43,459,157	\$ 47,730,483	\$ 43,463,674	\$ 34,740,325	\$ 34,178,987	\$ 446,974,477	20
21									21
22	San Diego Unified Port District ⁴	\$ -	\$ -	\$ -	\$ 33	\$ -	\$ 6,691	\$ 45,701	22
23									23
24	Agricultural ⁵	\$ 1,071,705	\$ 1,296,281	\$ 1,185,586	\$ 1,134,797	\$ 941,372	\$ 861,583	\$ 11,403,224	24
25									25
26	Street Lighting ⁶	\$ 271,139	\$ 202,866	\$ 308,919	\$ 258,015	\$ 295,051	\$ 314,768	\$ 3,340,737	26
27									27
28	Standby ⁷	\$ 1,347,029	\$ 1,355,709	\$ 1,349,729	\$ 1,334,891	\$ 1,331,530	\$ 1,293,799	\$ 16,125,189	28
29									29
30	TOTAL	\$ 99,791,841	\$ 106,293,582	\$ 116,059,360	\$ 102,333,346	\$ 86,596,436	\$ 89,645,145	\$ 1,113,377,504	30

NOTES:

- ¹ Pages BH-2, -3, & -4, Line 37.
- ² Pages BH-2, -3, & -4, Line 39.
- ³ Pages BH-2, -3, & -4, Sum Lines 41 through 45.
- ⁴ Pages BH-2, -3, & -4, Sum Lines 47 through 49.

- ⁵ Pages BH-2, -3, & -4, Sum Lines 52 through 53.
- ⁶ Pages BH-2, -3, & -4, Sum Line 55.
- ⁷ Pages BH-2, -3, & -4, Line 57.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(A) Jan-23		(B) Feb-23		(C) Mar-23		(D) Apr-23		Line No.
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	560,315,930		471,872,696		446,469,803		404,330,953		1
2										2
3	Small Commercial	157,781,565		148,316,065		152,953,976		149,696,722		3
4										4
5	Medium and Large Commercial/Industrial	685,887,700		663,365,388		630,700,801		717,401,784		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,698,833		1,648,049		1,542,983		-	7
8	Maximum On-Peak Period Demand		1,473,108		1,437,995		1,303,772		1,779,218	8
9	Maximum Demand at the Time of System Peak		98,411		87,557		119,701		1,546,969	9
10									99,382	10
11	San Diego Unified Port District	333,000		461,000		185,000		1,520,000		11
12	Non-Coincident (90%)		8,544		6,272		6,656		5,792	12
13	Maximum Demand at the Time of System Peak		-		-		-		4,960	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	7,884,292		8,279,307		7,984,530		8,656,671		16
17	Schedule PA-T-1 - Non-Coincident (100%)	12,111,398	51,142	11,913,713	50,307	13,360,668	56,417	12,077,746	51,000	17
18										18
19	Street Lighting	5,619,370		7,739,584		6,245,443		6,712,925		19
20										20
21	Standby		169,647		169,635		169,539		169,570	21
22										22
23	TOTAL	1,429,933,254		1,311,947,753		1,257,900,221		1,300,396,799		23

NOTES:

¹ The above billing determinants are for the forecast determinants for the rate effective January 2023 through December 2023, as presented in Statement BG, Page BG-18.

Line No.	Customer Classes	(A) Jan-23		(B) Feb-23		(C) Mar-23		(D) Apr-23		Line No.
		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$ 0.08993		\$ 0.08993		\$ 0.08993		\$ 0.08993		24
25										25
26	Small Commercial ²	\$ 0.05703		\$ 0.05703		\$ 0.05703		\$ 0.05703		26
27										27
28	Medium and Large Commercial/Industrial ²									28
29										29
30	San Diego Unified Port District ²									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ²	\$ 0.03530		\$ 0.03530		\$ 0.03530		\$ 0.03530		32
33										33
34	Street Lighting ²	\$ 0.04265		\$ 0.04265		\$ 0.04265		\$ 0.04265		34
35										35
36	Standby ²									36

NOTES:

² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER22-527-000, to change TO5 Cycle 4 rates.

Line No.	Customer Classes	(A) Jan-23		(B) Feb-23		(C) Mar-23		(D) Apr-23		Line No.
		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential	\$ 50,389,212		\$ 42,435,512		\$ 40,151,029		\$ 36,361,483		37
38										38
39	Small Commercial	\$ 8,998,283		\$ 8,458,465		\$ 8,722,965		\$ 8,537,204		39
40										40
41	Medium and Large Commercial/Industrial	\$ -		\$ -		\$ -		\$ -		41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 31,362,367		\$ 30,430,187		\$ 28,464,726		\$ 32,848,852	43
44	Maximum On-Peak Period Demand		\$ 1,197,862		\$ 1,169,310		\$ 1,060,166		\$ 1,257,923	44
45	Maximum Demand at the Time of System Peak		\$ 81,681		\$ 72,673		\$ 99,352		\$ 82,487	45
46										46
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		47
48	Non-Coincident (90%)		\$ 8,715		\$ 6,397		\$ 6,789		\$ 5,908	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ 5,456	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$ 278,315		\$ 292,260		\$ 281,854		\$ 305,580		52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 430,094		\$ 423,074		\$ 474,457		\$ 428,899	53
54										54
55	Street Lighting	\$ 239,666		\$ 330,093		\$ 266,368		\$ 286,306		55
56										56
57	Standby		\$ 1,350,949		\$ 1,350,854		\$ 1,350,094		\$ 1,350,347	57
58										58
59	TOTAL	\$ 59,905,476	\$ 34,431,669	\$ 51,516,330	\$ 33,452,495	\$ 49,422,217	\$ 31,455,584	\$ 45,490,573	\$ 35,979,871	59
60										60
61	Grand Total		\$ 94,337,145		\$ 84,968,825		\$ 80,877,801		\$ 81,470,444	61

NOTES:

³ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers. The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on pages BH-5 through BH-11.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-23		Jun-23		Jul-23		Aug-23		
		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		Billing Determinants ¹		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
1	Residential	406,853,268		426,030,846		498,467,281		549,462,403		1
2										2
3	Small Commercial	152,788,855		165,026,973		170,032,169		185,278,178		3
4										4
5	Medium and Large Commercial/Industrial	667,047,243		741,907,103		771,025,890		785,073,393		5
6	Non-Coincident (100%)		-		-		-		-	6
7	Non-Coincident (90%)		1,653,102		1,848,650		1,922,919		1,962,551	7
8	Maximum On-Peak Period Demand		1,435,121		1,634,731		1,703,654		1,747,480	8
9	Maximum Demand at the Time of System Peak		94,284		109,473		110,871		105,109	9
10										10
11	San Diego Unified Port District	2,419,000		703,000		-		-		11
12	Non-Coincident (90%)		5,600		-		-		-	12
13	Maximum Demand at the Time of System Peak		-		-		-		-	13
14										14
15	Agricultural									15
16	Schedules PA and TOU-PA	10,513,771		12,953,253		14,199,159		14,576,003		16
17	Schedule PA-T-1 - Non-Coincident (100%)	14,495,227	61,208	18,579,563	77,699	16,200,938	67,752	22,200,897	92,844	17
18										18
19	Street Lighting	6,627,048		6,680,010		6,357,294		4,756,525		19
20										20
21	Standby		170,047		170,299		169,155		170,248	21
22										22
23	TOTAL	1,260,744,413		1,371,880,747		1,476,282,731		1,561,347,399		23

NOTES:

¹ The above billing determinants are for the forecast determinants for the rate effective January 2023 through December 2023, as presented in Statement BG, Pages BG-18 and BG-19.

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-23		Jun-23		Jul-23		Aug-23		
		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		Present Transmission Rates		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
24	Residential ²	\$	0.08993	\$	0.08993	\$	0.08993	\$	0.08993	24
25										25
26	Small Commercial ²	\$	0.05703	\$	0.05703	\$	0.05703	\$	0.05703	26
27										27
28	Medium and Large Commercial/Industrial ²									28
29										29
30	San Diego Unified Port District ²									30
31										31
32	Agricultural (Schedules PA and TOU-PA) ²	\$	0.03530	\$	0.03530	\$	0.03530	\$	0.03530	32
33										33
34	Street Lighting ²	\$	0.04265	\$	0.04265	\$	0.04265	\$	0.04265	34
35										35
36	Standby ²									36

NOTES:

² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER22-527-000, to change TO5 Cycle 4 rates.

Line No.	Customer Classes	(E)		(F)		(G)		(H)		Line No.
		May-23		Jun-23		Jul-23		Aug-23		
		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		Revenues @ Present Rates ³		
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
37	Residential Customers	\$	36,588,314	\$	38,312,954	\$	44,827,163	\$	49,413,154	37
38										38
39	Small Commercial	\$	8,713,548	\$	9,411,488	\$	9,696,935	\$	10,566,414	39
40										40
41	Medium-Large Commercial	\$	-	\$	-	\$	-	\$	-	41
42	Non-Coincident (100%)		\$ -		\$ -		\$ -		\$ -	42
43	Non-Coincident (90%)		\$ 30,519,128		\$ 34,127,820		\$ 35,500,793		\$ 36,237,556	43
44	Maximum On-Peak Period Demand		\$ 1,166,973		\$ 6,327,286		\$ 6,594,054		\$ 6,763,683	44
45	Maximum Demand at the Time of System Peak		\$ 78,256		\$ 476,932		\$ 483,024		\$ 457,919	45
46										46
47	San Diego Unified Port District	\$	-	\$	-	\$	-	\$	-	47
48	Non-Coincident (90%)		\$ 5,712		\$ -		\$ -		\$ -	48
49	Maximum Demand at the Time of System Peak		\$ -		\$ -		\$ -		\$ -	49
50										50
51	Agricultural									51
52	Schedules PA and TOU-PA	\$	371,136	\$	457,250	\$	501,230	\$	514,533	52
53	Schedule PA-T-1 - Non-Coincident (100%)		\$ 514,747		\$ 654,232		\$ 570,475		\$ 781,748	53
54										54
55	Street Lighting	\$	282,644	\$	284,902	\$	271,139	\$	202,866	55
56										56
57	Standby Customers		\$ 1,354,130		\$ 1,356,128		\$ 1,347,029		\$ 1,355,709	57
58										58
59	TOTAL	\$	45,955,643	\$	48,466,595	\$	55,296,466	\$	60,696,967	59
60										60
61	Grand Total		\$ 79,594,588		\$ 91,408,993		\$ 99,791,841		\$ 106,293,582	61

NOTES:

³ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers. The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on pages BH-5 through BH-11.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(I) Sep-23 Billing Determinants ¹		(J) Oct-23 Billing Determinants ¹		(K) Nov-23 Billing Determinants ¹		(L) Dec-23 Billing Determinants ¹		(M) Total Billing Determinants ¹		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
		1	Residential	605,403,445		512,714,985		446,171,346		487,806,796		
2												2
3	Small Commercial	193,594,785		175,933,335		160,686,796		159,930,756		1,972,020,175		3
4												4
5	Medium and Large Commercial/Industrial	864,688,706		791,410,571		728,326,985		719,849,677		8,766,685,241		5
6	Non-Coincident (100%)											6
7	Non-Coincident (90%)		2,155,655		1,963,308		1,807,802		1,779,073		19,982,924	7
8	Maximum On-Peak Period Demand		1,908,228		1,719,636		1,574,475		1,535,765		19,253,184	8
9	Maximum Demand at the Time of System Peak		125,790		131,490		98,626		109,196		2,737,477	9
10												10
11	San Diego Unified Port District									5,621,000		11
12	Non-Coincident (90%)				32				6,560		39,456	12
13	Maximum Demand at the Time of System Peak										4,960	13
14												14
15	Agricultural											15
16	Schedules PA and TOU-PA	15,132,216		13,596,967		11,840,223		9,659,593		135,275,984		16
17	Schedule PA-T-1 - Non-Coincident (100%)	18,499,681	77,365	18,596,377	77,770	14,739,230	62,238	14,660,010	61,903	187,435,447	787,644	17
18												18
19	Street Lighting	7,243,115		6,049,579		6,917,960		7,380,267		78,329,120		19
20												20
21	Standby		169,500		167,636		167,214		162,474		2,024,964	21
22												22
23	TOTAL	1,704,561,948		1,518,301,813		1,368,682,540		1,399,287,100		16,961,266,718		23

NOTES:

¹ The above billing determinants are for the forecast determinants for the rate effective January 2023 through December 2023, as presented in Statement BG, Page BG-19.

Line No.	Customer Classes	(I) Sep-23 Present Transmission Rates		(J) Oct-23 Present Transmission Rates		(K) Nov-23 Present Transmission Rates		(L) Dec-23 Present Transmission Rates		(M) Total Present Transmission Rates		Line No.
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	
		24	Residential ²	\$ 0.08993		\$ 0.08993		\$ 0.08993		\$ 0.08993		
25												25
26	Small Commercial ²	\$ 0.05703		\$ 0.05703		\$ 0.05703		\$ 0.05703				26
27												27
28	Medium and Large Commercial/Industrial ²											28
29												29
30	San Diego Unified Port District ²											30
31												31
32	Agricultural (Schedules PA and TOU-PA) ²	\$ 0.03530		\$ 0.03530		\$ 0.03530		\$ 0.03530				32
33												33
34	Street Lighting ²	\$ 0.04265		\$ 0.04265		\$ 0.04265		\$ 0.04265				34
35												35
36	Standby ²											36

NOTES:

² The present rates information comes from Statement BL, Page BL-1, Column A, Lines 1 through 35, Docket ER22-527-000, to change TO5 Cycle 4 rates.

Line No.	Customer Classes	(I) Sep-23 Revenues @ Present Rates ³		(J) Oct-23 Revenues @ Present Rates ³		(K) Nov-23 Revenues @ Present Rates ³		(L) Dec-23 Revenues @ Present Rates ³		(M) Total Revenues @ Present Rates ³		Line No.	
		Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)	Energy (kWh)	Demand (kW)		
		37	Residential Customers	\$ 54,443,932		\$ 46,108,459		\$ 40,124,189		\$ 43,868,465			\$ 523,023,865
38												38	
39	Small Commercial	\$ 11,040,711		\$ 10,033,478		\$ 9,163,968		\$ 9,120,851		\$ 112,464,311	\$ -	39	
40												40	
41	Medium-Large Commercial	\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	41	
42	Non-Coincident (100%)											42	
43	Non-Coincident (90%)	\$ 39,796,599		\$ 36,234,910		\$ 33,378,177		\$ 32,839,542		\$ 401,740,656		43	
44	Maximum On-Peak Period Demand	\$ 7,385,865		\$ 6,655,912		\$ 1,280,289		\$ 1,248,812		\$ 42,108,135		44	
45	Maximum Demand at the Time of System Peak	\$ 548,019		\$ 572,853		\$ 81,859		\$ 90,633		\$ 3,125,687		45	
46												46	
47	San Diego Unified Port District	\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	47	
48	Non-Coincident (90%)				\$ 33				\$ 6,691		\$ 40,245	48	
49	Maximum Demand at the Time of System Peak										\$ 5,456	49	
50												50	
51	Agricultural											51	
52	Schedules PA and TOU-PA	\$ 534,167		\$ 479,973		\$ 417,960		\$ 340,984		\$ 4,775,242		52	
53	Schedule PA-T-1 - Non-Coincident (100%)	\$ 651,419		\$ 654,824		\$ 523,412		\$ 520,599		\$ 6,627,982		53	
54												54	
55	Street Lighting	\$ 308,919		\$ 258,015		\$ 295,051		\$ 314,768		\$ 3,340,737	\$ -	55	
56												56	
57	Standby Customers		\$ 1,349,729		\$ 1,334,891		\$ 1,331,530		\$ 1,293,799		\$ -	\$ 16,125,189	57
58												58	
59	TOTAL	\$ 66,327,728	\$ 49,731,632	\$ 56,879,924	\$ 45,453,421	\$ 50,001,168	\$ 36,595,268	\$ 53,645,068	\$ 36,000,076	\$ 643,604,154	\$ 469,773,349	59	
60												60	
61	Grand Total		\$ 116,059,360		\$ 102,333,346		\$ 86,596,436		\$ 89,645,145		\$ 1,113,377,504	61	

NOTES:

³ The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers. The derivation of revenues for Medium & Large Commercial/Industrial, San Diego Unified Port District, Schedule PA-T-1, and Standby customers are shown on pages BH-5 through BH-11.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference	Line No.
1	Energy Revenues									1
2	Commodity Sales - kWh	685,887,700	663,365,388	630,700,801	717,401,784	667,047,243	741,907,103		(Statement BG, Page BG-21.3, Line 145) ¹ x 1000	2
3	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			4
5										5
6	Non-Coincident Demand (100%) (kW):									6
7	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 43) ¹ x 1000	7
8	Primary	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 44) ¹ x 1000	8
9	Transmission	-	-	-	-	-	-		(Statement BG, Page BG-21.1, Line 45) ¹ x 1000	9
10	Total	-	-	-	-	-	-		Sum Lines 7; 8; 9	10
11	Check Figure	-	-	-	-	-	-		Statement BG, Page BG-18, Line 6 ¹	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%)									14
15	Rates (\$/kW):									15
16	Secondary	\$ 20.70	\$ 20.70	\$ 20.70	\$ 20.70	\$ 20.70	\$ 20.70		Statement BL, Page BL-1, Line 6, Col. D ²	16
17	Primary	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00		Statement BL, Page BL-1, Line 6, Col. C ²	17
18	Transmission	\$ 19.92	\$ 19.92	\$ 19.92	\$ 19.92	\$ 19.92	\$ 19.92		Statement BL, Page BL-1, Line 6, Col. B ²	18
19	Non-Coincident Demand (100%) -									19
20	Revenues at Present Rates:									20
21	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 7 x Line 16	21
22	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 8 x Line 17	22
23	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 9 x Line 18	23
24	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference	Line No.
25	Energy Revenues									25
26	Commodity Sales - kWh	771,025,890	785,073,393	864,688,706	791,410,571	728,326,985	719,849,677	8,766,685,241	(Statement BG, Page BG-21.3, Line 145) ¹ x 1000	26
27	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		28
29										29
30	Non-Coincident Demand (100%) (kW):									30
31	Secondary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 43) ¹ x 1000	31
32	Primary	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 44) ¹ x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Statement BG, Page BG-21.1, Line 45) ¹ x 1000	33
34	Total	-	-	-	-	-	-	-	Sum Lines 31; 32; 33	34
35	Check Figure	-	-	-	-	-	-	-	Statement BG, Page BG-19, Line 6 ²	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%)									38
39	Rates (\$/kW):									39
40	Secondary	\$ 20.70	\$ 20.70	\$ 20.70	\$ 20.70	\$ 20.70	\$ 20.70		Statement BL, Page BL-1, Line 6, Col. D ²	40
41	Primary	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00		Statement BL, Page BL-1, Line 6, Col. C ²	41
42	Transmission	\$ 19.92	\$ 19.92	\$ 19.92	\$ 19.92	\$ 19.92	\$ 19.92		Statement BL, Page BL-1, Line 6, Col. B ²	42
43	Non-Coincident Demand (100%) -									43
44	Revenues at Present Rates:									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 32 x Line 41	46
47	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 33 x Line 42	47
48	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 45; 46; 47	48

NOTES:
¹ Pages BG-21.1 and BG-21.3, BG-18, and BG-19 are found in Statement BG.
² Present rates are defined as rates presented in TO5 Cycle 4, pursuant to Docket No. ER22-527-000.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference	Line No.
1	<u>Non-Coincident</u>									1
2	<u>Demand (90%) (kW) ¹:</u>									2
3	Secondary	1,257,548	1,227,574	1,112,991	1,320,602	1,225,120	1,366,505		(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000	3
4	Primary	314,458	305,212	285,019	329,410	306,022	356,816		(Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000	4
5	Transmission	126,826	115,263	144,972	129,207	121,960	125,329		(Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000	5
6	Total	1,698,833	1,648,049	1,542,983	1,779,218	1,653,102	1,848,650		Sum Lines 3; 4; 5	6
7	Check Figure	1,698,833	1,648,049	1,542,983	1,779,218	1,653,102	1,848,650		Statement BG, Page BG-18, Line 7 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9	Maximum On-Peak Period Demand									9
10	<u>Non-Coincident Demand (90%)</u>									10
11	<u>Rates (\$/kW):</u>									11
12	Secondary	\$ 18.63	\$ 18.63	\$ 18.63	\$ 18.63	\$ 18.63	\$ 18.63		Statement BL, Page BL-1, Line 8, Col. D ³	12
13	Primary	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00		Statement BL, Page BL-1, Line 8, Col. C ³	13
14	Transmission	\$ 17.93	\$ 17.93	\$ 17.93	\$ 17.93	\$ 17.93	\$ 17.93		Statement BL, Page BL-1, Line 8, Col. B ³	14
15	<u>Non-Coincident Demand (90%) -</u>									15
16	<u>Revenues at Present Rates:</u>									16
17	Secondary	\$ 23,428,126	\$ 22,869,702	\$ 20,735,029	\$ 24,602,807	\$ 22,823,982	\$ 25,457,981		Line 3 x Line 12	17
18	Primary	\$ 5,660,249	\$ 5,493,820	\$ 5,130,347	\$ 5,929,371	\$ 5,508,400	\$ 6,422,696		Line 4 x Line 13	18
19	Transmission	\$ 2,273,993	\$ 2,066,664	\$ 2,599,350	\$ 2,316,673	\$ 2,186,746	\$ 2,247,143		Line 5 x Line 14	19
20	Subtotal	\$ 31,362,367	\$ 30,430,187	\$ 28,464,726	\$ 32,848,852	\$ 30,519,128	\$ 34,127,820		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference	Line No.
21	<u>Non-Coincident</u>									21
22	<u>Demand (90%) (kW) ¹:</u>									22
23	Secondary	1,424,119	1,460,753	1,595,126	1,437,478	1,344,083	1,311,037	16,082,935	(Statement BG, Page BG-21.2 & 21.3, Line 70 + Line 116) ² x 1000	23
24	Primary	371,042	378,395	416,005	379,504	334,748	329,191	4,105,822	(Statement BG, Page BG-21.2 & 21.3, Line 71 + Line 117) ² x 1000	24
25	Transmission	127,758	123,403	144,524	146,326	128,971	138,844	1,573,384	(Statement BG, Page BG-21.2 & 21.3, Line 72 + Line 118) ² x 1000	25
26	Total	1,922,919	1,962,551	2,155,655	1,963,308	1,807,802	1,779,073	21,762,141	Sum Lines 23; 24; 25	26
27	Check Figure	1,922,919	1,962,551	2,155,655	1,963,308	1,807,802	1,779,073	21,762,141	Statement BG, Page BG-19, Line 7 ²	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29	Maximum On-Peak Period Demand									29
30	<u>Non-Coincident Demand (90%)</u>									30
31	<u>Rates (\$/kW):</u>									31
32	Secondary	\$ 18.63	\$ 18.63	\$ 18.63	\$ 18.63	\$ 18.63	\$ 18.63		Statement BL, Page BL-1, Line 8, Col. D ³	32
33	Primary	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00		Statement BL, Page BL-1, Line 8, Col. C ³	33
34	Transmission	\$ 17.93	\$ 17.93	\$ 17.93	\$ 17.93	\$ 17.93	\$ 17.93		Statement BL, Page BL-1, Line 8, Col. B ³	34
35	<u>Non-Coincident Demand (90%) -</u>									35
36	<u>Revenues at Present Rates:</u>									36
37	Secondary	\$ 26,531,330	\$ 27,213,835	\$ 29,717,199	\$ 26,780,214	\$ 25,040,263	\$ 24,424,618	\$ 299,625,086	Line 23 x Line 32	37
38	Primary	\$ 6,678,754	\$ 6,811,113	\$ 7,488,088	\$ 6,831,064	\$ 6,025,455	\$ 5,925,443	\$ 73,904,801	Line 24 x Line 33	38
39	Transmission	\$ 2,290,709	\$ 2,212,607	\$ 2,591,313	\$ 2,623,631	\$ 2,312,458	\$ 2,489,481	\$ 28,210,769	Line 25 x Line 34	39
40	Subtotal	\$ 35,500,793	\$ 36,237,556	\$ 39,796,599	\$ 36,234,910	\$ 33,378,177	\$ 32,839,542	\$ 401,740,656	Sum Lines 37; 38; 39	40

NOTES:
¹ NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.
² Pages BG-21.2, and BG-21.3, BG-18, and BG-19 are found in Statement BG.
³ Present rates are defined as rates presented in T05 Cycle 4, pursuant to Docket No. ER22-527-000.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference	Line No.
1	<u>Maximum On-Peak</u>									1
2	<u>Period Demand (kW) ¹:</u>									2
3	Secondary	1,136,897	1,109,799	1,006,209	1,193,901	1,107,580	1,269,683		(Statement BG, Page BG 21.2, Line 80) ² x 1000	3
4	Primary	298,285	291,175	263,997	313,241	290,593	329,516		(Statement BG, Page BG 21.2, Line 81) ² x 1000	4
5	Transmission	37,926	37,022	33,566	39,827	36,948	35,533		(Statement BG, Page BG 21.2, Line 82) ² x 1000	5
6	Total	1,473,108	1,437,995	1,303,772	1,546,969	1,435,121	1,634,731		Sum Lines 3; 4; 5	6
7	Check Figure	1,473,108	1,437,995	1,303,772	1,546,969	1,435,121	1,634,731		Statement BG, Page BG-18, Line 8 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Maximum On-Peak</u>									10
11	<u>Period Demand Rates (\$/kW):</u>									11
12	Secondary	\$ 0.82	\$ 0.82	\$ 0.82	\$ 0.82	\$ 0.82	\$ 3.90		Statement BL, Page BL-1, Lines 11 & 12, Col. D ³	12
13	Primary	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ 3.77		Statement BL, Page BL-1, Lines 11 & 12, Col. C ³	13
14	Transmission	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ 0.79	\$ 3.75		Statement BL, Page BL-1, Lines 11 & 12, Col. B ³	14
15	<u>Maximum On-Peak Period Demand -</u>									15
16	<u>Revenues at Present Rates:</u>									16
17	Secondary	\$ 932,256	\$ 910,035	\$ 825,092	\$ 978,999	\$ 908,216	\$ 4,951,762		Line 3 x Line 12	17
18	Primary	\$ 235,645	\$ 230,028	\$ 208,557	\$ 247,460	\$ 229,568	\$ 1,242,275		Line 4 x Line 13	18
19	Transmission	\$ 29,961	\$ 29,247	\$ 26,517	\$ 31,464	\$ 29,189	\$ 133,249		Line 5 x Line 14	19
20	Subtotal	\$ 1,197,862	\$ 1,169,310	\$ 1,060,166	\$ 1,257,923	\$ 1,166,973	\$ 6,327,286		Sum Lines 17; 18; 19	20

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference	Line No.
21	<u>Maximum On-Peak</u>									21
22	<u>Period Demand (kW) ¹:</u>									22
23	Secondary	1,323,214	1,357,254	1,482,105	1,335,627	1,215,129	1,185,254	14,722,653	(Statement BG, Page BG 21.2, Line 80) ² x 1000	23
24	Primary	343,409	352,243	384,645	346,630	318,811	310,972	3,843,516	(Statement BG, Page BG 21.2, Line 81) ² x 1000	24
25	Transmission	37,031	37,984	41,478	37,379	40,535	39,539	454,767	(Statement BG, Page BG 21.2, Line 82) ² x 1000	25
26	Total	1,703,654	1,747,480	1,908,228	1,719,636	1,574,475	1,535,765	19,020,935	Sum Lines 23; 24; 25	26
27	Check Figure	1,703,654	1,747,480	1,908,228	1,719,636	1,574,475	1,535,765	19,020,935	Statement BG, Page BG-19, Line 8 ²	27
28	Difference	-	-	-	-	-	-	-	Line 26 Less Line 27	28
29										29
30	<u>Maximum On-Peak</u>									30
31	<u>Period Demand Rates (\$/kW):</u>									31
32	Secondary	\$ 3.90	\$ 3.90	\$ 3.90	\$ 3.90	\$ 0.82	\$ 0.82		Statement BL, Page BL-1, Lines 11 & 12, Col. D ³	32
33	Primary	\$ 3.77	\$ 3.77	\$ 3.77	\$ 3.77	\$ 0.79	\$ 0.79		Statement BL, Page BL-1, Lines 11 & 12, Col. C ³	33
34	Transmission	\$ 3.75	\$ 3.75	\$ 3.75	\$ 3.75	\$ 0.79	\$ 0.79		Statement BL, Page BL-1, Lines 11 & 12, Col. B ³	34
35	<u>Maximum On-Peak Period Demand -</u>									35
36	<u>Revenues at Present Rates:</u>									36
37	Secondary	\$ 5,160,536	\$ 5,293,289	\$ 5,780,211	\$ 5,208,946	\$ 996,406	\$ 971,908	\$ 32,917,656	Line 23 x Line 32	37
38	Primary	\$ 1,294,651	\$ 1,327,955	\$ 1,450,112	\$ 1,306,796	\$ 251,860	\$ 245,668	\$ 8,270,576	Line 24 x Line 33	38
39	Transmission	\$ 138,867	\$ 142,439	\$ 155,542	\$ 140,169	\$ 32,023	\$ 31,236	\$ 919,903	Line 25 x Line 34	39
40	Subtotal	\$ 6,594,054	\$ 6,763,683	\$ 7,385,865	\$ 6,655,912	\$ 1,280,289	\$ 1,248,812	\$ 42,108,135	Sum Lines 37; 38; 39	40

NOTES:

¹ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.

² Pages BG-21.2, BG-18, and BG-19 are found in Statement BG.

³ Present rates are defined as rates presented in the TO5 Cycle 4, pursuant to Docket No. ER22-527-000. Maximum On-Peak Demand Revenues at Present Rates reflect revenues of Standard Customers that have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round because SDG&E currently has no customers on Grandfathered Maximum On-Peak Demand rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 Medium & Large Commercial / Industrial Customers
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference	Line No.
1	Maximum Demand									1
2	at the Time of System Peak (kW) ¹									2
3	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.3, Line 126) ² x1000	3
4	Primary	16,544	14,720	20,123	16,707	15,850	24,168		(Statement BG, Page BG-21.3, Line 127) ² x1000	4
5	Transmission	81,867	72,838	99,577	82,674	78,434	85,305		(Statement BG, Page BG-21.3, Line 128) ² x1000	5
6	Total	98,411	87,557	119,701	99,382	94,284	109,473		Sum Lines 3; 4; 5	6
7	Check Figure	98,411	87,557	119,701	99,382	94,284	109,473		Statement BG, Page BG-18, Line 9 ²	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	Maximum Demand at the									10
11	Time of System Peak Rates (\$/kW):									11
12	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D ³	12
13	Primary	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 4.38		Statement BL, Page BL-1, Lines 19 & 20, Col. C ³	13
14	Transmission	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 0.83	\$ 4.35		Statement BL, Page BL-1, Lines 19 & 20, Col. B ³	14
15	Maximum Demand at the Time of System									15
16	Peak - Revenues at Present Rates:									16
17	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 3 x Line 12	17
18	Primary	\$ 13,732	\$ 12,217	\$ 16,702	\$ 13,867	\$ 13,156	\$ 105,858		Line 4 x Line 13	18
19	Transmission	\$ 67,950	\$ 60,455	\$ 82,649	\$ 68,620	\$ 65,100	\$ 371,075		Line 5 x Line 14	19
20	Subtotal	\$ 81,681	\$ 72,673	\$ 99,352	\$ 82,487	\$ 78,256	\$ 476,932		Sum Lines 17; 18; 19	20
21										21
22	Revenues at Present Rates:									22
23	Secondary	\$ 24,360,382	\$ 23,779,737	\$ 21,560,120	\$ 25,581,806	\$ 23,732,197	\$ 30,409,743		Statement BH, Page BH-5 Line 21 + Page BH-6 Line 17 + Page BH-7 Line 17 + Page BH-8 Line 17	23
24	Primary	\$ 5,909,625	\$ 5,736,066	\$ 5,355,606	\$ 6,190,699	\$ 5,751,124	\$ 7,770,829		Statement BH, Page BH-5 Line 22 + Page BH-6 Line 18 + Page BH-7 Line 18 + Page BH-8 Line 18	24
25	Transmission	\$ 2,371,904	\$ 2,156,367	\$ 2,708,517	\$ 2,416,757	\$ 2,281,034	\$ 2,751,466		Statement BH, Page BH-5 Line 23 + Page BH-6 Line 19 + Page BH-7 Line 19 + Page BH-8 Line 19	25
26	Total	\$ 32,641,911	\$ 31,672,170	\$ 29,624,243	\$ 34,189,262	\$ 31,764,355	\$ 40,932,038		Sum Lines 23; 24; 25	26
27										27
28	Total Revenues at Present Rates:	\$ 32,641,911	\$ 31,672,170	\$ 29,624,243	\$ 34,189,262	\$ 31,764,355	\$ 40,932,038		Sum Line 26+ Statement BH, Page BH-5, Line 4	28

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference	Line No.
29	Maximum Demand									29
30	at the Time of System Peak (kW) ¹									30
31	Secondary	-	-	-	-	-	-		(Statement BG, Page BG-21.3, Line 126) ² x1000	31
32	Primary	24,477	23,205	27,771	29,029	16,580	18,357	247,532	(Statement BG, Page BG-21.3, Line 127) ² x1000	32
33	Transmission	86,394	81,904	98,019	102,461	82,046	90,839	1,042,357	(Statement BG, Page BG-21.3, Line 128) ² x1000	33
34	Total	110,871	105,109	125,790	131,490	98,626	109,196	1,289,889	Sum Lines 31; 32; 33	34
35	Check Figure	110,871	105,109	125,790	131,490	98,626	109,196	1,289,889	Statement BG, Page BG-19, Line 9 ²	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Maximum Demand at the									38
39	Time of System Peak Rates (\$/kW):									39
40	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Statement BL, Page BL-1, Lines 19 & 20, Col. D ³	40
41	Primary	\$ 4.38	\$ 4.38	\$ 4.38	\$ 4.38	\$ 0.83	\$ 0.83		Statement BL, Page BL-1, Lines 19 & 20, Col. C ³	41
42	Transmission	\$ 4.35	\$ 4.35	\$ 4.35	\$ 4.35	\$ 0.83	\$ 0.83		Statement BL, Page BL-1, Lines 19 & 20, Col. B ³	42
43	Maximum Demand at the Time of System									43
44	Peak - Revenues at Present Rates:									44
45	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 31 x Line 40	45
46	Primary	\$ 107,210	\$ 101,637	\$ 121,636	\$ 127,148	\$ 13,762	\$ 15,237	\$ 662,160	Line 32 x Line 41	46
47	Transmission	\$ 375,814	\$ 356,281	\$ 426,384	\$ 445,705	\$ 68,098	\$ 75,396	\$ 2,463,527	Line 33 x Line 42	47
48	Subtotal	\$ 483,024	\$ 457,919	\$ 548,019	\$ 572,853	\$ 81,859	\$ 90,633	\$ 3,125,687	Sum Lines 45; 46; 47	48
49										49
50	Revenues at Present Rates:									50
51	Secondary	\$ 31,691,866	\$ 32,507,124	\$ 35,497,410	\$ 31,989,161	\$ 26,036,669	\$ 25,396,527	\$ 332,542,742	Statement BH, Page BH-5 Line 45 + Page BH-6 Line 37 + Page BH-7 Line 37 + Page BH-8 Line 45	51
52	Primary	\$ 8,080,615	\$ 8,240,705	\$ 9,059,835	\$ 8,265,008	\$ 6,291,077	\$ 6,186,348	\$ 82,837,537	Statement BH, Page BH-5 Line 46 + Page BH-6 Line 38 + Page BH-7 Line 38 + Page BH-8 Line 46	52
53	Transmission	\$ 2,805,390	\$ 2,711,328	\$ 3,173,238	\$ 3,209,505	\$ 2,412,579	\$ 2,596,113	\$ 31,594,198	Statement BH, Page BH-5 Line 47 + Page BH-6 Line 39 + Page BH-7 Line 39 + Page BH-8 Line 47	53
54	Total	\$ 42,577,871	\$ 43,459,157	\$ 47,730,483	\$ 43,463,674	\$ 34,740,325	\$ 34,178,988	\$ 446,974,477	Sum Lines 51; 52; 53	54
55										55
56	Total Revenues at Present Rates:	\$ 42,577,871	\$ 43,459,157	\$ 47,730,483	\$ 43,463,674	\$ 34,740,325	\$ 34,178,988	\$ 446,974,477	Sum Line 54+ Statement BH, Page BH-5, Line 28	56

NOTES:
¹ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU.
² Pages BG-21.3, BG-18, and BG-19 are found in Statement BG.
³ Present rates are defined as rates presented in TO5 Cycle 4, pursuant to Docket No. ER22-527-000. Maximum Demand at the Time of System Peak Revenues at Present Rates reflect revenues of Standard Customers that have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round because SDG&E currently has no customers on Grandfathered Maximum Demand at the Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 San Diego Unified Port District
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference	Line No.
1	Energy Revenues:									
2	Commodity Sales - kWh	333,000	461,000	185,000	1,520,000	2,419,000	703,000		(Page BG-21.4, Line 160) ² x 1000	1
3	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			2
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	3
5										4
6	Non-Coincident Demand (90%) (kW) ¹:									5
7	Primary	8,544	6,272	6,656	5,792	5,600	-		(Page BG-21.4, Line 162) x 1000	6
8										7
9	Non-Coincident Demand (90%)									8
10	Rates (\$/kW):									9
11	Primary	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02		Statement BL, Page BL-1, Line 29, Col. C ³	10
12	Non-Coincident Demand (90%) -									11
13	Revenues at Changed Rates:									12
14	Primary	\$ 8,715	\$ 6,397	\$ 6,789	\$ 5,908	\$ 5,712	\$ -		Line 7 x Line 11	13
15										14
16	Maximum Demand									15
17	at the Time of System Peak (kW) ⁴:									16
18	Primary	-	-	-	4,960	-	-		(Page BG-21.4, Line 164) x 1000	17
19										18
20	Maximum Demand at the									19
21	Time of System Peak Rates (\$/kW):									20
22	Primary	\$ 1.10	\$ 1.10	\$ 1.10	\$ 1.10	\$ 1.10	\$ 1.10		Statement BL, Page BL-1, Lines 31 & 32, Col. C ³	21
23										22
24	Maximum Demand at the Time of System									23
25	Peak - Revenues at Changed Rates:									24
26	Primary	\$ -	\$ -	\$ -	\$ 5,456	\$ -	\$ -		Line 18 x Line 22	25
27										26
28	Total Revenues	\$ 8,715	\$ 6,397	\$ 6,789	\$ 11,364	\$ 5,712	\$ -		Sum Lines 4; 14; 26	27
										28

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference	Line No.
29	Energy Revenues:									29
30	Commodity Sales - kWh	-	-	-	-	-	-	5,621,000	(Page BG-21.4, Line 160) ² x 1000	30
31	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			31
32	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 30 x Line 31	32
33										33
34	Non-Coincident Demand (90%) (kW) ¹:									34
35	Primary	-	-	-	32	-	6,560	39,456	(Page BG-21.4, Line 162) x 1000	35
36										36
37	Non-Coincident Demand (90%)									37
38	Rates (\$/kW):									38
39	Primary	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02	\$ 1.02		Statement BL, Page BL-1, Line 29, Col. C ³	39
40	Non-Coincident Demand (90%) -									40
41	Revenues at Changed Rates:									41
42	Primary	\$ -	\$ -	\$ -	\$ 33	\$ -	\$ 6,691	\$ 40,245	Line 35 x Line 39	42
43										43
44	Maximum Demand									44
45	at the Time of System Peak (kW) ⁴:									45
46	Primary	-	-	-	-	-	-	4,960	(Page BG-21.4, Line 164) x 1000	46
47										47
48	Maximum Demand at the									48
49	Time of System Peak Rates (\$/kW):									49
50	Primary	\$ 1.10	\$ 1.10	\$ 1.10	\$ 1.10	\$ 1.10	\$ 1.10		Statement BL, Page BL-1, Lines 31 & 32, Col. C ³	50
51										51
52	Maximum Demand at the Time of System									52
53	Peak - Revenues at Changed Rates:									53
54	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,456	Line 46 x Line 50	54
55										55
56	Total Revenues	\$ -	\$ -	\$ -	\$ 33	\$ -	\$ 6,691	\$ 45,701	Sum Lines 32; 42; 54	56
57										57

NOTES:

- ¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.
- ² Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.
- ³ Present rates are defined as rates presented in TO5 Cycle 4, pursuant to Docket No. ER22-527-000.
- ⁴ Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 Schedule PA-T-1 Agricultural Customers
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference	Line No.
1	Energy Revenues:									1
2	Commodity Sales - kWh	12,111,398	11,913,713	13,360,668	12,077,746	14,495,227	18,579,563		(Statement BG, Page BG-21.4, Line 169) ² x 1000	2
3	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			3
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 2 x Line 3	4
5										5
6	Non-Coincident Demand (100%) (kW) ¹:									6
7	Secondary	37,480	36,869	41,346	37,376	44,857	59,580		(Statement BG, Page BG-21.4, Line 187) ² x 1000	7
8	Primary	13,661	13,438	15,070	13,623	16,350	18,120		(Statement BG, Page BG-21.4, Line 188) ² x 1000	8
9	Transmission	-	-	-	-	-	-		(Statement BG, Page BG-21.4, Line 189) ² x 1000	9
10	Total	51,142	50,307	56,417	51,000	61,208	77,699		Sum Lines 7; 8; 9	10
11	Check Figure	51,142	50,307	56,417	51,000	61,208	77,699		Statement BG, Page BG-18, Line 19	11
12	Difference	-	-	-	-	-	-		Line 10 Less Line 11	12
13										13
14	Non-Coincident Demand (100%)									14
15	Rates (\$/kW):									15
16	Secondary	\$ 8.49	\$ 8.49	\$ 8.49	\$ 8.49	\$ 8.49	\$ 8.49		Statement BL, Page BL-1, Line 37, Col. D ³	16
17	Primary	\$ 8.19	\$ 8.19	\$ 8.19	\$ 8.19	\$ 8.19	\$ 8.19		Statement BL, Page BL-1, Line 37, Col. C ³	17
18	Transmission	\$ 8.15	\$ 8.15	\$ 8.15	\$ 8.15	\$ 8.15	\$ 8.15		Statement BL, Page BL-1, Line 37, Col. B ³	18
19	Non-Coincident Demand (100%) -									19
20	Revenues at Changed Rates:									20
21	Secondary	\$ 318,208	\$ 313,014	\$ 351,031	\$ 317,324	\$ 380,840	\$ 505,832		Line 7 x Line 16	21
22	Primary	\$ 111,886	\$ 110,060	\$ 123,427	\$ 111,575	\$ 133,908	\$ 148,400		Line 8 x Line 17	22
23	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Line 9 x Line 18	23
24	Subtotal	\$ 430,094	\$ 423,074	\$ 474,457	\$ 428,899	\$ 514,747	\$ 654,232		Sum Lines 21; 22; 23	24

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference	Line No.
25	Energy Revenues:									25
26	Commodity Sales - kWh	16,200,938	22,200,897	18,499,681	18,596,377	14,739,230	14,660,010	187,435,447	(Statement BG, Page BG-21.4, Line 169) ² x 1000	26
27	Commodity Rate - \$/kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		27
28	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 26 x Line 27	28
29										29
30	Non-Coincident Demand (100%) (kW) ¹:									30
31	Secondary	51,952	71,192	59,324	59,634	45,613	45,367	590,590	(Statement BG, Page BG-21.4, Line 187) ² x 1000	31
32	Primary	15,800	21,651	18,042	18,136	16,625	16,536	197,054	(Statement BG, Page BG-21.4, Line 188) ² x 1000	32
33	Transmission	-	-	-	-	-	-	-	(Statement BG, Page BG-21.4, Line 189) ² x 1000	33
34	Total	67,752	92,844	77,365	77,770	62,238	61,903	787,644	Sum Lines 31; 32; 33	34
35	Check Figure	67,752	92,844	77,365	77,770	62,238	61,903	787,644	Statement BG, Page BG-19, Line 19	35
36	Difference	-	-	-	-	-	-	-	Line 34 Less Line 35	36
37										37
38	Non-Coincident Demand (100%)									38
39	Rates (\$/kW):									39
40	Secondary	\$ 8.49	\$ 8.49	\$ 8.49	\$ 8.49	\$ 8.49	\$ 8.49	\$ 8.49	Statement BL, Page BL-1, Line 37, Col. D ³	40
41	Primary	\$ 8.19	\$ 8.19	\$ 8.19	\$ 8.19	\$ 8.19	\$ 8.19	\$ 8.19	Statement BL, Page BL-1, Line 37, Col. C ³	41
42	Transmission	\$ 8.15	\$ 8.15	\$ 8.15	\$ 8.15	\$ 8.15	\$ 8.15	\$ 8.15	Statement BL, Page BL-1, Line 37, Col. B ³	42
43	Non-Coincident Demand (100%) -									43
44	Revenues at Changed Rates:									44
45	Secondary	\$ 441,074	\$ 604,424	\$ 503,657	\$ 506,290	\$ 387,250	\$ 385,169	\$ 5,014,113	Line 31 x Line 40	45
46	Primary	\$ 129,401	\$ 177,324	\$ 147,762	\$ 148,534	\$ 136,162	\$ 135,430	\$ 1,613,869	Line 32 x Line 41	46
47	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 33 x Line 42	47
48	Subtotal	\$ 570,475	\$ 781,748	\$ 651,419	\$ 654,824	\$ 523,412	\$ 520,599	\$ 6,627,982	Sum Lines 45; 46; 47	48

NOTES:
¹ Non-Coincident Demand (NCD) (100%) rates applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule PA-T-1.
² Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.
³ Present rates are defined as rates presented in TO5 Cycle 4, pursuant to Docket No. ER22-527-000.

Statement - BH
SAN DIEGO GAS & ELECTRIC COMPANY
 Rate Design Information - Wholesale Transmission Rates
 CAISO TAC Rates Input Form - January 1, 2023 through December 31, 2023
 High-Voltage Utility Specific Rates, Low -Voltage Wheeling Access Charge & Low Voltage Access Charge Rates

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Combined TRR		
1	Wholesale Base Transmission Revenue Requirement ¹	\$ 587,722,989	\$ 483,505,799	\$ 1,071,228,788	2022 TRBAA Wholesale Stmt BL; Page 1; Line 1	1
2						2
3	Wholesale TRBAA Forecast ¹	\$ (23,535,944)	\$ 846,013	\$ (22,689,931)	2022 TRBAA Wholesale Stmt BL; Page 1; Line 3	3
4						4
5	Transmission Standby Revenues ¹	\$ (9,256,866)	\$ (7,615,404)	\$ (16,872,270)	2022 TRBAA Wholesale Stmt BL; Page 1; Line 5	5
6						6
7	Wholesale Net Transmission Revenue Requirement	\$ 554,930,179	\$ 476,736,408	\$ 1,031,666,587	Sum Lines 1; 3; 5	7
8						8
9	Gross Load - MWH ¹	17,456,436	17,456,436	17,456,436	2022 TRBAA Wholesale Stmt BL; Page 1; Line 9	9
10						10
11	Utility Specific Access Charges (\$/MWH)	\$ 31.7894	\$ 27.3101	\$ 59.0995	Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER22-258-000, filed on October 29, 2021 effective from January 1, 2022 through December 31, 2022.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Revenue Data To Reflect Changed Rates
 Rate Effective Period - Twelve Months Ending December 31, 2023
 City of Escondido

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	Line No.	
	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total	Reference		
1	5,370	2,952	5,684	3,016	4,020	6,437	5,171	5,730	5,942	6,080	4,724	6,179	61,305	Stmnt BD; Page -3.1; Line "Sale for Resale" * 1000 See Note 1 Page BG-15; Line 11; Col. (2) / 1000 Line 1 x Line 4 Line 1 x Line 6 Line 9 + Line 11	1	
2																2
3																3
4	\$ 0.01382	\$ 0.01382	\$ 0.01382	\$ 0.01382	\$ 0.01382	\$ 0.01382	\$ 0.01382	\$ 0.01382	\$ 0.01382	\$ 0.01382	\$ 0.01382	\$ 0.01382				4
5	\$ 0.02731	\$ 0.02731	\$ 0.02731	\$ 0.02731	\$ 0.02731	\$ 0.02731	\$ 0.02731	\$ 0.02731	\$ 0.02731	\$ 0.02731	\$ 0.02731	\$ 0.02731				5
6																6
7																7
8	\$ 74	\$ 41	\$ 79	\$ 42	\$ 56	\$ 89	\$ 71	\$ 79	\$ 82	\$ 84	\$ 65	\$ 85	\$ 847			8
9																9
10																10
11	\$ 147	\$ 81	\$ 155	\$ 82	\$ 110	\$ 176	\$ 141	\$ 156	\$ 162	\$ 166	\$ 129	\$ 169	\$ 1,674			11
12																12
13	\$ 221	\$ 121	\$ 234	\$ 124	\$ 165	\$ 265	\$ 213	\$ 236	\$ 244	\$ 250	\$ 194	\$ 254	\$ 2,522			13

NOTES

¹ The High Voltage (HV) Access Charge Rate is the CAISO TAC Rate of \$13.8236 per MWh according to the CAISO TAC rate summary in effect July 12, 2021 divided by 1,000 and is based on the TO5-Cycle 3 Filing HV-BTRR. The High Voltage Access Charge Rate was held constant in developing this statement because there will be a change in the HV Access Charge Rate once the CAISO implements the TO5 Cycle 5 Wholesale BTRR.

² The Low Voltage Access Charge Rate information comes from the TRBAA filing in Docket No. ER22-258, filed on October 29, 2021, for the rate effective January 1, 2022 through December 31, 2022.

Statement BH
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data To Reflect Present Rates Per ER22-527-000 To Reflect Proposed Rate Design Changes Effective January 1, 2023
 Standby Customers
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference	Line No.
1	<u>Demand - Billing</u>									1
2	<u>Determinants (kW):</u>									2
3	Secondary	9,140	9,140	9,140	9,140	9,140	9,140		(Statement BG, Page BG-21.4, Line 197) ¹ x 1000	3
4	Primary	93,991	93,985	94,039	94,045	94,045	94,290		(Statement BG, Page BG-21.4, Line 198) ¹ x 1000	4
5	Transmission	66,516	66,510	66,360	66,386	66,863	66,869		(Statement BG, Page BG-21.4, Line 199) ¹ x 1000	5
6	Total	169,647	169,635	169,539	169,570	170,047	170,299		Sum Lines 3; 4; 5	6
7	Check Figure	169,647	169,635	169,539	169,570	170,047	170,299		Statement BG, Page BG-18, Line 25 ¹	7
8	Difference	-	-	-	-	-	-		Line 6 Less Line 7	8
9										9
10	<u>Demand Rates (\$/kW):</u>									10
11	Secondary	\$ 8.24	\$ 8.24	\$ 8.24	\$ 8.24	\$ 8.24	\$ 8.24		Statement BL, Page BL-1, Line 41, Col. D ²	11
12	Primary	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96		Statement BL, Page BL-1, Line 41, Col. C ²	12
13	Transmission	\$ 7.93	\$ 7.93	\$ 7.93	\$ 7.93	\$ 7.93	\$ 7.93		Statement BL, Page BL-1, Line 41, Col. B ²	13
14										14
15	<u>Revenues at Present Rates:</u>									15
16	Secondary	\$ 75,309	\$ 75,309	\$ 75,309	\$ 75,309	\$ 75,309	\$ 75,309		Line 3 x Line 11	16
17	Primary	\$ 748,168	\$ 748,121	\$ 748,550	\$ 748,598	\$ 748,598	\$ 750,548		Line 4 x Line 12	17
18	Transmission	\$ 527,472	\$ 527,424	\$ 526,235	\$ 526,440	\$ 530,223	\$ 530,271		Line 5 x Line 13	18
19	Total	\$ 1,350,949	\$ 1,350,854	\$ 1,350,094	\$ 1,350,347	\$ 1,354,130	\$ 1,356,128		Sum Lines 16; 17; 18	19
20										20
21	<u>Total Revenues</u>									21
22	<u>at Present Rates:</u>	\$ 1,350,949	\$ 1,350,854	\$ 1,350,094	\$ 1,350,347	\$ 1,354,130	\$ 1,356,128		Line 19	22

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference	Line No.
23	<u>Demand - Billing</u>									23
24	<u>Determinants (kW):</u>									24
25	Secondary	9,143	9,214	9,147	9,147	9,147	9,147	109,779	(Statement BG, Page BG-21.4, Line 197) ¹ x 1000	25
26	Primary	93,140	92,807	91,884	90,010	89,528	84,788	1,106,552	(Statement BG, Page BG-21.4, Line 198) ¹ x 1000	26
27	Transmission	66,873	68,228	68,470	68,480	68,540	68,540	808,633	(Statement BG, Page BG-21.4, Line 199) ¹ x 1000	27
28	Total	169,155	170,248	169,500	167,636	167,214	162,474	2,024,964	Sum Lines 25; 26; 27	28
29	Check Figure	169,155	170,248	169,500	167,636	167,214	162,474	2,024,964	Statement BG, Page BG-19, Line 25 ¹	29
30	Difference	-	-	-	-	-	-	-	Line 28 Less Line 29	30
31										31
32	<u>Demand Rates (\$/kW):</u>									32
33	Secondary	\$ 8.24	\$ 8.24	\$ 8.24	\$ 8.24	\$ 8.24	\$ 8.24		Statement BL, Page BL-1, Line 41, Col. D ²	33
34	Primary	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96	\$ 7.96		Statement BL, Page BL-1, Line 41, Col. C ²	34
35	Transmission	\$ 7.93	\$ 7.93	\$ 7.93	\$ 7.93	\$ 7.93	\$ 7.93		Statement BL, Page BL-1, Line 41, Col. B ²	35
36										36
37	<u>Revenues at Present Rates:</u>									37
38	Secondary	\$ 75,334	\$ 75,919	\$ 75,367	\$ 75,367	\$ 75,367	\$ 75,367	\$ 904,575	Line 25 x Line 33	38
39	Primary	\$ 741,394	\$ 738,744	\$ 731,397	\$ 716,480	\$ 712,643	\$ 674,912	\$ 8,808,153	Line 26 x Line 34	39
40	Transmission	\$ 530,301	\$ 541,046	\$ 542,965	\$ 543,044	\$ 543,520	\$ 543,520	\$ 6,412,461	Line 27 x Line 35	40
41	Total	\$ 1,347,029	\$ 1,355,709	\$ 1,349,729	\$ 1,334,891	\$ 1,331,530	\$ 1,293,799	\$ 16,125,189	Sum Lines 38; 39; 40	41
42										42
43	<u>Total Revenues</u>									43
44	<u>at Present Rates:</u>	\$ 1,347,029	\$ 1,355,709	\$ 1,349,729	\$ 1,334,891	\$ 1,331,530	\$ 1,293,799	\$ 16,125,189	Line 41	44

NOTES:

- ¹ Pages BG-21.4, BG-18, and BG-19 are found in Statement BG.
- ² Present rates are defined as rates presented in TO5 Cycle 4, pursuant to Docket No. ER22-527-000.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Summary of Transmission Rates
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Customer Classes	(A) Transmission Energy Rates \$/kWh	(B) Transmission Level Demand Rates \$/kW-Mo	(C) Primary Level Demand Rates \$/kW-Mo	(D) Secondary Level Demand Rates \$/kW-Mo	Reference	Line No.
1	Residential ⁶	\$ 0.09213				Page BL-4, Line 7	1
2							2
3	Small Commercial	\$ 0.06574				Page BL-5, Line 7	3
4							4
5	Medium & Large Commercial/Industrial						5
6	Non-Coincident Demand (100%)		\$ 22.00	\$ 22.09	\$ 22.86	Page BL-6, Lines 37; 36; 35	6
7							7
8	Non-Coincident Demand (90%) ²		\$ 19.80	\$ 19.88	\$ 20.57	Page BL-7 Lines 9; 8; 7	8
9							9
10	Maximum On-Peak Period Demand (Standard Customers) ³						10
11	Summer ⁵		\$ 4.10	\$ 4.11	\$ 4.26	Page BL-9, Lines 41; 40; 39	11
12	Winter ⁵		\$ 0.87	\$ 0.87	\$ 0.90	Page BL-10, Lines 39; 38; 37	12
13							13
14	Maximum On-Peak Period Demand (Grandfathered Customers) ³						14
15	Summer ⁵		\$ 3.86	\$ 3.87	\$ 4.00	Page BL-13, Lines 41; 40; 39	15
16	Winter ⁵		\$ 0.92	\$ 0.92	\$ 0.95	Page BL-14, Lines 39; 38; 37	16
17							17
18	Maximum Demand at the Time of System Peak (Standard Customers) ⁴						18
19	Summer ⁵		\$ 4.59	\$ 4.61	\$ -	Page BL-11, Lines 42; 41; 40	19
20	Winter ⁵		\$ 0.95	\$ 0.95	\$ -	Page BL-12, Lines 41; 40; 39	20
21							21
22	Maximum Demand at the Time of System Peak (Grandfathered Customers) ⁴						22
23	Summer ⁵		\$ 4.54	\$ 4.55	\$ -	Page BL-15, Lines 42; 41; 40	23
24	Winter ⁵		\$ 0.95	\$ 0.95	\$ -	Page BL-16, Lines 41; 40; 39	24
25							25
26	Vehicle Grid Integration Pilot Program (Schedule VGI)	\$ 0.05624				Page BL-17, Line 7	26
27							27
28	San Diego Unified Port District						28
29	Non-Coincident Demand (90%) ²			\$ 2.02		Page BL-18, Line 11	29
30	Maximum Demand at the Time of System Peak (Standard Customers) ⁴						30
31	Summer ⁵			\$ 1.75		Page BL-18, Line 21	31
32	Winter ⁵			\$ 1.75		Page BL-18, Line 21	32
33							33
34	Agricultural (Schedules PA and TOU-PA)	\$ 0.03806				Page BL-19, Line 7	34
35							35
36	Agricultural (Schedule PA-T1) ¹						36
37	Non-Coincident Demand (100%)		\$ 8.78	\$ 8.82	\$ 9.14	Page BL-20, Lines 36; 35; 34	37
38							38
39	Street Lighting	\$ 0.05227				Page BL-21, Line 7	39
40							40
41	Standby		\$ 9.02	\$ 9.06	\$ 9.38	Page BL-22, Lines 37; 36; 35	41

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedule PA-T-1.
- ² NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and San Diego Unified Port District.
- ³ Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariff: Schedule A6-TOU and San Diego Unified Port District. Standard Customers have demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round whereas Grandfathered Customers have demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on week
- ⁵ Summer June-Oct; Winter Nov-May.
- ⁶ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenue Data to Reflect Changed Rates
 Medium & Large Commercial/Industrial Customers - Summary of Revenues
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	Description	(A) Jan-23	(B) Feb-23	(C) Mar-23	(D) Apr-23	(E) May-23	(F) Jun-23	(G)	Reference ⁵	Line No.
1	<u>Energy:</u>									1
2	Commodity Sales (kWh)	685,887,700	663,365,388	630,700,801	717,401,784	667,047,243	741,907,103		Page BG-6, Line 2	2
3	Commodity Revenues (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Page BG-6, Line 4	3
4										4
5	<u>Non-Coincident Demand (100%) ¹:</u>									5
6	Demand (kW)	-	-	-	-	-	-		Page BG-6, Line 10	6
7	Revenues at Changed Rates (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		Page BG-6, Line 24	7
8										8
9	<u>Non-Coincident Demand (90%) ²:</u>									9
10	Demand (kW)	1,698,833	1,648,049	1,542,983	1,779,218	1,653,102	1,848,650		Page BG-7, Line 6	10
11	Revenues at Changed Rates (\$)	\$ 34,630,358	\$ 33,601,021	\$ 31,430,863	\$ 36,271,725	\$ 33,699,247	\$ 37,684,018		Page BG-7, Line 20	11
12										12
13	<u>Maximum On-Peak</u>									13
14	<u>Period Demand ³:</u>									14
15	Demand (kW)	1,473,108	1,437,995	1,303,772	1,546,969	1,435,121	1,634,731		Page BG-8, Line 6	15
16	Revenues at Changed Rates (\$)	\$ 1,315,711	\$ 1,284,350	\$ 1,164,468	\$ 1,381,680	\$ 1,281,782	\$ 6,908,843		Page BG-8, Line 20	16
17										17
18	<u>Maximum Demand</u>									18
19	<u>at the Time of System Peak ⁴:</u>									19
20	Demand (kW)	98,411	87,557	119,701	99,382	94,284	109,473		Page BG-9, Line 6	20
21	Revenues at Changed Rates (\$)	\$ 93,491	\$ 83,179	\$ 113,716	\$ 94,413	\$ 89,570	\$ 502,964		Page BG-9, Line 20	21
22										22
23	<u>Total Revenues at Changed Rates:</u>	\$ 36,039,559	\$ 34,968,550	\$ 32,709,046	\$ 37,747,818	\$ 35,070,599	\$ 45,095,826		Page BG-9, Line 28	23

Line No.	Description	(A) Jul-23	(B) Aug-23	(C) Sep-23	(D) Oct-23	(E) Nov-23	(F) Dec-23	(G) Total	Reference ⁵	Line No.
24	<u>Energy:</u>									24
25	Commodity Sales (kWh)	771,025,890	785,073,393	864,688,706	791,410,571	728,326,985	719,849,677	8,766,685,241	Page BG-6, Line 26	25
26	Commodity Revenues (\$)	-	-	-	-	-	-	-	Page BG-6, Line 28	26
27										27
28	<u>Non-Coincident Demand (100%) ¹:</u>									28
29	Demand (kW)	-	-	-	-	-	-	-	Page BG-6, Line 34	29
30	Revenues at Changed Rates (\$)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Page BG-6, Line 48	30
31										31
32	<u>Non-Coincident Demand (90%) ²:</u>									32
33	Demand (kW)	1,922,919	1,962,551	2,155,655	1,963,308	1,807,802	1,779,073	21,762,141	Page BG-7, Line 26	33
34	Revenues at Changed Rates (\$)	\$ 39,200,050	\$ 40,013,563	\$ 43,943,493	\$ 40,010,714	\$ 36,856,199	\$ 36,261,473	\$ 443,602,724	Page BG-7, Line 40	34
35										35
36	<u>Maximum On-Peak</u>									36
37	<u>Period Demand ³:</u>									37
38	Demand (kW)	1,703,654	1,747,480	1,908,228	1,719,636	1,574,475	1,535,765	19,020,935	Page BG-8, Line 26	38
39	Revenues at Changed Rates (\$)	\$ 7,200,131	\$ 7,385,351	\$ 8,064,719	\$ 7,267,674	\$ 1,406,247	\$ 1,371,673	\$ 46,032,631	Page BG-8, Line 40	39
40										40
41	<u>Maximum Demand</u>									41
42	<u>at the Time of System Peak ⁴:</u>									42
43	Demand (kW)	110,871	105,109	125,790	131,490	98,626	109,196	1,289,889	Page BG-9, Line 34	43
44	Revenues at Changed Rates (\$)	\$ 509,388	\$ 482,913	\$ 577,931	\$ 604,120	\$ 93,695	\$ 103,736	\$ 3,349,115	Pages BG-9, Line 48	44
45										45
46	<u>Total Revenues at Changed Rates:</u>	\$ 46,909,569	\$ 47,881,827	\$ 52,586,144	\$ 47,882,507	\$ 38,356,141	\$ 37,736,882	\$ 492,984,470	Page BG-9, Line 56	46

NOTES:

- ¹ Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedule PA-T-1.
- ² NCD (90%) rates are applicable to the following Med & Lrg C&I CPUC tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.
- ³ Maximum On-Peak Demand rates are applicable to the following Med & Lrg C&I CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R. Revenues at Maximum On-Peak Demand rates are based on rates Standard Customers (based on SDG&E's on-peak period of 4-9 p.m. everyday year-round) because SDG&E currently has no customers on Grandfathered Maximum On-Peak Demand rates.
- ⁴ Maximum Demand at the Time of System Peak rates are applicable to the following Med & Lrg C&I CPUC tariff: Schedule A6-TOU. Revenues at Maximum Demand at Time of System Peak rates for Standard Customers (based on SDG&E's on-peak period of 4-9 p.m. everyday year-round) because SDG&E currently has no customers on Grandfathered Maximum Demand at Time of System Peak rates.
- ⁵ Reference data found in Statement BG.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Allocation of Base Transmission Revenue Requirements (BTRR) Based on 12 CPs
Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Customer Classes	(A) Total 12 CPs @ Transmission Level ¹	(B) Percentages ²	(C) Allocated Base Transmission Requirement	Reference	Line No.
1	Total Base Transmission Revenue Requirement			1,193,257	Statement BK1, Page 7, Line 25	1
2						2
3	<u>Allocation of BTRR Based on 12-CP:</u>					3
4	Residential	17,270,947	44.90%	\$ 535,807	Page BL-24, Line 2, Col. c	4
5	Small Commercial	4,178,639	10.86%	\$ 129,636	Page BL-24, Line 3, Col. c	5
6	Medium & Large Commercial/Industrial	15,891,216	41.32%	\$ 493,003	Page BL-24, Line 8, Col. c	6
7	San Diego Unified Port District - Primary	2,849	0.01%	\$ 88	Page BL-24, Line 10, Col. c	7
8	Agricultural	395,904	1.03%	\$ 12,282	Page BL-24, Line 16, Col. c	8
9	Street Lighting Revenues	131,981	0.34%	\$ 4,095	Page BL-24, Line 18, Col. c	9
10	Standby Revenues	591,344	1.54%	\$ 18,346	Page BL-24, Line 23, Col. c	10
11						11
12	Total	38,462,880	100.00%	\$ 1,193,257	Sum Lines 4 Through 10	12
13						13
14	Total	38,462,880		\$ 1,193,257	Line 12	14

NOTES:

¹ Page BL-24, Column D.

² Page BL-24, Column E.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY

Rate Design Information

Residential Customers ¹

Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	Residential - Allocated Transmission Revenue Requirement	\$ 535,807	Page BL-3, Line 4, Col. C	1
2				2
3	Residential - Billing Determinants (MWh) ³	5,815,900	Statement BG, Page BG-21.1, Line 6 minus Line 210	3
4				4
5	Residential - Energy Rate per kWh	\$ 0.0921280	Line 1 / Line 3	5
6				6
7	Residential - Energy Rate per kWh - Rounded	\$ 0.09213	Line 5, Rounded to 5 Decimal Places	7
8				8
9	Proof of Revenues	\$ 535,819	Line 7 x Line 3	9
10				10
11	Difference	\$ (12)	Line 1 Less Line 9	11

NOTES:

- ¹ The following California Public Utilities Commission (CPUC) tariffs are offered to residential customers:
Schedules DR, DR-LI, DR-SES, DM, DS, DT, DT-RV, TOU-DR, TOU-DR-1, TOU-DR-2, EV-TOU and EV-TOU-5
- ² Reference data found in Statements BG and BL.
- ³ Residential billing determinants exclude EV-TOU-5 super off-peak kWh because EV-TOU-5 super off-peak kWh usage is exempt from paying transmission rates.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY

Rate Design Information

Small Commercial Customers ¹

Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	Small Commercial - Allocated Transmission Revenue Requirement	\$ 129,636	Page BL-3, Line 5, Col. C	1
2				2
3	Small Commercial - Billing Determinants (MWh)	1,972,020	Statement BG, Page BG-21.1, Line 7	3
4				4
5	Small Commercial - Energy Rate per kWh	\$ 0.0657379	Line 1 / Line 3	5
6				6
7	Small Commercial - Energy Rate per kWh - Rounded	\$ 0.06574	Line 5, Rounded to 5 Decimal Places	7
8				8
9	Proof of Revenues	\$ 129,641	Line 7 x Line 3	9
10				10
11	Difference	\$ (4)	Line 1 Less Line 9	11

NOTES:

- ¹ The following California Public Utilities Commission (CPUC) tariffs are offered to small commercial customers: Schedules TOU-M, TOU-A3, TOU-A2, and TOU-A.
- ² Reference data found in Statements BG and BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers ¹
Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	Med & Lrg. C/I - Demand Revenue Requirement	\$ 493,003	Page BL-3, Line 6, Col. C	1
2				2
3	Demand Determinants (with Transmission LF Adjustment)			3
4	Used to Allocate Total Class Revenues to Voltage Level (MW) ²			4
5	Secondary	16,825	Page BL-25, Line 29, Col. D	5
6	Primary	4,150	Page BL-25, Line 30, Col. D	6
7	Transmission	1,584	Page BL-25, Line 31, Col. D	7
8	Total	22,559	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate			10
11	Demand Revenue Requirements to Voltage Level			11
12	Secondary	74.58%	Line 5 / Line 8	12
13	Primary	18.40%	Line 6 / Line 8	13
14	Transmission	7.02%	Line 7 / Line 8	14
15	Total	100.00%	Sum Lines 12; 13; 14	15
16				16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	\$ 367,692	Line 1 x Line 12	18
19	Primary	\$ 90,694	Line 1 x Line 13	19
20	Transmission	\$ 34,617	Line 1 x Line 14	20
21	Total	\$ 493,003	Sum Lines 18; 19; 20	21
22				22
23	Demand Determinants by Voltage Level @ Meter Level (MW)			23
24	Secondary	16,083	Page BL-25, Line 29, Col. B	24
25	Primary	4,106	Page BL-25, Line 30, Col. B	25
26	Transmission	1,573	Page BL-25, Line 31, Col. B	26
27	Total	21,762	Sum Lines 24; 25; 26	27
28				28
29	Demand Rate by Voltage Level @ Meter			29
30	Secondary	\$ 22.86226	Line 18 / Line 24	30
31	Primary	\$ 22.08907	Line 19 / Line 25	31
32	Transmission	\$ 22.00139	Line 20 / Line 26	32
33				33
34	Demand Rate by Voltage Level @ Meter (Rounded)			34
35	Secondary	\$ 22.86	Line 30, Rounded to 2 Decimal Places	35
36	Primary	\$ 22.09	Line 31, Rounded to 2 Decimal Places	36
37	Transmission	\$ 22.00	Line 32, Rounded to 2 Decimal Places	37
38				38
39	Proof of Revenues			39
40	Secondary	\$ 367,656	Line 24 x Line 35	40
41	Primary	\$ 90,698	Line 25 x Line 36	41
42	Transmission	\$ 34,614	Line 26 x Line 37	42
43	Total	\$ 492,968	Sum Lines 40; 41; 42	43
44				44
45	Difference	\$ 35	Line 1 Less Line 43	45

NOTES:

¹ The following California Public Utilities Commission (CPUC) tariffs are offered to Medium and Large Commercial/Industrial customers: Schedules AL-TOU, AL-TOU2, DG-R, A6-TOU, and OL-TOU. Schedule OL-TOU customers pay small commercial energy rates per CPUC Decision 09-09-036.

² Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ³	Line No.
1	90% of Total Medium and Large Commercial/Industrial NCD Rates ¹	90.00%		1
2	Secondary	\$ 20.57400	Line 1 x Page BL-6, Line 35	2
3	Primary	\$ 19.88100	Line 1 x Page BL-6, Line 36	3
4	Transmission	\$ 19.80000	Line 1 x Page BL-6, Line 37	4
5				5
6	90% of Total Medium and Large Commercial/Industrial NCD Rates (Rounded)			6
7	Secondary	\$ 20.57	Line 2, Rounded to 2 Decimal Places	7
8	Primary	\$ 19.88	Line 3, Rounded to 2 Decimal Places	8
9	Transmission	\$ 19.80	Line 4, Rounded to 2 Decimal Places	9
10				10
11	<u>Pertaining to Schedules @ 90% NCD with Maximum On-Peak Period Demand ²</u>			11
12				12
13	NCD Determinants by Voltage Level @ Meter Level (MW)			13
14	Secondary	16,083	Page BL-25, Line 14, Col. B	14
15	Primary	3,812	Page BL-25, Line 15, Col. B	15
16	Transmission	347	Page BL-25, Line 16, Col. B	16
17	Total	20,242	Sum Lines 14; 15; 16	17
18				18
19	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			19
20	Secondary	\$ 367,656	Line 14 x Page BL-6, Line 35	20
21	Primary	\$ 84,208	Line 15 x Page BL-6, Line 36	21
22	Transmission	\$ 7,625	Line 16 x Page BL-6, Line 37	22
23	Total	\$ 459,489	Sum Lines 20; 21; 22	23
24				24
25	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			25
26	Secondary	\$ 330,826	Line 7 x Line 14	26
27	Primary	\$ 75,784	Line 8 x Line 15	27
28	Transmission	\$ 6,863	Line 9 x Line 16	28
29	Total	\$ 413,472	Sum Lines 26; 27; 28	29
30				30
31	Revenue Reallocation to Maximum On-Peak Period Demand			31
32	Secondary	\$ 36,830	Line 20 Less Line 26	32
33	Primary	\$ 8,425	Line 21 Less Line 27	33
34	Transmission	\$ 763	Line 22 Less Line 28	34
35	Total	\$ 46,017	Sum Lines 32; 33; 34	35

NOTES:

¹ 90% NCD Rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, DG-R, and A6-TOU.

² 90% NCD Rates and Maximum On-Peak Period Demand charges are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.

³ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers
Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	<u>Pertaining to Schedules @ 90% NCD with</u>			1
2	<u>Maximum Demand at Time of System Peak ¹</u>			2
3				3
4	NCD Determinants by Voltage Level @ Meter Level (MW)			4
5	Secondary	-	Page BL-25, Line 22, Col. B	5
6	Primary	294	Page BL-25, Line 23, Col. B	6
7	Transmission	1,227	Page BL-25, Line 24, Col. B	7
8	Total	1,521	Sum Lines 5; 6; 7	8
9				9
10	Annual Revenues from 100% of Total Med. & Lrg. Comm./Ind. NCD Rates			10
11	Secondary	\$ -	Line 5 x Page BL-6, Line 35	11
12	Primary	\$ 6,489	Line 6 x Page BL-6, Line 36	12
13	Transmission	\$ 26,989	Line 7 x Page BL-6, Line 37	13
14	Total	\$ 33,479	Sum Lines 11; 12; 13	14
15				15
16	Annual Revenues from 90% of Total Med. & Lrg. Comm./Ind. NCD Rates			16
17	Secondary	\$ -	Page BL-7, Line 7 x Line 5	17
18	Primary	\$ 5,840	Page BL-7, Line 8 x Line 6	18
19	Transmission	\$ 24,290	Page BL-7, Line 9 x Line 7	19
20	Total	\$ 30,130	Sum Lines 17; 18; 19	20
21				21
22	Revenue Reallocation to Maximum Demand at the Time of System Peak			22
23	Secondary	\$ -	Line 11 Less Line 17	23
24	Primary	\$ 649	Line 12 Less Line 18	24
25	Transmission	\$ 2,699	Line 13 Less Line 19	25
26	Total	\$ 3,348	Sum Lines 23; 24; 25	26

NOTES:

¹ 90% NCD Rates and Maximum Demand at Time of System Peak charges are applicable to the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.

² Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers (Standard Customers) ¹
Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁵	Line No.
1	Revenue Reallocation to Maximum			1
2	On-Peak Period Demands ²	\$ 46,017	Page BL-7, Line 35	2
3				3
4	Summer Maximum On-Peak Period Demands			4
5	by Voltage Level @ Meter Level (MW) ³			5
6	Secondary	6,768	Page BL-25, Line 36, Col. B	6
7	Primary	1,756	Page BL-25, Line 37, Col. B	7
8	Transmission	189	Page BL-25, Line 38, Col. B	8
9	Total	8,714	Sum Lines 6; 7; 8	9
10				10
11	Summer Maximum On-Peak Period Demands			11
12	by Voltage Level @ Transmission Level (MW)			12
13	Secondary	7,080	Page BL-25, Line 36, Col. D	13
14	Primary	1,776	Page BL-25, Line 37, Col. D	14
15	Transmission	191	Page BL-25, Line 38, Col. D	15
16	Total	9,047	Sum Lines 13; 14; 15	16
17				17
18	Summer Maximum On-Peak Period Allocation to Voltage Levels			18
19	Secondary	78.26%	Line 13 / Line 16	19
20	Primary	19.63%	Line 14 / Line 16	20
21	Transmission	2.11%	Line 15 / Line 16	21
22	Total	100.00%	Sum Lines 19; 20; 21	22
23				23
24	Share of Total Revenue Allocation to Summer Peak Period	80.00%		24
25				25
26	Revenues for Summer Maximum			26
27	On-Peak Period Demand Rates			27
28	Secondary	\$ 28,810	Line 2 x Line 24 x Line 19	28
29	Primary	\$ 7,227	Line 2 x Line 24 x Line 20	29
30	Transmission	\$ 777	Line 2 x Line 24 x Line 21	30
31	Total	\$ 36,814	Sum Lines 28; 29; 30	31
32				32
33	Summer Maximum On-Peak Period Demand Rates ⁴	\$/kW		33
34	Secondary	\$ 4.25682	Line 28 / Line 6	34
35	Primary	\$ 4.11447	Line 29 / Line 7	35
36	Transmission	\$ 4.10344	Line 30 / Line 8	36
37				37
38	Summer Maximum On-Peak Period Demand Rates (Rounded)	\$/kW		38
39	Secondary	\$ 4.26	Line 34, Rounded to 2 Decimal Places	39
40	Primary	\$ 4.11	Line 35, Rounded to 2 Decimal Places	40
41	Transmission	\$ 4.10	Line 36, Rounded to 2 Decimal Places	41
42				42

NOTES:

- ¹ Standard Customers have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Revenues reallocated from NCD to recovery from Maximum On-Peak Period Demands for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Summer Maximum On-Peak Period Determinants for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁴ Summer Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁵ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers (Standard Customers) ¹
Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁴	Line No.
1	Winter Maximum On-Peak Period Demands			1
2	by Voltage Level @ Meter Level (MW) ²			2
3	Secondary	7,955	Page BL-25, Line 41, Col. B	3
4	Primary	2,087	Page BL-25, Line 42, Col. B	4
5	Transmission	265	Page BL-25, Line 43, Col. B	5
6	Total	10,307	Sum Lines 3; 4; 5	6
7				7
8	Winter Maximum On-Peak Period Demands			8
9	by Voltage Level @ Transmission Level (MW)			9
10	Secondary	8,322	Page BL-25, Line 41, Col. D	10
11	Primary	2,110	Page BL-25, Line 42, Col. D	11
12	Transmission	267	Page BL-25, Line 43, Col. D	12
13	Total	10,699	Sum Lines 10; 11; 12	13
14				14
15	Winter Maximum On-Peak Period Allocation to Voltage Levels			15
16	Secondary	77.78%	Line 10 / Line 13	16
17	Primary	19.72%	Line 11 / Line 13	17
18	Transmission	2.50%	Line 12 / Line 13	18
19	Total	100.00%	Sum Lines 16; 17; 18	19
20				20
21	Share of Total Revenue Allocation to Winter Peak Period	20.00%		21
22				22
23	Revenues for Winter Maximum			23
24	On-Peak Period Demand Rates			24
25	Secondary	\$ 7,159	Page BL-9, Line 2 x Line 21 x Line 16	25
26	Primary	\$ 1,815	Page BL-9, Line 2 x Line 21 x Line 17	26
27	Transmission	\$ 230	Page BL-9, Line 2 x Line 21 x Line 18	27
28	Total	\$ 9,203	Sum Lines 25; 26; 27	28
29				29
30	Winter Maximum On-Peak Period Demand Rates ³	\$/kW		30
31	Secondary	\$ 0.89992	Line 25 / Line 3	31
32	Primary	\$ 0.86966	Line 26 / Line 4	32
33	Transmission	\$ 0.86552	Line 27 / Line 5	33
34				34
35				35
36	Winter Maximum On-Peak Period Demand Rates (Rounded)	\$/kW		36
37	Secondary	\$ 0.90	Line 31, Rounded to 2 Decimal Places	37
38	Primary	\$ 0.87	Line 32, Rounded to 2 Decimal Places	38
39	Transmission	\$ 0.87	Line 33, Rounded to 2 Decimal Places	39
40				40
41				41
42	Proof of Revenues			42
43	Secondary	\$ 35,990	(Page BL-9, Line 6 x Page BL-9, Line 39) + (Line 3 x Line 37)	43
44	Primary	\$ 9,035	(Page BL-9, Line 7 x Page BL-9, Line 40) + (Line 4 x Line 38)	44
45	Transmission	\$ 1,007	(Page BL-9, Line 8 x Page BL-9, Line 41) + (Line 5 x Line 39)	45
46	Total	\$ 46,033	Sum Lines 43; 44; 45	46
47				47
48	Difference	\$ (16)	Page BL-9, Line 2 Less Line 46	48
49				49

NOTES:

- ¹ Standard Customers have Maximum On-Peak Demand rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Winter Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Winter Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁴ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁵	Line No.
1	Revenue Reallocation to Maximum Demands at the Time of System Peak ²	\$ 3,348	Page BL-8, Line 26	1
2				2
3	Summer Maximum Demands at the Time of System Peak			3
4	by Voltage Level @ Meter Level (MW) ³			4
5	Secondary	-	Page BL-26, Line 61, Col. B	5
6	Primary	129	Page BL-26, Line 62, Col. B	6
7	Transmission	454	Page BL-26, Line 63, Col. B	7
8	Total	583	Sum Lines 5; 6; 7	8
9				9
10	Summer Maximum Demands at the Time of System Peak			10
11	by Voltage Level @ Transmission Level (MW)			11
12	Secondary	-	Page BL-26, Line 61, Col. D	12
13	Primary	130	Page BL-26, Line 62, Col. D	13
14	Transmission	457	Page BL-26, Line 63, Col. D	14
15	Total	587	Sum Lines 12; 13; 14	15
16				16
17	Summer Maximum Demands at the Time of			17
18	System Peak Allocation to Voltage Levels (MW)			18
19	Secondary	0.00%	Line 12 / Line 15	19
20	Primary	22.15%	Line 13 / Line 15	20
21	Transmission	77.85%	Line 14 / Line 15	21
22	Total	100.00%	Sum Lines 19; 20; 21	22
23				23
24	Share of Total Revenue Allocation to Summer			24
25	Maximum Demand at the Time of System Peak	80.00%		25
26				26
27	Revenues for Summer Maximum			27
28	Demand at the Time of System Peak Rates			28
29	Secondary	\$ -	Line 1 x Line 25 x Line 19	29
30	Primary	\$ 593	Line 1 x Line 25 x Line 20	30
31	Transmission	\$ 2,085	Line 1 x Line 25 x Line 21	31
32	Total	\$ 2,679	Sum Lines 29; 30; 31	32
33				33
34	Summer Maximum Demand at the Time of System Peak Rates ⁴	\$/kW		34
35	Secondary	\$ -	Line 29 / Line 5	35
36	Primary	\$ 4.61095	Line 30 / Line 6	36
37	Transmission	\$ 4.59239	Line 31 / Line 7	37
38				38
39	Summer Maximum Demand at the Time of System Peak Rates (Rounded)	\$/kW		39
40	Secondary	\$ -	Line 35, Rounded to 2 Decimal Places	40
41	Primary	\$ 4.61	Line 36, Rounded to 2 Decimal Places	41
42	Transmission	\$ 4.59	Line 37, Rounded to 2 Decimal Places	42
43				43

NOTES:

- ¹ Standard Customers have Maximum Demand at Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Revenues to be reallocated from NCD to recovery from Maximum Demand at the time of System Peak for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ³ Summer Maximum Demand at the Time of System Peak Determinants for the following CPUC tariff: Schedule A6-TOU.
- ⁴ Summer Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁵ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Standard Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁴	Line No.
1	Winter Maximum Demands at the Time of System Peak			1
2	by Voltage Level @ Meter Level (MW) ²			2
3	Secondary	-	Page BL-26, Line 66, Col. B	3
4	Primary	119	Page BL-26, Line 67, Col. B	4
5	Transmission	588	Page BL-26, Line 68, Col. B	5
6	Total	707	Sum Lines 3; 4; 5	6
7				7
8	Winter Maximum Demands at the Time of System Peak			8
9	by Voltage Level @ Transmission Level (MW)			9
10	Secondary	-	Page BL-26, Line 66, Col. D	10
11	Primary	120	Page BL-26, Line 67, Col. D	11
12	Transmission	592	Page BL-26, Line 68, Col. D	12
13	Total	712	Sum Lines 10; 11; 12	13
14				14
15	Winter Maximum Demands at the Time of			15
16	System Peak Allocation to Voltage Levels			16
17	Secondary	0.00%	Line 10 / Line 13	17
18	Primary	16.85%	Line 11 / Line 13	18
19	Transmission	83.15%	Line 12 / Line 13	19
20	Total	100.00%	Sum Lines 17; 18; 19	20
21				21
22	Share of Total Revenue Allocation to Winter			22
23	Maximum Demand at the Time of System Peak	20.00%		23
24				24
25	Revenues for Proposed Winter Maximum			25
26	Demand at the Time of System Peak Rates			26
27	Secondary	\$ -	Page BL-11, Line 1 x Line 23 x Line 17	27
28	Primary	\$ 113	Page BL-11, Line 1 x Line 23 x Line 18	28
29	Transmission	\$ 557	Page BL-11, Line 1 x Line 23 x Line 19	29
30	Total	\$ 670	Sum Lines 27; 28; 29	30
31				31
32	Winter Maximum Demand at the Time of System Peak Rates ³	\$/kW		32
33	Secondary	\$ -	Line 27 / Line 3	33
34	Primary	\$ 0.94934	Line 28 / Line 4	34
35	Transmission	\$ 0.94645	Line 29 / Line 5	35
36				36
37				37
38	Winter Maximum Demand at the Time of System Peak Rates (Rounded)	\$/kW		38
39	Secondary	\$ -	Line 33, Rounded to 2 Decimal Places	39
40	Primary	\$ 0.95	Line 34, Rounded to 2 Decimal Places	40
41	Transmission	\$ 0.95	Line 35, Rounded to 2 Decimal Places	41
42				42
43				43
44	Proof of Revenues			44
45	Secondary	\$ -	(Page BL-11, Line 5 x Page BL-11, Line 40) + (Line 3 x Line 39)	45
46	Primary	\$ 706	(Page BL-11, Line 6 x Page BL-11, Line 41) + (Line 4 x Line 40)	46
47	Transmission	\$ 2,643	(Page BL-11, Line 7 x Page BL-11, Line 42) + (Line 5 x Line 41)	47
48	Total	\$ 3,349	Sum Lines 45; 46; 47	48
49				49
50	Difference	\$ (1)	Page BL-11, Line 1 Less Line 48	50
51				51

NOTES:

- ¹ Standard Customers have Maximum Demand at Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.
- ² Winter Maximum Demand at the Time of System Peak Determinants for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ³ Winter Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁴ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Medium & Large Commercial/Industrial Customers (Grandfathered Customers) ¹
Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁵	Line No.
1	Revenue Reallocation to Maximum			1
2	On-Peak Period Demands ²	\$ 46,017	Page BL-7, Line 35	2
3				3
4	Summer Maximum On-Peak Period Demands			4
5	by Voltage Level @ Meter Level (MW) ³			5
6	Secondary	7,221	Page BL-25, Line 48, Col. B	6
7	Primary	1,854	Page BL-25, Line 49, Col. B	7
8	Transmission	197	Page BL-25, Line 50, Col. B	8
9	Total	9,272	Sum Lines 6; 7; 8	9
10				10
11	Summer Maximum On-Peak Period Demands			11
12	by Voltage Level @ Transmission Level (MW)			12
13	Secondary	7,554	Page BL-25, Line 48, Col. D	13
14	Primary	1,874	Page BL-25, Line 49, Col. D	14
15	Transmission	199	Page BL-25, Line 50, Col. D	15
16	Total	9,627	Sum Lines 13; 14; 15	16
17				17
18	Summer Maximum On-Peak Period Allocation to Voltage Levels			18
19	Secondary	78.47%	Line 13 / Line 16	19
20	Primary	19.47%	Line 14 / Line 16	20
21	Transmission	2.07%	Line 15 / Line 16	21
22	Total	100.00%	Sum Lines 19; 20; 21	22
23				23
24	Share of Total Revenue Allocation to Summer Peak Period	80.00%		24
25				25
26	Revenues for Summer Maximum			26
27	On-Peak Period Demand Rates			27
28	Secondary	\$ 28,887	Line 2 x Line 24 x Line 19	28
29	Primary	\$ 7,166	Line 2 x Line 24 x Line 20	29
30	Transmission	\$ 761	Line 2 x Line 24 x Line 21	30
31	Total	\$ 36,814	Sum Lines 28; 29; 30	31
32				32
33	Summer Maximum On-Peak Period Demand Rates ⁴	\$/kW		33
34	Secondary	\$ 4.00035	Line 28 / Line 6	34
35	Primary	\$ 3.86556	Line 29 / Line 7	35
36	Transmission	\$ 3.85660	Line 30 / Line 8	36
37				37
38	Summer Maximum On-Peak Period Demand Rates (Rounded)	\$/kW		38
39	Secondary	\$ 4.00	Line 34, Rounded to 2 Decimal Places	39
40	Primary	\$ 3.87	Line 35, Rounded to 2 Decimal Places	40
41	Transmission	\$ 3.86	Line 36, Rounded to 2 Decimal Places	41
42				42

NOTES:

- ¹ Grandfathered Customers have Maximum On-Peak Periods Demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Revenues reallocated from NCD to recovery from Maximum On-Peak Period Demands for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Summer Maximum On-Peak Period Determinants for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁴ Summer Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁵ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁴	Line No.
1	Winter Maximum On-Peak Period Demands			1
2	by Voltage Level @ Meter Level (MW) ²			2
3	Secondary	7,463	Page BL-25, Line 53, Col. B	3
4	Primary	2,000	Page BL-25, Line 54, Col. B	4
5	Transmission	258	Page BL-25, Line 55, Col. B	5
6	Total	9,721	Sum Lines 3; 4; 5	6
7				7
8	Winter Maximum On-Peak Period Demands			8
9	by Voltage Level @ Transmission Level (MW)			9
10	Secondary	7,808	Page BL-25, Line 53, Col. D	10
11	Primary	2,021	Page BL-25, Line 54, Col. D	11
12	Transmission	260	Page BL-25, Line 55, Col. D	12
13	Total	10,089	Sum Lines 10; 11; 12	13
14				14
15	Winter Maximum On-Peak Period Allocation to Voltage Levels			15
16	Secondary	77.39%	Line 10 / Line 13	16
17	Primary	20.03%	Line 11 / Line 13	17
18	Transmission	2.58%	Line 12 / Line 13	18
19	Total	100.00%	Sum Lines 16; 17; 18	19
20				20
21	Share of Total Revenue Allocation to Winter Peak Period	20.00%		21
22				22
23	Revenues for Winter Maximum			23
24	On-Peak Period Demand Rates			24
25	Secondary	\$ 7,123	Page BL-9, Line 2 x Line 21 x Line 16	25
26	Primary	\$ 1,844	Page BL-9, Line 2 x Line 21 x Line 17	26
27	Transmission	\$ 237	Page BL-9, Line 2 x Line 21 x Line 18	27
28	Total	\$ 9,203	Sum Lines 25; 26; 27	28
29				29
30	Winter Maximum On-Peak Period Demand Rates ³	\$/kW		30
31	Secondary	\$ 0.95434	Line 25 / Line 3	31
32	Primary	\$ 0.92193	Line 26 / Line 4	32
33	Transmission	\$ 0.91885	Line 27 / Line 5	33
34				34
35				35
36	Winter Maximum On-Peak Period Demand Rates (Rounded)	\$/kW		36
37	Secondary	\$ 0.95	Line 31, Rounded to 2 Decimal Places	37
38	Primary	\$ 0.92	Line 32, Rounded to 2 Decimal Places	38
39	Transmission	\$ 0.92	Line 33, Rounded to 2 Decimal Places	39
40				40
41				41
42	Proof of Revenues			42
43	Secondary	\$ 35,921	(Page BL-9, Line 6 x Page BL-9, Line 39) + (Line 3 x Line 37)	43
44	Primary	\$ 9,059	(Page BL-9, Line 7 x Page BL-9, Line 40) + (Line 4 x Line 38)	44
45	Transmission	\$ 1,014	(Page BL-9, Line 8 x Page BL-9, Line 41) + (Line 5 x Line 39)	45
46	Total	\$ 45,994	Sum Lines 43; 44; 45	46
47				47
48	Difference	\$ 23	Page BL-9, Line 2 Less Line 46	48
49				49

NOTES:

- ¹ Grandfathered Customers have Maximum On-Peak Periods Demand rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Winter Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ³ Winter Maximum On-Peak Period Demand Charges for the following CPUC tariffs: Schedules AL-TOU, AL-TOU2, and DG-R.
- ⁴ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Grandfathered Customers) ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁵	Line No.
1	Revenue Reallocation to Maximum Demands at the Time of System Peak ²	\$ 3,348	Page BL-8, Line 26	1
2				2
3	Summer Maximum Demands at the Time of System Peak			3
4	by Voltage Level @ Meter Level (MW) ³			4
5	Secondary	-	Page BL-26, Line 73, Col. B	5
6	Primary	137	Page BL-26, Line 74, Col. B	6
7	Transmission	453	Page BL-26, Line 75, Col. B	7
8	Total	590	Sum Lines 5; 6; 7	8
9				9
10	Summer Maximum Demands at the Time of System Peak			10
11	by Voltage Level @ Transmission Level (MW)			11
12	Secondary	-	Page BL-26, Line 73, Col. D	12
13	Primary	138	Page BL-26, Line 74, Col. D	13
14	Transmission	456	Page BL-26, Line 75, Col. D	14
15	Total	594	Sum Lines 12; 13; 14	15
16				16
17	Summer Maximum Demands at the Time of			17
18	System Peak Allocation to Voltage Levels (MW)			18
19	Secondary	0.00%	Line 12 / Line 15	19
20	Primary	23.23%	Line 13 / Line 15	20
21	Transmission	76.77%	Line 14 / Line 15	21
22	Total	100.00%	Sum Lines 19; 20; 21	22
23				23
24	Share of Total Revenue Allocation to Summer			24
25	Maximum Demand at the Time of System Peak	80.00%		25
26				26
27	Revenues for Summer Maximum			27
28	Demand at the Time of System Peak Rates			28
29	Secondary	\$ -	Line 1 x Line 25 x Line 19	29
30	Primary	\$ 622	Line 1 x Line 25 x Line 20	30
31	Transmission	\$ 2,056	Line 1 x Line 25 x Line 21	31
32	Total	\$ 2,679	Sum Lines 29; 30; 31	32
33				33
34	Summer Maximum Demand at the Time of System Peak Rates ⁴	\$/kW		34
35	Secondary	\$ -	Line 29 / Line 5	35
36	Primary	\$ 4.54851	Line 30 / Line 6	36
37	Transmission	\$ 4.53836	Line 31 / Line 7	37
38				38
39	Summer Maximum Demand at the Time of System Peak Rates (Rounded)	\$/kW		39
40	Secondary	\$ -	Line 35, Rounded to 2 Decimal Places	40
41	Primary	\$ 4.55	Line 36, Rounded to 2 Decimal Places	41
42	Transmission	\$ 4.54	Line 37, Rounded to 2 Decimal Places	42
43				43

NOTES:

- ¹ Grandfathered Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Revenues to be reallocated from NCD to recovery from Maximum Demand at the time of System Peak for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ³ Summer Maximum Demand at the Time of System Peak Determinants for the following CPUC tariff: Schedule A6-TOU.
- ⁴ Summer Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁵ Reference data found in Statement BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Medium & Large Commercial/Industrial Customers (Grandfathered Customers)¹
 Rate Effective Period - Twelve Months Ending December 31, 2023
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ⁴	Line No.
1	Winter Maximum Demands at the Time of System Peak			1
2	by Voltage Level @ Meter Level (MW) ²			2
3	Secondary	-	Page BL-26, Line 78, Col. B	3
4	Primary	119	Page BL-26, Line 79, Col. B	4
5	Transmission	588	Page BL-26, Line 80, Col. B	5
6	Total	707	Sum Lines 3; 4; 5	6
7				7
8	Winter Maximum Demands at the Time of System Peak			8
9	by Voltage Level @ Transmission Level (MW)			9
10	Secondary	-	Page BL-26, Line 78, Col. D	10
11	Primary	120	Page BL-26, Line 79, Col. D	11
12	Transmission	592	Page BL-26, Line 80, Col. D	12
13	Total	712	Sum Lines 10; 11; 12	13
14				14
15	Winter Maximum Demands at the Time of			15
16	System Peak Allocation to Voltage Levels			16
17	Secondary	0.00%	Line 10 / Line 13	17
18	Primary	16.85%	Line 11 / Line 13	18
19	Transmission	83.15%	Line 12 / Line 13	19
20	Total	100.00%	Sum Lines 17; 18; 19	20
21				21
22	Share of Total Revenue Allocation to Winter			22
23	Maximum Demand at the Time of System Peak	20.00%		23
24				24
25	Revenues for Proposed Winter Maximum			25
26	Demand at the Time of System Peak Rates			26
27	Secondary	\$ -	Page BL-11, Line 1 x Line 23 x Line 17	27
28	Primary	\$ 113	Page BL-11, Line 1 x Line 23 x Line 18	28
29	Transmission	\$ 557	Page BL-11, Line 1 x Line 23 x Line 19	29
30	Total	\$ 670	Sum Lines 27; 28; 29	30
31				31
32	Winter Maximum Demand at the Time of System Peak Rates ³	\$/kW		32
33	Secondary	\$ -	Line 27 / Line 3	33
34	Primary	\$ 0.94934	Line 28 / Line 4	34
35	Transmission	\$ 0.94645	Line 29 / Line 5	35
36				36
37				37
38	Winter Maximum Demand at the Time of System Peak Rates (Rounded)	\$/kW		38
39	Secondary	\$ -	Line 33, Rounded to 2 Decimal Places	39
40	Primary	\$ 0.95	Line 34, Rounded to 2 Decimal Places	40
41	Transmission	\$ 0.95	Line 35, Rounded to 2 Decimal Places	41
42				42
43				43
44	Proof of Revenues			44
45	Secondary	\$ -	(Page BL-11, Line 5 x Page BL-11, Line 40) + (Line 3 x Line 39)	45
46	Primary	\$ 706	(Page BL-11, Line 6 x Page BL-11, Line 41) + (Line 4 x Line 40)	46
47	Transmission	\$ 2,643	(Page BL-11, Line 7 x Page BL-11, Line 42) + (Line 5 x Line 41)	47
48	Total	\$ 3,349	Sum Lines 45; 46; 47	48
49				49
50	Difference	\$ (1)	Page BL-11, Line 1 Less Line 48	50
51				51

NOTES:

- ¹ Grandfathered Customers have Maximum Demand at the Time of System Peak rates based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.
- ² Winter Maximum Demand at the Time of System Peak Determinants for the following California Public Utilities Commission (CPUC) tariff: Schedule A6-TOU.
- ³ Winter Maximum Demand at the Time of System Peak Demand Charges for the following CPUC tariff: Schedule A6-TOU.
- ⁴ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information

Medium & Large Commercial/Industrial Customers ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	VGI Pilot - Allocated Transmission Revenue Requirement	\$ 493,003	Page BL-3, Line 6, Col. C	1
2				2
3	VGI Pilot - Billing Determinants (MWh)	8,766,685	Statement BG, Page BG-21.1, Lines 8-10	3
4				4
5	VGI Pilot - Energy Rate per kWh	\$ 0.0562359	Line 1 / Line 3	5
6				6
7	VGI Pilot - Energy Rate per kWh - Rounded	\$ 0.05624	Line 5, Rounded to 5 Decimal Places	7
8				8
9	Proof of Revenues	\$ 493,038	Line 7 x Line 3	9
10				10
11	Difference	\$ (36)	Line 1 Less Line 9	11

NOTES:

- ¹ The California Public Utilities Commission (CPUC) tariff offered to customers participating on the Vehicle Grid Integration (VGI) Pilot: Schedule VGI and commercial electric vehicle customers taking service on CPUC Schedule EV-HP.
- ² Reference data found in Statements BG and BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 San Diego Unified Port District
 Rate Effective Period - Twelve Months Ending December 31, 2023
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	San Diego Unified Port District - Demand Revenue Requirement	\$ 88	Page BL-3, Line 7, Col. C	1
2				2
3	<u>Non-Coincident Demand (NCD) Rates</u>			3
4				4
5	NCD Determinants by Voltage Level @ Meter Level (MW)	39	Page BL-26, Line 84, Col. B	5
6				6
7	90% of Revenues Allocated to Non-Coincident Demand ¹	90%		7
8				8
9	NCD Demand Rate @ Meter	\$ 2.01586	Line 1 / Line 5 x Line 7	9
10				10
11	NCD Demand Rate @ Meter (Rounded)	\$ 2.02	Line 9, Rounded to 2 Decimal Places	11
12				12
13	<u>Maximum Time of System Peak Demand Rates</u>			13
14				14
15	Revenue Reallocation to Maximum Time of System Peak Demand Rates	9	Line 1 - [Line 11 x Line 5]	15
16				16
17	Annual Maximum Demands at the Time of System Peak (MW)	5	Page BL-26, Line 86 + Line 87, Col. B	17
18				18
19	Annual Maximum Demand at the Time of the System Peak Rate @ Meter	\$ 1.74887	Line 15 / Line 17	19
20				20
21	Annual Maximum Demand at the Time of the System Peak Rate @ Meter (Rounded) ²	\$ 1.75	Line 15 / Line 17	21
22				22
23	Proof of Revenues	88	(Line 11 x Line 5) + (Line 21 x Line 17)	23
24				24
25	Difference	\$ 0	Line 1 Less Line 23	25

NOTES:

- ¹ 90% NCD Rates are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.
- ² Maximum Demand at the Time of System Peak Demand Charges are applicable to CPUC Schedule A6-TOU that the San Diego Unified Port District takes SDG&E electric service on.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Agricultural Customers ¹
Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	Allocated Agricultural Transmission Revenue Requirement	\$ 12,282	Page BL-3, Line 8, Col. C	1
2				2
3	Billing Determinants (MWh)	322,711	Statement BG, Page BG-21.1, Lines 12 and 13	3
4				4
5	Energy Rate per kWh	\$ 0.0380599	Line 1 / Line 3	5
6				6
7	Energy Rate per kWh - Rounded	\$ 0.03806	Line 5, Rounded to 5 Decimal Places	7
8				8
9				9
10	Schedules PA and TOU-PA Billing Determinants (MWh)	135,276	Statement BG, Page BG-21.1, Line 12	10
11				11
12	Annual Revenues from Schedules PA and TOU-PA Energy Rates	\$ 5,149	Line 7 x Line 10	12
13				13
14	Revenue Allocated to Schedule PA-T-1 Non-Coincident Demand Charges	\$ 7,134	Line 1 Less Line 12	14

NOTES:

¹ The following California Public Utilities Commission (CPUC) tariffs are offered to Agriculture customers: Schedules TOU-PA, TOU-PA2, TOU-PA3 and PA-T-1. No demand rates are applicable to Schedule TOU-PA, TOU-PA2 and TOU-PA3 as shown on this page, Page BL-14.

² Reference data found in Statements BG and BL.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Agricultural Customers ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ³	Line No.
1	Agriculture - Demand Revenue Requirement	\$ 7,134	Page BL-19, Line 14	1
2				2
3	Non-Coincident Demand Determinants ²			3
4	Secondary	618	Page BL-26, Line 92, Col. D	4
5	Primary	199	Page BL-26, Line 93, Col. D	5
6	Transmission	-	Page BL-26, Line 94, Col. D	6
7	Total	817	Sum Lines 4; 5; 6	7
8				8
9	Allocation Factors Per Above to Allocate			9
10	Demand Revenue Requirements to Voltage Level			10
11	Secondary	75.64%	Line 4 / Line 7	11
12	Primary	24.36%	Line 5 / Line 7	12
13	Transmission	0.00%	Line 6 / Line 7	13
14	Total	100.00%	Sum Lines 11; 12; 13	14
15				15
16	Allocation of Revenue Requirements to Voltage Level			16
17	Secondary	\$ 5,396	Line 1 x Line 11	17
18	Primary	\$ 1,738	Line 1 x Line 12	18
19	Transmission	\$ -	Line 1 x Line 13	19
20	Total	\$ 7,134	Sum Lines 17; 18; 19	20
21				21
22	Schedule PA-T-1 Demand Determinants by Voltage Level @ Meter Level (MW)			22
23	Secondary	591	Page BL-26, Line 92, Col. B	23
24	Primary	197	Page BL-26, Line 93, Col. B	24
25	Transmission	-	Page BL-26, Line 94, Col. B	25
26	Total	788	Sum Lines 23; 24; 25	26
27				27
28	Non-Coincident Demand Rate by Voltage Level @ Meter			28
29	Secondary	\$ 9.13688	Line 17 / Line 23	29
30	Primary	\$ 8.81789	Line 18 / Line 24	30
31	Transmission	\$ 8.77985	Line 19 / Line 25	31
32				32
33	Non-Coincident Demand Rate by Voltage Level @ Meter (Rounded)			33
34	Secondary	\$ 9.14	Line 29, Rounded to 2 Decimal Places	34
35	Primary	\$ 8.82	Line 30, Rounded to 2 Decimal Places	35
36	Transmission	\$ 8.78	Line 31, Rounded to 2 Decimal Places	36
37				37
38	Proof of Revenues			38
39	Secondary	\$ 5,398	Line 23 x Line 34	39
40	Primary	\$ 1,738	Line 24 x Line 35	40
41	Transmission	\$ -	Line 25 x Line 36	41
42	Total	\$ 7,136	Sum Lines 39; 40; 41	42
43				43
44	Difference	\$ (2)	Line 1 Less Line 42	44

NOTES:

- ¹ The following California Public Utilities Commission (CPUC) tariffs are offered to Agriculture customers: Schedules TOU-PA, TOU-PA2, TOU-PA3, and PA-T-1. No demand rates are applicable to Schedule TOU-PA, TOU-PA2 and TOU-PA3 as shown on this page, Page BL-14.
- ² Non-Coincident Demand (100%) rates applicable to the following CPUC tariff: Schedule PA-T-1.
- ³ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Street Lighting Customers ¹
 Rate Effective Period - Twelve Months Ending December 31, 2023
 (\$000)

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference ²	Line No.
1	Street Lighting - Allocated Transmission Revenue Requirement	\$ 4,095	Page BL-3, Line 9, Col. C	1
2				2
3	Street Lighting - Billing Determinants (MWh)	78,329	Statement BG, Page BG-21.1, Line 14	3
4				4
5	Street Lighting - Energy Rate per kWh	\$ 0.0522732	Line 1 / Line 3	5
6				6
7	Street Lighting - Energy Rate per kWh - Rounded	\$ 0.05227	Line 5, Rounded to 5 Decimal Places	7
8				8
9	Proof of Revenues	\$ 4,094	Line 3 x Line 7	9
10				10
11	Difference	\$ 0	Line 1 Less Line 9	11

NOTES:

- ¹ The following California Public Utilities Commission (CPUC) tariffs are offered to street lighting customers:
Schedules DWL, OL-1, OL-2, LS-1, LS-2, and LS-3.
- ² Reference data found in Statements BG and BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
Rate Design Information
Standby Customers

Rate Effective Period - Twelve Months Ending December 31, 2023
(\$000)

Line No.	Description	Derivation of Standby Surcharge & Proof of Revenues Calculation	Reference ¹	Line No.
1	Standby - Demand Revenue Requirement	\$ 18,346	Page BL-3, Line 10, Col. C	1
2				2
3	Demand Determinants (with Transmission LF Adjustment)			3
4	Used to Allocate Total Class Revenues to Voltage Level (MW) ¹			4
5	Secondary	115	Page BL-26, Line 99, Col. D	5
6	Primary	1,119	Page BL-26, Line 100, Col. D	6
7	Transmission	814	Page BL-26, Line 101, Col. D	7
8	Total	2,048	Sum Lines 5; 6; 7	8
9				9
10	Allocation Factors Per Above to Allocate			10
11	Demand Revenue Requirements to Voltage Level			11
12	Secondary	5.62%	Line 5 / Line 8	12
13	Primary	54.64%	Line 6 / Line 8	13
14	Transmission	39.75%	Line 7 / Line 8	14
15	Total	100.00%	Sum Lines 12; 13; 14	15
16				16
17	Allocation of Revenue Requirements to Voltage Level			17
18	Secondary	\$ 1,030	Line 1 x Line 12	18
19	Primary	\$ 10,024	Line 1 x Line 13	19
20	Transmission	\$ 7,292	Line 1 x Line 14	20
21	Total	\$ 18,346	Sum Lines 18; 19; 20	21
22				22
23	Demand Determinants By Voltage Level @ Meter (MW)			23
24	Secondary	110	Page BL-26, Line 99, Col. B	24
25	Primary	1,107	Page BL-26, Line 100, Col. B	25
26	Transmission	809	Page BL-26, Line 101, Col. B	26
27	Total	2,025	Sum Lines 24; 25; 26	27
28				28
29	Demand Rate By Voltage Level @ Meter			29
30	Secondary	\$ 9.38385	Line 18 / Line 24	30
31	Primary	\$ 9.05859	Line 19 / Line 25	31
32	Transmission	\$ 9.01728	Line 20 / Line 26	32
33				33
34	Demand Rate By Voltage Level @ Meter (Rounded)			34
35	Secondary	\$ 9.38	Line 30, Rounded to 2 Decimal Places	35
36	Primary	\$ 9.06	Line 31, Rounded to 2 Decimal Places	36
37	Transmission	\$ 9.02	Line 32, Rounded to 2 Decimal Places	37
38				38
39	Proof of Revenues			39
40	Secondary	\$ 1,030	Line 24 x Line 35	40
41	Primary	\$ 10,025	Line 25 x Line 36	41
42	Transmission	\$ 7,294	Line 26 x Line 37	42
43	Total	\$ 18,349	Sum Lines 40; 41; 42	43
44				44
45	Difference	\$ (3)	Line 1 Less Line 43	45

Notes:

¹ Reference data found in Statement BL.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Summary of Proof of Revenues
 Rate Effective Period - Twelve Months Ending December 31, 2023
 (\$000)

Line No.	Customer Classes	(A) Total Revenues Per Cost of Service Study	(B) Total Revenues Per Rate Design	(C) Difference	Reference ¹	Line No.
1	Residential	\$ 535,807	\$ 535,819	\$ (12)	(A): Page BL-3, Line 4, Col. C	1
2					(B): Page BL-4, Line 9	2
3	Small Commercial	129,636	129,641	(4)	(A): Page BL-3, Line 5, Col. C	3
4					(B): Page BL-5, Line 9	4
5	Medium and Large Commercial/Industrial ²	493,003	492,984	18	(A): Page BL-3, Line 6, Col. C	5
6					(B): Page BL-6, Line 43, - (Page BL-10, Line 48 + Page BL-12, Line 50)	6
7	San Diego Unified Port District (Primary)	88	88	0	(A): Page BL-3, Line 7, Col. C	7
8					(B): Page BL-18, Line 23	8
9						9
10						10
11	Agricultural	12,282	12,285	(2)	(A): Page BL-3, Line 8, Col. C	11
12					(B): Page BL-19, Line 12 + Page BL-20, Line 42	12
13						13
14	Street Lighting	4,095	4,094	0	(A): Page BL-3, Line 9, Col. C	14
15					(B): Page BL-21, Line 9	15
16	Standby	18,346	18,349	(3)	(A): Page BL-3, Line 10, Col. C	16
17					(B): Page BL-22, Line 43	17
18	Grand Total	\$ 1,193,257	\$ 1,193,260	\$ (3)	Sum Lines 1 through 16	18

NOTES:

¹ Reference data found in Statement BL.

² Total Revenues Per Rate Design for Medium and Large Commercial/Industrial customers include revenues of Standard Customers that have Maximum On-Peak Demand rates and Maximum Demand at the Time of System Peak rates based on SDG&E's on-peak period of 4-9 p.m. everyday year-round because SDG&E currently has no customers on Grandfathered Maximum On-Peak Demand rates and Maximum Demand at Time of System Peak rates, which are based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

Statement BL
SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Development of 12-CP Allocation Factors
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	(A) Customer Class	(B) 5-year Average Of 12 CPs Kilowatt @ Meter Level	(C) Transmission Loss Factors	(D) = (B) x (C) 5-year Average Of 12 CPs Kilowatt @ Transmission Level	(E) Ratio	Reference ¹	Line No.
1	Five-year Average - 12-CP Allocation Factors:						
2	Residential	16,509,648	1.0461	17,270,947	44.90%	Page BB-1, Line 1	1
3	Small Commercial	3,994,446	1.0461	4,178,639	10.86%	Page BB-1, Line 2	2
4	Medium & Large Commercial/Industrial						3
5	Secondary	10,607,726	1.0461	11,096,874	28.85%	Page BB-1, Line 4	4
6	Primary	3,416,746	1.0109	3,453,853	8.98%	Page BB-1, Line 5	5
7	Transmission	1,331,831	1.0065	1,340,488	3.49%	Page BB-1, Line 6	6
8	Total Med. & Large Comm./Ind.	15,356,304	1.0348	15,891,216	41.32%	Sum Lines 5; 6; 7	7
9							8
10	San Diego Unified Port District	2,818	1.0109	2,849	0.01%	Page BB1; Line 9	9
11							10
12	Agricultural						11
13	Secondary	326,843	1.0461	341,915	0.89%	Page BB-1, Line 12	12
14	Primary	53,409	1.0109	53,989	0.14%	Page BB-1, Line 13	13
15	Transmission	-	1.0065	-	0.00%	Page BB-1, Line 14	14
16	Total Agricultural	380,252	1.0412	395,904	1.03%	Sum Lines 13; 14; 15	15
17							16
18	Street Lighting	126,163	1.0461	131,981	0.34%	Page BB-1, Line 17	17
19	Standby						18
20	Secondary	32,927	1.0461	34,445	0.09%	Page BB-1, Line 19	19
21	Primary	305,237	1.0109	308,552	0.80%	Page BB-1, Line 20	20
22	Transmission	246,743	1.0065	248,347	0.65%	Page BB-1, Line 21	21
23	Total Standby	584,907	1.0110	591,344	1.54%	Sum Lines 20; 21; 22	22
24							23
25	System Total	36,954,538		38,462,880	100.00%	Sum Lines 2; 3; 8; 10; 16; 18; 23	24

NOTES:

¹ Reference data found in Statement BB.

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Development of 12-CP Allocation Factors
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	(A) Customer Class	(B) Forecast Demand Determinants Megawatt @ Meter Level	(C) Transmission Loss Factors ¹	(D) = (B) x (C) Forecast Demand Determinants Megawatt @ Transmission Level	(E) Ratios	Reference ²	Line No.
1	<u>Forecast Demand Determinants for</u>						1
2	<u>Medium & Large Commercial/Industrial Customers:</u>						2
3	Non-Coincident Demand Determinants Pertaining to						3
4	Customers on Schedule AD @ 100% NCD Rate						4
5	Secondary	-	1.0461	-	0.00%	Statement BG, Page BG-21.1, Line 43	5
6	Primary	-	1.0109	-	0.00%	Statement BG, Page BG-21.1, Line 44	6
7	Transmission	-	1.0065	-	0.00%	Statement BG, Page BG-21.1, Line 45	7
8	Total	-	1.0348	-	0.00%	Sum Lines 5; 6; 7	8
9							9
10	Non-Coincident Demand Determinants Pertaining to						10
11	Customers on Schedules AL-TOU, AY-TOU, DGR						11
12	@ 90% NCD Rate						12
13	with Maximum On-Peak Period Demand						13
14	Secondary	16,083	1.0461	16,825	80.02%	Statement BG, Page BG-21.2, Line 70	14
15	Primary	3,812	1.0109	3,853	18.32%	Statement BG, Page BG-21.2, Line 71	15
16	Transmission	347	1.0065	349	1.66%	Statement BG, Page BG-21.2, Line 72	16
17	Total	20,242	1.0348	21,027	100.00%	Sum Lines 14; 15; 16	17
18							18
19	Non-Coincident Demand Determinants Pertaining to						19
20	Customers on Schedule A6-TOU @ 90% NCD Rate						20
21	with Maximum Demand at the Time of System Peak						21
22	Secondary	-	1.0461	-	0.00%	Statement BG, Page BG-21.3, Line 116	22
23	Primary	294	1.0109	297	19.39%	Statement BG, Page BG-21.3, Line 117	23
24	Transmission	1,227	1.0065	1,235	80.61%	Statement BG, Page BG-21.3, Line 118	24
25	Total	1,521	1.0348	1,532	100.00%	Sum Lines 22; 23; 24	25
26							26
27	Total Non-Coincident Demand Determinants for						27
28	Medium & Large Commercial/Industrial Customers						28
29	Secondary	16,083	1.0461	16,825	74.58%	Sum Lines 5; 14; 22	29
30	Primary	4,106	1.0109	4,150	18.40%	Sum Lines 6; 15; 23	30
31	Transmission	1,573	1.0065	1,584	7.02%	Sum Lines 7; 16; 24	31
32	Total	21,762	1.0348	22,559	100.00%	Sum Lines 29; 30; 31	32
33							33
34	Maximum On-Peak Period Demand Determinants (Standard Customers) ³						34
35	Summer						35
36	Secondary	6,768	1.0461	7,080	78.26%	Statement BG, Page BG-21.2, Line 80	36
37	Primary	1,756	1.0109	1,776	19.63%	Statement BG, Page BG-21.2, Line 81	37
38	Transmission	189	1.0065	191	2.11%	Statement BG, Page BG-21.2, Line 82	38
39	Total	8,714	1.0348	9,047	100.00%	Sum Lines 36; 37; 38	39
40	Winter						40
41	Secondary	7,955	1.0461	8,322	77.78%	Statement BG, Page BG-21.2, Line 80	41
42	Primary	2,087	1.0109	2,110	19.72%	Statement BG, Page BG-21.2, Line 81	42
43	Transmission	265	1.0065	267	2.50%	Statement BG, Page BG-21.2, Line 82	43
44	Total	10,307	1.0348	10,699	100.00%	Sum Lines 41; 42; 43	44
45							45
46	Maximum On-Peak Period Demand Determinants (Grandfathered Customers) ⁴						46
47	Summer						47
48	Secondary	7,221	1.0461	7,554	78.47%	Statement BG, Page BG-21.2, Line 90	48
49	Primary	1,854	1.0109	1,874	19.47%	Statement BG, Page BG-21.2, Line 91	49
50	Transmission	197	1.0065	199	2.07%	Statement BG, Page BG-21.2, Line 92	50
51	Total	9,272	1.0348	9,627	100.00%	Sum Lines 48; 49; 50	51
52	Winter						52
53	Secondary	7,463	1.0461	7,808	77.39%	Statement BG, Page BG-21.2, Line 90	53
54	Primary	2,000	1.0109	2,021	20.03%	Statement BG, Page BG-21.2, Line 91	54
55	Transmission	258	1.0065	260	2.58%	Statement BG, Page BG-21.2, Line 92	55
56	Total	9,721	1.0348	10,089	100.00%	Sum Lines 53; 54; 55	56
57							57

Statement BL
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Rate Design Information
 Development of 12-CP Allocation Factors
 Rate Effective Period - Twelve Months Ending December 31, 2023

Line No.	(A) Customer Class	(B) Forecast Demand Determinants Megawatt @ Meter Level	(C) Transmission Loss Factors ¹	(D) = (B) x (C) Forecast Demand Determinants Megawatt @ Transmission Level	(E) Ratios	Reference ²	Line No.
58	Maximum Demand at the Time of						58
59	System Peak Determinants-Standard Customers ³						59
60	Summer						60
61	Secondary	-	1.0461	-	0.00%	Statement BG, Page BG-21.3, Line 126	61
62	Primary	129	1.0109	130	22.15%	Statement BG, Page BG-21.3, Line 127	62
63	Transmission	454	1.0065	457	77.85%	Statement BG, Page BG-21.3, Line 128	63
64	Total	583	1.0348	587	100.00%	Sum Lines 61; 62; 63	64
65	Winter						65
66	Secondary	-	1.0461	-	0.00%	Statement BG, Page BG-21.3, Line 126	66
67	Primary	119	1.0109	120	16.85%	Statement BG, Page BG-21.3, Line 127	67
68	Transmission	588	1.0065	592	83.15%	Statement BG, Page BG-21.3, Line 128	68
69	Total	707	1.0348	712	100.00%	Sum Lines 66; 67; 68	69
70	Maximum Demand at the Time of						70
71	System Peak Determinants-Grandfathered Customers ⁴						71
72	Summer						72
73	Secondary	-	1.0461	-	0.00%	Statement BG, Page BG-21.3, Line 136	73
74	Primary	137	1.0109	138	23.23%	Statement BG, Page BG-21.3, Line 137	74
75	Transmission	453	1.0065	456	76.77%	Statement BG, Page BG-21.3, Line 138	75
76	Total	590	1.0348	594	100.00%	Sum Lines 73; 74; 75	76
77	Winter						77
78	Secondary	-	1.0461	-	0.00%	Statement BG, Page BG-21.3, Line 136	78
79	Primary	119	1.0109	120	16.85%	Statement BG, Page BG-21.3, Line 137	79
80	Transmission	588	1.0065	592	83.15%	Statement BG, Page BG-21.3, Line 138	80
81	Total	707	1.0348	712	100.00%	Sum Lines 78; 79; 80	81
82							82
83	Forecasted Demand Determinants for San Diego Unified Port District						83
84	Non-Coincident Demand Determinants	39	1.0109	40	100.00%	Statement BG, Page BG-21.4, Line 162	84
85	Maximum Demand at the Time of System Peak Determinants						85
86	Summer	-	-	-	100.00%	Statement BG, Page BG-21.4, Line 164	86
87	Winter	5	1.0109	5	100.00%	Statement BG, Page BG-21.4, Line 164	87
88							88
89	Forecast Demand Determinants for Agricultural Customers:						89
90	Non-Coincident Demand Determinants Pertaining to						90
91	Customers on Schedule PA-T-1 @ 100% Non-Coincident Demand Rate						91
92	Secondary	591	1.0461	618	75.64%	Statement BG, Page BG-21.4, Line 187	92
93	Primary	197	1.0109	199	24.36%	Statement BG, Page BG-21.4, Line 188	93
94	Transmission	-	1.0065	-	0.00%	Statement BG, Page BG-21.4, Line 189	94
95	Total	788	1.0109	817	100.00%	Sum Lines 92; 93; 94	95
96							96
97	Forecast Demand Determinants for Standby Customers:						97
98	Contracted Demand Determinants						98
99	Secondary	110	1.0461	115	5.62%	Statement BG, Page BG-21.4, Line 197	99
100	Primary	1,107	1.0109	1,119	54.64%	Statement BG, Page BG-21.4, Line 198	100
101	Transmission	809	1.0065	814	39.75%	Statement BG, Page BG-21.4, Line 199	101
102	Total	2,025	1.0109	2,048	100.00%	Sum Lines 99; 100; 101	102

NOTES:

¹ LF = Transmission Loss Factor: Secondary Level = 1.0461; Primary Level = 1.0109; Transmission Level = 1.0065.

² Reference data found in Statement BG.

³ Standard Customers have Maximum On-Peak Demand and Maximum Demand at the Time of System Peak Determinants based on SDG&E's on-peak period of 4-9 p.m. everyday year-round.

⁴ Grandfathered Customers have Maximum On-Peak Periods Demand and Maximum Demand at the Time of System Peak Determinants based on SDG&E's previous on-peak period of 11 a.m. - 6 p.m. summer and 5-8 p.m. winter on weekdays.

Statement - BL
 SAN DIEGO GAS & ELECTRIC COMPANY
 Rate Design Information - Wholesale Transmission Rates
 CAISO TAC Rates Input Form - January 1, 2023 through December 31, 2023
 High-Voltage Utility Specific Rates, Low-Voltage Wheeling Access Charge Rate & Low-Voltage Access Charge Rates

Line No.	Components	(1)		(2)		(3) = (1) + (2)		Notes & Reference	Line No.
		High Voltage TRR	Low Voltage TRR	Low Voltage TRR	Combined TRR				
1	Wholesale Base Transmission Revenue Requirement	\$ 602,609,105	\$ 587,290,021	\$ 1,189,899,126				Page 2; Line 1; Columns 1 thru 3	1
2									2
3	Wholesale TRBAA Forecast ¹	\$ (42,345,439)	\$ (527,433)	\$ (42,872,872)				Page 2; Line 21; Columns 1 thru 3	3
4									4
5	Transmission Standby Revenues	\$ (9,292,594)	\$ (9,056,365)	\$ (18,348,959)				Page 2; Line 23; Columns 1 thru 3	5
6									6
7	Wholesale Net Transmission Revenue Requirement	\$ 550,971,072	\$ 577,706,223	\$ 1,128,677,295				Sum Lines 1; 3; 5	7
8									8
9	Gross Load - MWH	17,757,878	17,757,878	17,757,878				Statement BD; Page 1; Line 19	9
10									10
11	Utility Specific Access Charges (\$/MWH)	\$ 31.0269	\$ 32.5324	\$ 63.5592				Line 7 / Line 9	11

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER23-257-000, filed on October 28, 2022 effective from January 1, 2023 through December 31, 2023.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
 Wholesale Customers - Rate Design Information
 High Voltage - Low Voltage Transmission Revenue Requirements Calculations
 January 1, 2023 - December 31, 2023 CAISO - TAC Rates Input Information

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Reference	Line No.
		Total HIGH VOLTAGE Transmission Revenue Requirement	Total LOW VOLTAGE Transmission Revenue Requirement	Total Transmission Revenue Requirement		
1	Wholesale Base Trans. Revenue Requirement	\$ 602,609,105	\$ 587,290,021	\$ 1,189,899,126	Stmnt BK-2; Page 1; Line 32	1
2						2
3	TRBAA Balance @ 9/30/2021 ¹	(11,785,646)	(146,796)	(11,932,442)	See Footnote No. 1 Below	3
4						4
5	<u>Transmission Revenue Credits Forecast:</u>					5
6						6
7	Wheeling Revenues ¹	(29,346,879)	-	(29,346,879)	See Footnote No. 1 Below	7
8						8
9	Settlements, Metering and Client Relations ¹	9,131	8,869	18,000	See Footnote No. 1 Below	9
10						10
11	APS-IID ETC Cost Differentials ¹	(350,571)	(340,482)	(691,053)	See Footnote No. 1 Below	11
12						12
13	Other PTO Related Revenue (Credits)/Charges ¹	(440,800)	(43,660)	(484,460)	See Footnote No. 1 Below	13
14						14
15	Total Transmission Revenue Credits Forecast	(30,129,119)	(375,273)	(30,504,392)	Sum {Line 7 through Line 13}	15
16						16
17	Total Wholesale TRBAA Before Franchise Fees	(41,914,765)	(522,069)	(42,436,834)	Line 3 + Line 15	17
18						18
19	Franchise Fees Expense @ 1.0275%	(430,674)	(5,364)	(436,038)	Line 17 x 1.0275%	19
20						20
21	Total Wholesale TRBAA with Franchise Fees ¹	\$ (42,345,439)	\$ (527,433)	\$ (42,872,872)	Line 17 + Line 19	21
22						22
23	Transmission Standby Revenue	(9,292,594)	(9,056,365)	(18,348,959)	Page 3; Line 7	23
24						24
25	Total Transmission Revenue Requirement	\$ 550,971,072	\$ 577,706,223	\$ 1,128,677,295	Sum Lines 1; 21; 23	25

NOTES:

¹ The TRBAA information comes from SDG&E's TRBAA Rate Filing Docket No. ER23-257-000, filed on October 28, 2022 effective from January 1, 2023 through December 31, 2023.

Statement - BL
SAN DIEGO GAS & ELECTRIC COMPANY
 Wholesale Customers - Rate Design Information
 Allocation of Standby Revenue Credits Between High Voltage & Low Voltage Facilities
 CAISO TAC Rates Input Form - January 1, 2023 through December 31, 2023

Line No.	Components	(1)	(2)	(3) = (1) + (2)	Notes & Reference	Line No.
		High Voltage Utility Specific Rate	LV Wheeling Access Rate & LV Access Charge Rate	Combined TRR		
1	Total Standby Revenues			\$ (18,348,959)	Statement BG; Page BG-1; Line 26; Col. A	1
2						2
3	TO5-Cycle 5 Informational Filing-Wholesale Base TRR ²	\$ 602,609,105	\$ 587,290,021	\$ 1,189,899,126	Page 2; Line 1 Columns 1 thru 3	3
4						4
5	HV-LV Allocation Factors	50.64%	49.36%	100.00%	Line 3 Col (1)/Line 3 Col (3); Line 3 Col (2)/Line 3 Col (3)	5
6						6
7	Total HV-LV Standby Revenue Credits ¹	\$ (9,292,594)	\$ (9,056,365)	\$ (18,348,959)	Line 5 Ratios x (Col. 3; Line 1)	7

NOTES:

- ¹ The Standby Revenue Credit amount comes from Statement BG, Page 1, Line 26, column (A), and then allocated between HV and LV facilities by applying the ratios developed on line 5.
- ² Wholesale Base TRR information comes from SDG&E's TO5 Cycle 5 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-1
 (Excess/Deficient Accumulated Deferred Income Taxes ("ADIT"))
Base Period & Trued-Up Period Ending December 31, 2020
 (\$1,000)

Line No.	Description (Note 1)	Year: 2020											Reference
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	
		FERC Acct	Beginning Deficient ADIT - Acct 182.3	Beginning (Excess) ADIT - Acct 254	Return to Provision and Other Adjustments Acct 182.3	Return to Provision and Other Adjustments Acct 254	ADIT Amortization Acct 410.1	ADIT Amortization Acct 411.1	SDG&E Records Cumulative Amortization of Excess/Deficient ADIT	Net (Excess)/Deficient ADIT at Current Tax Rate	Order 864-2 Col. 8 Adjustment for New Tax Rate - Acct 182.3 / 254	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254
1	Unprotected - Non-Property Related - (Note 2)												
2	Compensation Related Items:												
3	Accrued Bonus	190	-	-	(122)	-	-	(122)	-	-	-	-	-
4	Accrued Vacation	190	-	-	(67)	-	-	(67)	-	-	-	-	-
5	Workers Compensation	190	214	-	-	-	-	-	214	-	214	-	-
6	Post Retirement Benefits:												
7	SERP	190	555	-	-	(374)	-	(374)	181	-	181	-	-
8	Ad Valorem Taxes:												
9	Property Tax: Cland Year - Book	283	-	-	-	-	-	(21,828)	-	-	-	-	-
10	Property Tax: Lien (Tax)	283	-	-	-	-	-	24,388	-	-	-	-	-
11			770	-	-	(374)	-	1,996	396	-	396	-	-
12	Total Non-Property Related (Note 3)												
13													
14	Protected - Property Related - (Note 4)												
15	Net Operating Loss	190	106,238	-	(232)	(1,296)	-	(3,749)	106,710	-	106,710	-	-
16	Accumulated Depreciation	282	-	(387,993)	-	-	-	13,083	(383,628)	-	-	-	(383,628)
17	Depreciable Plant - Method/Life	282	-	-	-	-	-	-	-	-	-	-	-
18	CIAC	282	363	-	-	212	-	549	576	-	576	-	-
19	Capitalized Interest	282	363	(48,146)	-	212	-	6,183	(45,677)	-	-	-	8,692
20	Sub-Total		106,238	(378,242)	(232)	(1,296)	3,307	5,981	(268,226)	-	106,710	-	(374,936)
21													
22	Unprotected - Property Related - (Note 4)												
23	AFUDC Debt	282	-	(12,711)	-	-	-	784	(12,448)	-	-	-	(12,448)
24	Repairs	282	-	(35,435)	-	-	-	4,850	(33,804)	-	-	-	(33,804)
25	Other	282	363	-	-	212	-	549	576	-	576	-	-
26	Sub-Total		363	(48,146)	-	212	1,894	6,183	(45,677)	-	-	-	(46,252)
27													
28	Unprotected - Property Related - (Note 4)												
29	Cost of Removal - Book Accrual	282	39,732	-	-	(475)	-	(1,350)	39,257	-	39,257	-	-
30													
31	Total Property Related (Note 5)		148,334	(426,388)	(232)	(1,559)	5,200	10,814	(274,646)	-	146,542	-	(421,188)
32													
33	Grand Total (Note 6)		149,103	(426,388)	(232)	(1,933)	5,200	12,810	(274,250)	-	146,938	-	(421,188)

Notes:
 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
 2) Non-plant related ADIT related to future tax rate changes will be amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act will be fully amortized by December 31, 2021.
 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
 4) Amortized into rates under average rate assumption method (ARAWM) over book life.
 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, CIAC, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standard one basis.
 6) Balances reported in this worksheet do not include gross-up and the gross-up is not included in rate base. See below for demonstration of gross-up calculated on property and non-property related (excess)/deficient ADIT.

	g	h	i = f - i	j = g x i	k = h x i
	Col. 12	Col. 13			
	Ending Deficient ADIT - Acct 182.3	Ending (Excess) ADIT - Acct 254	Gross-up Rate	Gross-up on Deficient Deferred Taxes - Acct 182.3	Gross-up on (Excess) Deferred Taxes - Acct 254
Total Non-Property Related (Line No. 12)	396	(421,188)	0.3886	154	(163,662)
Total Property Related (Line No. 31)	146,542	(421,188)	0.3886	56,942	(163,662)
New Tax Rate	a	b			
Federal Tax Rate	21.00%	8.84%			
California Tax Rate	8.84%	-1.86%			
Fed Offset of State Benefit		27.9836%			
Combined Statutory Tax Rate (net of state benefit)	d = a + b - c	e = 1 - d			
Net of Tax Rate	72.0164%	1.3886			
Gross-up Rate	f = 1/e				

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-2
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Year: 2020
 New Tax Rate? No
 New Rate ("NR"): No

Line No.	Description (Note 1)	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Reference	Line No.
		FERC Acct	Gross Accumulated Schedule M Adjustments	Ending ADIT Balance at Prior Tax Rate	= Col. 3 x (NR) ADIT Balance at New Tax Rate	= Col. 4 - Col. 5 Net (Excess)/Deficient ADIT at New Tax Rate	= Order 864-1 Col. 9 Net (Excess)/Deficient ADIT at Prior Tax Rate	= Col. 6 - Col. 7 Adjustment for New Tax Rate		
1	Unprotected - Non-Property Related - (Note 2)									1
2	Compensation Related Items:									2
3	Accrued Bonus	190								3
4	Accrued Vacation	190								4
5	Workers Compensation	190								5
6	Post Retirement Benefits:									6
7	SERP	190								7
8	Ad Valorem Taxes:									8
9	Property Tax: Calend Year - Book	283								9
10	Property Tax: Lien (Tax)	283								10
11										11
12	Total Non-Property Related (Note 3)									12
13										13
14	Protected - Property Related - (Note 4)									14
15	Net Operating Loss	190								15
16	Accumulated Depreciation Timing Differences:									16
17	Depreciable Plant - Method/Life	282								17
18	CIAC	282								18
19	Capitalized Interest	282								19
20	Sub-Total									20
21										21
22	Unprotected - Property Related - (Note 4)									22
23	AFUDC Debt	282								23
24	Repairs	282								24
25	Other	282								25
26	Sub-Total									26
27										27
28	Unprotected - Property Related - (Note 4)									28
29	Cost of Removal - Book Accrual	282								29
30										30
31	Total Property Related (Note 5)									31
32										32
33	Grand Total (Note 6)									33

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
- 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No).

Notes:

- 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
- 2) Non-plant related ADIT related to future tax rate changes will be amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act will be fully amortized by December 31, 2021.
- 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
- 4) Amortized into rates under average rate assumption method (ARAM) over book life.
- 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, CIAC, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-3
 (Excess/Deficient Accumulated Deferred Income Taxes ("ADIT"))
Base Period & Traced to Period Ending December 31, 2021
 (\$1,000)

Year: 2021

Line No.	Description (Note 1)	Col. 2 FERC Acct	Col. 3 Beginning Deficient ADIT - Acct 182.3	Col. 4 Beginning (Excess) ADIT - Acct 254	Col. 5 Return to Provision and Other Adjustments Acct 182.3	Col. 6 Return to Provision and Other Adjustments Acct 254	Col. 7 ADIT Amortization Acct 410.1	Col. 8 ADIT Amortization Acct 411.1	Col. 9 SDG&E Records Cumulative Amortization of Excess/Deficient ADIT	Col. 10 Σ Col. 3 thru Col. 8 Net (Excess)/Deficient ADIT at Current Tax Rate	Col. 11 Adjustment for New Tax Rate - Acct 182.3 / 254	Col. 12 Ending Deficient ADIT - Acct 182.3	Col. 13 Ending (Excess) ADIT - Acct 254	Reference
1	Unprotected - Non-Property Related - (Note 2)													
2	Compensation Related Items:													
3	Accrued Bonus	190	-	-	-	-	(122)	-	(122)	-	-	-	-	SDG&E Records
4	Accrued Vacation	190	-	-	-	(67)	-	(67)	(67)	-	-	-	-	SDG&E Records
5	Workers Compensation	190	214	-	-	(214)	0	(214)	(214)	0	-	0	-	SDG&E Records
6	Post Retirement Benefits:													
7	SERP	190	181	-	-	(181)	(555)	-	(555)	0	-	0	-	SDG&E Records
8	Ad Valorem Taxes:													
9	Property Tax: Calendar Year - Book	283	-	-	-	-	(21,828)	-	(21,828)	-	-	-	-	SDG&E Records
10	Property Tax: Lien (Tax)	283	-	-	-	-	24,388	-	24,388	-	-	-	-	SDG&E Records
11														
12	Total Non-Property Related (Note 3)		396	-	-	(395)	-	-	1,601	0	-	0	-	Sum Lines 2 thru 10
13														
14	Protected - Property Related - (Note 4)													
15	Net Operating Loss	190	106,710	-	(15)	(1,358)	-	(5,123)	105,336	-	-	105,336	-	SDG&E Records
16	Accumulated Depreciation Timing Differences:													
17	Depreciable Plant - Method/Life	282	-	(385,628)	1,042	-	4,868	-	17,951	(377,718)	-	-	(377,718)	SDG&E Records
18	CIAC	282	-	8,692	(28)	-	(1,003)	-	(4,355)	7,661	-	-	-	SDG&E Records
19	Capitalized Interest	282	-	(374,956)	(15)	1,014	(1,358)	3,865	8,473	(264,721)	-	-	7,661	SDG&E Records
20	Sub-Total		106,710	(374,956)	(15)	1,014	(1,358)	3,865	8,473	(264,721)	-	-	(370,057)	Sum Lines 15 thru 19
21														
22	Unprotected - Property Related - (Note 4)													
23	AFUDC Debt	282	-	(12,448)	33	-	269	-	1,053	(12,146)	-	-	(12,146)	SDG&E Records
24	Repairs	282	-	(33,804)	9	-	1,428	-	6,278	(32,367)	-	-	(32,367)	SDG&E Records
25	Other	282	576	(46,252)	12,835	42	(15)	1,697	533	13,396	-	13,396	-	SDG&E Records
26	Sub-Total		576	(46,252)	12,835	42	(15)	1,697	7,864	(31,118)	-	-	(44,515)	Sum Lines 23 thru 25
27														
28	Unprotected - Property Related - (Note 4)													
29	Cost of Removal - Book Accrual	282	39,257	-	(179)	(498)	-	(1,848)	38,580	-	-	38,580	-	SDG&E Records
30														
31	Total Property Related (Note 5)		146,542	(421,188)	12,641	1,056	(1,871)	5,562	14,489	(257,258)	-	157,312	(414,570)	Line 20 + Line 26 + Line 29
32														
33	Grand Total (Note 6)		146,938	(421,188)	12,641	1,056	(2,267)	5,562	16,090	(257,258)	-	157,312	(414,570)	Line 12 + Line 31

Notes:

- In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
- Non-plant related ADIT related to future tax rate changes will be amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act will be fully amortized by December 31, 2021.
- Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWP to total system-wide taxable plant and CWP.
- Amortized into rates under average rate assumption method (ARAM) over book life.
- FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("Power Tax"). The balances also include deferred taxes related to other adjustments such as repairs, CIAC, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in Power Tax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.
- Losses reported in this worksheet do not include gross-up and the gross-up is not included in rate base. See below for demonstration of gross-up calculated on property and non-property related (excess)/deficient ADIT.

New Tax Rate	a	b	c = a x b	d = a/b + c	e = 1 - d	f = 1/e
Federal Tax Rate	21.00%	8.84%	1.856%	27.9836%	72.0164%	1.3886
California Tax Rate	8.84%	-1.86%	-0.164%	-1.86%	-1.86%	-1.86%
Fed Offset of State Benefit	-1.86%	-	-	-	-	-
Combined Statutory Tax Rate (net of state benefit)	27.9836%	-1.86%	-0.164%	-1.86%	-1.86%	-1.86%
Net of Tax Rate	72.0164%	-	-	-	-	-
Gross-up Rate	1.3886	-	-	-	-	-

Calculation of Gross-up Rate	g	h	i = f - 1	j = g x i	k = h x i
Ending Deficient ADIT - Acct 182.3	157,312	(414,570)	0	6,1127	0
Ending (Excess) ADIT - Acct 254	-	-	-	-	-
Gross-up on (Excess) Deferred Taxes - Acct 254	0	-	-	-	-
Gross-up Rate	0.3886	0.3886	0	0	(161,091)
Total Non-Property Related (Line No. 12)	-	-	-	-	-
Total Property Related (Line No. 31)	157,312	(414,570)	0	6,1127	(161,091)

SAN DIEGO GAS & ELECTRIC COMPANY
FERC Order 864 Worksheet - Order 864-4
(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Year: **2021**
 New Tax Rate? **No**
 New Rate ("NR"): **No**

Line No.	Description (Note 1)	Col. 1 FERC Acct	Col. 2 Gross Accumulated Schedule M Adjustments	Col. 3 Ending ADIT Balances at Prior Tax Rate	New Tax Rate Adjustment Calculation			Col. 7 Net (Excess)/ Deficient ADIT at Prior Tax Rate	Col. 8 Adjustment for New Tax Rate	Line No.	Reference
					Col. 4 ADIT Balances at New Tax Rate	Col. 5 = Col. 3 x (NR)	Col. 6 = Col. 4 - Col. 5				
1	Unprotected - Non-Property Related - (Note 2)										
2	Compensation Related Items:										
3	Accrued Bonus	190									SDG&E Records
4	Accrued Vacation	190									SDG&E Records
5	Workers Compensation	190									SDG&E Records
6	Post Retirement Benefits:										
7	SERP	190									SDG&E Records
8	Ad Valorem Taxes:										
9	Property Tax: Calendar Year - Book	283									SDG&E Records
10	Property Tax: Lien (Tax)	283									SDG&E Records
11											
12	Total Non-Property Related (Note 3)										Sum Lines 2 thru 10
13											
14	Protected - Property Related - (Note 4)										
15	Net Operating Loss	190									SDG&E Records
16	Accumulated Depreciation Timing Differences:										
17	Depreciable Plant - Method Life	282									SDG&E Records
18	CIAC	282									SDG&E Records
19	Capitalized Interest	282									SDG&E Records
20	Sub-Total										Sum Lines 15 thru 19
21											
22	Unprotected - Property Related - (Note 4)										
23	AFUDC Debt	282									SDG&E Records
24	Repairs	282									SDG&E Records
25	Other	282									SDG&E Records
26	Sub-Total										Sum Lines 23 thru 25
27											
28	Unprotected - Property Related - (Note 4)										
29	Cost of Removal - Book Accrual	282									SDG&E Records
30											
31	Total Property Related (Note 5)										Line 20 + Line 26 + Line 29
32											
33	Grand Total (Note 6)										Line 12 + Line 31

Instructions:

- 1) Populate this Schedule with inputs only in the event of a change in the Tax Rate from the previous year.
 - 2) If no change in Tax Rate, enter "No" at top of Schedule (New Tax Rate Yes/No).
- Notes:**
- 1) In the event of future tax rate changes, transmission-related temporary differences can be added or removed to/from this worksheet without a Section 205 filing.
 - 2) Non-plant related ADIT related to future tax rate changes will be amortized into rates over one year. Non-plant related ADIT attributable to the 2017 Tax Cuts and Jobs Act will be fully amortized by December 31, 2021.
 - 3) Total company non-property, compensation and benefits related Accumulated Schedule M Adjustments are allocated to transmission using common account allocations, which are calculated using labor allocation ratios. In addition, a portion of total company property taxes is allocated to transmission based on the proportion of the historical cost of electric transmission plant in service and CWIP to total system-wide taxable plant and CWIP.
 - 4) Amortized into rates under average rate assumption method (ARAM) over book life.
 - 5) FERC Account 282 ADIT balances shown above represent deferred taxes on electric transmission plant in service (excluding gross-up) that are largely driven by federal accelerated depreciation and computed in the tax depreciation software ("PowerTax"). The balances also include deferred taxes related to other adjustments such as repairs, CIAC, capitalized interest, and AFUDC Debt, which are posted as basis adjustments in PowerTax and allocated to transmission in the system. In addition, like the non-plant ADIT, deferred taxes related to common plant such as computer hardware, facilities, and structures are allocated to transmission based on common plant allocation factors calculated using labor allocation ratios. The deficient ADIT related to the transmission Net Operating Loss in Account 190 is computed on a FERC transmission standalone basis.

SAN DIEGO GAS & ELECTRIC COMPANY
TOS-Cycle 5 True-Up Adjustment
For 12-Month True-Up Period January 1, 2021 Through December 31, 2021
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.
	Year	Monthly True-Up Cost of Service	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	BTRR Adjustments ⁴	Prior Other Adjustments	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Overcollection (-) or Undercollection (+) in Revenue with Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	
1	2021	\$ 83,202	\$ 72,520	\$ (6,040)	\$ -	\$ -	\$ 66,480	\$ 16,722	0.28%	\$ 16,722	\$ -	14
2	2021	83,202	65,171	(6,040)	-	-	59,130	24,072	0.25%	40,817	16,746	15
3	2021	83,202	80,171	(6,040)	-	-	74,131	9,071	0.28%	49,960	40,889	16
4	2021	83,202	66,329	(6,040)	-	-	60,289	22,913	0.27%	73,001	50,088	17
5	2021	83,202	71,089	(6,040)	-	-	65,049	18,153	0.28%	91,320	73,167	18
6	2021	83,202	82,978	(6,040)	-	-	76,938	6,264	0.27%	97,815	91,551	19
7	2021	83,202	87,915	(6,040)	-	-	81,874	1,328	0.28%	99,398	98,070	20
8	2021	83,202	94,841	(6,040)	-	-	88,801	(5,999)	0.28%	94,076	91,551	21
9	2021	83,202	111,479	(6,040)	-	-	105,438	(22,236)	0.27%	72,111	94,347	22
10	2021	83,202	94,531	(6,040)	-	-	88,490	(5,288)	0.28%	67,047	72,336	23
11	2021	83,202	81,535	(6,040)	-	-	75,495	7,707	0.27%	74,950	67,242	24
12	2021	83,202	87,132	(6,040)	-	-	81,091	2,111	0.28%	77,253	75,142	25
13												26
14							\$ 923,206	\$ 75,218		\$ 2,248		
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												

¹ The Total Prior Year Revenue Requirements ("PYRR") is for the 12-months ending Dec 31 for the applicable cycle filing base period and represents the actual cost of service for true-up purposes.

² SDG&E's recorded Retail Transmission revenues, excluding TACBAA and TRBAA, during the true-up period.

³ Adjustment to back-out the prior year true-up adjustment that is included in the recorded monthly true-up revenues in Column 3.

⁴ Adjustment to back-out Other BTRR Adjustments from a prior year BK-1; Page 7, which is 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. There is no "Other BTRR Adjustment" applicable in the instant true-up.

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.

⁸ Based on the actual uncollectible expense rate of 0.1730% for the 2021 True Up Period, instead of the 0.169% uncollectible expense rate from the TOS Cycle 3 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Revenues:</u>			
1	\$ 100,282	Statement AH; Line 9	1
2			2
3	98,092	Statement AH; Line 31	3
4			4
5	-	Negative of Statement AH; Line 16	5
6	\$ 198,375	Sum Lines 1 thru 5	6
7			7
8	\$ 241,769	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	63,663	Statement AK; Line 13	12
13			13
14	3,394	Statement AK; Line 20	14
15	\$ 507,200	Sum Lines 6 thru 14	15
16			16
17	9.5314%	True-Up Stmt AV; Page 3; Line 32	17
18	\$ 4,876,268	Page 3; Line 27	18
19	\$ 464,777	Line 17 x Line 18	19
20			20
21	0.3911%	True-Up Stmt AV; Page 3; Line 66	21
22	\$ 4,876,268	Page 3; Line 27 - Line 10	22
23	\$ 19,073	Line 21 x Line 22	23
24			24
25	1,304	Statement AQ; Line 3	25
26	(5,774)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 986,580	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.				Line No.
	B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate _(ICOCR) - Base ROE	1.6599%	True-Up Stmt AV; Page 4; Line 32	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	True-Up Stmt AV; Page 4; Line 66	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
13	C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			13
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate _(COCR) - Base ROE	9.5314%	True-Up Stmt AV; Page 3; Line 32	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
26	D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			26
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate _(COCR) - Base ROE	9.5314%	True-Up Stmt AV; Page 3; Line 32	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3911%	True-Up Stmt AV; Page 3; Line 66	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 986,580	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{ED})
For the Base Period & True-Up Period Ending December 31, 2021
(S1,000)

Line No.	Amounts	Reference	Line No.
<u>A. 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
39			39
<u>B. Incentive ROE Project Transmission Rate Base:</u> ²			
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ²			
<u>D. Incentive Transmission Construction Work In Progress</u> ²			

¹ Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 7,094,919	Statement AD; Line 11	3
4	38,764	Statement AD; Line 27	4
5	101,770	Statement AD; Line 29	5
6	276,231	Statement AD; Line 31	6
7	\$ 7,511,684	Sum Lines 2 thru 5	7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,544,321	Statement AE; Line 1	9
10	33,670	Statement AE; Line 11	10
11	42,193	Statement AE; Line 13	11
12	126,839	Statement AE; Line 15	12
13	\$ 1,747,023	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 5,550,599	Line 2 Minus Line 9	16
17	5,094	Line 3 Minus Line 10	17
18	59,577	Line 4 Minus Line 11	18
19	149,392	Line 5 Minus Line 12	19
20	\$ 5,764,661	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission Plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AF - Proration
Deferred Credits

For 12-Month True-Up Period January 1, 2021 Through December 31, 2021
(\$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> Col. 5 / Tot. Days	<u>Col. 7</u> = Col. 2 * Col. 6	<u>Col. 8</u>	Line No.
	<u>Future Test Period</u>	<u>Mthly Deferred Tax Amount</u> ¹	<u>Deferred Tax Balance</u> ²	<u>Days in Month</u>	<u>Number of Days Left in Period</u>	<u>Prorata Percentages</u>	<u>Monthly Prorata Amounts</u>	<u>Annual Accumulated Prorata Calculation</u>	
1	Beginning Balance (TO5 Stmt AF; Line 7; Col. a)	\$	\$ (971,679)		365	100.00%	\$	(971,679)	1
2	January	(3,797)	(975,476)	31	334	91.51%	(3,475)	(975,154)	2
3	February	(3,797)	(979,273)	28	306	83.84%	(3,183)	(978,337)	3
4	March	(3,797)	(983,071)	31	275	75.34%	(2,861)	(981,198)	4
5	April	(3,797)	(986,868)	30	245	67.12%	(2,549)	(983,747)	5
6	May	(3,797)	(990,665)	31	214	58.63%	(2,226)	(985,973)	6
7	June	(3,797)	(994,463)	30	184	50.41%	(1,914)	(987,888)	7
8	July	(3,797)	(998,260)	31	153	41.92%	(1,592)	(989,479)	8
9	August	(3,797)	(1,002,057)	31	122	33.42%	(1,269)	(990,749)	9
10	September	(3,797)	(1,005,855)	30	92	25.21%	(957)	(991,706)	10
11	October	(3,797)	(1,009,652)	31	61	16.71%	(635)	(992,340)	11
12	November	(3,797)	(1,013,449)	30	31	8.49%	(323)	(992,663)	12
13	December	(3,797)	(1,017,246)	31	0	0.00%	-	(992,663)	13
	Ending Balance (TO5 Stmt AF; Line 7; Col. b)		\$ (1,017,246)						

¹ The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.
² January through December equals previous month balance plus amount in Column 2.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	Bonds (Acct 221)	\$ 6,417,859		2			
3	Less: Reacquired Bonds (Acct 222)	-		3			
4	Other Long-Term Debt (Acct 224)	-		4			
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5			
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(16,894)		6			
7	LTD = Long Term Debt	\$ 6,400,965	Sum Lines 2 thru 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>			9			
10	Interest on Long-Term Debt (Acct 427)	\$ 237,654		10			
11	Amort. of Debt Disc. and Expense (Acct 428)	4,408		11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	1,275		12			
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13			
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14			
15	i = LTD interest	\$ 243,337	Sum Lines 10 thru 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	<u>3.80%</u>	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	<u>0.00%</u>	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital	\$ 8,248,584		25			
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26			
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27			
28	Accumulated Other Comprehensive Income (Acct 219)	10,117		28			
29	CS = Common Stock	<u>\$ 8,258,701</u>	Sum Lines 25 thru 28	29			
30				30			
31				31			
32	<u>Return on Common Equity:</u>		<u>10.10%</u>	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	8,258,701	56.34%	10.10%	5.69%	Col. c = Line 32 Above	39
40	Total Capital	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>7.35%</u>	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				<u>5.69%</u>	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u> ²				<u>0.50%</u>	TO5 Offer of Settlement; Section II.A.1.5.1	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	8,258,701	56.34%	0.50%	0.28%	Col. c = Line 45 Above	52
53	Total Capital	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>0.28%</u>	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				<u>0.28%</u>	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.	
1	<u>Incentive Return on Common Equity:</u> ¹			<u>0.00%</u>		1	
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>			<u>Cost of Capital</u>		4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>1.66%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>			<u>0.00%</u>	Line 7 + Line 8; Col. d	11	
12						12	
13						13	
14	<u>CAISO Participation ROE Adder:</u>			<u>0.00%</u>	Order No. 679, 116 FERC ¶ 61,057 at P 326	14	
15	(a)	(b)	(c)	(d) = (b) x (c)		15	
16		Cap. Struct.	Cost of	Weighted		16	
17	<u>Weighted Cost of Capital:</u>			<u>Cost of Capital</u>		17	
18	Amounts ²	Ratio	Capital	Cost of Capital		18	
19	Long-Term Debt	\$ 6,400,965	43.66%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	8,258,701	56.34%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 14,659,666</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23						23	
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>			<u>0.00%</u>	Line 21; Col. d	24	

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2021
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64
65			65
66			66

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 66 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
TO5-Cycle 5 Interest True-Up Adjustment

For 12-Month True-Up Period January 1, 2021 Through December 31, 2021
 (\$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.
		Prior Cycle True Up Adjustment ¹	Monthly Interest Rate	Cumulative Overcollection (+) in Revenue <u>wo Interest</u>	Interest	Cumulative Overcollection (+) in Revenue <u>with Interest</u>	
1	Calculations:						1
2		\$ 50,790	0.28%	50,790	\$ 142	\$ 50,933	2
3			0.25%	50,933	127	51,060	3
4			0.28%	51,060	143	51,203	4
5			0.27%	51,203	138	51,341	5
6			0.28%	51,341	144	51,485	6
7			0.27%	51,485	139	51,624	7
8			0.28%	51,624	145	51,769	8
9			0.28%	51,769	145	51,914	9
10			0.27%	51,914	140	52,054	10
11			0.28%	52,054	146	52,199	11
12			0.27%	52,199	141	52,340	12
13			0.28%	52,340	147	52,487	13
14			0.28%	52,487	147	52,634	14
15			0.28%	52,634	147	52,781	15
16			0.28%	52,781	147	52,928	16
17			0.28%	52,928	147	53,075	17
18			0.28%	53,075	147	53,222	18
19			0.28%	53,222	147	53,369	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
T05-Cycle 5 Interest True-Up Adjustment
For 12-Month True-Up Period January 1, 2021 Through December 31, 2021
(\$1,000)

Line No.	Col. 1 Year	Col. 2 Monthly Interest Rate ¹	Col. 3 Month Beginning Balance	Col. 4 Amortization	Col. 5 Principal	Col. 6 Interest	Col. 7 Month Ending Balance	Line No.
1	2022	0.27%	\$ 52,487	See Footnote 3	See Footnote 3	See Footnote 3	See Footnote 3	1
2	2022	0.27%	48,179					2
3	2022	0.27%	43,858					3
4	2022	0.27%	39,526					4
5	2022	0.27%	35,183					5
6	2022	0.27%	30,827					6
7	2022	0.27%	26,459					7
8	2022	0.27%	22,079					8
9	2022	0.27%	17,688					9
10	2022	0.27%	13,284					10
11	2022	0.27%	8,868					11
12	2022	0.27%	4,440					12
13	2022	0.27%						13
14	2022	0.27%						14
15	2022	0.27%						15
16	2022	0.27%						16
17	2022	0.27%						17
18	2022	0.27%						18
19								19
20								20
21								21
22								22
23								23
19								19
20								20
21								21
22								22
23								23
19								19
20								20
21								21
22								22
23								23

¹ Rate is an average of the base period FERC Rates presented in the True-Up worksheet in Column 7 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]}.

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF HV - LV TRANSMISSION PLANT ALLOCATION STUDY
TRANSMISSION PLANT BALANCE AS OF DECEMBER 31, 2021
(\$1,000)

Line No.	Substation	(a) = (b) + (c)		(b)		(c)	
		\$'s in TRANSMISSION Total	LOW VOLTAGE < 200 kv	HIGH VOLTAGE > 200 kv	Line No.	Line No.	
1	IMPERIAL VALLEY SUBSTATION 500>230KV	\$ 309,616	10,075	\$	1	299,541	
2	SUNCREST SUBSTATION 500>230KV	215,574	-	-	2	215,574	
3	ECO 500/230/138KV SUBSTATION	231,206	231,206	-	3	-	
4	SAN ONOFRE 230KV SUBSTATION	139,463	760	-	4	138,704	
5	MIGUEL 500/230/138/69KV SUBSTATION	217,605	23,376	-	5	194,230	
6	SYCAMORE CANYON 230/69KV SUBSTATION	79,815	35,964	-	6	43,851	
7	BAY BOULEVARD 230/69/12KV SUBSTATION	117,832	50,845	-	7	66,986	
8	ESCONDIDO 230/138/69/12KV SUBSTATION	35,586	18,529	-	8	17,057	
9	OLD TOWN 230KV SUBSTATION	6,831	-	-	9	6,831	
10	OLD TOWN 69/12/4KV SUBSTATION	11,581	11,581	-	10	-	
11	MISSION 230KV SUBSTATION	47,202	-	-	11	47,202	
12	MISSION 138/69/12KV SUBSTATION	22,886	22,886	-	12	-	
13	TALEGA 230/138KV SUBSTATION (230 PORTION ONLY)	3,141	-	-	13	3,141	
14	TALEGA 230/138 KV SUBSTATION	133,473	128,035	-	14	5,438	
15	PENASQUITOS 230KV SUBSTATION	49,653	-	-	15	49,653	
16	PENASQUITOS 138/69KV SUBSTATION	26,315	26,315	-	16	-	
17	ENCINA 230KV SUBSTATION	50,025	-	-	17	50,025	
18	ENCINA PP 138/12KV SUBSTATION	7,790	7,790	-	18	-	
19	NO GILA 500KV SUBSTATION	22,718	-	-	19	22,718	
20	PALO VERDE 500KV SUBSTATION	20,956	-	-	20	20,956	
21	SAN LUIS REY 230/69/12KV SUBSTATION	218,651	68,761	-	21	149,890	
22	PALOMAR ENERGY 230KV SWITCHYARD	11,297	-	-	22	11,297	
23	NV-MERCHANT 230 KV SWITCHYARD	14,971	-	-	23	14,971	
24	OCOTILLO 500KV SWITCHYARD	644	-	-	24	644	
25	PALA 230KV SUBSTATION	553	-	-	25	553	
26	PALA 69/12V SUBSTATION	2,269	2,269	-	26	-	
27	OTAY MESA 230KV SWITCHYARD	24,969	47	-	27	24,922	
28	SILVERGATE 230/69KV SUBSTATION	76,179	37,177	-	28	39,001	
29	DESERT STAR ENERGY CENTER	12,682	-	-	29	12,682	
30	LV SUBSTATIONS	557,334	557,334	-	30	-	
31					31		
32	TOTAL SUBSTATIONS	\$ 2,668,818	\$ 1,232,950	\$ 1,435,869	32	1,435,869	
33					33		
34	TRANSMISSION TOWERS and LAND ²	3,826,316	1,753,285	-	34	2,073,032	
35					35		
36	NON-UNITIZED	839,090	385,784	-	36	453,306	
37					37		
38	TOTAL TRANSMISSION PLANT	\$ 7,334,224	\$ 3,372,018	\$ 3,962,206	38	3,962,206	
39					39		
40	PERCENTAGES	100.00%	45.98%	-	40	54.02%	
41					41		
42					42		
43					43		

1 Ties to Statement AD Workpapers; AD-6, Line 13; Ratemaking. That is, Line 38; Col. a shown above ties to the ratemaking plant in service.
2 Transmission Towers & Land consists of: 1) Directly assigned assets identifiable as high or low based on the voltage of the transmission line, 2) Towers and land assets that have both high and low facilities are allocated 2/3rd high and 1/3rd low, and 3) The remaining transmission assets not identifiable as high or low are all assigned to low voltage.

SAN DIEGO GAS & ELECTRIC COMPANY
Summary of HV/LV Splits for Forecast Plant Additions
24-Month Forecast Period (January 1, 2022 - December 31, 2023)
(\$1,000)

Line No.	(a) Gross HV	(b) Gross LV	(c) = (a) + (b) Unweighted Total	(d) Net Wtd-HV	(e) Net Wtd-LV	(f) = (d) + (e) Weighted Total	Reference
1	\$ 179,628	\$ 761,281	\$ 940,909	\$ 151,858	\$ 623,010	\$ 774,867	See Footnote 1
2							
3							
4							
5	\$ 186,118	\$ 767,583	\$ 953,701	\$ 156,938	\$ 627,943	\$ 784,881	See Footnote 2
6							Line 1 + Line 3
7							
8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Footnote 3
9							
10							See Footnote 4
11							
12							See Footnote 5
13							
14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 8 thru 12
15							
16	\$ 186,118	\$ 767,583	\$ 953,701	\$ 156,938	\$ 627,943	\$ 784,881	Line 5 + Line 14
17							
18				20.00%	80.00%	100.00%	HV = Line 16; Col. d / Line 16; Col. f
19							LV = Line 16; Col. e / Line 16; Col. f
20							

1 See Summary of Weighted Transmission Plant Additions Workpaper; Line 25.

2 See Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions Workpaper; Line 25.

3 See Summary of Weighted Incentive Transmission Plant Additions Workpaper; Line 25.

4 See Summary of Weighted Incentive Transmission CWIP - A Workpaper; Line 25.

5 See Summary of Weighted Incentive Transmission CWIP - B Workpaper; Line 25.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2022 - December 31, 2023)
Summary of Weighted Transmission Plant Additions
(\$1,000)

Line No.	Gross Forecast Plant Additions ¹			Retirements			Net Forecast Plant Additions			Weighted Net Forecast Plant Additions			Line No.	
	Date	HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV		LV
1	Jan-22	\$ 4,309	\$ 30,074	\$ 34,383	\$ 53	\$ 46	\$ 99	\$ 4,302	\$ 30,028	\$ 34,330	1.00000	\$ 4,302	\$ 30,028	\$ 34,330
2	Feb-22	3,017	7,648	10,665	16	12	28	3,012	7,636	10,649	1.00000	3,012	7,636	10,649
3	Mar-22	1,814	6,984	8,798	13	11	24	1,811	6,973	8,785	1.00000	1,811	6,973	8,785
4	Apr-22	4,147	8,218	12,365	19	13	32	4,141	8,205	12,346	1.00000	4,141	8,205	12,346
5	May-22	1,775	9,308	11,083	14	14	28	1,772	9,294	11,066	1.00000	1,772	9,294	11,066
6	Jun-22	13,958	72,262	86,220	132	111	243	13,937	72,151	86,088	1.00000	13,937	72,151	86,088
7	Jul-22	2,737	11,702	14,439	22	18	40	2,733	11,684	14,417	1.00000	2,733	11,684	14,417
8	Aug-22	11,070	46,810	57,880	89	72	161	11,053	46,738	57,791	1.00000	11,053	46,738	57,791
9	Sep-22	16,991	116,606	133,597	205	179	384	16,965	116,427	133,392	1.00000	16,965	116,427	133,392
10	Oct-22	1,887	7,845	9,732	15	12	27	1,884	7,833	9,717	1.00000	1,884	7,833	9,717
11	Nov-22	1,568	16,057	17,625	27	25	52	1,566	16,032	17,598	1.00000	1,566	16,032	17,598
12	Dec-22	57,261	148,156	205,417	315	227	542	57,173	147,929	205,102	1.00000	57,173	147,929	205,102
13	Jan-23	3,176	12,651	15,827	24	19	43	3,171	12,632	15,803	1.00000	3,171	12,632	15,803
14	Feb-23	4,158	7,968	12,126	19	12	31	4,152	7,956	12,107	0.91667	3,806	7,293	11,098
15	Mar-23	1,922	7,705	9,627	15	12	27	1,919	7,693	9,612	0.83333	1,599	6,411	8,010
16	Apr-23	1,987	40,134	42,121	65	62	127	1,984	40,072	42,056	0.75000	1,488	30,054	31,542
17	May-23	18,573	32,246	50,819	78	49	127	18,545	32,197	50,741	0.66667	12,363	21,464	33,827
18	Jun-23	6,470	23,942	30,412	47	37	84	6,460	23,905	30,365	0.58333	3,768	13,945	17,713
19	Jul-23	4,634	60,447	65,081	100	93	193	4,627	60,354	64,981	0.50000	2,313	30,177	32,491
20	Aug-23	1,786	8,140	9,926	15	12	27	1,783	8,128	9,911	0.41667	743	3,386	4,129
21	Sep-23	1,592	15,942	17,534	27	24	51	1,590	15,918	17,507	0.33333	530	5,306	5,836
22	Oct-23	2,169	29,907	32,076	46	46	92	2,166	29,861	32,027	0.25000	541	7,465	8,007
23	Nov-23	1,620	6,885	8,505	13	11	24	1,618	6,874	8,492	0.16667	270	1,146	1,415
24	Dec-23	11,007	33,644	44,651	68	52	120	10,990	33,592	44,583	0.08333	916	2,799	3,715
25	Total	\$ 179,628	\$ 761,281	\$ 940,909	\$ 1,443	\$ 1,168	\$ 2,611	\$ 179,352	\$ 760,113	\$ 939,466		\$ 151,858	\$ 623,010	\$ 774,867
26	Total Retirement													
27														
28	Total Gross Plant													
29														
30	Retirement Rate:													
31														
32														
33	Summary of Transmission Plant Additions:													
34														
35														
36														
37														
38														
39														

Form 1; Page 204-207; Line 58; Col. d
 Form 1; Page 204-207; Line 58; Col. g
 Line 27 / Line 29

Summary of Transmission Plant Additions:	Net HV	Net LV	Unweighted
Net - Electric Transmission Plant	\$ 179,352	\$ 760,113	\$ 939,466
Total	19.09%	80.91%	100.00%

¹ The HV/LV Gross Forecast Plant Additions from January 2022 through December 2023 comes from the Forecast Transmission Capital Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2022 - December 31, 2023)

Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions ¹			Retirements			Net Forecast Plant Additions			Weighting			Weighted Net Forecast Plant Additions		
		HV	LV	Total	HV	LV	Total	HV	LV	Total	Factor	HV	LV	Total		
1	Jan-22	\$ 200	\$ 194	\$ 394	\$ 0	\$ 0	\$ 0	\$ 200	\$ 194	\$ 393	1.00000	\$ 200	\$ 194	\$ 393		
2	Feb-22	275	267	542	0	0	0	275	267	541	1.00000	275	267	541		
3	Mar-22	596	579	1,175	1	1	2	595	578	1,173	1.00000	595	578	1,173		
4	Apr-22	80	78	158	0	0	0	80	78	158	1.00000	80	78	158		
5	May-22	110	107	217	0	0	0	110	107	217	1.00000	110	107	217		
6	Jun-22	169	164	333	0	0	0	169	164	332	1.00000	169	164	332		
7	Jul-22	153	149	302	0	0	0	153	149	302	1.00000	153	149	302		
8	Aug-22	145	140	285	0	0	0	145	140	285	1.00000	145	140	285		
9	Sep-22	245	238	483	0	0	0	245	238	482	1.00000	245	238	482		
10	Oct-22	159	155	314	0	0	0	159	155	314	1.00000	159	155	314		
11	Nov-22	375	364	739	1	1	2	374	363	737	1.00000	374	363	737		
12	Dec-22	549	533	1,082	1	1	2	548	532	1,080	1.00000	548	532	1,080		
13	Jan-23	713	692	1,405	1	1	2	712	691	1,403	1.00000	712	691	1,403		
14	Feb-23	298	289	587	0	0	0	298	289	586	0.91667	273	265	537		
15	Mar-23	335	325	660	1	1	2	334	325	659	0.83333	279	270	549		
16	Apr-23	107	104	211	0	0	0	107	104	211	0.75000	80	78	158		
17	May-23	241	234	475	0	0	0	241	234	474	0.66667	160	156	316		
18	Jun-23	295	286	581	0	0	0	295	286	580	0.58333	172	167	338		
19	Jul-23	207	201	408	0	0	0	207	201	407	0.50000	103	100	204		
20	Aug-23	167	162	329	0	0	0	167	162	328	0.41667	69	67	137		
21	Sep-23	174	169	343	0	0	0	174	169	342	0.33333	58	56	114		
22	Oct-23	188	183	371	0	0	0	188	183	370	0.25000	47	46	93		
23	Nov-23	205	199	404	0	0	0	205	199	403	0.16667	34	33	67		
24	Dec-23	504	490	994	1	1	2	503	489	992	0.08333	42	41	83		
25	Total	\$ 6,490	\$ 6,302	\$ 12,792	\$ 10	\$ 10	\$ 20	\$ 6,480	\$ 6,292	\$ 12,772		\$ 5,081	\$ 4,933	\$ 10,014		
26																
27																
28																
29																
30																
31																
32																
33																
34																
35																
36																
37																
38																
39																

Total Retirement	\$ 11,468	Form 1; Page 204-207; Line 58; Col. d
Total Gross Plant	\$ 7,475,889	Form 1; Page 204-207; Line 58; Col. g
Retirement Rate:	0.153%	Line 27 / Line 29

Summary of Transmission Related Common, General, & Electric Intangible Plant Additions:			
Net HV	\$ 6,480	Net LV	\$ 6,292
	50.73%		49.27%
Total			100.00%

Summary of Transmission Related Common, General, & Electric Intangible Plant Additions:			
Wtd-HV	\$ 5,081	Wtd-LV	\$ 4,933
	50.74%		49.26%
Total			100.00%

¹ The HV/LV Gross Forecast Plant Additions information from January 2022 through December 2023 comes from the Summary of Monthly Common, General, and Electric Intangible Forecast Plant Additions Work Papers.

SAN DIEGO GAS & ELECTRIC COMPANY
 Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2022 - December 31, 2023)
 Summary of Weighted Incentive Transmission Plant Additions
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions		Retirements		Net Forecast Plant Additions		Weighting Factor	Weighted Net Forecast Plant Additions		Line No.
		HV	LV	Total	HV	LV	Total		HV	LV	
1	Jan-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	1
2	Feb-22	-	-	-	-	-	-	1.00000	-	-	2
3	Mar-22	-	-	-	-	-	-	1.00000	-	-	3
4	Apr-22	-	-	-	-	-	-	1.00000	-	-	4
5	May-22	-	-	-	-	-	-	1.00000	-	-	5
6	Jun-22	-	-	-	-	-	-	1.00000	-	-	6
7	Jul-22	-	-	-	-	-	-	1.00000	-	-	7
8	Aug-22	-	-	-	-	-	-	1.00000	-	-	8
9	Sep-22	-	-	-	-	-	-	1.00000	-	-	9
10	Oct-22	-	-	-	-	-	-	1.00000	-	-	10
11	Nov-22	-	-	-	-	-	-	1.00000	-	-	11
12	Dec-22	-	-	-	-	-	-	1.00000	-	-	12
13	Jan-23	-	-	-	-	-	-	1.00000	-	-	13
14	Feb-23	-	-	-	-	-	-	0.91667	-	-	14
15	Mar-23	-	-	-	-	-	-	0.83333	-	-	15
16	Apr-23	-	-	-	-	-	-	0.75000	-	-	16
17	May-23	-	-	-	-	-	-	0.66667	-	-	17
18	Jun-23	-	-	-	-	-	-	0.58333	-	-	18
19	Jul-23	-	-	-	-	-	-	0.50000	-	-	19
20	Aug-23	-	-	-	-	-	-	0.41667	-	-	20
21	Sep-23	-	-	-	-	-	-	0.33333	-	-	21
22	Oct-23	-	-	-	-	-	-	0.25000	-	-	22
23	Nov-23	-	-	-	-	-	-	0.16667	-	-	23
24	Dec-23	-	-	-	-	-	-	0.08333	-	-	24
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
26	Total Retirement										
27				\$ 11,468							27
28	Form 1; Page 204-207; Line 58; Col. d										
29	Total Gross Plant										
30				\$ 7,475,889							30
31	Form 1; Page 204-207; Line 58; Col. g										
32	Retirement Rate: 0.153%										
33	Line 27 / Line 29										
34	Summary of Transmission Plant Additions:										
35				Net HV	Net LV	Net LV	Unweighted				35
36				\$ -	\$ -	\$ -	\$ -				36
37				0.00%	0.00%	0.00%	0.00%				37
38				Total			0.00%				38
39											39

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2022 - December 31, 2023)

Summary of Weighted Incentive Transmission CWIP

For the Period After the Base Period and Before the Effective Period
(\$1,000)

Line No.	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions		
	Date	HV	LV	Total	HV	LV	Total	HV	LV		Total	HV	LV
1	Jan-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	\$ -
2	Feb-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
3	Mar-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
4	Apr-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
5	May-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
6	Jun-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
7	Jul-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
8	Aug-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
9	Sep-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
10	Oct-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
11	Nov-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
12	Dec-22	-	-	-	-	-	-	-	-	1.00000	-	-	-
13	Jan-23	-	-	-	-	-	-	-	-	1.00000	-	-	-
14	Feb-23	-	-	-	-	-	-	-	-	0.91667	-	-	-
15	Mar-23	-	-	-	-	-	-	-	-	0.83333	-	-	-
16	Apr-23	-	-	-	-	-	-	-	-	0.75000	-	-	-
17	May-23	-	-	-	-	-	-	-	-	0.66667	-	-	-
18	Jun-23	-	-	-	-	-	-	-	-	0.58333	-	-	-
19	Jul-23	-	-	-	-	-	-	-	-	0.50000	-	-	-
20	Aug-23	-	-	-	-	-	-	-	-	0.41667	-	-	-
21	Sep-23	-	-	-	-	-	-	-	-	0.33333	-	-	-
22	Oct-23	-	-	-	-	-	-	-	-	0.25000	-	-	-
23	Nov-23	-	-	-	-	-	-	-	-	0.16667	-	-	-
24	Dec-23	-	-	-	-	-	-	-	-	0.08333	-	-	-
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Total Retirement			\$ 11,468									
27	Total Gross Plant			\$ 7,475,889									
28	Retirement Rate:			0.1533%									
29													
30													
31													
32													
33	Summary of Transmission Plant Additions:												
34	Net - Electric Transmission Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	Net - HV			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Net - LV			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	Summary of Transmission Plant Additions:												
34	Net - Electric Transmission Plant			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
36	Net - HV			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Net - LV			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Total			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SAN DIEGO GAS & ELECTRIC COMPANY
 Derivation of Weighted Plant Additions

24-Month Forecast Period (January 1, 2022 - December 31, 2023)
 Summary of Weighted Incentive Transmission CWIP
 For the Period During the Rate Effective Period
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions		Retirements		Net Forecast Plant Additions		Weighting Factor	Weighted Net Forecast Plant Additions		Line No.		
		HV	LV	Total	HV	LV	Total		HV	LV		Total	
1	Jan-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1.00000	\$ -	\$ -	1		
2	Feb-22	-	-	-	-	-	-	1.00000	-	-	2		
3	Mar-22	-	-	-	-	-	-	1.00000	-	-	3		
4	Apr-22	-	-	-	-	-	-	1.00000	-	-	4		
5	May-22	-	-	-	-	-	-	1.00000	-	-	5		
6	Jun-22	-	-	-	-	-	-	1.00000	-	-	6		
7	Jul-22	-	-	-	-	-	-	1.00000	-	-	7		
8	Aug-22	-	-	-	-	-	-	1.00000	-	-	8		
9	Sep-22	-	-	-	-	-	-	1.00000	-	-	9		
10	Oct-22	-	-	-	-	-	-	1.00000	-	-	10		
11	Nov-22	-	-	-	-	-	-	1.00000	-	-	11		
12	Dec-22	-	-	-	-	-	-	1.00000	-	-	12		
13	Jan-23	-	-	-	-	-	-	1.00000	-	-	13		
14	Feb-23	-	-	-	-	-	-	0.91667	-	-	14		
15	Mar-23	-	-	-	-	-	-	0.83333	-	-	15		
16	Apr-23	-	-	-	-	-	-	0.75000	-	-	16		
17	May-23	-	-	-	-	-	-	0.66667	-	-	17		
18	Jun-23	-	-	-	-	-	-	0.58333	-	-	18		
19	Jul-23	-	-	-	-	-	-	0.50000	-	-	19		
20	Aug-23	-	-	-	-	-	-	0.41667	-	-	20		
21	Sep-23	-	-	-	-	-	-	0.33333	-	-	21		
22	Oct-23	-	-	-	-	-	-	0.25000	-	-	22		
23	Nov-23	-	-	-	-	-	-	0.16667	-	-	23		
24	Dec-23	-	-	-	-	-	-	0.08333	-	-	24		
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	25		
26	Total Retirement			\$ 11,468							26		
27	Total Gross Plant			\$ 7,475,889							27		
28	Retirement Rate:										28		
29											29		
30											30		
31											31		
32											32		
33	Summary of Transmission Plant Additions:												
34				Net HV		Net LV		Unweighted			Wtd-HV	Wtd-LV	Wtd-Total
35				\$ -		\$ -		\$ -			\$ -		\$ -
36				0.00%		0.00%		0.00%			0.00%		0.00%
37				Total									
38													
39													

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TOS CYCLE 5
 \$ in Thousands (000's)

Line No.	Project Name	Voltage	Budget Code	Projected In-Service Dates	2023 Plant Additions												Total Plant Additions	High Voltage 200kV+	Low Voltage	Line No.
					Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23				
1	BLANKET PROJECTS																			
2	Electric Transmission Line Reliability Projects	69kV	1010	On-going/Multiple ISDs	546	546	546	546	546	546	546	546	546	546	546	546	546	546	546	19.22%
3	Renewal of Electric Transmission Line Elements	69kV	1010	On-going/Multiple ISDs	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	19.22%
4	Electric Transmission Tools & Equipment	69kV	1010	On-going/Multiple ISDs	58	58	58	58	58	58	58	58	58	58	58	58	58	58	58	19.22%
5	Electric Transmission Infrastructure Improvements	69kV	1010	On-going/Multiple ISDs	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	19.22%
6	Transmission System Automation	69kV	1010	On-going/Multiple ISDs	625	625	625	625	625	625	625	625	625	625	625	625	625	625	625	19.22%
7	Electric Transmission Reliability (HFD)	69kV	1010	On-going/Multiple ISDs	232	232	232	232	232	232	232	232	232	232	232	232	232	232	232	19.22%
8	Electric Transmission Small Reliability (non-HFD)	69kV	1010	On-going/Multiple ISDs	244	244	244	244	244	244	244	244	244	244	244	244	244	244	244	19.22%
9	Overhead Breaker Replacements	138kV/69kV	9170	On-going/Multiple ISDs	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	100.00%
10	Synchronized Phase Measurement System	69kV	1010	On-going/Multiple ISDs	185	185	185	185	185	185	185	185	185	185	185	185	185	185	185	100.00%
11	Aerial Worked to Safety (TEAM)	69kV	1010	On-going/Multiple ISDs	38	38	38	38	38	38	38	38	38	38	38	38	38	38	38	100.00%
12	Aerial Worked to Safety (TEAM)	69kV	1010	On-going/Multiple ISDs	183	183	183	183	183	183	183	183	183	183	183	183	183	183	183	100.00%
13	Aerial Worked to Safety (TEAM)	69kV	1010	On-going/Multiple ISDs	38	38	38	38	38	38	38	38	38	38	38	38	38	38	38	100.00%
14	Aerial Worked to Safety (TEAM)	69kV	1010	On-going/Multiple ISDs	183	183	183	183	183	183	183	183	183	183	183	183	183	183	183	100.00%
15	Substation Security Initiatives	69kV	1010	On-going/Multiple ISDs	7,089	7,089	7,089	7,089	7,089	7,089	7,089	7,089	7,089	7,089	7,089	7,089	7,089	7,089	7,089	100.00%
16	Substation DC Reliability Upgrades	69kV	1010	On-going/Multiple ISDs	771	771	771	771	771	771	771	771	771	771	771	771	771	771	771	100.00%
17	Substation DC Reliability Upgrades	69kV	1010	On-going/Multiple ISDs	503	503	503	503	503	503	503	503	503	503	503	503	503	503	503	100.00%
18	Substation DC Reliability Upgrades	69kV	1010	On-going/Multiple ISDs	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	1,636	100.00%
19	Substation DC Reliability Upgrades	69kV	1010	On-going/Multiple ISDs	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	1,934	100.00%
20	Substation DC Reliability Upgrades	69kV	1010	On-going/Multiple ISDs	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	1,524	100.00%
21	Substation DC Reliability Upgrades	69kV	1010	On-going/Multiple ISDs	485	485	485	485	485	485	485	485	485	485	485	485	485	485	485	100.00%
22	Connective Maintenance Program Year 2&3	69kV	1010	On-going/Multiple ISDs	3,181	3,181	3,181	3,181	3,181	3,181	3,181	3,181	3,181	3,181	3,181	3,181	3,181	3,181	3,181	100.00%
23	Connective Maintenance Program Year 2&3	69kV	1010	On-going/Multiple ISDs	946	946	946	946	946	946	946	946	946	946	946	946	946	946	946	100.00%
24	Electric Transmission Small Reliability (HFD)	69kV	1010	On-going/Multiple ISDs	261	261	261	261	261	261	261	261	261	261	261	261	261	261	261	100.00%
25	Electric Transmission Small Reliability (non-HFD)	69kV	1010	On-going/Multiple ISDs	233	233	233	233	233	233	233	233	233	233	233	233	233	233	233	100.00%
26	Helicopter Access for Transmission Structures (HATS)	69kV	1010	Multiple ISDs																100.00%
27	CAISO/CPUC TL683 Reconductor (Mission - Keamby)	69kV	1128	Jan-20 (Training charges)					297											100.00%
28	CAISO/CPUC TL692 Home Pulpas (Camp Pendleton) (Reconductor, TL692, Japanese Meas - Las Pulgas)	69kV	1045		17,162	82	85	95	1,257	126	34	34	4	4	4					100.00%
29	Shells Training Center - Transmission Yard Expansion	230kV	2038		1,056	1,056														100.00%
30	CAISO/CPUC TL673 Direct Buried Cable Replacement (Base Canyon - La Jolla)	69kV	1752						38,551											100.00%
31	CAISO/CPUC TL673 Direct Buried Cable Replacement (Base Canyon - La Jolla)	69kV	1752						38,554	902	500	500	500	500	465					100.00%
32	CAISO/CPUC TL639 Wood to Steel Replacement	69kV	9132	Sep-22	40	0	0	0	21	0	0	86,382	339	337	337					100.00%
33	CAISO/CPUC TL639 Wood to Steel Replacement	69kV	12136	Nov-22																100.00%
34	CAISO/CPUC TL639 Wood to Steel Replacement	69kV	12136	Nov-22																100.00%
35	CAISO/CPUC TL639 Wood to Steel Replacement (Margarita - Rancho Mission Viejo)	69kV	13837	Dec-22																100.00%
36	CAISO/CPUC TL639 Wood to Steel Replacement (Margarita - Rancho Mission Viejo)	69kV	14132	Dec-22																100.00%
37	CAISO/CPUC TL639 Wood to Steel Replacement (Margarita - Rancho Mission Viejo)	69kV	14132	Dec-22																100.00%
38	CAISO/CPUC TL639 Wood to Steel Replacement (Margarita - Rancho Mission Viejo)	69kV	14132	Dec-22																100.00%
39	CAISO/CPUC TL639 Wood to Steel Replacement	69kV	12144	May-23																100.00%
40	CAISO/CPUC TL639 Wood to Steel Replacement	69kV	12137	Jun-23																100.00%
41	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	10444	Jul-23																100.00%
42	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	10444	Jul-23																100.00%
43	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	10444	Jul-23																100.00%
44	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	20153	Oct-23																100.00%
45	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	12148	Oct-23																100.00%
46	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	14145	Multiple ISDs					4,449											100.00%
47	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	14145	Multiple ISDs																100.00%
48	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	20148	May-23																100.00%
49	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	20148	May-23					1,275											100.00%
50	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	20148	May-23																100.00%
51	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	500230kV	Jun-22																100.00%
52	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	21156	Jun-22					2,742											100.00%
53	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	14238	Jun-22					672											100.00%
54	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	230kV	Sep-22	67	20	10	386	8	2152	41	39	40,151	225	213	7,694				100.00%
55	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	230kV	Sep-22																100.00%
56	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	20253	Dec-22																100.00%
57	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	230138kV	Dec-22, May-23	326	326	328	328	328	328	328	328	328	328	328	328	328	328	328	100.00%
58	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	21156	Feb-23																100.00%
59	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	21156	Feb-23																100.00%
60	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	14152	Multiple ISDs																100.00%
61	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	14152	Multiple ISDs																100.00%
62	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV	13132	Multiple ISDs																100.00%
63	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV			34,383	10,665	8,789	12,364	11,085	86,220	14,439	57,880	93,897	8,731	17,625	205,417				100.00%
64	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV			4,309	3,017	1,814	4,147	1,775	13,569	2,737	11,070	16,891	1,887	1,568	57,261				100.00%
65	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV			30,074	7,648	6,964	8,218	9,308	72,652	11,702	46,810	116,606	7,845	16,057	148,156				100.00%
66	CAISO/CPUC TL691 - Avoided to Camp Pendleton	69kV			34,383	10,665	8,789	12,364												

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 5
January 2022 - December 2023

Line No.	Ref. No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 1,843,587	\$ 2,730,494	\$ 3,263,650	\$ 55,389	\$ 386,643	\$ 912,517
4	A	Common Plant Additions (IT)	760,932	831,040	4,512,947	901,148	1,041,364	1,287,022
5	B	General Plant Additions (SOCRE)	4,428	4,428	4,456	4,456	4,456	4,456
6	B	General Plant Additions (Artesian 230kV Substation Expansion)	-	12,947	-	60,303	-	-
7								
8		Total	\$ 2,608,947	\$ 3,578,909	\$ 7,781,054	\$ 1,021,297	\$ 1,432,464	\$ 2,203,996
9								
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 2,604,519	\$ 3,561,534	\$ 7,776,597	\$ 956,537	\$ 1,428,007	\$ 2,199,539
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	74.67%	74.67%	74.67%	74.67%	74.67%	74.67%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 1,944,794	\$ 2,659,397	\$ 5,806,785	\$ 714,246	\$ 1,066,293	\$ 1,642,396
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Lines 5 to 6)	\$ 4,428	\$ 17,375	\$ 4,456	\$ 64,760	\$ 4,456	\$ 4,456
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 1,949,223	\$ 2,676,773	\$ 5,811,242	\$ 779,006	\$ 1,070,749	\$ 1,646,852
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.23%	20.23%	20.23%	20.23%	20.23%	20.23%
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 394,325	\$ 541,507	\$ 1,175,605	\$ 157,592	\$ 216,611	\$ 333,156
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2021						
29		HV (\$1,000)	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206
30		LV (\$1,000)	\$ 3,372,018	\$ 3,372,018	\$ 3,372,018	\$ 3,372,018	\$ 3,372,018	\$ 3,372,018
31		Total	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858
35		LV (\$1,000)	623,010	623,010	623,010	623,010	623,010	623,010
36		Total	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867
37								
38		Total HV/LV @ Dec 31, 2021 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064
40		LV (\$1,000)	3,995,028	3,995,028	3,995,028	3,995,028	3,995,028	3,995,028
41		Total	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092
42		HV/LV Allocation % = Dec 31, 2021 Balance + Forecast Plant Additions						
43		HV %	50.73%	50.73%	50.73%	50.73%	50.73%	50.73%
44		LV %	49.27%	49.27%	49.27%	49.27%	49.27%	49.27%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 200,056	\$ 274,728	\$ 596,431	\$ 79,952	\$ 109,895	\$ 169,023
49		Low Voltage \$	194,268	266,779	579,174	77,639	106,716	164,133
50		Total	\$ 394,325	\$ 541,507	\$ 1,175,605	\$ 157,592	\$ 216,611	\$ 333,156
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 5
January 2022 - December 2023

Line No.	Ref. No.	Description	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 951,315	\$ 839,081	\$ 728,287	\$ 484,532	\$ 493,527	\$ 1,979,089
4	A	Common Plant Additions (IT)	1,041,364	1,041,364	2,172,255	1,588,962	4,394,730	4,843,730
5	B	General Plant Additions (SOCRE)	4,456	4,456	4,456	4,456	4,456	253,846
6	B	General Plant Additions (Artesian 230kV Substation Expansion)	-	-	217,932	-	-	-
7								
8		Total	\$ 1,997,135	\$ 1,884,901	\$ 3,122,930	\$ 2,077,951	\$ 4,892,714	\$ 7,076,665
9								
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 1,992,679	\$ 1,880,445	\$ 2,900,542	\$ 2,073,494	\$ 4,888,257	\$ 6,822,819
12								
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	74.67%	74.67%	74.67%	74.67%	74.67%	74.67%
14								
15		Common Plant (Facilities, IT) - Electric Only	\$ 1,487,934	\$ 1,404,128	\$ 2,165,834	\$ 1,548,278	\$ 3,650,062	\$ 5,094,599
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Lines 5 to 6)	\$ 4,456	\$ 4,456	\$ 222,389	\$ 4,456	\$ 4,456	\$ 253,846
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 1,492,390	\$ 1,408,585	\$ 2,388,223	\$ 1,552,735	\$ 3,654,518	\$ 5,348,445
22								
23		Transmission Salaries & Wages Ratio (Statement AI)	20.23%	20.23%	20.23%	20.23%	20.23%	20.23%
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 301,908	\$ 284,954	\$ 483,134	\$ 314,116	\$ 739,303	\$ 1,081,982
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2021						
29		HV (\$1,000)	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206
30		LV (\$1,000)	3,372,018	3,372,018	3,372,018	3,372,018	3,372,018	3,372,018
31		Total	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858
35		LV (\$1,000)	623,010	623,010	623,010	623,010	623,010	623,010
36		Total	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867
37								
38		Total HV/LV @ Dec 31, 2021 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064
40		LV (\$1,000)	3,995,028	3,995,028	3,995,028	3,995,028	3,995,028	3,995,028
41		Total	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092
42		HV/LV Allocation % = Dec 31, 2021 Balance + Forecast Plant Additions						
43		HV %	50.73%	50.73%	50.73%	50.73%	50.73%	50.73%
44		LV %	49.27%	49.27%	49.27%	49.27%	49.27%	49.27%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 153,170	\$ 144,569	\$ 245,113	\$ 159,363	\$ 375,078	\$ 548,932
49		Low Voltage \$	148,738	140,386	238,021	154,752	364,225	533,049
50		Total	\$ 301,908	\$ 284,954	\$ 483,134	\$ 314,116	\$ 739,303	\$ 1,081,982
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 5
January 2022 - December 2023

Line No.	Ref. No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 643,711	\$ 1,188,501	\$ 2,096,548	\$ 258,517	\$ 421,969	\$ 896,682
4	A	Common Plant Additions (IT)	8,652,035	2,673,393	2,267,953	1,138,325	1,350,564	2,943,174
5	B	General Plant Additions (SOCRE)	4,425	19,362	4,497	4,310	1,020,073	3,364
6	B	General Plant Additions (Artesian 230kV Substation Expansion)	-	-	-	-	-	-
7		Total	\$ 9,300,171	\$ 3,881,256	\$ 4,368,998	\$ 1,401,152	\$ 2,792,607	\$ 3,843,221
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 9,295,746	\$ 3,861,894	\$ 4,364,501	\$ 1,396,842	\$ 1,772,533	\$ 3,839,857
12		Common Plant Allocation Factor (Common Allocation Ratio Method)	74.67%	74.67%	74.67%	74.67%	74.67%	74.67%
13		Common Plant (Facilities, IT) - Electric Only	\$ 6,941,134	\$ 2,883,676	\$ 3,258,973	\$ 1,043,022	\$ 1,323,551	\$ 2,867,221
14								
15								
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Lines 5 to 6)	\$ 4,425	\$ 19,362	\$ 4,497	\$ 4,310	\$ 1,020,073	\$ 3,364
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 6,945,559	\$ 2,903,038	\$ 3,263,470	\$ 1,047,332	\$ 2,343,624	\$ 2,870,585
22		Transmission Salaries & Wages Ratio (Statement AI)	20.23%	20.23%	20.23%	20.23%	20.23%	20.23%
23								
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 1,405,075	\$ 587,280	\$ 660,195	\$ 211,874	\$ 474,111	\$ 580,715
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2021						
29		HV (\$1,000)	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206
30		LV (\$1,000)	3,372,018	3,372,018	3,372,018	3,372,018	3,372,018	3,372,018
31		Total	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858
35		LV (\$1,000)	623,010	623,010	623,010	623,010	623,010	623,010
36		Total	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867
37								
38		Total HV/LV @ Dec 31, 2021 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064
40		LV (\$1,000)	3,995,028	3,995,028	3,995,028	3,995,028	3,995,028	3,995,028
41		Total	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092
42		HV/LV Allocation % = Dec 31, 2021 Balance + Forecast Plant Additions						
43		HV %	50.73%	50.73%	50.73%	50.73%	50.73%	50.73%
44		LV %	49.27%	49.27%	49.27%	49.27%	49.27%	49.27%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 712,850	\$ 297,950	\$ 334,943	\$ 107,492	\$ 240,535	\$ 294,620
49		Low Voltage \$	692,225	289,330	325,252	104,382	233,576	286,095
50		Total	\$ 1,405,075	\$ 587,280	\$ 660,195	\$ 211,874	\$ 474,111	\$ 580,715
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 5
January 2022 - December 2023

Line No.	Ref. No.	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 779,905	\$ 566,858	\$ 418,432	\$ 335,220	\$ 307,410	\$ 372,342
4	A	Common Plant Additions (IT)	1,913,560	1,616,131	1,848,933	2,121,435	2,363,324	6,207,506
5	B	General Plant Additions (SOCRE)	10,460	62	62	62	62	62
6	B	General Plant Additions (Artesian 230kV Substation Expansion)	-	-	-	-	-	-
7		Total	\$ 2,703,925	\$ 2,183,051	\$ 2,267,427	\$ 2,456,717	\$ 2,670,797	\$ 6,579,910
10		SECTION 2:						
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 2,693,465	\$ 2,182,989	\$ 2,267,365	\$ 2,456,655	\$ 2,670,735	\$ 6,579,848
12		Common Plant Allocation Factor (Common Allocation Ratio Method)	74.67%	74.67%	74.67%	74.67%	74.67%	74.67%
13		Common Plant (Facilities, IT) - Electric Only	\$ 2,011,210	\$ 1,630,038	\$ 1,693,041	\$ 1,834,384	\$ 1,994,238	\$ 4,913,172
14								
15								
16								
17								
18	B	Total General and Electric Intangible Plant Forecast (Lines 5 to 6)	\$ 10,460	\$ 62	\$ 62	\$ 62	\$ 62	\$ 62
19								
20								
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 2,021,671	\$ 1,630,100	\$ 1,693,104	\$ 1,834,446	\$ 1,994,300	\$ 4,913,234
22		Transmission Salaries & Wages Ratio (Statement AI)	20.23%	20.23%	20.23%	20.23%	20.23%	20.23%
23								
24								
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 408,981	\$ 329,767	\$ 342,512	\$ 371,106	\$ 403,444	\$ 993,939
26								
27	E	SECTION 3:						
28		HV/LV Transmission Plant Balance @ Dec 31, 2021						
29		HV (\$1,000)	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206	\$ 3,962,206
30		LV (\$1,000)	3,372,018	3,372,018	3,372,018	3,372,018	3,372,018	3,372,018
31		Total	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224	\$ 7,334,224
32								
33		HV/LV Transmission Weighted Forecast Plant Additions						
34		HV (\$1,000)	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858	\$ 151,858
35		LV (\$1,000)	623,010	623,010	623,010	623,010	623,010	623,010
36		Total	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867	\$ 774,867
37								
38		Total HV/LV @ Dec 31, 2021 Balance + Weighted Forecast Plant Additions						
39		HV (\$1,000)	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064	\$ 4,114,064
40		LV (\$1,000)	3,995,028	3,995,028	3,995,028	3,995,028	3,995,028	3,995,028
41		Total	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092	\$ 8,109,092
42		HV/LV Allocation % = Dec 31, 2021 Balance + Forecast Plant Additions						
43		HV %	50.73%	50.73%	50.73%	50.73%	50.73%	50.73%
44		LV %	49.27%	49.27%	49.27%	49.27%	49.27%	49.27%
45		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
46								
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
48		High Voltage \$	\$ 207,492	\$ 167,304	\$ 173,770	\$ 188,277	\$ 204,683	\$ 504,265
49		Low Voltage \$	201,489	162,463	168,742	182,829	198,761	489,674
50		Total	\$ 408,981	\$ 329,767	\$ 342,512	\$ 371,106	\$ 403,444	\$ 993,939
51			-	-	-	-	-	-

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 5
January 2022 - December 2023

Line No.	Ref. No.	Description	Total	Reference	Line No.
1		SECTION 1:			1
2		Summary of Common, General and Electric Intangible Plant Forecast:			2
3	A	Common Plant Additions (Facilities)	\$ 22,954,207	Facilities Capital Additions	3
4	A	Common Plant Additions (IT)	59,513,192	IT Capital Additions	4
5	B	General Plant Additions (SOCRE)	1,369,612	General Plant components of ET-related project	5
6	B	General Plant Additions (Artesian 230kV Substation Expansion)	291,183	General Plant components of ET-related project	6
7					7
8		Total	\$ 84,128,194	Sum Lines 3 thru 6	8
9					9
10		SECTION 2:			10
11	A	Total Common Plant Forecast (Lines 3 to 4)	\$ 82,467,400	Sum Lines 3 to 4	11
12					12
13		Common Plant Allocation Factor (Common Allocation Ratio Method)	74.67%	Statement AD; Page AD-10; Line 6	13
14					14
15		Common Plant (Facilities, IT) - Electric Only	\$ 61,578,407	Line 11 x Line 13	15
16					16
17					17
18	B	Total General and Electric Intangible Plant Forecast (Lines 5 to 6)	\$ 1,660,794	Sum Lines 5 to 6	18
19					19
20					20
21	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 63,239,202	Line 15 + Line 18	21
22					22
23		Transmission Salaries & Wages Ratio (Statement AI)	20.23%	Statement AI; Page AI; Line 15	23
24					24
25	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 12,793,188	Line 21 x Line 23	25
26					26
27	E	SECTION 3:			27
28		HV/LV Transmission Plant Balance @ Dec 31, 2021			28
29		HV (\$1,000)	\$ 3,962,206	HV-LV Plant Study; Col. (c); Line 38	29
30		LV (\$1,000)	3,372,018	HV-LV Plant Study; Col. (b); Line 38	30
31		Total	\$ 7,334,224	Line 29 + Line 30	31
32					32
33		HV/LV Transmission Weighted Forecast Plant Additions			33
34		HV (\$1,000)	\$ 151,858	Summary of HV-LV Splits for Forecast Plant Additions work papers; Page 1; Line 1	34
35		LV (\$1,000)	623,010	Summary of HV-LV Splits for Forecast Plant Additions work papers; Page 1; Line 1	35
36		Total	\$ 774,867	Line 34 + Line 35	36
37					37
38		Total HV/LV @ Dec 31, 2021 Balance + Weighted Forecast Plant Additions			38
39		HV (\$1,000)	\$ 4,114,064	Line 29 + Line 34	39
40		LV (\$1,000)	3,995,028	Line 30 + Line 35	40
41		Total	\$ 8,109,092	Line 39 + Line 40	41
42					42
43		HV/LV Allocation % = Dec 31, 2021 Balance + Forecast Plant Additions			43
44		HV %	50.73%	Line 39 / Line 41	44
45		LV %	49.27%	Line 40 / Line 41	45
46		Total	100.00%	Line 43 + Line 44	46
47	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)			47
48		High Voltage \$	\$ 6,490,492	Line 25 x Line 43	48
49		Low Voltage \$	6,302,696	Line 25 x Line 44	49
50		Total	\$ 12,793,188	Line 48 + Line 49	50
51			-		51

San Diego Gas and Electric Company
Summary of Common, General and Electric Miscellaneous Intangible Forecast Plant Additions
TO5 - Cycle 5
January 2022 - December 2023

Notes:

SECTION 1 shows the forecast for common, general, and electric intangible plant that conforms to workpapers as indicated in the reference column.

SECTION 2 segregates the costs in Section 1 into common that gets allocated between gas and electric, and general and electric miscellaneous intangible plant components. The combined total for all the common electric share, general, and electric miscellaneous intangible plant are allocated per transmission labor ratio. The overall transmission related common, general, and electric intangible total plant forecast is allocated between High and Low Voltage in Section 3.

SECTION 3 reflects the basis for HV/LV allocations for the forecast of common, general & intangible plant additions based on the combined transmission plant balances as of December 31, 2021 plus the weighted forecast transmission plant additions from January 2022 - December 2023. The ratios developed on Lines 43 and 44 are used to allocate the Common, General, and Electric Intangible forecast plant additions between HV and LV for CAISO TAC purposes.

San Diego Gas & Electric Company
Other Base Transmission Revenue Requirements (BTRR) Adjustments Summary
For TO5 Cycles 1 to 4
(\$1,000)

Line No.	Description	Base Period 2017 - TO5 Cycle 1 ¹	Base Period 2018 - TO5 Cycle 2 ²	Base Period 2019 - TO5 Cycle 3 ³	Base Period 2020 - TO5 Cycle 4 ⁴	Total	Line No.
1	Other BTRR Adjustments Resulting from Error Corrections	\$ (115)	\$ (189)	\$ (304)	\$ (3,349)	\$ (3,957)	1
2	Interest	(30)	(39)	(45)	(313)	(428)	2
3	Total BTRR Adjustment Excluding FF&U	(145)	(228)	(349)	(3,662)	(4,385)	3
4	Transmission Related Municipal Franchise Fees Expense	(1)	(2)	(4)	(38)	(45)	4
5	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(146)	(231)	(353)	(3,700)	(4,430)	5
6	Transmission Related Uncollectible Expense	(0)	(0)	(1)	(6)	(7)	6
7	Total BTRR Adjustment Including FF&U (RETAIL)	(147)	(231)	(353)	(3,706)	(4,437)	7

¹ Information and related workpapers are included within tab labeled TO5 Cycle 1 Cost Adjustments.

² Information and related workpapers are included within tab labeled TO5 Cycle 2 Cost Adjustments.

³ Information and related workpapers are included within tab labeled TO5 Cycle 3 Cost Adjustments.

⁴ Information and related workpapers are included within tab labeled TO5 Cycle 4 Cost Adjustments.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 1
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>BTRR Adjustment due to TO5 Cycle 1 Cost Adjustments Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (115)	Page 2.2; Line 39	2
3				3
4	Interest Expense	<u>(30)</u>	Page 8; Line 80	4
5				5
6	Total BTRR Adjustment Excluding FF&U	(145)	Sum Lines 2 and 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>(1)</u>	Line 6 x 1.0277%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(146)	Sum Lines 6 and 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>(0)</u>	Line 6 x 0.174%	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ (147)</u></u>	Sum Lines 10 and 12	14

¹ Section C.5. of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In this TO5 Cycle 5 Informational Filing, SDG&E is correcting the TO5 Cycle 1 for approximately (\$0.1M) for various 2017 adjustments.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 1
(\$1,000)

Line No.	A Revised TO5 C1 Amounts	B As Filed TO5 C1 ER19-221-002 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Revenues:					
1	\$ 72,012	\$ 72,012	\$ -	Page 3.1 and Page 4.1, Line 1	1
2					2
3	55,662	55,662	-	Page 3.1 and Page 4.1, Line 3	3
4					4
5	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	\$ 127,674	\$ 127,674	\$ -	Sum Lines 1 thru 5	6
7					7
8	154,648	154,648	-	Page 3.1 and Page 4.1, Line 8	8
9					9
10	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11					11
12	39,336	39,336	-	Page 3.1 and Page 4.1, Line 12	12
13					13
14	2,573	2,573	-	Page 3.1 and Page 4.1, Line 14	14
15	\$ 324,232	\$ 324,232	\$ -	Sum Lines 6 thru 14	15
16					16
17	9.6728%	9.6728%	0%	Page 3.1 and Page 4.1, Line 17	17
18	\$ 3,654,814	\$ 3,655,963	\$ (1,149)	Page 3.1 and Page 4.1, Line 18	18
19	\$ 353,522	\$ 353,632	\$ (111)	Line 17 x Line 18	19
20					20
21	0.3828%	0.3828%	0.0000%	Page 3.1 and Page 4.1, Line 21	21
22	\$ 3,654,814	\$ 3,655,963	\$ (1,149)	Page 3.1 and Page 4.1, Line 22	22
23	\$ 13,989	\$ 13,994	\$ (4)	Line 21 x Line 22	23
24					24
25	\$ 2,333	\$ 2,333	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	(4,559)	(4,559)	-	Page 3.1 and Page 4.1, Line 26	26
27	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29					29
30	\$ 689,517	\$ 689,632	\$ (115)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 1 filing per ER19-221-002.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 1
(\$1,000)

Line No.	A	B	C = A - B	Reference	Line No.
	Revised TO5 C1 Amounts ⁵	As Filed TO5 C1 ER 19-221-002 Amounts ⁵	Difference Incr (Deer)		
B. Incentive ROE Project Transmission Revenue: ^{1,2}					
1	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 1	1
2					2
3	1.8944%	1.8944%	\$ -	Page 3.2 and Page 4.2, Line 3	3
4	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 4	4
5	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6					6
7	0.0000%	0.0000%	0.0000%	Page 3.2 and Page 4.2, Line 7	7
8	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 8	8
9	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10					10
11	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12					12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}					
13	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 14	13
14					14
15					15
16	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 16	16
17	9.6728%	9.6728%	0.0000%	Page 3.2 and Page 4.2, Line 17	17
18	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19					19
20	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 20	20
21	0.0000%	0.0000%	0.0000%	Page 3.2 and Page 4.2, Line 21	21
22	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23					23
24	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25					25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}					
26	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 27	26
27					27
28	9.6728%	9.6728%	0.0000%	Page 3.2 and Page 4.2, Line 28	28
29	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30					30
31	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 31	31
32	0.3828%	0.3828%	0.0000%	Page 3.2 and Page 4.2, Line 32	32
33	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34					34
35	\$ -	\$ -	0.0000%	Line 29 + Line 33	35
36					36
37	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38					38
39	\$ 689,517	\$ 689,632	\$ (115)	Page 1; Line 30 + Line 37	39

√ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 1 filing per ER19-221-002.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 1
(\$1,000)

Line No.	A Revised TO5 C1 Amounts	B As Filed TO5 C1 ER19-221-002 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
A. Transmission Rate Base						
1	<u>Net Transmission Plant:</u>					1
2					2	
3	\$ 4,161,361	\$ 4,161,361	\$ -	Page 3.3 and Page 4.3, Line 2	2	
4	12,668	12,668	-	Page 3.3 and Page 4.3, Line 3	3	
5	40,565	40,565	-	Page 3.3 and Page 4.3, Line 4	4	
6	71,468	71,468	-	Page 3.3 and Page 4.3, Line 5	5	
7	<u>\$ 4,286,062</u>	<u>\$ 4,286,062</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6	
8	<u>Rate Base Additions:</u>					7
9					8	
10	\$ 2,813	\$ 2,813	\$ -	Page 3.3 and Page 4.3, Line 9	9	
11	-	-	-	Page 3.3 and Page 4.3, Line 10	10	
12	<u>\$ 2,813</u>	<u>\$ 2,813</u>	<u>\$ -</u>	Line 9 + Line 10	11	
13	<u>Rate Base Reductions:</u>					12
14					13	
15	\$ (703,654)	\$ (703,654)	\$ -	Page 3.3 and Page 4.3, Line 14	14	
16	-	-	-	Page 3.3 and Page 4.3, Line 15	15	
17	<u>\$ (703,654)</u>	<u>\$ (703,654)</u>	<u>\$ -</u>	Line 14 + Line 15	16	
18	<u>Working Capital:</u>					17
19					18	
20	\$ 46,604	\$ 46,604	\$ -	Page 3.3 and Page 4.3, Line 19	19	
21	17,349	17,349	-	Page 3.3 and Page 4.3, Line 20	20	
22	15,959	15,959	-	Page 3.3 and Page 4.3, Line 21	21	
23	<u>\$ 79,913</u>	<u>\$ 79,913</u>	<u>\$ -</u>	Sum Lines 19 thru 21	22	
24					23	
25	\$ -	\$ -	-	Page 3.3 and Page 4.3, Line 24	24	
26	<u>\$ (10,319)</u>	<u>\$ (9,171)</u>	<u>\$ (1,149)</u>	Page 3.3 and Page 4.3, Line 25	25	
27	<u>\$ 3,654,814</u>	<u>\$ 3,655,963</u>	<u>\$ (1,149)</u>	Sum Lines 6, 11, 16, 22, 24, 25	26	
28	Total Transmission Rate Base					27
29	B. Incentive ROE Project Transmission Rate Base: ¹					28
30					29	
31	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30	30	
32	-	-	-	Page 3.3 and Page 4.3, Line 31	31	
33	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 30 + Line 31	32	
34	C. Incentive Transmission Plant Abandoned Project Rate Base: ¹					33
35					34	
36	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35	35	
37	-	-	-	Page 3.3 and Page 4.3, Line 36	36	
38	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 35 + Line 36	37	
39	D. Incentive Transmission Construction Work In Progress ¹					38
	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39	39	

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 1 filing per ER19-221-002.

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

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 1
(\$1,000)

Line No.	A	B	C = A - B		Line No.	
	Revised TO5 C1 Amounts	As Filed TO5 C1 ER19-221-002 Amounts	Difference	Reference		
A. Transmission Plant						
1	<u>Gross Transmission Plant:</u>					1
2	Transmission Plant	\$ 5,165,035	\$ 5,165,035	\$ -	Page 3.4 and Page 4.4, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant	30,173	30,173	-	Page 3.4 and Page 4.4, Line 3	3
4	Transmission Related General Plant	67,425	67,425	-	Page 3.4 and Page 4.4, Line 4	4
5	Transmission Related Common Plant	145,896	145,896	-	Page 3.4 and Page 4.4, Line 5	5
6	Total Gross Transmission Plant	<u>\$ 5,408,528</u>	<u>\$ 5,408,528</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6
7						7
8	<u>Transmission Related Depreciation Reserve:</u>					8
9	Transmission Plant Depreciation Reserve	\$ 1,003,675	\$ 1,003,675	\$ -	Page 3.4 and Page 4.4, Line 9	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	17,505	17,505	-	Page 3.4 and Page 4.4, Line 10	10
11	Transmission Related General Plant Depr Reserve	26,860	26,860	-	Page 3.4 and Page 4.4, Line 11	11
12	Transmission Related Common Plant Depr Reserve	74,427	74,427	-	Page 3.4 and Page 4.4, Line 12	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,122,466</u>	<u>\$ 1,122,466</u>	<u>\$ -</u>	Sum Lines 9 thru 12	13
14						14
15	<u>Net Transmission Plant:</u>					15
16	Transmission Plant	\$ 4,161,361	\$ 4,161,361	\$ -	Page 3.4 and Page 4.4, Line 16	16
17	Transmission Related Electric Miscellaneous Intangible Plant	12,668	12,668	-	Page 3.4 and Page 4.4, Line 17	17
18	Transmission Related General Plant	40,565	40,565	-	Page 3.4 and Page 4.4, Line 18	18
19	Transmission Related Common Plant	71,468	71,468	-	Page 3.4 and Page 4.4, Line 19	19
20	Total Net Transmission Plant	<u>\$ 4,286,062</u>	<u>\$ 4,286,062</u>	<u>\$ -</u>	Sum Lines 16 thru 19	20
21						21
22	B. Incentive Project Transmission Plant: ¹					22
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23	23
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Page 3.4 and Page 4.4, Line 24	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2017

(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 72,012	Statement AH; Line 10	1
2			2
3	55,662	Statement AH; Line 33	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 127,674	Sum Lines 1 thru 5	6
7			7
8	\$ 154,648	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	39,336	Statement AK; Line 13	12
13			13
14	2,573	Statement AK; Line 20	14
15	\$ 324,232	Sum Lines 6 thru 14	15
16			16
17	9.6728%	Statement AV; Page 3; Line 31	17
18	\$ 3,654,814 ✓	Page 3; Line 27	18
19	\$ 353,522 ✓	Line 17 x Line 18	19
20			20
21	0.3828%	Statement AV; Page 3; Line 64	21
22	\$ 3,654,814 ✓	Page 3; Line 27 - Line 10	22
23	\$ 13,989 ✓	Line 21 x Line 22	23
24			24
25	\$ 2,333	Statement AQ; Line 3	25
26	(4,559)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 689,517 ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 1 filing per ER19-221-002.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
((\$1,000))

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.8944%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6728%	Statement AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.6728%	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3828%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 689,517 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 1 filing per ER19-221-002.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2017
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
<u>Net Transmission Plant:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
<u>Rate Base Additions:</u>			
9			9
10			10
11			11
12			12
13			13
<u>Rate Base Reductions:</u>			
14			14
15			15
16			16
17			17
18			18
<u>Working Capital:</u>			
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
29			29
30			30
31			31
32			32
33			33
34			34
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
35			35
36			36
37			37
38			38
39			39
D. Incentive Transmission Construction Work In Progress ¹			

√ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 1 filing per ER19-221-002.

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})For the Base Period & True-Up Period Ending December 31, 2017
(S1,000)

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

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2017

(\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 72,012	Statement AH; Line 9	1
2				2
3	Transmission Related A&G Expense	55,662	Statement AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 127,674	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 154,648	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	39,336	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	2,573	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 324,232	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.6728%	Statement AV; Page 3; Line 31	17
18	Transmission Rate Base	\$ 3,655,963	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 353,632	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3828%	Statement AV; Page 3; Line 64	21
22	Transmission Rate Base	\$ 3,655,963	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 13,994	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 2,333	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,559)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 689,632	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.8944%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
13	\$ -	Statement AJ; Line 21	13
14			14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6728%	Statement AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
26			26
27	\$ -	Page 3; Line 39	27
28	9.6728%	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3828%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 689,632	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.
² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.
³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{ET})
 For the Base Period & True-Up Period Ending December 31, 2017
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
<u>Net Transmission Plant:</u>			
1			1
2	\$ 4,161,361	Page 4; Line 16	2
3	12,668	Page 4; Line 17	3
4	40,565	Page 4; Line 18	4
5	71,468	Page 4; Line 19	5
6	\$ 4,286,062	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ 2,813	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ 2,813	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (703,654)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (703,654)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 46,604	Statement AL; Line 5	19
20	17,349	Statement AL; Line 9	20
21	15,959	Statement AL; Line 19	21
22	\$ 79,913	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (9,171)	Statement Misc; Line 7	25
26			26
27	\$ 3,655,963	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
D. Incentive Transmission Construction Work In Progress ¹			
39	\$ -	Statement AM; Line 1	39

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

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2017
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
<u>Gross Transmission Plant:</u>			
1			1
2	\$ 5,165,035	Statement AD; Line 11	2
3	30,173	Statement AD; Line 27	3
4	67,425	Statement AD; Line 29	4
5	145,896	Statement AD; Line 31	5
6	\$ 5,408,528	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
9	\$ 1,003,675	Statement AE; Line 1	9
10	17,505	Statement AE; Line 11	10
11	26,860	Statement AE; Line 13	11
12	74,427	Statement AE; Line 15	12
13	\$ 1,122,466	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
16	\$ 4,161,361	Line 2 Minus Line 9	16
17	12,668	Line 3 Minus Line 10	17
18	40,565	Line 4 Minus Line 11	18
19	71,468	Line 5 Minus Line 12	19
20	\$ 4,286,062	Sum Lines 16 thru 19	20
21			21
B. Incentive Project Transmission Plant: ¹			
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Miscellaneous Statement

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (10,319) ^v	Page 5.2; Rev. Misc. -1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

^v **Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 1 filing per ER19-221-002.**

¹ None of the above items apply to SDG&E's TO5 Cycle 1 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (9,171)	Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO5 Cycle 1 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 MISCELLANEOUS STATEMENT
 UNFUNDED RESERVES
 Base Period 12 Months Ending December 31, 2017
 (\$1,000)

Line No.	Description	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (58)	\$ (65)	\$ (62)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (3,264)	\$ (3,081)	\$ (3,176)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (4,279)	\$ (4,461)	\$ (4,370) ✓	Page 5.3; Rev. Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>\$ (2,674)</u>	<u>\$ (2,748)</u>	<u>\$ (2,711)</u>	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (10,276)</u>	<u>\$ (10,355)</u>	<u>\$ (10,319) ✓</u>	Sum Lines 1 thru 7	9

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 1 filing per ER19-221-002.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	(a) 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (58)	\$ (65)	\$ (62)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (3,264)	\$ (3,081)	\$ (3,176)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,308)	\$ (3,129)	\$ (3,222)	Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>\$ (2,674)</u>	<u>\$ (2,748)</u>	<u>\$ (2,711)</u>	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (9,305)</u>	<u>\$ (9,023)</u>	<u>\$ (9,171)</u>	Sum Lines 1 thru 7	9

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (443)	\$ (473)	\$ (458)	SDG&E Records	2
3	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	<u>\$ (58)</u>	<u>\$ (65)</u>	<u>\$ (62)</u>	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (24,739)	\$ (22,414)	\$ (23,577)	SDG&E Records	7
8	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	<u>\$ (3,264)</u>	<u>\$ (3,081)</u>	<u>\$ (3,176)</u>	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	<u>\$ (32,433)</u>	<u>\$ (32,456)</u>	<u>\$ (32,444)</u> v	SDG&E Records	12
13	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	<u>\$ (4,279)</u>	<u>\$ (4,461)</u>	<u>\$ (4,370)</u> v	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (20,267)	\$ (19,992)	\$ (20,130)	SDG&E Records	17
18	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	<u>\$ (2,674)</u>	<u>\$ (2,748)</u>	<u>\$ (2,711)</u>	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	75.31%	FERC Form 1; Common Utility Plant and Expenses; Page 35	a
b	Transmission Wages and Salaries Allocation Factor	17.52%	Statement AI; Line 19; TO4-Cycle 5.	b
c	Allocation Factor	<u>13.19%</u>	Line a x Line b	c

v Items in **BOLD** have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 1 filing per ER19-221-002.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-16	(b) 31-Dec-17	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (443)	\$ (473)	\$ (458)	SDG&E Records	2
3	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	<u>\$ (58)</u>	<u>\$ (65)</u>	<u>\$ (62)</u>	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (24,739)	\$ (22,414)	\$ (23,577)	SDG&E Records	7
8	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	<u>\$ (3,264)</u>	<u>\$ (3,081)</u>	<u>\$ (3,176)</u>	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (25,071)	\$ (22,765)	\$ (23,918)	SDG&E Records	12
13	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	<u>\$ (3,308)</u>	<u>\$ (3,129)</u>	<u>\$ (3,222)</u>	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (20,267)	\$ (19,992)	\$ (20,130)	SDG&E Records	17
18	Allocation Factor	13.19%	13.75%	13.47%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	<u>\$ (2,674)</u>	<u>\$ (2,748)</u>	<u>\$ (2,711)</u>	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	75.31%	FERC Form 1; Common Utility Plant and Expenses; Page 34	a
b	Transmission Wages and Salaries Allocation Factor	17.52%	Statement AI; Line 19; TO4-Cycle 5.	b
c	Allocation Factor	13.19%	Line a x Line b	c

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(S1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>				1		
2	Bonds (Acct 221)	112; 18; c	\$ 4,573,220		2		
3	Less: Reacquired Bonds (Acct 222)	112; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112; 21; c	-		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c	(11,675)		6		
7	LTD = Long Term Debt		\$ 4,561,545	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
10	Interest on Long-Term Debt (Acct 427)	117; 62; c	\$ 185,809		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c	3,446		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c	3,335		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c	-		14		
15	i = LTD interest		\$ 192,589	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		4.22%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
20	PF = Preferred Stock (Acct 204)	112; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>				24		
25	Proprietary Capital	112; 16; c	\$ 5,596,415		25		
26	Less: Preferred Stock (Acct 204)	112; 3; c	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c	8,217		28		
29	CS = Common Stock		\$ 5,604,632	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Base Return on Common Equity:</u>		10.10%	SDG&E Base Return on Equity	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	5,604,632	55.13%	10.10%	5.57%	Col. c = Line 32 Above	39
40	Total Capital	\$ 10,166,178	100.00%		7.46%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.57%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>CAISO Participation ROE Adder:</u>				0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ 4,561,545	44.87%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	5,604,632	55.13%	0.50%	0.28%	Col. c = Line 45 Above	52
53	Total Capital	\$ 10,166,178	100.00%		0.28%	Sum Lines 50 thru 52	53
54							54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.28%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)			2
3		Cap. Struct.	Cost of	Weighted			3
4	<u>Incentive Weighted Cost of Capital:</u>						4
5	Amounts ²	Ratio	Capital	Cost of Capital			5
6	Long-Term Debt	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 10,166,178</u>	<u>100.00%</u>		<u>1.89%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				<u>0.00%</u>	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)			15
16		Cap. Struct.	Cost of	Weighted			16
17	<u>Weighted Cost of Capital:</u>						17
18	Amounts ²	Ratio	Capital	Cost of Capital			18
19	Long-Term Debt	\$ 4,561,545	44.87%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 10,166,178</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				<u>0.00%</u>	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 1 filing per ER19-221-002.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(S1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICCR) Calculation - Base ROE: ¹			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Page 2; Line 11	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 12 + Line 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	1.8944%	Page 2; Line 9	29
30				30
31	<u>E. Incentive Cost of Capital Rate _(ICCR) - Base ROE:</u>	1.8944%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate _(CCCR) Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Page 2; Line 24	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		41
42	D = Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 3; Line 32	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Page 3; Line 10	43
44				44
45	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0000%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.00%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Total Incentive ROE Project Transmission Rate Base	\$ -	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0000%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	Page 3; Line 55	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0000%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.0000%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.0000%	Page 2; Line 22	62
63				63
64	<u>E. Cost of Capital Rate _(CCCR) - CAISO Participation ROE Adder:</u>	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Long-Term Debt Component - Denominator:				
2	112; 18; c	\$ 4,573,220		2
3	112; 19; c	-		3
4	112; 21; c	-		4
5	112; 22; c	-		5
6	112; 23; c	(11,675)		6
7		\$ 4,561,545	Sum Lines 2 thru 6	7
8				8
9				9
Long-Term Debt Component - Numerator:				
10	117; 62; c	\$ 185,809		10
11	117; 63; c	3,446		11
12	117; 64; c	3,335		12
13	117; 65; c	-		13
14	117; 66; c	-		14
15		\$ 192,589	Sum Lines 10 thru 14	15
16				16
17		4.22%	Line 15 / Line 7	17
18				18
Preferred Equity Component:				
19				19
20	112; 3; c	\$ -		20
21	118; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
23				23
Common Equity Component:				
24				24
25	112; 16; c	\$ 5,596,415		25
26	112; 3; c	-	Negative of Line 20 Above	26
27	112; 12; c	-		27
28	112; 15; c	8,217		28
29		\$ 5,604,632	Sum Lines 25 thru 28	29
30				30
31				31
32		10.10%	SDG&E Base Return on Equity	32
33				33
34	(a)	(b)	(c)	(d) = (b) x (c)
35	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
36				
37	\$ 4,561,545	44.87%	4.22%	1.89%
38	-	0.00%	0.00%	0.00%
39	5,604,632	55.13%	10.10%	5.57%
40	\$ 10,166,178	100.00%		7.46%
41				
42				5.57%
43				
44				
45				0.50%
46				
47	(a)	(b)	(c)	(d) = (b) x (c)
48	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
49				
50	\$ 4,561,545	44.87%	0.00%	0.00%
51	-	0.00%	0.00%	0.00%
52	5,604,632	55.13%	0.50%	0.28%
53	\$ 10,166,178	100.00%		0.28%
54				
55				0.28%

¹ Amount is based upon December 31 balances.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1				Reference	Line No.	
	Page; Line; Col.						
				Amounts			
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>					4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	Long-Term Debt	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 10,166,178</u>	<u>100.00%</u>		<u>1.89%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)		15	
16		Cap. Struct.	Cost of	Weighted		16	
17	<u>Weighted Cost of Capital:</u>					17	
18	Amounts ²	Ratio	Capital	Cost of Capital		18	
19	Long-Term Debt	\$ 4,561,545	44.87%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	5,604,632	55.13%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 10,166,178</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation - Base ROE:</u>			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.57%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,327	AV-1A; Line 40	8
9	D = Transmission Rate Base	\$ 3,655,963	Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.5097%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.57%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,327	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,655,963	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5097%	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 = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7005%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.2102%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.4626%	Page 1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR) - Base ROE:</u>	9.6728%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	\$ 3,655,963	Statement BK-1; Page 3; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0733%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Transmission Rate Base	\$ 3,655,963	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0733%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0338%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.1071%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.2757%	Page 1; Line 53	62
63				63
64	<u>E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:</u>	0.3828%	Line 60 + Line 62	64

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2017
(S1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Should be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; 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%	Page 3; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	1.8944%	Page 2; Line 9	29
30			30
31	1.8944%	Line 27 + Line 29	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39	0.00%	Page 2; Line 24	39
40	\$ -	Should be Zero for Incentive ROE Projects	40
41	\$ -		41
42	\$ -	Statement BK-1; Page 3; Line 32	42
43	21%	Page 3; Line 10	43
44			44
45	0.0000%	Federal Income Tax Expense	45
46			46
47			47
48			48
49			49
50			50
51	0.00%	Line 39 Above	51
52	\$ -	Line 41 Above	52
53	\$ -	Line 42 Above	53
54	0.0000%	Line 45 Above	54
55	8.84%	Page 3; Line 55	55
56			56
57	0.0000%	State Income Tax Expense	57
58			58
59			59
60	0.0000%	Line 45 + Line 57	60
61			61
62	0.0000%	Page 2; Line 22	62
63			63
64	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY
TO5 Cycle 5 Cost Adjustment
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 1
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly	Monthly	Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Interest	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Rate ¹	in Revenue		in Revenue	6
7	Month	Year		wo Interest	Interest	with Interest	7
8	January	2017	0.30%	(10)	(0)	(10)	8
9	February	2017	0.27%	(19)	(0)	(19)	9
10	March	2017	0.30%	(29)	(0)	(29)	10
11	April	2017	0.30%	(38)	(0)	(39)	11
12	May	2017	0.32%	(48)	(0)	(48)	12
13	June	2017	0.30%	(58)	(0)	(58)	13
14	July	2017	0.34%	(68)	(0)	(68)	14
15	August	2017	0.34%	(77)	(0)	(78)	15
16	September	2017	0.33%	(87)	(0)	(87)	16
17	October	2017	0.36%	(97)	(0)	(97)	17
18	November	2017	0.35%	(107)	(0)	(107)	18
19	December	2017	0.36%	(117)	(0)	(117)	19
20	January	2018	0.36%	(117)	(0)	(118)	20
21	February	2018	0.33%	(118)	(0)	(118)	21
22	March	2018	0.36%	(118)	(0)	(119)	22
23	April	2018	0.37%	(119)	(0)	(119)	23
24	May	2018	0.38%	(119)	(0)	(119)	24
25	June	2018	0.37%	(119)	(0)	(120)	25
26	July	2018	0.40%	(120)	(0)	(120)	26
27	August	2018	0.40%	(120)	(0)	(121)	27
28	September	2018	0.39%	(121)	(0)	(121)	28
29	October	2018	0.42%	(121)	(1)	(122)	29
30	November	2018	0.41%	(122)	(0)	(122)	30
31	December	2018	0.42%	(122)	(1)	(123)	31
32	January	2019	0.44%	(123)	(1)	(123)	32
33	February	2019	0.40%	(123)	(0)	(124)	33
34	March	2019	0.44%	(124)	(1)	(124)	34
35	April	2019	0.45%	(124)	(1)	(125)	35
36	May	2019	0.46%	(125)	(1)	(126)	36
37	June	2019	0.45%	(126)	(1)	(126)	37
38	July	2019	0.47%	(126)	(1)	(127)	38
39	August	2019	0.47%	(127)	(1)	(127)	39
40	September	2019	0.45%	(127)	(1)	(128)	40
41	October	2019	0.46%	(128)	(1)	(128)	41
42	November	2019	0.45%	(128)	(1)	(129)	42
43	December	2019	0.46%	(129)	(1)	(130)	43
44	January	2020	0.42%	(130)	(1)	(130)	44
45	February	2020	0.39%	(130)	(1)	(131)	45
46	March	2020	0.42%	(131)	(1)	(131)	46
47	April	2020	0.39%	(131)	(1)	(132)	47
48	May	2020	0.40%	(132)	(1)	(132)	48
49	June	2020	0.39%	(132)	(1)	(133)	49
50	July	2020	0.29%	(133)	(0)	(133)	50
51	August	2020	0.29%	(133)	(0)	(134)	51
52	September	2020	0.28%	(134)	(0)	(134)	52
53	October	2020	0.28%	(134)	(0)	(134)	53
54	November	2020	0.27%	(134)	(0)	(135)	54
55	December	2020	0.28%	(135)	(0)	(135)	55
56	January	2021	0.28%	(135)	(0)	(135)	56
57	February	2021	0.25%	(135)	(0)	(136)	57
58	March	2021	0.28%	(136)	(0)	(136)	58
59	April	2021	0.27%	(136)	(0)	(137)	59
60	May	2021	0.28%	(137)	(0)	(137)	60
61	June	2021	0.27%	(137)	(0)	(137)	61
62	July	2021	0.28%	(137)	(0)	(138)	62
63	August	2021	0.28%	(138)	(0)	(138)	63
64	September	2021	0.27%	(138)	(0)	(138)	64
65	October	2021	0.28%	(138)	(0)	(139)	65
66	November	2021	0.27%	(139)	(0)	(139)	66
67	December	2021	0.28%	(139)	(0)	(140)	67
68	January	2022	0.28%	(140)	(0)	(140)	68
69	February	2022	0.25%	(140)	(0)	(140)	69
70	March	2022	0.28%	(140)	(0)	(141)	70
71	April	2022	0.27%	(141)	(0)	(141)	71
72	May	2022	0.28%	(141)	(0)	(141)	72
73	June	2022	0.27%	(141)	(0)	(142)	73
74	July	2022	0.31%	(142)	(0)	(142)	74
75	August	2022	0.31%	(142)	(0)	(143)	75
76	September	2022	0.30%	(143)	(0)	(143)	76
77	October	2022	0.42%	(143)	(1)	(144)	77
78	November	2022	0.40%	(144)	(1)	(144)	78
79	December	2022	0.42%	(144)	(1)	(145)	79
80		\$ (115)			(30)		80

¹ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
² Derived using the prior month balance in Column 6 plus the current month balance in Column 2.
³ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 2; and 2) in subsequent months is the average of prior month balance in Column 6 and the current month balance in Column 4.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing ¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 2
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>BTRR Adjustment due to TO5 Cycle 2 Cost Adjustments Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (189)	Page 2.2; Line 39	2
3				3
4	Interest Expense	<u>(39)</u>	Page 9; Line 68	4
5				5
6	Total BTRR Adjustment Excluding FF&U	(228)	Sum Lines 2 and 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>(2)</u>	Line 6 x 1.0275%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(231)	Sum Lines 6 and 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>(0)</u>	Line 6 x 0.173%	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ (231)</u></u>	Sum Lines 10 and 12	14

¹ Section C.5. of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In this TO5 Cycle 5 Informational Filing, SDG&E is correcting the TO5 Cycle 2 for approximately (\$0.2M) for various 2018 adjustments.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 2
(\$1,000)

Line No.		A	B	C = A - B	Reference	Line No.
		Revised TO5 C2 Amounts	As Filed TO5 C2 ER20-503 and ER22-527 Amounts	Difference Incr (Decr)		
A. Revenues:						
1	Transmission Operation & Maintenance Expense	\$ 76,265	\$ 76,265	\$ -	Page 3.1 and Page 5.1, Line 1	1
2						2
3	Transmission Related A&G Expense	66,062	66,062	-	Page 3.1 and Page 5.1, Line 3	3
4						4
5	CPUC Intervenor Funding Expense - Transmission	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	Total O&M Expenses	\$ 142,327	\$ 142,327	\$ -	Sum Lines 1 thru 5	6
7						7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	175,543	175,543	-	Page 3.1 and Page 4.1, Line 8	8
9						9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11						11
12	Transmission Related Property Taxes Expense	44,622	44,622	-	Page 3.1 and Page 4.1, Line 12	12
13						13
14	Transmission Related Payroll Taxes Expense	2,616	2,616	-	Page 3.1 and Page 4.1, Line 14	14
15	Sub-Total Expense	\$ 365,108	\$ 365,108	\$ -	Sum Lines 6 thru 14	15
16						16
17	Cost of Capital Rate _(COCR)	9.6203%	9.6203%	0.000%	Page 3.1 and Page 5.1, Line 17	17
18	Transmission Rate Base	\$ 4,003,385	\$ 4,005,250	(1,865)	Page 3.1 and Page 5.1, Line 18	18
19	Return and Associated Income Taxes	\$ 385,137	\$ 385,319	\$ (182)	Line 17 x Line 18	19
20						20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.3876%	0.3876%	0.0000%	Page 3.1 and Page 5.1, Line 21	21
22	Transmission Rate Base	\$ 4,003,385	\$ 4,005,250	(1,865)	Page 3.1 and Page 5.1, Line 22	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 15,518	\$ 15,526	\$ (7)	Line 21 x Line 22	23
24						24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,347	\$ 1,347	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	Transmission Related Revenue Credits	(4,688)	(4,688)	-	Page 3.1 and Page 4.1, Line 26	26
27	Transmission Related Regulatory Debits/Credits	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29						29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 762,423	\$ 762,612	\$ (189)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

v Items in **BOLD** have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 2 filing per ER20-503 and adjustments included in TO5 Cycle 4 per ER22-527.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 2
(\$1,000)

Line No.	A	B	C = A - B	Reference	Line No.
	Revised TO5 C2 Amounts	As Filed TO5 C2 ER20-503 and ER22-527 Amounts	Difference Incr (Decr)		
B. Incentive ROE Project Transmission Revenue: ^{1,2}					
1	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 1	1
2					2
3	1.9125%	1.9125%	0.0000%	Page 3.2 and Page 4.2, Line 3	3
4	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 4	4
5	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6					6
7	0.0000%	0.0000%	0.0000%	Page 3.2 and Page 4.2, Line 7	7
8	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 8	8
9	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10					10
11	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12					12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}					
13	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 14	13
14					14
15					15
16	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 16	16
17	9.6203%	9.6203%	0.0000%	Page 3.2 and Page 4.2, Line 17	17
18	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19					19
20	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 20	20
21	0.0000%	0.0000%	0.0000%	Page 3.2 and Page 4.2, Line 21	21
22	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23					23
24	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25					25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}					
26	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 27	26
27					27
28	9.6203%	9.62035%	0.000%	Page 3.2 and Page 5.2, Line 28	28
29	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30					30
31	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 31	31
32	0.3876%	0.3876%	0.0000%	Page 3.2 and Page 5.2, Line 32	32
33	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34					34
35	\$ -	\$ -	\$ -	Line 29 + Line 33	35
36					36
37	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38					38
39	\$ 762,423	\$ 762,612	\$ (189)	Page 1; Line 30 + Line 37	39

v Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 2 filing per ER20-503 and adjustments included in TO5 Cycle 4 per ER22-527.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 2
(\$1,000)

Line No.	A Revised TO5 C2 Amounts	B As Filed TO5 C2 ER20-503 and ER22-527 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Transmission Rate Base					
1	<u>Net Transmission Plant:</u>				
2					1
3	\$ 4,558,370	\$ 4,558,370	\$ -	Page 3.3 and Page 4.3, Line 2	2
4	11,322	11,322	-	Page 3.3 and Page 4.3, Line 3	3
5	48,317	48,317	-	Page 3.3 and Page 4.3, Line 4	4
6	92,494	92,494	-	Page 3.3 and Page 4.3, Line 5	5
7	<u>\$ 4,710,502</u>	<u>\$ 4,710,502</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6
8	<u>Rate Base Additions:</u>				
9	\$ 950	\$ 950	\$ -	Page 3.3 and Page 4.3, Line 9	8
10	-	-	-	Page 3.3 and Page 4.3, Line 10	9
11	<u>\$ 950</u>	<u>\$ 950</u>	<u>\$ -</u>	Line 9 + Line 10	10
12	<u>Rate Base Reductions:</u>				
13	\$ (789,050)	\$ (789,050)	\$ -	Page 3.3 and Page 4.3, Line 14	11
14	-	-	-	Page 3.3 and Page 4.3, Line 15	12
15	<u>\$ (789,050)</u>	<u>\$ (789,050)</u>	<u>\$ -</u>	Line 14 + Line 15	13
16	<u>Working Capital:</u>				
17	\$ 53,380	\$ 53,380	\$ -	Page 3.3 and Page 4.3, Line 19	14
18	20,174	20,174	-	Page 3.3 and Page 4.3, Line 20	15
19	17,791	17,791	-	Page 3.3 and Page 5.3, Line 21	16
20	<u>\$ 91,345</u>	<u>\$ 91,345</u>	<u>\$ -</u>	Sum Lines 19 thru 21	17
21	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 24	18
22	\$ (10,363) ✓	\$ (8,498)	\$ (1,865)	Page 3.3 and Page 4.3, Line 25	19
23	<u>Total Transmission Rate Base</u>				
24	\$ 4,003,385 ✓	\$ 4,005,250	\$ (1,865)	Sum Lines 6, 11, 16, 22, 24, 25	20
25	B. Incentive ROE Project Transmission Rate Base: ¹				
26	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30	21
27	-	-	-	Page 3.3 and Page 4.3, Line 31	22
28	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 30 + Line 31	23
29	C. Incentive Transmission Plant Abandoned Project Rate Base: ¹				
30	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35	24
31	-	-	-	Page 3.3 and Page 4.3, Line 36	25
32	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 35 + Line 36	26
33	D. Incentive Transmission Construction Work In Progress ¹				
34	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39	27

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 2 filing per ER20-503 and adjustments included in TO5 Cycle 4 per ER22-527.

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

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 2
(\$1,000)

Line No.	A	B	C = A - B		Line No.	
	Revised TO5 C2 Amounts	As Filed TO5 C2 ER20-503 and ER22-527 Amounts	Difference Incr (Decr)	Reference		
A. Transmission Plant						
1	<u>Gross Transmission Plant:</u>					
2					1	
2	Transmission Plant	\$ 5,678,390	\$ 5,678,390	\$ -	Page 3.4 and Page 4.4, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant	34,502	34,502	-	Page 3.4 and Page 4.4, Line 3	3
4	Transmission Related General Plant	79,064	79,064	-	Page 3.4 and Page 4.4, Line 4	4
5	Transmission Related Common Plant	178,048	178,048	-	Page 3.4 and Page 4.4, Line 5	5
6	Total Gross Transmission Plant	\$ 5,970,004	\$ 5,970,004	\$ -	Sum Lines 2 thru 5	6
7						7
8	<u>Transmission Related Depreciation Reserve:</u>					
9	Transmission Plant Depreciation Reserve	\$ 1,120,020	\$ 1,120,020	\$ -	Page 3.4 and Page 4.4, Line 9	8
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	23,180	23,180	-	Page 3.4 and Page 4.4, Line 10	9
11	Transmission Related General Plant Depr Reserve	30,747	30,747	-	Page 3.4 and Page 4.4, Line 11	10
12	Transmission Related Common Plant Depr Reserve	85,554	85,554	-	Page 3.4 and Page 4.4, Line 12	11
13	Total Transmission Related Depreciation Reserve	\$ 1,259,502	\$ 1,259,502	\$ -	Sum Lines 9 thru 12	12
14						13
15	<u>Net Transmission Plant:</u>					
16	Transmission Plant	\$ 4,558,370	\$ 4,558,370	\$ -	Page 3.4 and Page 4.4, Line 16	14
17	Transmission Related Electric Miscellaneous Intangible Plant	11,322	11,322	-	Page 3.4 and Page 4.4, Line 17	15
18	Transmission Related General Plant	48,317	48,317	-	Page 3.4 and Page 4.4, Line 18	16
19	Transmission Related Common Plant	92,494	92,494	-	Page 3.4 and Page 4.4, Line 19	17
20	Total Net Transmission Plant	\$ 4,710,502	\$ 4,710,502	\$ -	Sum Lines 16 thru 19	18
21						19
22	B. Incentive Project Transmission Plant: ¹					
23	Incentive Transmission Plant	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23	20
24	Incentive Transmission Plant Depreciation Reserve	-	-	-	Page 3.4 and Page 4.4, Line 24	21
25	Total Net Incentive Transmission Plant	\$ -	\$ -	\$ -	Line 23 Minus Line 24	22

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2018
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 76,265	Statement AH; Line 11	1
2			2
3	66,062	Statement AH; Line 34	3
4			4
5	-	Negative of Statement AH; Line 18	5
6	\$ 142,327	Sum Lines 1 thru 5	6
7			7
8	\$ 175,543	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	44,622	Statement AK; Line 13	12
13			13
14	2,616	Statement AK; Line 20	14
15	\$ 365,108	Sum Lines 6 thru 14	15
16			16
17	9.6203%	Statement AV; Page 3; Line 31	17
18	\$ 4,003,385	Page 3; Line 27	18
19	\$ 385,137	Line 17 x Line 18	19
20			20
21	0.3876%	Statement AV; Page 3; Line 64	21
22	\$ 4,003,385	Page 3; Line 27 - Line 10	22
23	\$ 15,518	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(4,688)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 762,423	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 2 filing per ER20-503 and adjustments included in TO5 Cycle 4 per ER22-527.
 1 Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2018
 (\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.9125%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6203%	Statement AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.6203%	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3876%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 762,423 ✓	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original T05 Cycle 2 filing per ER20-503 and adjustments included in T05 Cycle 4 per ER22-527.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR _{EU})
For the Base Period & True-Up Period Ending December 31, 2018
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 4,558,370	Page 4; Line 16	2
3	11,322	Page 4; Line 17	3
4	48,317	Page 4; Line 18	4
5	92,494	Page 4; Line 19	5
6	\$ 4,710,502	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ 950	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ 950	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (789,050)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (789,050)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 53,380	Statement AL; Line 5	19
20	20,174	Statement AL; Line 9	20
21	17,791	Statement AL; Line 19	21
22	\$ 91,345	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,363) v	Page 6; Rev. Stmt Misc; Line 7	25
26			26
27	\$ 4,003,385 v	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
39	\$ -	Statement AM; Line 1	39

v Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 2 filing per ER20-503 and adjustments included in TO5 Cycle 4 per ER22-527.

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2018

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
<u>Gross Transmission Plant:</u>			
1			1
2	\$ 5,678,390	Statement AD; Line 11	2
3	34,502	Statement AD; Line 27	3
4	79,064	Statement AD; Line 29	4
5	178,048	Statement AD; Line 31	5
6	\$ 5,970,004	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,120,020	Statement AE; Line 1	9
10	23,180	Statement AE; Line 11	10
11	30,747	Statement AE; Line 13	11
12	85,554	Statement AE; Line 15	12
13	\$ 1,259,502	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 4,558,370	Line 2 Minus Line 9	16
17	11,322	Line 3 Minus Line 10	17
18	48,317	Line 4 Minus Line 11	18
19	92,494	Line 5 Minus Line 12	19
20	\$ 4,710,502	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

ORIG. FILING TO5 C2

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2018

(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 76,809	Statement AH; Line 9	1
2			2
3	65,901	Statement AH; Line 31	3
4			4
5	-	Negative of Statement AH; Line 16	5
6	\$ 142,710	Sum Lines 1 thru 5	6
7			7
8	\$ 175,543	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	44,622	Statement AK; Line 13	12
13			13
14	2,616	Statement AK; Line 20	14
15	\$ 365,491	Sum Lines 6 thru 14	15
16			16
17	9.6204%	Statement AV; Page 3; Line 31	17
18	\$ 4,005,298	Page 3; Line 27	18
19	\$ 385,324	Line 17 x Line 18	19
20			20
21	0.3876%	Statement AV; Page 3; Line 64	21
22	\$ 4,005,298	Page 3; Line 27 - Line 10	22
23	\$ 15,526	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(4,688)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 762,999	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

ORIG. FILING TO5 C2

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2018
 (\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.9125%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6204%	Statement AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.6204%	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3876%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 762,999	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

ORIG. FILING TO5 C2

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2018

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
<u>Net Transmission Plant:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
<u>Rate Base Additions:</u>			
9			9
10			10
11			11
12			12
<u>Rate Base Reductions:</u>			
13			13
14			14
15			15
16			16
17			17
<u>Working Capital:</u>			
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u> ¹			
29			29
30			30
31			31
32			32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u> ¹			
34			34
35			35
36			36
37			37
38			38
39			39
<u>D. Incentive Transmission Construction Work In Progress:</u> ¹			

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

ORIG. FILING TO5 C2

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2018

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 5,678,390	Statement AD; Line 11	2
3	34,502	Statement AD; Line 27	3
4	79,064	Statement AD; Line 29	4
5	178,048	Statement AD; Line 31	5
6	\$ 5,970,004	Sum Lines 2 thru 5	6
7			7
8			8
<u>Transmission Related Depreciation Reserve:</u>			
9			9
9	\$ 1,120,020	Statement AE; Line 1	9
10	23,180	Statement AE; Line 11	10
11	30,747	Statement AE; Line 13	11
12	85,554	Statement AE; Line 15	12
13	\$ 1,259,502	Sum Lines 9 thru 12	13
14			14
15			15
<u>Net Transmission Plant:</u>			
16			16
16	\$ 4,558,370	Line 2 Minus Line 9	16
17	11,322	Line 3 Minus Line 10	17
18	48,317	Line 4 Minus Line 11	18
19	92,494	Line 5 Minus Line 12	19
20	\$ 4,710,502	Sum Lines 16 thru 19	20
21			21
22			22
<u>B. Incentive Project Transmission Plant:</u> ¹			
23			23
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

AS FILED TO5 C2 WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2018
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 76,265 ✓	Statement AH; Line 10	1
2			2
3	66,062 ✓	Statement AH; Line 32	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 142,327 ✓	Sum Lines 1 thru 5	6
7			7
8	\$ 175,543	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	44,622	Statement AK; Line 13	12
13			13
14	2,616	Statement AK; Line 20	14
15	\$ 365,108 ✓	Sum Lines 6 thru 14	15
16			16
17	9.6203% ✓	Statement AV; Page 3; Line 31	17
18	\$ 4,005,250 ✓	Page 3; Line 27	18
19	\$ 385,319 ✓	Line 17 x Line 18	19
20			20
21	0.3876%	Statement AV; Page 3; Line 64	21
22	\$ 4,005,250 ✓	Page 3; Line 27 - Line 10	22
23	\$ 15,526	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(4,688)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 762,612</u> ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items that are in bold have changed compared to the original TO5 Cycle 2 filing per ER20-503.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

AS FILED TO5 C2 WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2018
 (\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.9125%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6203% [√]	Statement AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.6203% [√]	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3876%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 762,612 [√]	Page 1; Line 30 + Line 37	39

[√] Items that are in bold have changed compared to the original TO5 Cycle 2 filing per ER20-503.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

AS FILED TO5 C2 WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2018
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
Net Transmission Plant:			
2			2
3	\$ 4,558,370	Page 4; Line 16	3
4	11,322	Page 4; Line 17	4
5	48,317	Page 4; Line 18	5
6	92,494	Page 4; Line 19	6
7	\$ 4,710,502	Sum Lines 2 thru 5	7
Rate Base Additions:			
8			8
9	\$ 950	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ 950	Line 9 + Line 10	11
Rate Base Reductions:			
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
Working Capital:			
17			17
18			18
19	\$ 53,380	Statement AL; Line 5	19
20	20,174	Statement AL; Line 9	20
21	17,791 v	Statement AL; Line 19	21
22	\$ 91,345 v	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (8,498)	Statement Misc; Line 7	25
26			26
27	\$ 4,005,250 v	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
39	\$ -	Statement AM; Line 1	39

v Items that are in bold have changed compared to the original TO5 Cycle 2 filing per ER20-503.

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

AS FILED TO5 C2 WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2018
 (\$1,000)

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

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (10,363) ^v	Page 6.2; Rev. Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

^v **Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 2 filing per ER20-503.**

¹ None of the above items apply to SDG&E's TO5 Cycle 2 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (8,498)	Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO5 Cycle 2 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 MISCELLANEOUS STATEMENT
 UNFUNDED RESERVES
 Base Period 12 Months Ending December 31, 2018
 (\$1,000)

Line No.	Description	(a) 31-Dec-17	(b) 31-Dec-18	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (65)	\$ (147)	\$ (105)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (3,081)	\$ (3,513)	\$ (3,294)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (4,461)	\$ (3,708)	\$ (4,094) ✓	Page 6.3; Rev. Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>\$ (2,748)</u>	<u>\$ (2,996)</u>	<u>\$ (2,871)</u>	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (10,355)</u>	<u>\$ (10,364)</u>	<u>\$ (10,363) ✓</u>	Sum Lines 1 thru 7	9

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 2 filing per ER20-503.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2018
(\$1,000)

Line No.	Description	(a) 31-Dec-17	(b) 31-Dec-18	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (65)	\$ (147)	\$ (105)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (3,081)	\$ (3,513)	\$ (3,294)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,129)	\$ (1,289)	\$ (2,229)	Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	\$ (2,748)	\$ (2,996)	\$ (2,871)	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (9,023)</u>	<u>\$ (7,945)</u>	<u>\$ (8,498)</u>	Sum Lines 1 thru 7	9

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2018
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-17	(b) 31-Dec-18	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (473)	\$ (1,027)	\$ (750)	SDG&E Records	2
3	Allocation Factor	13.75%	14.31%	14.03%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	<u>\$ (65)</u>	<u>\$ (147)</u>	<u>\$ (105)</u>	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (22,414)	\$ (24,552)	\$ (23,483)	SDG&E Records	7
8	Allocation Factor	13.75%	14.31%	14.03%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	<u>\$ (3,081)</u>	<u>\$ (3,513)</u>	<u>\$ (3,294)</u>	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	<u>\$ (32,456)</u>	<u>\$ (25,915)</u>	<u>\$ (29,185)</u> ✓	SDG&E Records	12
13	Allocation Factor	13.75%	14.31%	14.03%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	<u>\$ (4,461)</u>	<u>\$ (3,708)</u>	<u>\$ (4,094)</u> ✓	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (19,992)	\$ (20,938)	\$ (20,465)	SDG&E Records	17
18	Allocation Factor	13.75%	14.31%	14.03%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	<u>\$ (2,748)</u>	<u>\$ (2,996)</u>	<u>\$ (2,871)</u>	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	74.62%	FERC Form 1; Common Utility Plant and Expenses; Page 3	a
b	Transmission Wages and Salaries Allocation Factor	18.42%	Statement AI; Line 15; TO5-Cycle 1.	b
c	Allocation Factor	<u>13.75%</u>	Line a x Line b	c

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 2 filing per ER20-503.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2018
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-17	(b) 31-Dec-18	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (473)	\$ (1,027)	\$ (750)	SDG&E Records	2
3	Allocation Factor	13.75%	14.31%	14.03%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	<u>\$ (65)</u>	<u>\$ (147)</u>	<u>\$ (105)</u>	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (22,414)	\$ (24,552)	\$ (23,483)	SDG&E Records	7
8	Allocation Factor	13.75%	14.31%	14.03%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	<u>\$ (3,081)</u>	<u>\$ (3,513)</u>	<u>\$ (3,294)</u>	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (22,765)	\$ (9,010)	\$ (15,888)	SDG&E Records	12
13	Allocation Factor	13.75%	14.31%	14.03%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	<u>\$ (3,129)</u>	<u>\$ (1,289)</u>	<u>\$ (2,229)</u>	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (19,992)	\$ (20,938)	\$ (20,465)	SDG&E Records	17
18	Allocation Factor	13.75%	14.31%	14.03%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	<u>\$ (2,748)</u>	<u>\$ (2,996)</u>	<u>\$ (2,871)</u>	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	74.62%	FERC Form 1; Common Utility Plant and Expenses; Page 3	a
b	Transmission Wages and Salaries Allocation Factor	18.42%	Statement AI; Line 15; TO5-Cycle 1.	b
c	Allocation Factor	13.75%	Line a x Line b	c

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1				1			
<u>Long-Term Debt Component - Denominator:</u>							
2	Bonds (Acct 221)	\$ 4,776,266		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)	(12,610)		6			
7	LTD = Long Term Debt	\$ 4,763,656	Sum Lines 2 thru 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>						
10	Interest on Long-Term Debt (Acct 427)	\$ 200,012		10			
11	Amort. of Debt Disc. and Expense (Acct 428)	3,451		11			
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	2,799		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	\$ 206,263	Sum Lines 10 thru 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	4.33%	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>						
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>						
25	Proprietary Capital	\$ 6,011,923		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)	9,578		28			
29	CS = Common Stock	\$ 6,021,501	Sum Lines 25 thru 28	29			
30				30			
31				31			
32	<u>Base Return on Common Equity:</u>	10.10%	SDG&E Base Return on Equity	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	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	6,021,501	55.83%	10.10%	5.64%	Col. c = Line 32 Above	39
40	Total Capital	\$ 10,785,158	100.00%		7.55%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.64%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>CAISO Participation ROE Adder:</u>				0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46	(a)	(b)	(c)	(d) = (b) x (c)			46
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital			47
48	<u>Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ 4,763,656	44.17%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	Common Equity	6,021,501	55.83%	0.50%	0.28%	Col. c = Line 45 Above	52
53	Total Capital	\$ 10,785,158	100.00%		0.28%	Sum Lines 50 thru 52	53
54							54
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.28%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		FERC Form 1 Page; Line; Col.			Amounts	Reference	Line No.
1	Incentive Return on Common Equity: ¹				0.00%		1
2		(a)	(b)	(c)	(d) = (b) x (c)		2
3			Cap. Struct.	Cost of	Weighted		3
4	Incentive Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		4
5							5
6	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	6,021,501	55.83%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 10,785,158	100.00%		1.91%	Sum Lines 6 thru 8	9
10							10
11	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	CAISO Participation ROE Adder:				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15		(a)	(b)	(c)	(d) = (b) x (c)		15
16			Cap. Struct.	Cost of	Weighted		16
17	Weighted Cost of Capital:	Amounts ²	Ratio	Capital	Cost of Capital		17
18							18
19	Long-Term Debt	\$ 4,763,656	44.17%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	6,021,501	55.83%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 10,785,158	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	Cost of Common Equity Component (CAISO Participation ROE Adder):				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 2 filing per ER20-503 and adjustments included in TO5 Cycle 4 per ER22-527.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

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.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1				1		
Long-Term Debt Component - Denominator:						
2	112; 18; c	\$ 4,776,266		2		
3	112; 19; c	-		3		
4	112; 21; c	-		4		
5	112; 22; c	-		5		
6	112; 23; c	(12,610)		6		
7		\$ 4,763,656	Sum Lines 2 thru 6	7		
8				8		
9				9		
Long-Term Debt Component - Numerator:						
10	117; 62; c	\$ 200,012		10		
11	117; 63; c	3,451		11		
12	117; 64; c	2,799		12		
13	117; 65; c	-		13		
14	117; 66; c	-		14		
15		\$ 206,263	Sum Lines 10 thru 14	15		
16				16		
17		4.33%	Line 15 / Line 7	17		
18				18		
Preferred Equity Component:						
19				19		
20	112; 3; c	\$ -		20		
21	118; 29; c	\$ -		21		
22		0.00%	Line 21 / Line 20	22		
23				23		
Common Equity Component:						
24				24		
25	112; 16; c	\$ 6,011,923		25		
26	112; 3; c	-	Negative of Line 20 Above	26		
27	112; 12; c	-		27		
28	112; 15; c	9,578		28		
29		\$ 6,021,501	Sum Lines 25 thru 28	29		
30				30		
31				31		
32		10.10%	SDG&E Base Return on Equity	32		
33	(a)	(b)	(c)	(d) = (b) x (c)	33	
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35					35	
36					36	
37	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Line 17 Above	37
38	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	6,021,501	55.83%	10.10%	5.64%	Col. c = Line 32 Above	39
40	\$ 10,785,158	100.00%		7.55%	Sum Lines 37 thru 39	40
41						41
42				5.64%	Line 38 + Line 39; Col. d	42
43						43
44						44
45				0.50%	Order No. 679, 116 FERC ¶ 61,057 at P 326	45
46	(a)	(b)	(c)	(d) = (b) x (c)		46
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48						48
49						49
50	\$ 4,763,656	44.17%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	6,021,501	55.83%	0.50%	0.28%	Col. c = Line 45 Above	52
53	\$ 10,785,158	100.00%		0.28%	Sum Lines 50 thru 52	53
54						54
55				0.28%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

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.	FERC Form 1				Reference	Line No.	
	Page; Line; Col.						
				Amounts			
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>					4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	6,021,501	55.83%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 10,785,158</u>	<u>100.00%</u>		<u>1.91%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)		15	
16		Cap. Struct.	Cost of	Weighted		16	
17	<u>Weighted Cost of Capital:</u>					17	
18	Amounts ²	Ratio	Capital	Cost of Capital		18	
19	Long-Term Debt	\$ 4,763,656	44.17%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	6,021,501	55.83%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 10,785,158</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.² Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation - Base ROE:</u>			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.64%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 5,298	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 6,332	AV-1A; Line 42	8
9	D = Transmission Rate Base	\$ 4,005,250	Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.3736%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.64%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 6,332	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,005,250	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.3736%	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 = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.6954%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.0689%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.5514%	Page 1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR) - Base ROE:</u>	9.6203%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	\$ 4,005,250	Statement BK-1; Page 3; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0742%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Transmission Rate Base	\$ 4,005,250	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0742%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0343%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.1085%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.2792%	Page 1; Line 53	62
63				63
64	<u>E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:</u>	0.3876%	Line 60 + Line 62	64

Items in bold have changed compared to the original TO5 Cycle 2 filing per ER20-503.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; 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%	Page 3; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	1.9125%	Page 2; Line 9	29
30			30
31	1.9125%	Line 27 + Line 29	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39	0.00%	Page 2; Line 24	39
40	\$ -	Shall be Zero for Incentive ROE Projects	40
41	\$ -		41
42	\$ -	Statement BK-1; Page 3; Line 32	42
43	21%	Page 3; Line 10	43
44			44
45	0.0000%	Federal Income Tax Expense	45
46			46
47			47
48			48
49			49
50			50
51	0.00%	Line 39 Above	51
52	\$ -	Line 41 Above	52
53	\$ -	Line 42 Above	53
54	0.0000%	Line 45 Above	54
55	8.84%	Page 3; Line 55	55
56			56
57	0.0000%	State Income Tax Expense	57
58			58
59			59
60	0.0000%	Line 45 + Line 57	60
61			61
62	0.0000%	Page 2; Line 22	62
63			63
64	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

TO5 Cycle 5 Cost Adjustment

Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 2
(S1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly	Monthly	Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Interest	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Rate ¹	in Revenue	Interest	in Revenue	6
7	Month	Year		wo Interest		with Interest	7
8	January	2018	\$ (16)	0.36%	\$ (16)	\$ (0)	\$ (16)
9	February	2018	(16)	0.33%	(32)	(0)	(32)
10	March	2018	(16)	0.36%	(47)	(0)	(47)
11	April	2018	(16)	0.37%	(63)	(0)	(63)
12	May	2018	(16)	0.38%	(79)	(0)	(79)
13	June	2018	(16)	0.37%	(95)	(0)	(96)
14	July	2018	(16)	0.40%	(111)	(0)	(112)
15	August	2018	(16)	0.40%	(127)	(0)	(128)
16	September	2018	(16)	0.39%	(144)	(1)	(144)
17	October	2018	(16)	0.42%	(160)	(1)	(161)
18	November	2018	(16)	0.41%	(176)	(1)	(177)
19	December	2018	(16)	0.42%	(193)	(1)	(194)
20	January	2019		0.44%	(194)	(1)	(194)
21	February	2019		0.40%	(194)	(1)	(195)
22	March	2019		0.44%	(195)	(1)	(196)
23	April	2019		0.45%	(196)	(1)	(197)
24	May	2019		0.46%	(197)	(1)	(198)
25	June	2019		0.45%	(198)	(1)	(199)
26	July	2019		0.47%	(199)	(1)	(200)
27	August	2019		0.47%	(200)	(1)	(201)
28	September	2019		0.45%	(201)	(1)	(201)
29	October	2019		0.46%	(201)	(1)	(202)
30	November	2019		0.45%	(202)	(1)	(203)
31	December	2019		0.46%	(203)	(1)	(204)
32	January	2020		0.42%	(204)	(1)	(205)
33	February	2020		0.39%	(205)	(1)	(206)
34	March	2020		0.42%	(206)	(1)	(207)
35	April	2020		0.39%	(207)	(1)	(208)
36	May	2020		0.40%	(208)	(1)	(208)
37	June	2020		0.39%	(208)	(1)	(209)
38	July	2020		0.29%	(209)	(1)	(210)
39	August	2020		0.29%	(210)	(1)	(210)
40	September	2020		0.28%	(210)	(1)	(211)
41	October	2020		0.28%	(211)	(1)	(212)
42	November	2020		0.27%	(212)	(1)	(212)
43	December	2020		0.28%	(212)	(1)	(213)
44	January	2021		0.28%	(213)	(1)	(213)
45	February	2021		0.25%	(213)	(1)	(214)
46	March	2021		0.28%	(214)	(1)	(215)
47	April	2021		0.27%	(215)	(1)	(215)
48	May	2021		0.28%	(215)	(1)	(216)
49	June	2021		0.27%	(216)	(1)	(216)
50	July	2021		0.28%	(216)	(1)	(217)
51	August	2021		0.28%	(217)	(1)	(217)
52	September	2021		0.27%	(217)	(1)	(218)
53	October	2021		0.28%	(218)	(1)	(219)
54	November	2021		0.27%	(219)	(1)	(219)
55	December	2021		0.28%	(219)	(1)	(220)
56	January	2022		0.28%	(220)	(1)	(220)
57	February	2022		0.25%	(220)	(1)	(221)
58	March	2022		0.28%	(221)	(1)	(222)
59	April	2022		0.27%	(222)	(1)	(222)
60	May	2022		0.28%	(222)	(1)	(223)
61	June	2022		0.27%	(223)	(1)	(223)
62	July	2022		0.31%	(223)	(1)	(224)
63	August	2022		0.31%	(224)	(1)	(225)
64	September	2022		0.30%	(225)	(1)	(226)
65	October	2022		0.42%	(226)	(1)	(227)
66	November	2022		0.40%	(227)	(1)	(227)
67	December	2022		0.42%	(227)	(1)	(228)
68			\$ (189)			\$ (39)	68

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

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

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

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 3
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>BTRR Adjustment due to TO5 Cycle 3 Cost Adjustments Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (304)	Page 2.2; Line 39	2
3				3
4	Interest Expense	<u>(45)</u>	Page 9; Line 56	4
5				5
6	Total BTRR Adjustment Excluding FF&U	(349)	Sum Lines 2 and 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>(4)</u>	Line 6 x 1.0275%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(353)	Sum Lines 6 and 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>(1)</u>	Line 6 x 0.169%	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ (353)</u></u>	Sum Lines 10 and 12	14

¹ Section C.5. of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In this TO5 Cycle 5 Informational Filing, SDG&E is correcting the TO5 Cycle 3 for approximately (\$0.4M) for various 2019 adjustments.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)

Line No.	A		B		C = A - B		Reference	Line No.
	Revised C3	TO5 C3	As Filed TO5 C3	ER21-526 and ER22-527	Difference	Incr (Decr)		
A. Revenues:								
1		\$ 83,304	\$ 83,304		\$ -		Page 3.1 and Page 5.1, Line 1	1
2								2
3		69,749	69,749		-		Page 3.1 and Page 5.1, Line 3	3
4								4
5		-	-		-		Page 3.1 and Page 4.1, Line 5	5
6		\$ 153,054	\$ 153,054		\$ -		Sum Lines 1 thru 5	6
7								7
8		193,675	193,675		-		Page 3.1 and Page 4.1, Line 8	8
9								9
10		-	-		-		Page 3.1 and Page 4.1, Line 10	10
11								11
12		50,573	50,573		-		Page 3.1 and Page 4.1, Line 12	12
13								13
14		2,529	2,529		-		Page 3.1 and Page 4.1, Line 14	14
15		\$ 399,830	\$ 399,830		\$ -		Sum Lines 6 thru 14	15
16								16
17		9.8915%	9.8915%		0.0000%		Page 3.1 and Page 5.1, Line 17	17
18		\$ 4,338,853	\$ 4,341,789		\$ (2,936)		Page 3.1 and Page 5.1, Line 18	18
19		\$ 429,177	\$ 429,469		\$ (292)		Line 17 x Line 18	19
20								20
21		0.4035%	0.4035%		0.0000%		Page 3.1 and Page 5.1, Line 21	21
22		\$ 4,338,853	\$ 4,341,789		\$ (2,936)		Page 3.1 and Page 5.1, Line 22	22
23		\$ 17,506	\$ 17,518		\$ (12)		Line 21 x Line 22	23
24								24
25		\$ 1,347	\$ 1,347		\$ -		Page 3.1 and Page 4.1, Line 25	25
26		(5,601)	(5,601)		-		Page 3.1 and Page 4.1, Line 26	26
27		-	-		-		Page 3.1 and Page 4.1, Line 27	27
28		-	-		-		Page 3.1 and Page 4.1, Line 28	28
29								29
30		\$ 842,258	\$ 842,562		\$ (304)		Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526 and adjustments included in TO5 Cycle 4 per ER22-527.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)

Line No.	A		B		C = A - B	Reference	Line No.
	Revised C3	TO5 C3	As Filed TO5 C3 ER21-526 and ER22-527	Amounts	Difference Incr (Decr)		
B. Incentive ROE Project Transmission Revenue: ^{1,2}							
1	\$ -		\$ -		\$ -	Page 3.2 and Page 4.2, Line 1	1
2							2
3		1.7919%		1.7919%	0.0000%	Page 3.2 and Page 4.2, Line 3	3
4	\$ -		\$ -		\$ -	Page 3.2 and Page 4.2, Line 4	4
5	\$ -		\$ -		\$ -	Line 3 x Line 4	5
6							6
7		0.0000%		0.0000%	0.0000%	Page 3.2 and Page 4.2, Line 7	7
8	\$ -		\$ -		\$ -	Page 3.2 and Page 4.2, Line 8	8
9	\$ -		\$ -		\$ -	Line 7 x Line 8	9
10							10
11	\$ -		\$ -		\$ -	Line 1 + Line 5 + Line 9	11
12							12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}							
14	\$ -		\$ -		\$ -	Page 3.2 and Page 4.2, Line 14	14
15							15
16	\$ -		\$ -		\$ -	Page 3.2 and Page 4.2, Line 16	16
17		9.8915%		9.8915%	0.0000%	Page 3.2 and Page 4.2, Line 17	17
18	\$ -		\$ -		\$ -	Line 16 x Line 17	18
19							19
20	\$ -		\$ -		\$ -	Page 3.2 and Page 4.2, Line 20	20
21		0.0000%		0.0000%	0.0000%	Page 3.2 and Page 4.2, Line 21	21
22	\$ -		\$ -		\$ -	Line 20 x Line 21	22
23							23
24	\$ -		\$ -		\$ -	Line 14 + Line 18 + Line 22	24
25							25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}							
27	\$ -		\$ -		\$ -	Page 3.2 and Page 4.2, Line 27	27
28		9.8915%		9.8915%	0.0000%	Page 3.2 and Page 4.2, Line 28	28
29	\$ -		\$ -		\$ -	Line 27 x Line 28	29
30							30
31	\$ -		\$ -		\$ -	Page 3.2 and Page 4.2, Line 31	31
32		0.4035%		0.4035%	0.0000%	Page 3.2 and Page 4.2, Line 32	32
33	\$ -		\$ -		\$ -	Line 31 x Line 32	33
34							34
35	\$ -		\$ -		\$ -	Line 29 + Line 33	35
36							36
37	\$ -		\$ -		\$ -	Sum Lines 11, 24, 35	37
38							38
39	\$ 842,258		\$ 842,562		\$ (304)	Page 1; Line 30 + Line 37	39

✓ **Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526 and adjustments included in TO5 Cycle 4 per ER22-527.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 3
(\$1,000)

Line No.	A	B	C = A - B		Line No.
	Revised TO5 C3 Amounts	As Filed TO5 C3 ER21-526 and ER22-527 Amounts	Difference Incr (Decr)	Reference	
A. Transmission Plant					
1					1
2					2
3					3
4					4
5					5
6					6
7					7
8					8
9					9
10					10
11					11
12					12
13					13
14					14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2019

(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 83,304	Statement AH; Line 11	1
2			2
3	69,749	Statement AH; Line 35	3
4			4
5	-	Negative of Statement AH; Line 18	5
6	\$ 153,054	Sum Lines 1 thru 5	6
7			7
8	\$ 193,675	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	50,573	Statement AK; Line 13	12
13			13
14	2,529	Statement AK; Line 20	14
15	\$ 399,830	Sum Lines 6 thru 14	15
16			16
17	9.8915%	Statement AV; Page 3; Line 31	17
18	\$ 4,338,853	Page 3; Line 27	18
19	\$ 429,177	Line 17 x Line 18	19
20			20
21	0.4035%	Statement AV; Page 3; Line 64	21
22	\$ 4,338,853	Page 3; Line 27 - Line 10	22
23	\$ 17,506	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(5,601)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 842,258</u>	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526 and adjustments included in TO5 Cycle 4 per ER22-527.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR _{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
<u>Net Transmission Plant:</u>			
1			1
2	\$ 4,932,895	Page 4; Line 16	2
3	7,915	Page 4; Line 17	3
4	55,357	Page 4; Line 18	4
5	104,050	Page 4; Line 19	5
6	\$ 5,100,217	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (847,326)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (847,326)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 51,690	Statement AL; Line 5	19
20	25,891	Statement AL; Line 9	20
21	19,132	Statement AL; Line 19	21
22	\$ 96,713	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,751) ^v	Page 6; Rev. Stmt Misc.; Line 7	25
26			26
27	\$ 4,338,853 ^v	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
D. Incentive Transmission Construction Work In Progress ¹			
39	\$ -	Statement AM; Line 1	39

^v Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526 and adjustments included in TO5 Cycle 4 per ER22-527.

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 6,183,369	Statement AD; Line 11	2
3	34,212	Statement AD; Line 27	3
4	88,554	Statement AD; Line 29	4
5	198,411	Statement AD; Line 31	5
6	\$ 6,504,545	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,250,474	Statement AE; Line 1	9
10	26,297	Statement AE; Line 11	10
11	33,197	Statement AE; Line 13	11
12	94,361	Statement AE; Line 15	12
13	\$ 1,404,329	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 4,932,895	Line 2 Minus Line 9	16
17	7,915	Line 3 Minus Line 10	17
18	55,357	Line 4 Minus Line 11	18
19	104,050	Line 5 Minus Line 12	19
20	\$ 5,100,217	Sum Lines 16 thru 19	20
21			21
B. Incentive Project Transmission Plant: ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

ORIG. FILING T05 C3 (ER21-526)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2019
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 85,599	Statement AH; Line 9	1
2			2
3	69,948	Statement AH; Line 31	3
4			4
5	-	Negative of Statement AH; Line 16	5
6	\$ 155,548	Sum Lines 1 thru 5	6
7			7
8	\$ 193,675	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	50,573	Statement AK; Line 13	12
13			13
14	2,529	Statement AK; Line 20	14
15	\$ 402,324	Sum Lines 6 thru 14	15
16			16
17	9.8915%	Statement AV; Page 3; Line 31	17
18	\$ 4,342,101	Page 3; Line 27	18
19	\$ 429,500	Line 17 x Line 18	19
20			20
21	0.4035%	Statement AV; Page 3; Line 64	21
22	\$ 4,342,101	Page 3; Line 27 - Line 10	22
23	\$ 17,519	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(5,601)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 845,088	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

ORIG. FILING TO5 C3 (ER21-526)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2019
(S1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7919%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.8915%	Statement AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
27	\$ -	Page 3; Line 39	27
28	9.8915%	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.4035%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 845,088	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

ORIG. FILING TO5 C3 (ER21-526)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

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

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 4,932,895	Page 4; Line 16	2
3	7,915	Page 4; Line 17	3
4	55,357	Page 4; Line 18	4
5	104,050	Page 4; Line 19	5
6	\$ 5,100,217	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (847,326)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (847,326)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 51,690	Statement AL; Line 5	19
20	25,891	Statement AL; Line 9	20
21	19,443	Statement AL; Line 19	21
22	\$ 97,025	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (7,815)	Statement Misc; Line 7	25
26			26
27	\$ 4,342,101	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
D. Incentive Transmission Construction Work In Progress ¹			
39	\$ -	Statement AM; Line 1	39

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

ORIG. FILING TO5 C3 (ER21-526)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

For the Base Period & True-Up Period Ending December 31, 2019
(S1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 6,183,369	Statement AD; Line 11	3
4	34,212	Statement AD; Line 27	4
5	88,554	Statement AD; Line 29	5
6	198,411	Statement AD; Line 31	6
7	<u>\$ 6,504,545</u>	Sum Lines 2 thru 5	7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,250,474	Statement AE; Line 1	9
10	26,297	Statement AE; Line 11	10
11	33,197	Statement AE; Line 13	11
12	94,361	Statement AE; Line 15	12
13	<u>\$ 1,404,329</u>	Sum Lines 9 thru 12	13
<u>Net Transmission Plant:</u>			
14			14
15			15
16	\$ 4,932,895	Line 2 Minus Line 9	16
17	7,915	Line 3 Minus Line 10	17
18	55,357	Line 4 Minus Line 11	18
19	104,050	Line 5 Minus Line 12	19
20	<u>\$ 5,100,217</u>	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u> ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	<u>\$ -</u>	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

AS FILED TO5 C3 WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 83,304 ✓	Statement AH; Line 10	1
2			2
3	69,749 ✓	Statement AH; Line 33	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 153,054 ✓	Sum Lines 1 thru 5	6
7			7
8	\$ 193,675	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	50,573	Statement AK; Line 13	12
13			13
14	2,529	Statement AK; Line 20	14
15	\$ 399,830 ✓	Sum Lines 6 thru 14	15
16			16
17	9.8915%	Statement AV; Page 3; Line 31	17
18	\$ 4,341,789 ✓	Page 3; Line 27	18
19	\$ 429,469 ✓	Line 17 x Line 18	19
20			20
21	0.4035%	Statement AV; Page 3; Line 64	21
22	\$ 4,341,789 ✓	Page 3; Line 27 - Line 10	22
23	\$ 17,518 ✓	Line 21 x Line 22	23
24			24
25	\$ 1,347	Statement AQ; Line 3	25
26	(5,601)	Statement AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	<u>\$ 842,562</u> ✓	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

AS FILED TO5 C3 WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

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

Line No.	Amounts	Reference	Line No.	
B. Incentive ROE Project Transmission Revenue: ^{1,2}				
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate _(COCR) - Base ROE	1.7919%	Statement AV; Page 4; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}				
14	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	14
15				15
16	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	16
17	Cost of Capital Rate _(COCR) - Base ROE	9.8915%	Statement AV; Page 3; Line 31	17
18	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	18
19				19
20	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	20
21	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	21
22	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	22
23				23
24	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	24
25				25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}				
27	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	27
28	Cost of Capital Rate _(COCR) - Base ROE	9.8915%	Statement AV; Page 3; Line 31	28
29	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	29
30				30
31	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder	0.4035%	Statement AV; Page 3; Line 64	32
33	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	33
34				34
35	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	35
36				36
37	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	37
38				38
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 842,562	Page 1; Line 30 + Line 37	39

✓ Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

AS FILED TO5 C3 WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
Net Transmission Plant:			
2			2
3	\$ 4,932,895	Page 4; Line 16	3
4	7,915	Page 4; Line 17	4
5	55,357	Page 4; Line 18	5
6	104,050	Page 4; Line 19	6
7	\$ 5,100,217	Sum Lines 2 thru 5	7
Rate Base Additions:			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
Rate Base Reductions:			
12			12
13			13
14	\$ (847,326)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (847,326)	Line 14 + Line 15	16
Working Capital:			
17			17
18			18
19	\$ 51,690	Statement AL; Line 5	19
20	25,891	Statement AL; Line 9	20
21	19,132 ^v	Statement AL; Line 19	21
22	\$ 96,713 ^v	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (7,815)	Statement Misc; Line 7	25
26			26
27	\$ 4,341,789 ^v	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
D. Incentive Transmission Construction Work In Progress: ¹			
39	\$ -	Statement AM; Line 1	39

^v Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.

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

AS FILED TO5 C3 WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1Derivation of End Use Prior Year Revenue Requirements (PYRR_{ETI})For the Base Period & True-Up Period Ending December 31, 2019
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1			1
Gross Transmission Plant:			
2			2
3	\$ 6,183,369	Statement AD; Line 11	2
4	34,212	Statement AD; Line 27	3
5	88,554	Statement AD; Line 29	4
6	198,411	Statement AD; Line 31	5
7	\$ 6,504,545	Sum Lines 2 thru 5	6
Transmission Related Depreciation Reserve:			
8			8
9	\$ 1,250,474	Statement AE; Line 1	9
10	26,297	Statement AE; Line 11	10
11	33,197	Statement AE; Line 13	11
12	94,361	Statement AE; Line 15	12
13	\$ 1,404,329	Sum Lines 9 thru 12	13
Net Transmission Plant:			
14			14
15			15
16	\$ 4,932,895	Line 2 Minus Line 9	16
17	7,915	Line 3 Minus Line 10	17
18	55,357	Line 4 Minus Line 11	18
19	104,050	Line 5 Minus Line 12	19
20	\$ 5,100,217	Sum Lines 16 thru 19	20
B. Incentive Project Transmission Plant:¹			
21			21
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (10,751) ^v	Page 6.2; Rev. Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

^v Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526.

¹ None of the above items apply to SDG&E's TO5 Cycle 3 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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	Transmission Related Regulatory Debits/Credits ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (7,815)	Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO5 Cycle 3 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 MISCELLANEOUS STATEMENT
 UNFUNDED RESERVES
 Base Period 12 Months Ending December 31, 2019
 (\$1,000)

Line No.	Description	(a) 31-Dec-18	(b) 31-Dec-19	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (147)	\$ (87)	\$ (116)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (3,513)	\$ (3,083)	\$ (3,295)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (3,707)	\$ (4,699)	\$ (4,212) ✓	Page 6.3; Rev. Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>\$ (2,996)</u>	<u>\$ (3,253)</u>	<u>\$ (3,127)</u>	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (10,363)</u>	<u>\$ (11,122)</u>	<u>\$ (10,751) ✓</u>	Sum Lines 1 thru 7	9

✓ Items in **BOLD** have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2019
(\$1,000)

Line No.	Description	(a) 31-Dec-18	(b) 31-Dec-19	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	\$ (147)	\$ (87)	\$ (116)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	\$ (3,513)	\$ (3,083)	\$ (3,295)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	\$ (1,289)	\$ (1,264)	\$ (1,277)	Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>\$ (2,996)</u>	<u>\$ (3,253)</u>	<u>\$ (3,127)</u>	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>\$ (7,945)</u>	<u>\$ (7,687)</u>	<u>\$ (7,815)</u>	Sum Lines 1 thru 7	9

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2019
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-18	(b) 31-Dec-19	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (1,027)	\$ (627)	\$ (827)	SDG&E Records	2
3	Allocation Factor	14.31%	13.83%	14.07%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	<u>\$ (147)</u>	<u>\$ (87)</u>	<u>\$ (116)</u>	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (24,552)	\$ (22,291)	\$ (23,422)	SDG&E Records	7
8	Allocation Factor	14.31%	13.83%	14.07%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	<u>\$ (3,513)</u>	<u>\$ (3,083)</u>	<u>\$ (3,295)</u>	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	<u>\$ (25,915)</u>	<u>\$ (33,970)</u>	<u>\$ (29,943)</u> v	SDG&E Records	12
13	Allocation Factor	14.31%	13.83%	14.07%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	<u>\$ (3,707)</u>	<u>\$ (4,699)</u>	<u>\$ (4,212)</u> v	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (20,938)	\$ (23,519)	\$ (22,229)	SDG&E Records	17
18	Allocation Factor	14.31%	13.83%	14.07%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	<u>\$ (2,996)</u>	<u>\$ (3,253)</u>	<u>\$ (3,127)</u>	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	73.51%	FERC Form 1; Common Utility Plant and Expenses; Page 356.1	a
b	Transmission Wages and Salaries Allocation Factor	<u>19.46%</u>	Statement AI; Line 15; TO5-Cycle 2	b
c	Allocation Factor	<u>14.31%</u>	Line a x Line b	c

v Items in **BOLD** have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2019
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-18	(b) 31-Dec-19	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (1,027)	\$ (627)	\$ (827)	SDG&E Records	2
3	Allocation Factor	14.31%	13.83%	14.07%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	\$ (147)	\$ (87)	\$ (116)	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (24,552)	\$ (22,291)	\$ (23,422)	SDG&E Records	7
8	Allocation Factor	14.31%	13.83%	14.07%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	\$ (3,513)	\$ (3,083)	\$ (3,295)	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (9,010)	\$ (9,139)	\$ (9,075)	SDG&E Records	12
13	Allocation Factor	14.31%	13.83%	14.07%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	\$ (1,289)	\$ (1,264)	\$ (1,277)	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (20,938)	\$ (23,519)	\$ (22,229)	SDG&E Records	17
18	Allocation Factor	14.31%	13.83%	14.07%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	\$ (2,996)	\$ (3,253)	\$ (3,127)	Line 17 x Line 18	19
¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:						
a	Electric Ratio	73.51%			FERC Form 1; Common Utility Plant and Expenses; Page	a
b	Transmission Wages and Salaries Allocation Factor	19.46%			Statement AI; Line 15; TO5-Cycle 2	b
c	Allocation Factor	14.31%			Line a x Line b	c

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49				49
50				50
51				51
52				52
53				53
54				54
55				55

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & 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				Reference	Line No.	
	Page; Line; Col.			Amounts			
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%	1	
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>					4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Page 1, Line 17	6	
7	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7	
8	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 1 Above	8	
9	\$ 12,243,341	100.00%		1.79%	Sum Lines 6 thru 8	9	
10						10	
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12						12	
13						13	
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)		15	
16		Cap. Struct.	Cost of	Weighted		16	
17	<u>Weighted Cost of Capital:</u>					17	
18	Amounts ²	Ratio	Capital	Cost of Capital		18	
19	\$ 5,128,386	41.89%	0.00%	0.00%	Shall be Zero for ROE Adder	19	
20	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20	
21	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 14 Above	21	
22	\$ 12,243,341	100.00%		0.00%	Sum Lines 19 thru 21	22	
23						23	
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 3 filing per ER21-526 and adjustments included in TO5 Cycle 4 per ER22-527.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; 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%	Page 3; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	1.7919%	Page 2; Line 9	29
30			30
31	1.7919%	Line 27 + Line 29	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39	0.00%	Page 2; Line 24	39
40	\$ -	Shall be Zero for Incentive ROE Projects	40
41	\$ -		41
42	\$ -	Statement BK-1; Page 3; Line 32	42
43	21%	Page 3; Line 10	43
44			44
45	0.0000%	Federal Income Tax Expense	45
46			46
47			47
48			48
49			49
50			50
51	0.00%	Line 39 Above	51
52	\$ -	Line 41 Above	52
53	\$ -	Line 42 Above	53
54	0.0000%	Line 45 Above	54
55	8.84%	Page 3; Line 55	55
56			56
57	0.0000%	State Income Tax Expense	57
58			58
59			59
60	0.0000%	Line 45 + Line 57	60
61			61
62	0.0000%	Page 2; Line 22	62
63			63
64	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

AS FILED STMT AV WITH COST ADJ. INCL. IN T05 C4 (ER22-527)

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.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1				1		
Long-Term Debt Component - Denominator:						
2	112; 18; c	\$ 5,140,552		2		
3	112; 19; c	-		3		
4	112; 21; c	-		4		
5	112; 22; c	-		5		
6	112; 23; c	(12,166)		6		
7		\$ 5,128,386	Sum Lines 2 thru 6	7		
8				8		
9				9		
Long-Term Debt Component - Numerator:						
10	117; 62; c	\$ 213,847		10		
11	117; 63; c	3,709		11		
12	117; 64; c	1,831		12		
13	117; 65; c	-		13		
14	117; 66; c	-		14		
15		\$ 219,387	Sum Lines 10 thru 14	15		
16				16		
17		4.28%	Line 15 / Line 7	17		
18				18		
Preferred Equity Component:						
19				19		
20	112; 3; c	\$ -		20		
21	118; 29; c	\$ -		21		
22		0.00%	Line 21 / Line 20	22		
23				23		
Common Equity Component:						
24				24		
25	112; 16; c	\$ 7,099,081		25		
26	112; 3; c	-	Negative of Line 20 Above	26		
27	112; 12; c	-		27		
28	112; 15; c	15,874		28		
29		\$ 7,114,955	Sum Lines 25 thru 28	29		
30				30		
31				31		
32		10.10%	TOS Offer of Settlement; Section II.A.1.5.1	32		
33	(a)	(b)	(c)	(d) = (b) x (c)	33	
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35					35	
36					36	
37	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above	37
38	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	7,114,955	58.11%	10.10%	5.87%	Col. c = Line 32 Above	39
40	\$ 12,243,341	100.00%		7.66%	Sum Lines 37 thru 39	40
41						41
42				5.87%	Line 38 + Line 39; Col. d	42
43						43
44						44
45				0.50%	TOS Offer of Settlement; Section II.A.1.5.1	45
46	(a)	(b)	(c)	(d) = (b) x (c)		46
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48						48
49						49
50	\$ 5,128,386	41.89%	0.00%	0.00%	Shall be Zero for ROE Adder	50
51	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	51
52	7,114,955	58.11%	0.50%	0.29%	Col. c = Line 45 Above	52
53	\$ 12,243,341	100.00%		0.29%	Sum Lines 50 thru 52	53
54						54
55				0.29%	Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1				Reference	Line No.	
	Page; Line; Col.						
				Amounts			
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>					4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	Long-Term Debt	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 12,243,341</u>	<u>100.00%</u>		<u>1.79%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)		15	
16		Cap. Struct.	Cost of	Weighted		16	
17	<u>Weighted Cost of Capital:</u>					17	
18	Amounts ²	Ratio	Capital	Cost of Capital		18	
19	Long-Term Debt	\$ 5,128,386	41.89%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	7,114,955	58.11%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 12,243,341</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation - Base ROE:</u>			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.87%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,603	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,238	AV-1A; Line 44	8
9	D = Transmission Rate Base	\$ 4,341,789 ✓	Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.4995%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.87%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,238	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,341,789 ✓	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4995%	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 = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7307%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.2302%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.6613%	Page 1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR) - Base ROE:</u>	9.8915%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.29%	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	\$ 4,341,789 ✓	Statement BK-1; Page 3; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0772%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.29%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Transmission Rate Base	\$ 4,341,789 ✓	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0772%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0357%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.1129%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.2906%	Page 1; Line 53	62
63				63
64	<u>E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:</u>	0.4035%	Line 60 + Line 62	64

✓ Items in bold have changed compared to the original TO5 Cycle 3 filing per ER21-526.

AS FILED STMT AV WITH COST ADJ. INCL. IN TO5 C4 (ER22-527)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; 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%	Page 3; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	1.7919%	Page 2; Line 9	29
30			30
31	1.7919%	Line 27 + Line 29	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39	0.00%	Page 2; Line 24	39
40	\$ -	Shall be Zero for Incentive ROE Projects	40
41	\$ -		41
42	\$ -	Statement BK-1; Page 3; Line 32	42
43	21%	Page 3; Line 10	43
44			44
45	0.0000%	Federal Income Tax Expense	45
46			46
47			47
48			48
49			49
50			50
51	0.00%	Line 39 Above	51
52	\$ -	Line 41 Above	52
53	\$ -	Line 42 Above	53
54	0.0000%	Line 45 Above	54
55	8.84%	Page 3; Line 55	55
56			56
57	0.0000%	State Income Tax Expense	57
58			58
59			59
60	0.0000%	Line 45 + Line 57	60
61			61
62	0.0000%	Page 2; Line 22	62
63			63
64	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

TO5 Cycle 5 Cost Adjustment

Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 3
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3							3
4		Monthly		Cumulative		Cumulative	4
5		Overcollection (-) or	Monthly	Overcollection (-) or		Overcollection (-) or	5
6		Undercollection (+)	Interest	Undercollection (+)		Undercollection (+)	6
7	Month	Year	Rate ¹	in Revenue	Interest	in Revenue	7
				wo Interest		with Interest	
8	January	2019	0.44%	\$ (25)	\$ (0)	\$ (25)	8
9	February	2019	0.40%	(51)	(0)	(51)	9
10	March	2019	0.44%	(76)	(0)	(76)	10
11	April	2019	0.45%	(102)	(0)	(102)	11
12	May	2019	0.46%	(127)	(1)	(128)	12
13	June	2019	0.45%	(153)	(1)	(154)	13
14	July	2019	0.47%	(179)	(1)	(180)	14
15	August	2019	0.47%	(205)	(1)	(206)	15
16	September	2019	0.45%	(232)	(1)	(233)	16
17	October	2019	0.46%	(258)	(1)	(259)	17
18	November	2019	0.45%	(284)	(1)	(285)	18
19	December	2019	0.46%	(311)	(1)	(312)	19
20	January	2020	0.42%	(312)	(1)	(313)	20
21	February	2020	0.39%	(313)	(1)	(315)	21
22	March	2020	0.42%	(315)	(1)	(316)	22
23	April	2020	0.39%	(316)	(1)	(317)	23
24	May	2020	0.40%	(317)	(1)	(319)	24
25	June	2020	0.39%	(319)	(1)	(320)	25
26	July	2020	0.29%	(320)	(1)	(321)	26
27	August	2020	0.29%	(321)	(1)	(322)	27
28	September	2020	0.28%	(322)	(1)	(323)	28
29	October	2020	0.28%	(323)	(1)	(323)	29
30	November	2020	0.27%	(323)	(1)	(324)	30
31	December	2020	0.28%	(324)	(1)	(325)	31
32	January	2021	0.28%	(325)	(1)	(326)	32
33	February	2021	0.25%	(326)	(1)	(327)	33
34	March	2021	0.28%	(327)	(1)	(328)	34
35	April	2021	0.27%	(328)	(1)	(329)	35
36	May	2021	0.28%	(329)	(1)	(330)	36
37	June	2021	0.27%	(330)	(1)	(331)	37
38	July	2021	0.28%	(331)	(1)	(331)	38
39	August	2021	0.28%	(331)	(1)	(332)	39
40	September	2021	0.27%	(332)	(1)	(333)	40
41	October	2021	0.28%	(333)	(1)	(334)	41
42	November	2021	0.27%	(334)	(1)	(335)	42
43	December	2021	0.28%	(335)	(1)	(336)	43
44	January	2022	0.28%	(336)	(1)	(337)	44
45	February	2022	0.25%	(337)	(1)	(338)	45
46	March	2022	0.28%	(338)	(1)	(339)	46
47	April	2022	0.27%	(339)	(1)	(340)	47
48	May	2022	0.28%	(340)	(1)	(341)	48
49	June	2022	0.27%	(341)	(1)	(342)	49
50	July	2022	0.31%	(342)	(1)	(343)	50
51	August	2022	0.31%	(343)	(1)	(344)	51
52	September	2022	0.30%	(344)	(1)	(345)	52
53	October	2022	0.42%	(345)	(1)	(346)	53
54	November	2022	0.40%	(346)	(1)	(348)	54
55	December	2022	0.42%	(348)	(1)	(349)	55
56		\$ (304)			(45)		56

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

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

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

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing ¹
Derivation of Other BTRR Adjustment Applicable to TO5 Cycle 4
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>BTRR Adjustment due to TO5 Cycle 4 Adjustments Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (3,349)	Page 2.2; Line 39	2
3				3
4	Interest Expense	<u>(313)</u>	Page 13; Line 44	4
5				5
6	Total BTRR Adjustment Excluding FF&U	(3,662)	Sum Lines 2 and 4	6
7				7
8	Transmission Related Municipal Franchise Fees Expenses	<u>(38)</u>	Line 6 x 1.0275%	8
9				9
10	Total BTRR Adjustment Including Franchise Fees Expense (WHOLESALE)	(3,700)	Sum Lines 6 and 8	10
11				11
12	Transmission Related Uncollectible Expense	<u>(6)</u>	Line 6 x 0.165%	12
13				13
14	Total BTRR Adjustment Including FF&U (RETAIL)	<u><u>\$ (3,706)</u></u>	Sum Lines 10 and 12	14

¹ Section C.5. of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In this TO5 Cycle 5 Informational Filing, SDG&E is correcting the TO5 Cycle 4 for approximately (\$3.7M) for various 2020 adjustments.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A Revised TO5 C4 Amounts	B As Filed TO5 C4 ER 22-527 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Revenues:					
1	\$ 95,536	\$ 95,536	\$ -	Page 3.1 and Page 4.1, Line 1	1
2					2
3	81,351 ✓	81,368	(17)	Page 3.1 and Page 4.1, Line 3	3
4					4
5	-	-	-	Page 3.1 and Page 4.1, Line 5	5
6	\$ 176,887 ✓	\$ 176,904	\$ (17)	Sum Lines 1 thru 5	6
7					7
8	225,951	225,951	-	Page 3.1 and Page 4.1, Line 8	8
9					9
10	-	-	-	Page 3.1 and Page 4.1, Line 10	10
11					11
12	57,780	57,780	-	Page 3.1 and Page 4.1, Line 12	12
13					13
14	3,105	3,105	-	Page 3.1 and Page 4.1, Line 14	14
15	\$ 463,723 ✓	\$ 463,740	\$ (17)	Sum Lines 6 thru 14	15
16					16
17	9.5817% ✓	9.6008%	-0.0191%	Page 3.1 and Page 4.1, Line 17	17
18	\$ 4,577,996 ✓	\$ 4,601,952	(23,956)	Page 3.1 and Page 4.1, Line 18	18
19	\$ 438,649 ✓	\$ 441,824	\$ (3,175)	Line 17 x Line 18	19
20					20
21	0.3899%	0.3899%	0.0000%	Page 3.1 and Page 4.1, Line 21	21
22	\$ 4,577,996 ✓	\$ 4,601,952	\$ (23,956)	Page 3.1 and Page 4.1, Line 22	22
23	\$ 17,852 ✓	\$ 17,945	\$ (93)	Line 21 x Line 22	23
24					24
25	\$ 1,304	\$ 1,304	\$ -	Page 3.1 and Page 4.1, Line 25	25
26	(4,408) ✓	(4,344)	(64)	Page 3.1 and Page 4.1, Line 26	26
27	-	-	-	Page 3.1 and Page 4.1, Line 27	27
28	-	-	-	Page 3.1 and Page 4.1, Line 28	28
29					29
30	\$ 917,119 ✓	\$ 920,468	\$ (3,349)	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ **Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A	B	C = A - B	Reference	Line No.
	Revised TO5 C4 Amounts ⁵	As Filed TO5 C4 ER 22-527 Amounts ⁵	Difference Incr (Deer)		
B. Incentive ROE Project Transmission Revenue: ^{1,2}					
1	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 1	1
2					2
3	1.7369%	1.7369%	\$ -	Page 3.2 and Page 4.2, Line 3	3
4	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 4	4
5	\$ -	\$ -	\$ -	Line 3 x Line 4	5
6					6
7	0.0000%	0.0000%	0.0000%	Page 3.2 and Page 4.2, Line 7	7
8	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 8	8
9	\$ -	\$ -	\$ -	Line 7 x Line 8	9
10					10
11	\$ -	\$ -	\$ -	Line 1 + Line 5 + Line 9	11
12					12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}					
14	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 14	14
15					15
16	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 16	16
17	9.5817% \checkmark	9.6008%	-0.0191%	Page 3.2 and Page 4.2, Line 17	17
18	\$ -	\$ -	\$ -	Line 16 x Line 17	18
19					19
20	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 20	20
21	0.0000%	0.0000%	0.0000%	Page 3.2 and Page 4.2, Line 21	21
22	\$ -	\$ -	\$ -	Line 20 x Line 21	22
23					23
24	\$ -	\$ -	\$ -	Line 14 + Line 18 + Line 22	24
25					25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}					
27	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 27	27
28	9.5817% \checkmark	9.6008%	-0.0191%	Page 3.2 and Page 4.2, Line 28	28
29	\$ -	\$ -	\$ -	Line 27 x Line 28	29
30					30
31	\$ -	\$ -	\$ -	Page 3.2 and Page 4.2, Line 31	31
32	0.3899%	0.3899%	0.0000%	Page 3.2 and Page 4.2, Line 32	32
33	\$ -	\$ -	\$ -	Line 31 x Line 32	33
34					34
35	\$ -	\$ -	0.0000%	Line 29 + Line 33	35
36					36
37	\$ -	\$ -	\$ -	Sum Lines 11, 24, 35	37
38					38
39	\$ 917,119 \checkmark	\$ 920,468	\$ (3,349)	Page 1; Line 30 + Line 37	39

\checkmark **Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.**

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A	B	C = A - B	Reference	Line No.
	Revised TO5 C4 Amounts	As Filed TO5 C4 ER 22-527 Amounts	Difference Incr (Deer)		
A. Transmission Rate Base					
1	<u>Net Transmission Plant:</u>				
2					1
3	\$ 5,246,121	\$ 5,246,121	\$ -	Page 3.3 and Page 4.3, Line 2	2
4	6,185	6,185	-	Page 3.3 and Page 4.3, Line 3	3
5	51,220	51,220	-	Page 3.3 and Page 4.3, Line 4	4
6	107,750	107,750	-	Page 3.3 and Page 4.3, Line 5	5
7	\$ 5,411,277	\$ 5,411,277	\$ -	Sum Lines 2 thru 5	6
8	<u>Rate Base Additions:</u>				
9	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 9	8
10	-	-	-	Page 3.3 and Page 4.3, Line 10	9
11	\$ -	\$ -	\$ -	Line 9 + Line 10	10
12	<u>Rate Base Reductions:</u>				
13	\$ (934,309) ✓	\$ (914,207)	\$ (20,102)	Page 3.3 and Page 4.3, Line 14	11
14	-	-	-	Page 3.3 and Page 4.3, Line 15	12
15	\$ (934,309) ✓	\$ (914,207)	\$ (20,102)	Line 14 + Line 15	13
16	<u>Working Capital:</u>				
17	\$ 51,968	\$ 51,968	\$ -	Page 3.3 and Page 4.3, Line 19	14
18	37,817	37,817	-	Page 3.3 and Page 4.3, Line 20	15
19	22,111 ✓	22,113	(2)	Page 3.3 and Page 4.3, Line 21	16
20	\$ 111,896 ✓	\$ 111,898	\$ (2)	Sum Lines 19 thru 21	17
21	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 24	18
22	\$ (10,867) ✓	\$ (7,016)	\$ (3,852)	Page 3.3 and Page 4.3, Line 25	19
23	<u>Total Transmission Rate Base</u>				
24	\$ 4,577,996 ✓	\$ 4,601,952	\$ (23,956)	Sum Lines 6, 11, 16, 22, 24, 25	20
25	B. Incentive ROE Project Transmission Rate Base: ¹				
26	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 30	21
27	-	-	-	Page 3.3 and Page 4.3, Line 31	22
28	\$ -	\$ -	\$ -	Line 30 + Line 31	23
29	C. Incentive Transmission Plant Abandoned Project Rate Base: ¹				
30	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 35	24
31	-	-	-	Page 3.3 and Page 4.3, Line 36	25
32	\$ -	\$ -	\$ -	Line 35 + Line 36	26
33	D. Incentive Transmission Construction Work In Progress ¹				
34	\$ -	\$ -	\$ -	Page 3.3 and Page 4.3, Line 39	27

✓ Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

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

San Diego Gas & Electric Company
TO5 Cycle 5 Annual Informational Filing
Derivation of Other BTRR Adjustments Applicable to TO5 Cycle 4
(\$1,000)

Line No.	A Revised TO5 C4 Amounts	B As Filed TO5 C4 ER 22-527 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
A. Transmission Plant						
1	<u>Gross Transmission Plant:</u>					1
2					2	
3	\$ 6,632,410	\$ 6,632,410	\$ -	Page 3.4 and Page 4.4, Line 2	2	
4	34,627	34,627	-	Page 3.4 and Page 4.4, Line 3	3	
5	86,594	86,594	-	Page 3.4 and Page 4.4, Line 4	4	
6	<u>214,263</u>	<u>214,263</u>	-	Page 3.4 and Page 4.4, Line 5	5	
7	\$ 6,967,895	\$ 6,967,895	\$ -	Sum Lines 2 thru 5	6	
8	<u>Transmission Related Depreciation Reserve:</u>					8
9					9	
10	\$ 1,386,289	\$ 1,386,289	\$ -	Page 3.4 and Page 4.4, Line 9	9	
11	28,442	28,442	-	Page 3.4 and Page 4.4, Line 10	10	
12	35,374	35,374	-	Page 3.4 and Page 4.4, Line 11	11	
13	<u>106,513</u>	<u>106,513</u>	-	Page 3.4 and Page 4.4, Line 12	12	
14	\$ 1,556,618	\$ 1,556,618	\$ -	Sum Lines 9 thru 12	13	
15	<u>Net Transmission Plant:</u>					15
16					16	
17	\$ 5,246,121	\$ 5,246,121	\$ -	Page 3.4 and Page 4.4, Line 16	16	
18	6,185	6,185	-	Page 3.4 and Page 4.4, Line 17	17	
19	51,220	51,220	-	Page 3.4 and Page 4.4, Line 18	18	
20	<u>107,750</u>	<u>107,750</u>	-	Page 3.4 and Page 4.4, Line 19	19	
21	\$ 5,411,277	\$ 5,411,277	\$ -	Sum Lines 16 thru 19	20	
22	B. Incentive Project Transmission Plant: ¹					22
23	\$ -	\$ -	\$ -	Page 3.4 and Page 4.4, Line 23	23	
24	-	-	-	Page 3.4 and Page 4.4, Line 24	24	
25	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 23 Minus Line 24	25	

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Revenues:			
1	\$ 95,536	Statement AH; Line 10	1
2			2
3	81,351 ✓	Page 6; Rev. Stmt AH; Line 32	3
4			4
5	-	Negative of Statement AH; Line 17	5
6	\$ 176,887	Sum Lines 1 thru 5	6
7			7
8	\$ 225,951	Statement AJ; Line 17	8
9			9
10	-	Statement AJ; Line 23	10
11			11
12	57,780	Statement AK; Line 13	12
13			13
14	3,105	Statement AK; Line 20	14
15	\$ 463,723	Sum Lines 6 thru 14	15
16			16
17	9.5817%	Page 11; Rev. Stmt AV; Page 3; Line 31	17
18	\$ 4,577,996	Page 3; Line 27	18
19	\$ 438,649	Line 17 x Line 18	19
20			20
21	0.3899%	Statement AV; Page 3; Line 64	21
22	\$ 4,577,996	Page 3; Line 27 - Line 10	22
23	\$ 17,852	Line 21 x Line 22	23
24			24
25	\$ 1,304	Statement AQ; Line 3	25
26	(4,408)	Page 13; Rev. Stmt AU; Line 13	26
27	-	Statement Misc; Line 1	27
28	-	Statement AU; Line 15	28
29			29
30	\$ 917,119	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

✓ Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.	
B. Incentive ROE Project Transmission Revenue: ^{1,2}				
1	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Line 19	1
2				2
3	Incentive Cost of Capital Rate (COCR) - Base ROE	1.7369%	Statement AV; Page 4; Line 31	3
4	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	4
5	Incentive ROE Project Return and Associated Income Taxes - Base ROE	\$ -	Line 3 x Line 4	5
6				6
7	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Statement AV; Page 4; Line 64	7
8	Total Incentive ROE Project Transmission Rate Base	\$ -	Page 3; Line 32	8
9	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 7 x Line 8	9
10				10
11	Total Incentive ROE Project Transmission Revenue	\$ -	Line 1 + Line 5 + Line 9	11
12				12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}				
13	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Line 21	13
14				14
15	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	15
16	Cost of Capital Rate (COCR) - Base ROE	9.5817% [✓]	Page 11; Rev. Stmt AV; Page 3; Line 31	16
17	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - Base ROE	\$ -	Line 16 x Line 17	17
18				18
19	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Page 3; Line 37	19
20	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.0000%	Shall be Zero	20
21	Incentive Trans. Plant Aband. Proj. Return & Assoc. Inc. Taxes - CAISO Participation ROE Adder	\$ -	Line 20 x Line 21	21
22				22
23	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Line 14 + Line 18 + Line 22	23
24				24
25				25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}				
26	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	26
27	Cost of Capital Rate (COCR) - Base ROE	9.5817% [✓]	Page 11; Rev. Stmt AV; Page 3; Line 31	27
28	Incentive CWIP Return and Associated Income Taxes - Base ROE	\$ -	Line 27 x Line 28	28
29				29
30	Incentive Transmission Construction Work In Progress	\$ -	Page 3; Line 39	30
31	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3899%	Statement AV; Page 3; Line 64	31
32	Incentive CWIP Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ -	Line 31 x Line 32	32
33				33
34	Total Incentive CWIP Revenue	\$ -	Line 29 + Line 33	34
35				35
36	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 11, 24, 35	36
37				37
38				38
39	E. Total (PYRR_{EU}) Excluding FF&U ³	\$ 917,119 [✓]	Page 1; Line 30 + Line 37	39

✓ Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 5,246,121	Page 4; Line 16	3
4	6,185	Page 4; Line 17	4
5	51,220	Page 4; Line 18	5
6	107,750	Page 4; Line 19	6
7	\$ 5,411,277	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (934,309) ✓	Page 5; Rev. Stmt AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (934,309) ✓	Line 14 + Line 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 51,968	Statement AL; Line 5	19
20	37,817	Statement AL; Line 9	20
21	22,111 ✓	Page 7; Rev. Stmt AL; Line 19	21
22	\$ 111,896 ✓	Sum Lines 19 thru 21	22
<u>Other Regulatory Assets/Liabilities</u>			
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (10,867) ✓	Page 10, Rev. Stmt Misc; Line 7	25
26			26
27	\$ 4,577,996 ✓	Sum Lines 6, 11, 16, 22, 24, 25	27
B. Incentive ROE Project Transmission Rate Base: ¹			
28			28
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
33			33
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
D. Incentive Transmission Construction Work In Progress ¹			
38			38
39	\$ -	Statement AM; Line 1	39

✓ Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 6,632,410	Statement AD; Line 11	3
4	34,627	Statement AD; Line 27	4
5	86,594	Statement AD; Line 29	5
6	214,263	Statement AD; Line 31	6
7	\$ 6,967,895	Sum Lines 2 thru 5	7
8			8
<u>Transmission Related Depreciation Reserve:</u>			
9			9
10	\$ 1,386,289	Statement AE; Line 1	10
11	28,442	Statement AE; Line 11	11
12	35,374	Statement AE; Line 13	12
13	106,513	Statement AE; Line 15	13
14	\$ 1,556,618	Sum Lines 9 thru 12	14
15			15
<u>Net Transmission Plant:</u>			
16			16
17	\$ 5,246,121	Line 2 Minus Line 9	17
18	6,185	Line 3 Minus Line 10	18
19	51,220	Line 4 Minus Line 11	19
20	107,750	Line 5 Minus Line 12	20
21	\$ 5,411,277	Sum Lines 16 thru 19	21
22			22
B. Incentive Project Transmission Plant: ¹			
23			23
24	\$ -	Statement AD; Line 13	24
25	-	Statement AE; Line 19	25
	\$ -	Line 23 Minus Line 24	

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
 Statement BK-1
 Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
 For the Base Period & True-Up Period Ending December 31, 2020
 (\$1,000)

Line No.		Amounts	Reference	Line No.
A. Revenues:				
1	Transmission Operation & Maintenance Expense	\$ 95,536	Statement AH; Line 9	1
2				2
3	Transmission Related A&G Expense	81,368	Statement AH; Line 31	3
4				4
5	CPUC Intervenor Funding Expense - Transmission	-	Negative of Statement AH; Line 16	5
6	Total O&M Expenses	\$ 176,904	Sum Lines 1 thru 5	6
7				7
8	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 225,951	Statement AJ; Line 17	8
9				9
10	Transmission Plant Abandoned Project Cost Amortization Expense ¹	-	Statement AJ; Line 23	10
11				11
12	Transmission Related Property Taxes Expense	57,780	Statement AK; Line 13	12
13				13
14	Transmission Related Payroll Taxes Expense	3,105	Statement AK; Line 20	14
15	Sub-Total Expense	\$ 463,740	Sum Lines 6 thru 14	15
16				16
17	Cost of Capital Rate (COCR) - Base ROE	9.6008%	Statement AV; Page 3; Line 31	17
18	Transmission Rate Base	\$ 4,601,952	Page 3; Line 27	18
19	Return and Associated Income Taxes - Base ROE	\$ 441,824	Line 17 x Line 18	19
20				20
21	Cost of Capital Rate (COCR) - CAISO Participation ROE Adder	0.3899%	Statement AV; Page 3; Line 64	21
22	Transmission Rate Base	\$ 4,601,952	Page 3; Line 27 - Line 10	22
23	Return and Associated Income Taxes - CAISO Participation ROE Adder	\$ 17,945	Line 21 x Line 22	23
24				24
25	Total of Federal Income Tax Deductions, Other Than Interest	\$ 1,304	Statement AQ; Line 3	25
26	Transmission Related Revenue Credits	(4,344)	Statement AU; Line 13	26
27	Transmission Related Regulatory Debits/Credits	-	Statement Misc; Line 1	27
28	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Line 15	28
29				29
30	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 920,468	Line 15 + Line 19 + Line 23 + (Sum Lines 25 thru 28)	30

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(\$1,000)

Line No.	Amounts	Reference	Line No.
B. Incentive ROE Project Transmission Revenue: ^{1,2}			
1	\$ -	Statement AJ; Line 19	1
2			2
3	1.7369%	Statement AV; Page 4; Line 31	3
4	\$ -	Page 3; Line 32	4
5	\$ -	Line 3 x Line 4	5
6			6
7	0.0000%	Statement AV; Page 4; Line 64	7
8	\$ -	Page 3; Line 32	8
9	\$ -	Line 7 x Line 8	9
10			10
11	\$ -	Line 1 + Line 5 + Line 9	11
12			12
C. Incentive Transmission Plant Abandoned Project Revenue: ^{1,2}			
13			13
14	\$ -	Statement AJ; Line 21	14
15			15
16	\$ -	Page 3; Line 37	16
17	9.6008%	Statement AV; Page 3; Line 31	17
18	\$ -	Line 16 x Line 17	18
19			19
20	\$ -	Page 3; Line 37	20
21	0.0000%	Shall be Zero	21
22	\$ -	Line 20 x Line 21	22
23			23
24	\$ -	Line 14 + Line 18 + Line 22	24
25			25
D. Incentive Transmission Construction Work In Progress (CWIP) Revenue: ^{1,2}			
26			26
27	\$ -	Page 3; Line 39	27
28	9.6008%	Statement AV; Page 3; Line 31	28
29	\$ -	Line 27 x Line 28	29
30			30
31	\$ -	Page 3; Line 39	31
32	0.3899%	Statement AV; Page 3; Line 64	32
33	\$ -	Line 31 x Line 32	33
34			34
35	\$ -	Line 29 + Line 33	35
36			36
37	\$ -	Sum Lines 11, 24, 35	37
38			38
39	\$ 920,468	Page 1; Line 30 + Line 37	39

¹ Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

² The FERC approved incentives for each project will be tracked and shown separately by repeating the applicable lines. As a result, the data on this page may carryover to the next page.

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the Base Period & True-Up Period Ending December 31, 2020
(S1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 5,246,121	Page 4; Line 16	2
3	6,185	Page 4; Line 17	3
4	51,220	Page 4; Line 18	4
5	107,750	Page 4; Line 19	5
6	\$ 5,411,277	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (914,207)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (914,207)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 51,968	Statement AL; Line 5	19
20	37,817	Statement AL; Line 9	20
21	22,113	Statement AL; Line 19	21
22	\$ 111,898	Sum Lines 19 thru 21	22
23			23
24	\$ -	Statement Misc; Line 5	24
25	\$ (7,016)	Statement Misc; Line 7	25
26			26
27	\$ 4,601,952	Sum Lines 6, 11, 16, 22, 24, 25	27
28			28
B. Incentive ROE Project Transmission Rate Base: ¹			
29			29
30	\$ -	Page 4; Line 25	30
31	-	Statement AF; Line 9	31
32	\$ -	Line 30 + Line 31	32
33			33
C. Incentive Transmission Plant Abandoned Project Rate Base: ¹			
34			34
35	\$ -	Statement Misc; Line 9	35
36	-	Statement AF; Line 13	36
37	\$ -	Line 35 + Line 36	37
38			38
D. Incentive Transmission Construction Work In Progress ¹			
39	\$ -	Statement AM; Line 1	39

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

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})

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

Line No.	Amounts	Reference	Line No.
A. Transmission Plant:			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 6,632,410	Statement AD; Line 11	2
3	34,627	Statement AD; Line 27	3
4	86,594	Statement AD; Line 29	4
5	214,263	Statement AD; Line 31	5
6	\$ 6,967,895	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 1,386,289	Statement AE; Line 1	9
10	28,442	Statement AE; Line 11	10
11	35,374	Statement AE; Line 13	11
12	106,513	Statement AE; Line 15	12
13	\$ 1,556,618	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 5,246,121	Line 2 Minus Line 9	16
17	6,185	Line 3 Minus Line 10	17
18	51,220	Line 4 Minus Line 11	18
19	107,750	Line 5 Minus Line 12	19
20	\$ 5,411,277	Sum Lines 16 thru 19	20
21			21
B. Incentive Project Transmission Plant: ¹			
22			22
23	\$ -	Statement AD; Line 13	23
24	-	Statement AE; Line 19	24
25	\$ -	Line 23 Minus Line 24	25

¹ The Incentive ROE Transmission plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 through 25 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF

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 190 450.1; Sch. Pg. 234; 2; b and c	\$ 229,259	\$ 166,269	\$ 197,764	AF-1 and AF-2; Line 7; Col. d	1
2						2
3	FERC Account 282 450.1; Sch. Pg. 274; 2; b and k	(1,120,210) ✓	(1,130,041) ✓	(1,125,125) ✓	Page 5.2 & 5.3; Rev. AF-1 and AF-2; Line 14; Col. d	3
4						4
5	FERC Account 283 450.1; Sch. Pg. 276; 9; b and k	(5,988)	(7,906)	(6,947)	AF-1 and AF-2; Line 22; Col. d	5
6						6
7	Total Transmission Related ADIT ^{1,2}	\$ (896,938) ✓	\$ (971,679) ✓	\$ (934,309) ✓	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13

✓ Items in BOLD have changed due to the removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

¹ 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.

² Represents Transmission Related Net ADIT (Liab)/Asset and Net (Excess)/Deficient ADIT.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF

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 7; Col. d	1
2						2
3	FERC Account 282	(1,101,176)	(1,108,871)	(1,105,024)	AF-1 and AF-2; Line 14; Col. d	3
4						4
5	FERC Account 283	(5,988)	(7,906)	(6,947)	AF-1 and AF-2; Line 22; Col. d	5
6						6
7	Total Transmission Related ADIT ¹	<u>\$ (877,904)</u>	<u>\$ (950,509)</u>	<u>\$ (914,207)</u>	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	AF-3; Line 1; Col. c	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-3; Line 3, Col. c	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	AF-3; Line 5; Col. c	13

¹ 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.

REVISED

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) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Compensation Related Items	\$ 773	\$ -	\$ 214	\$ 987	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	2
3	Post Retirement Benefits	245	-	555	801	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	3
4	Net Operating Loss	119,233	108,239	-	227,471	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 120,251</u>	<u>\$ 108,239</u>	<u>\$ 770</u>	<u>\$ 229,259</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	Accumulated Depreciation Timing Differences	\$ (733,917) v	\$ (378,243) v	\$ (8,050)	\$ (1,120,210) v	SDG&E Records	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	<u>\$ (733,917) v</u>	<u>\$ (378,243) v</u>	<u>\$ (8,050)</u>	<u>\$ (1,120,210) v</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Ad Valorem Taxes	\$ (5,988)	\$ -	\$ -	\$ (5,988)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. b	17
18		-	-	-	-		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	<u>\$ (5,988)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,988)</u>	Sum Lines 17 thru 21	22

v Items in BOLD have changed due to the removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

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) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						1
2	Compensation Related Items	\$ 773	\$ -	\$ 214	\$ 987	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	2
3	Post Retirement Benefits	245	-	555	801	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	3
4	Net Operating Loss	119,233	108,239	-	227,471	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. b	4
5		-	-	-	-		5
6		-	-	-	-		6
7	Total of Account 190	<u>\$ 120,251</u>	<u>\$ 108,239</u>	<u>\$ 770</u>	<u>\$ 229,259</u>	Sum Lines 2 thru 6	7
8							8
9	Account 282						9
10	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	10
11		-	-	-	-		11
12		-	-	-	-		12
13		-	-	-	-		13
14	Total of Account 282	<u>\$ (720,245)</u>	<u>\$ (372,881)</u>	<u>\$ (8,050)</u>	<u>\$ (1,101,176)</u>	Sum Lines 10 thru 13	14
15							15
16	Account 283						16
17	Ad Valorem Taxes	\$ (5,988)	\$ -	\$ -	\$ (5,988)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. b	17
18		-	-	-	-		18
19		-	-	-	-		19
20		-	-	-	-		20
21		-	-	-	-		21
22	Total of Account 283	<u>\$ (5,988)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,988)</u>	Sum Lines 17 thru 21	22

REVISED

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) = [Sum (a) thru (c)]	Reference	Line No.
					Total		
1	Account 190						
2	Compensation Related Items	\$ 1,631	\$ -	\$ 214	\$ 1,845	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	1
3	Post Retirement Benefits	229	-	181	410	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	2
4	Net Operating Loss	57,303	106,710	-	164,013	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	3
5		-	-	-	-		4
6		-	-	-	-		5
7	Total of Account 190	<u>\$ 59,163</u>	<u>\$ 106,710</u>	<u>\$ 396</u>	<u>\$ 166,269</u>	Sum Lines 2 thru 6	6
8							7
9	Account 282						8
10	Accumulated Depreciation Timing Differences	\$ (748,685) v	\$ (374,936) v	\$ (6,419)	\$ (1,130,041) v	SDG&E Records	9
11		-	-	-	-		10
12		-	-	-	-		11
13		-	-	-	-		12
14	Total of Account 282	<u>\$ (748,685) v</u>	<u>\$ (374,936) v</u>	<u>\$ (6,419)</u>	<u>\$ (1,130,041) v</u>	Sum Lines 10 thru 13	13
15							14
16	Account 283						15
17	Ad Valorem Taxes	\$ (7,906)	\$ -	\$ -	\$ (7,906)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. k	16
18		-	-	-	-		17
19		-	-	-	-		18
20		-	-	-	-		19
21		-	-	-	-		20
22	Total of Account 283	<u>\$ (7,906)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,906)</u>	Sum Lines 17 thru 21	21
							22

v Items in **BOLD** have changed due to the removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF
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) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190						
2	Compensation Related Items	\$ 1,631	\$ -	\$ 214	\$ 1,845	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	1
3	Post Retirement Benefits	229	-	181	410	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	2
4	Net Operating Loss	57,303	106,710	-	164,013	2020 Form 1; Page 450.1; Sch. Pg. 234; Line 8; Col. c	3
5		-	-	-	-		4
6		-	-	-	-		5
7	Total of Account 190	\$ 59,163	\$ 106,710	\$ 396	\$ 166,269	Sum Lines 2 thru 6	6
8							7
9	Account 282						8
10	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	9
11		-	-	-	-		10
12		-	-	-	-		11
13		-	-	-	-		12
14	Total of Account 282	\$ (732,250)	\$ (370,202)	\$ (6,419)	\$ (1,108,871)	Sum Lines 10 thru 13	13
15							14
16	Account 283						15
17	Ad Valorem Taxes	\$ (7,906)	\$ -	\$ -	\$ (7,906)	2020 Form 1; Page 450.1; Sch. Pg. 276; Line 3; Col. k	16
18		-	-	-	-		17
19		-	-	-	-		18
20		-	-	-	-		19
21		-	-	-	-		20
22	Total of Account 283	\$ (7,906)	\$ -	\$ -	\$ (7,906)	Sum Lines 17 thru 21	21

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Derivation of Transmission Operation and Maintenance Expense:</u>				
2	321; 112; b	\$ 99,752	AH-1; Line 33; Col. a	2
3				3
Adjustments to Per Book Transmission O&M Expense:				
4		(5,200)	Negative of AH-1; Line 40; Col. b	4
5		(2,469)	Negative of AH-1; Line 41; Col. b	5
6		-	Negative of AH-1; Line 43; Col. b	6
7		(326)	Negative of AH-1; Line 50; Col. b	7
8		3,779	Negative of AH-1; Sum Lines Line 39, 42 & 51; Col. b	8
9		\$ 95,536	Sum Lines 2 thru 8	9
10				10
<u>Derivation of Administrative and General Expense:</u>				
12	323; 197; b	\$ 594,949	AH-2; Line 17; Col. a	12
13				13
Adjustments to Per Book A&G Expense:				
14		(2,361)	Negative of AH-2; Line 48; Col. a	14
15		555	Negative of AH-2; Sum Lines 21, 24, 28, 34, 37, 42, 51; Col. a	15
16		-	Negative of AH-2; Line 43; Col. a	16
17		(2,085)	Negative of AH-2; Line 45; Col. a	17
18		(13,016)	Negative of AH-2; Line 41; Col. a	18
19		-	Not Applicable to 2020 Base Period	19
20		204	Negative of AH-2; Line 47; Col. b	20
21		(130,507)	Negative of AH-2; Line 40; Col. b	21
22		(12)	Negative of AH-2; Line 52; Col. a	22
23		(41)	Negative of AH-2; Lines 43; Col. a	23
24		(24,674)	Negative of AH-2; Sum Lines 22,23,25,26,27,30,31,32,33,35,36,38,39,46,49,50; Col. a + Line 27; Col. b	24
25		(90) ✓	Page 6.1; Rev. AH-2; Line 16; Col. d	25
26		\$ 422,923 ✓	Sum Lines 12 thru 25	26
27		(8,310)	Negative of AH-2; Line 5; Col. c	27
28		\$ 414,613 ✓	Line 26 + Line 27	28
29		18.81%	Statement AI; Line 15	29
30		\$ 77,978 ✓	Line 28 x Line 29	30
31		3,373	Negative of Line 27 x Line 51	31
32		\$ 81,351 ✓	Line 30 + Line 31	32
33				33
<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>				
35		\$ 6,632,410	Statement AD; Line 25	35
36		-	Shall be Zero	36
37		86,594	Statement AD; Line 29	37
38		214,263	Statement AD; Line 31	38
39		\$ 6,933,267	Sum Lines 35 thru 38	39
40				40
41		\$ 6,632,410	Line 35 Above	41
42		557,045	Statement AD; Line 1	42
43		-	Shall be Zero	43
44		529,466	Statement AD; Line 7	44
45		7,761,349	Statement AD; Line 9	45
46		-	Shall be Zero	46
47		460,426	Statement AD; Line 17	47
48		1,139,245	Statement AD; Line 19	48
49		\$ 17,079,941	Sum Lines 41 thru 48	49
50				50
51		40.59%	Line 39 / Line 49	51

✓ Items in BOLD have changed due to A&G adjustments as compared to the original TO5 Cycle 4 filing per ER22-527.

¹ The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1; Page 1; Line 5. This expense will be excluded in Wholesale BTRR on BK-2; Line 3.

REVISED

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	Reference	Line No.
Administrative & General									
1	920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	108,535	12,846	95,690		95,690	Form 1; Page 323; Line 184	4
5	924	Property Insurance	8,310	-	8,310		8,310	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	181,130	1,105	180,025	√ (130) ⁵	179,895	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits ¹	62,304	2,590	59,715		59,715	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	130,507	130,507	(0)		(0)	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,773)	-	(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	√ 40 ⁶	2,333	Form 1; Page 323; Line 192	12
13	931	Rents	10,939	-	10,939		10,939	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209	Form 1; Page 323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	\$ (90)	\$ 422,923	Sum Lines 1 thru 14	16
17									17
18									18
19		Excluded Expenses:							19
20	920	CPUC energy efficiency programs	\$ 38						20
21		CEMA Costs	874						21
22		WMPMA Costs	57	\$ 968					22
23	921	CPUC energy efficiency programs	(0)						23
24		CEMA Costs	8,255						24
25		WMPMA Costs	1,120	9,375					25
26	922	WMPMA Costs		(125)					26
27	923	CPUC energy efficiency programs	(18)						27
28		CEMA Costs	2,086						28
29		WMPMA Costs	80						29
30		Other Exclusion - 3P Adjustment ²	3,185						30
31		Other Exclusion - FERC Audit Adjustment (Finding #3) ³	6,031						31
32		Other Exclusion - FERC Audit Adjustment (Finding #8) ³	1,481	12,846					32
33	925	CPUC energy efficiency programs	278						33
34		WMPMA Costs	747						34
35		Customer Information System	81	1,105					35
36	926	CPUC energy efficiency programs	646						36
37		Customer Information System	191						37
38		WMPMA Costs	1,753	2,590					38
39	927	Franchise Requirements		130,507					39
40	928	CPUC reimbursement fees	13,016						40
41		CPUC energy efficiency programs	428						41
42		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41						42
43		CPUC Intervenor Funding Expense - Transmission	-						43
44		CPUC Intervenor Funding Expense - Distribution	2,085						44
45		Other Exclusion - FERC Audit Adjustment (Finding #5) ³	1,003	16,572					45
46	930.1	General Advertising Expenses		(204)					46
47	930.2	Abandoned Projects	2,361						47
48		Other Exclusion - FERC Audit Adjustment (Finding #7) ³	(691)						48
49		2019 Abandoned Projects Correction ⁴	(1,452)	218					49
50	935	CPUC energy efficiency programs	(1,927)						50
51		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)					51
52									52
53		Total Excluded Expenses		\$ 171,936					53
54									54
55	√	Items in BOLD have changed due to A&G adjustments as compared to the original TO5 Cycle 4 filing per ER22-527.							55
56	¹	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2020.							56
57	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 BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment workpapers).							57
58	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 TO5 Cycle 4.							58
59		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.							59
60	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 BTRR Adjustment" in Cycle 4 (see separate Cost Adjustment workpapers).							60
61	⁵	Removal of EPRI dues from TO5 Cycle 4 and going forward per response to Six Cities protest.							61
62	⁶	Add back of credit balance included in FERC account 930.2 related to electric vehicles or clean transportation initiatives which is a balancing account.							62
63									63
64									64
65									65
66									66
67									67

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working CapitalBase Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^{1,2}	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.36%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,968	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		\$ 37,817	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		\$ 95,536	Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		81,351 ^v	Page 6; Rev. Stmt AH; Line 32	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 16	14
15	Total		\$ 176,887 ^v	Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 22,111 ^v	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission		\$ -	Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -	Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.6008%	Statement AV; Page 3; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3899%	Statement AV; Page 3; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³		\$ -	Line 26 x Line 32	34

^v Items in BOLD have changed due to A&G adjustments as compared to the original TO5 Cycle 4 filing per ER22-527.

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 TO5 Cycle 4 filing an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 4 is the correct amount.

³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working CapitalBase Period & True-Up Period 12 - Months Ending December 31, 2020
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^{1,2}	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		40.36%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 51,968	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		\$ 37,817	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		\$ 95,536	Statement AH; Line 9	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		81,368	Statement AH; Line 31	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 16	14
15	Total		\$ 176,904	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		\$ 22,113	Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission		\$ -	Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	Line 17 Above	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers		\$ -	Line 22 x Line 24	26
27					27
28	Cost of Capital Rate _(COCR) - Base ROE:		9.6008%	Statement AV; Page 3; Line 31	28
29					29
30	CPUC Intervenor Funding Expense Revenue Adj. - Base ROE ³		\$ -	Line 26 x Line 28	30
31					31
32	Cost of Capital Rate _(COCR) - CAISO Participation ROE Adder:		0.3899%	Statement AV; Page 3; Line 64	32
33					33
34	CPUC Intervenor Funding Expense Revenue Adj. - CAISO Participation ROE Adder ³		\$ -	Line 26 x Line 32	34

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 TO5 Cycle 4 filing an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in TO5 Cycle 4 is the correct amount.

³ Working Capital Adjustment to show that Wholesale customers do not pay for CPUC Intervenor Funding Expense.

REVISED
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 ¹	\$ (265)		1
2				2
3	Transmission Related Amortization of (Excess)/Deficient Deferred Taxes			3
4	FERC Account 190	1,903	AR-1; Line 7; Col. c	4
5	FERC Account 282	(4,938) ✓	Page 8.2; Rev. 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)/Deficient Deferred Taxes	<u>\$ (3,035) ✓</u>	Sum Lines 4 thru 6	7
8				8
9	Total Federal Tax Adjustments	<u>\$ (3,299) ✓</u>	Line 1 + Line 7	9

✓ **Items in BOLD have changed due to the removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.**

¹ Input value from FERC Form 1 should be entered as a negative.

AS FILED
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 ¹	\$ (265)		1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities			3
4	FERC Account 190	1,903	AR-1; Line 7; Col. c	4
5	FERC Account 282	(4,310)	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	\$ (2,407)	Sum Lines 4 thru 6	7
8				8
9	Total Federal Tax Adjustments	\$ (2,672)	Line 1 + Line 7	9

¹ Input value from FERC Form 1 should be entered as a negative.

REVISED

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

Line No.	Description	(a) Excess Reserve Protected	(b) Excess Reserve Unprotected	(c) = [(a) + (b)] Total	Reference	Line No.
1	Account 190					1
2	Compensation Related Items	\$ -	\$ -	-	SDG&E Records	2
3	Post Retirement Benefits	-	374	374	SDG&E Records	3
4	Net Operating Loss ¹	1,529	-	1,529	SDG&E Records	4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190	<u>\$ 1,529</u>	<u>\$ 374</u>	<u>\$ 1,903</u>	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Accumulated Depreciation Timing Differences	\$ (3,307) v	\$ (1,631) v	\$ (4,938) v	SDG&E Records	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	<u>\$ (3,307) v</u>	<u>\$ (1,631) v</u>	<u>\$ (4,938) v</u>	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Ad Valorem Taxes	\$ -	\$ -	-	SDG&E Records	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

v **Items in BOLD have changed due to the removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.**
¹ The total year-end Account 190 electric balance reported on FERC Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col c. is \$1,981,586. The amortization of the Net Operating Loss of \$1,528,518 shown in line 4 excludes the portion of NOL attributable to Citizens in the amount of \$78,773 which is recovered separately in the Appendix X Citizens Sunrise rate filing.

AS FILED

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR**

AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES

Base Period 12 Months Ending December 31, 2020
(\$1,000)

Line No.	Description	(a) Excess Reserve Protected	(b) Excess Reserve Unprotected	(c) = (a) + (b)	Reference	Line No.
1	Account 190					1
2	Compensation Related Items	\$ -	\$ -	-	SDG&E Records	2
3	Post Retirement Benefits	-	374	374	SDG&E Records	3
4	Net Operating Loss ¹	1,529	-	1,529	SDG&E Records	4
5		-	-	-		5
6		-	-	-		6
7	Total of Account 190	\$ 1,529	\$ 374	\$ 1,903	Sum Lines 2 thru 6	7
8						8
9	Account 282					9
10	Accumulated Depreciation Timing Differences	\$ (2,679)	\$ (1,631)	\$ (4,310)	Form 1; Page 450.1; Sch. Pg 274; Line 2; Col k	10
11		-	-	-		11
12		-	-	-		12
13		-	-	-		13
14	Total of Account 282	\$ (2,679)	\$ (1,631)	\$ (4,310)	Sum Lines 10 thru 13	14
15						15
16	Account 283					16
17	Ad Valorem Taxes	\$ -	\$ -	-	SDG&E Records	17
18		-	-	-		18
19		-	-	-		19
20		-	-	-		20
21		-	-	-		21
22	Total of Account 283	\$ -	\$ -	\$ -	Sum Lines 17 thru 21	22

¹ The total year-end Account 190 electric balance reported on FERC Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col c. is \$1,981,586. The amortization of the Net Operating Loss of \$1,528,518 shown in line 4 excludes the portion of NOL attributable to Citizens in the amount of \$78,773 which is recovered separately in the Appendix X Citizens Sunrise rate filing.

REVISED
SAN DIEGO GAS & ELECTRIC COMPANY
 FERC Order 864 Worksheet - Order 864-L
 (Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
 Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Year: **2019**

Line No.	Description	Col. 2 FERC Acct	Col. 3 Beginning Deficient ADIT - Acct 182.3	Col. 4 Beginning (Excess) ADIT - Acct 254	Col. 5 Other Adjustments Acct 182.3	Col. 6 Other Adjustments Acct 254	Col. 7 ADIT Amortization Acct 410.1	Col. 8 ADIT Amortization Acct 411.1	Col. 9 Σ Col. 3 - Col. 8 Net (Excess)/ Deficient ADIT at Current Tax Rate	Col. 10 = Order 864-L Col. 8 Adjustment for New Tax Rate - Acct 182.3 / 254	Col. 11 = Col. 9 + Col. 10 Ending Deficient ADIT - Acct 182.3	Col. 12 = Col. 9 + Col. 10 Ending (Excess) ADIT - Acct 254	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 1)													
2	Compensation Related Items	190	214	-	-	214	-	-	214	-	214	-	SDG&E Records	1
3	Post Retirement Benefits	190	555	-	-	555	-	-	555	-	555	-	SDG&E Records	2
4	Ad Valorem Taxes	283	-	-	-	-	-	-	-	-	-	-	SDG&E Records	3
5														4
6	Total Non-Property Related		770	-	-	770	-	-	770	-	770	-	Sum Lines 2 thru 4	5
7														6
8	Protected - Property Related - (Note 1)													7
9	Net Operating Loss	190	109,467	-	-	-	-	(1,228)	108,238	-	108,238	-	SDG&E Records	8
10	Accumulated Depreciation Timing Differences	282	-	(381,584)	-	3,341	3,341	(1,228)	(378,243)	-	(378,243)	-	SDG&E Records	9
11	Sub-Total		109,467	(381,584)	-	3,341	3,341	(1,228)	(270,004)	-	(270,004)	-	Sum Lines 9 thru 10	10
12														11
13	Unprotected - Property Related - (Note 1)													12
14	AFUDC Debt	282	-	(12,967)	-	255	255	(12,712)	(12,712)	-	(12,712)	-	SDG&E Records	13
15	Repairs	282	-	(37,024)	-	1,590	1,590	(35,434)	(35,434)	-	(35,434)	-	SDG&E Records	14
16	Other	282	-	(181)	-	545	545	364	364	-	364	-	SDG&E Records	15
17	Sub-Total		-	(50,172)	-	2,390	2,390	(47,782)	(47,782)	-	(47,782)	-	Sum Lines 14 thru 16	16
18														17
19	Cost of Removal - Book Accrual - (Note 1)	282	40,216	-	-	(484)	(484)	39,732	39,732	-	39,732	-	SDG&E Records	18
20														19
21	Total Property Related		149,683	(431,756)	-	5,731	5,731	(1,712)	(278,055)	-	(278,055)	-	Line 11 + Line 17 + Line 19	20
22														21
23	Grand Total		150,453	(431,756)	-	5,731	5,731	(1,712)	(277,285)	-	(277,285)	-	Line 6 + Line 21	22
														23

V Items in **BOLD** have changed due to the removal of CIAC related ADIT per TOS Cycle 4 Letter Order determination in ER22-527 as compared to the original TOS Cycle 4 filing.

Notes:

1) Amortized into rates under average rate assumption method (ARAM) over book life.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
 FERC Order 864 Worksheet - Order 864-1
 (Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
 Base Period & True-Up Period Ending December 31, 2019
 (\$1,000)

Year: 2019

Line No.	Col.1 Description	Col.2 FERC Acct	Col.3 Beginning Deficient ADIT - Acct 182.3	Col.4 Beginning (Excess) ADIT - Acct 254	Col.5 Other Adjustments Acct 182.3	Col.6 Other Adjustments Acct 254	Col.7 ADIT Amortization Acct 410.1	Col.8 ADIT Amortization Acct 411.1	Col.9 Net (Excess) Deficient ADIT at Current Tax Rate	Col.10 Order 864-2 Col. 8 Adjustment for New Tax Rate - Acct 182.3 / 254	Col.11 Ending Deficient ADIT - Acct 182.3	Col.12 Ending (Excess) ADIT - Acct 254	Line No.	Reference
1	Unprotected - Non-Property Related - (Note 1)													
2	Compensation Related Items	190	214	-	-	-	-	214	-	-	214	-	2	SDG&E Records
3	Post Retirement Benefits	190	555	-	-	-	-	555	-	-	555	-	3	SDG&E Records
4	Ad Valorem Taxes	283	-	-	-	-	-	-	-	-	-	-	4	SDG&E Records
5													5	
6	Total Non-Property Related		770	-	-	-	-	770	-	-	770	-	6	Sum Lines 2 thru 4
7													7	
8	Protected - Property Related - (Note 1)												8	
9	Net Operating Loss	190	109,467	-	-	-	2,661	(1,228)	108,238	-	108,238	-	9	SDG&E Records
10	Accumulated Depreciation Timing Differences	282	-	(375,542)	-	-	-	-	(372,881)	-	-	(372,881)	10	SDG&E Records
11	Sub-Total		109,467	(375,542)	-	-	2,661	(1,228)	(264,642)	-	108,238	(372,881)	11	Sum Lines 9 thru 10
12													12	
13	Unprotected - Property Related - (Note 1)												13	
14	AFUDC Debt	282	-	(12,967)	-	-	255	-	(12,712)	-	-	(12,712)	14	SDG&E Records
15	Repairs	282	-	(37,024)	-	-	1,590	-	(35,434)	-	-	(35,434)	15	SDG&E Records
16	Other	282	-	(181)	-	-	545	-	364	-	364	-	16	SDG&E Records
17	Sub-Total		-	(50,172)	-	-	2,390	-	(47,782)	-	364	(48,146)	17	Sum Lines 14 thru 16
18													18	
19	Cost of Removal - Book Accrual - (Note 1)	282	40,216	-	-	-	-	(484)	39,732	-	39,732	-	19	SDG&E Records
20													20	
21	Total Property Related		149,683	(425,714)	-	-	5,051	(1,712)	(272,692)	-	148,334	(421,027)	21	Line 11 + Line 17 + Line 19
22													22	
23	Grand Total		150,453	(425,714)	-	-	5,051	(1,712)	(271,922)	-	149,104	(421,027)	23	Line 6 + Line 21

Notes:
 1) Amortized into rates under average rate assumption method (ARAM) over book life.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

FERC Order 864 Worksheet - Order 864-3

(Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
Base Period & True-Up Period Ending December 31, 2020
(81,000)

Year: 2020

Line No.	Col. 1 Description	Col. 2 FERC Acct	Col. 3 Beginning Deficient ADIT - Acct 182.3	Col. 4 Beginning (Excess) ADIT - Acct 254	Col. 5 Other Adjustments Acct 182.3	Col. 6 Other Adjustments Acct 254	Col. 7 ADIT Amortization Acct 410.1	Col. 8 ADIT Amortization Acct 411.1	Col. 9 Σ Col. 3, Col. 8 Net (Excess)/Deficient ADIT at Current Tax Rate	Col. 10 Order 864-4 Col. 8 Adjustment for New Tax Rate - Acct 182.3 / 254	Col. 11 Ending Deficient ADIT - Acct 182.3	Col. 12 Ending (Excess) ADIT - Acct 254	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 1)													
2	Compensation Related Items	190	214	-				214	214	-	214	-	SDG&E Records	2
3	Post Retirement Benefits	190	555	-				181	181	-	181	-	SDG&E Records	3
4	Ad Valorem Taxes	283	-	-				-	-	-	-	-	SDG&E Records	4
5														5
6	Total Non-Property Related		770	-	-	-	-	396	396	-	396	-	Sum Lines 2 thru 4	6
7														7
8	Protected - Property Related - (Note 1)													8
9	Net Operating Loss	190	108,238	-				106,710	106,710	-	106,710	-	SDG&E Records	9
10	Accumulated Depreciation Timing Differences	282	-	(378,243)			3,307	(1,529)	(374,936)		-	(374,936)	SDG&E Records	10
11	Sub-Total		108,238	(378,243)	-	-	3,307	(1,529)	(268,226)	-	106,710	(374,936)	Sum Lines 9 thru 10	11
12														12
13	Unprotected - Property Related - (Note 1)													13
14	AFUDC Debt	282	-	(12,712)			263	(12,449)	(12,449)	-	-	(12,449)	SDG&E Records	14
15	Repairs	282	-	(35,434)			1,630	(33,804)	(33,804)	-	-	(33,804)	SDG&E Records	15
16	Other	282	364	-			212	576	576	-	576	-	SDG&E Records	16
17	Sub-Total		364	(48,146)	-	-	2,106	(45,676)	(45,676)	-	576	(46,252)	Sum Lines 14 thru 16	17
18														18
19	Cost of Removal - Book Accrual - (Note 1)	282	39,732	-				(475)	39,257	-	39,257	-	SDG&E Records	19
20														20
21	Total Property Related		148,334	(456,389)	-	-	5,412	(2,003)	(274,646)	-	146,543	(421,190)	Line 11 + Line 17 + Line 19	21
22														22
23	Grand Total		149,104	(456,389)	-	-	5,412	(2,378)	(274,250)	-	146,939	(421,190)	Line 6 + Line 21	23

V Items in BOLD have changed due to the removal of CIAC related ADIT per TOS Cycle 4 Letter Order determination in ER22-527 as compared to the original TOS Cycle 4 filing.

Notes:

1) Amortized in to rates under average rate assumption method (ARAM) over book life.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
 FERC Order 864 Worksheet - Order 864-3
 (Excess)/Deficient Accumulated Deferred Income Taxes ("ADIT")
 Base Period & True-Up Period Ending December 31, 2020
 (\$1,000)

Year: 2020

Line No.	Col. 1 Description	Col. 2 FERC Acct	Col. 3 Beginning Deficient ADIT - Acct 182.3	Col. 4 Beginning (Excess) ADIT - Acct 254	Col. 5 Other Adjustments Acct 182.3	Col. 6 Other Adjustments Acct 254	Col. 7 ADIT Amortization Acct 410.1	Col. 8 ADIT Amortization Acct 411.1	Col. 9 Σ Col. 3 - Col. 8 Net (Excess)/Deficient ADIT at Current Tax Rate	Col. 10 Adjustment for New Tax Rate - Acct 182.3 / 254	Col. 11 Ending Deficient ADIT - Acct 182.3	Col. 12 Ending (Excess) ADIT - Acct 254	Reference	Line No.
1	Unprotected - Non-Property Related - (Note 1)													1
2	Compensation Related Items	190	214	-	-	-	-	214	214	-	214	-	SDG&E Records	2
3	Post Retirement Benefits	190	555	-	-	-	-	181	181	-	181	-	SDG&E Records	3
4	Ad Valorem Taxes	283	-	-	-	-	-	-	-	-	-	-	SDG&E Records	4
5														5
6	Total Non-Property Related		770	-	-	-	-	396	396	-	396	-	Sum Lines 2 thru 4	6
7														7
8	Protected - Property Related - (Note 1)													8
9	Net Operating Loss	190	108,238	-	-	-	-	106,710	106,710	-	106,710	-	SDG&E Records	9
10	Accumulated Depreciation Timing Differences	282	-	(372,881)	-	-	2,679	(1,529)	(370,202)	-	-	(370,202)	SDG&E Records	10
11	Sub-Total		108,238	(372,881)	-	-	2,679	(1,529)	(263,492)	-	106,710	(370,202)	Sum Lines 9 thru 10	11
12														12
13	Unprotected - Property Related - (Note 1)													13
14	AFUDC Debt	282	-	(12,712)	-	-	263	(12,449)	(12,449)	-	-	(12,449)	SDG&E Records	14
15	Repairs	282	-	(35,434)	-	-	1,630	(33,804)	(33,804)	-	-	(33,804)	SDG&E Records	15
16	Other	282	364	-	-	-	212	576	576	-	576	-	SDG&E Records	16
17	Sub-Total		364	(48,146)	-	-	2,106	(45,676)	(46,252)	-	576	(46,252)	Sum Lines 14 thru 16	17
18														18
19	Cost of Removal - Book Accrual - (Note 1)	282	39,732	-	-	-	(475)	39,257	39,257	-	39,257	-	SDG&E Records	19
20														20
21	Total Property Related		148,334	(421,027)	-	-	4,784	(2,003)	(269,911)	-	146,543	(416,455)	Line 11 + Line 17 + Line 19	21
22														22
23	Grand Total		149,104	(421,027)	-	-	4,784	(2,378)	(269,516)	-	146,939	(416,455)	Line 6 + Line 21	23

Notes:
 1) Amortized into rates under average rate assumption method (ARAM) over book life.

REVISED

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 ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (10,867) ^v	Page 10.2; Rev. Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

^v **Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 4 filing per ER22-527.**

¹ None of the above items apply to SDG&E's TO5 Cycle 1 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

AS FILED

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 ¹	\$ -		1
2				2
3	Transmission Plant Abandoned Project Cost ¹	\$ -		3
4				4
5	Other Regulatory Assets/Liabilities ¹	\$ -		5
6				6
7	Unfunded Reserves	\$ (7,016)	Misc.-1; Line 9; Col. c	7
8				8
9	Incentive Transmission Plant Abandoned Project Cost ¹	\$ -		9

¹ None of the above items apply to SDG&E's TO5 Cycle 4 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 MISCELLANEOUS STATEMENT
 UNFUNDED RESERVES
 Base Period 12 Months Ending December 31, 2020
 (\$1,000)

Line No.	Description	(a) 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	(87)	(106)	(96)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	(3,083)	(2,895)	(2,989)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	(4,699) ✓	(3,519) ✓	(4,108) ✓	Page 10.3; Rev. Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>(3,253)</u>	<u>(4,095)</u>	<u>(3,675)</u>	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u>(11,122) ✓</u>	<u>(10,614) ✓</u>	<u>(10,867) ✓</u>	Sum Lines 1 thru 7	9

✓ Items in BOLD have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 4 filing per ER22-527.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT
UNFUNDED RESERVES
Base Period 12 Months Ending December 31, 2020
(\$1,000)

Line No.	Description	(a) 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages	(87)	(106)	(96)	Misc.-1.1; Line 4	1
2						2
3	Workers' Compensation	(3,083)	(2,895)	(2,989)	Misc.-1.1; Line 9	3
4						4
5	Supplemental Executive Retirement Plan (SERP)	(1,264)	748	(256)	Misc.-1.1; Line 14	5
6						6
7	Accrued Vacation	<u>(3,253)</u>	<u>(4,095)</u>	<u>(3,675)</u>	Misc.-1.1; Line 19	7
8						8
9	Total Unfunded Reserves	<u><u>(7,687)</u></u>	<u><u>(6,347)</u></u>	<u><u>(7,016)</u></u>	Sum Lines 1 thru 7	9

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT

UNFUNDED RESERVES

Base Period 12 Months Ending December 31, 2020
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (627)	\$ (767)	\$ (697)	SDG&E Records	2
3	Allocation Factor	13.83%	13.77%	13.80%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	<u>\$ (87)</u>	<u>\$ (106)</u>	<u>\$ (96)</u>	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (22,291)	\$ (21,021)	\$ (21,656)	SDG&E Records	7
8	Allocation Factor	13.83%	13.77%	13.80%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	<u>\$ (3,083)</u>	<u>\$ (2,895)</u>	<u>\$ (2,989)</u>	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (33,970) v \$	(25,554) v \$	(29,762) v	SDG&E Records	12
13	Allocation Factor	13.83%	13.77%	13.80%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	<u>\$ (4,699) v \$</u>	<u>(3,519) v \$</u>	<u>(4,108) v</u>	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (23,519)	\$ (29,735)	\$ (26,627)	SDG&E Records	17
18	Allocation Factor	13.83%	13.77%	13.80%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	<u>\$ (3,253)</u>	<u>\$ (4,095)</u>	<u>\$ (3,675)</u>	Line 17 x Line 18	19

¹ The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:

a	Electric Ratio	72.22%
b	Transmission Wages and Salaries Allocation Factor	19.15%
c	Allocation Factor	13.83%

2019 FERC Form 1; Common Utility Plant and Expenses; Page 356.1
Statement AI; Line 15; TO5-Cycle 3
Line a x Line b

v Items in **BOLD** have changed due to unfunded reserves error adjustment as compared to the original TO5 Cycle 4 filing per ER22-527.

SAN DIEGO GAS & ELECTRIC COMPANY
MISCELLANEOUS STATEMENT

UNFUNDED RESERVES

Base Period 12 Months Ending December 31, 2020
(\$1,000)

Line No.	Description	(a) ¹ 31-Dec-19	(b) 31-Dec-20	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Injuries and Damages					1
2	Injuries and Damages - Acct. 228	\$ (627)	\$ (767)	\$ (697)	SDG&E Records	2
3	Allocation Factor	13.83%	13.77%	13.80%	Col. (b); AD-10; Line 6 x AI; Line 15	3
4	Total Injuries and Damages	\$ (87)	\$ (106)	\$ (96)	Line 2 x Line 3	4
5						5
6	Workers' Compensation					6
7	Workers' Compensation - Acct. 228	\$ (22,291)	\$ (21,021)	\$ (21,656)	SDG&E Records	7
8	Allocation Factor	13.83%	13.77%	13.80%	Col. (b); AD-10; Line 6 x AI; Line 15	8
9	Total Workers' Compensation	\$ (3,083)	\$ (2,895)	\$ (2,989)	Line 7 x Line 8	9
10						10
11	Supplemental Executive Retirement Plan (SERP)					11
12	SERP - Acct. 228 / Acct. 242	\$ (9,139)	\$ 5,432	\$ (1,854)	SDG&E Records	12
13	Allocation Factor	13.83%	13.77%	13.80%	Col. (b); AD-10; Line 6 x AI; Line 15	13
14	Total SERP	\$ (1,264)	\$ 748	\$ (256)	Line 12 x Line 13	14
15						15
16	Accrued Vacation					16
17	Accrued Vacation - Acct. 232	\$ (23,519)	\$ (29,735)	\$ (26,627)	SDG&E Records	17
18	Allocation Factor	13.83%	13.77%	13.80%	Col. (b); AD-10; Line 6 x AI; Line 15	18
19	Total Accrued Vacation	\$ (3,253)	\$ (4,095)	\$ (3,675)	Line 17 x Line 18	19
1	The Prior Year's Allocation Factor shown on lines 3, 8, 13 and 18 is derived as follows based on recorded data:				2019 FERC Form 1; Common Utility Plant and Expenses; Page 356.1	a
a	Electric Ratio	72.22%			Statement AI; Line 15; TOS-Cycle 3	b
b	Transmission Wages and Salaries Allocation Factor	19.15%			Line a x Line b	c
c	Allocation Factor	13.83%				

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1				1		
<u>Long-Term Debt Component - Denominator:</u>						
2	Bonds (Acct 221)	112; 18; c \$ 6,053,573		2		
3	Less: Reacquired Bonds (Acct 222)	112; 19; c -		3		
4	Other Long-Term Debt (Acct 224)	112; 21; c -		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112; 22; c -		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112; 23; c (13,173)		6		
7	LTD = Long Term Debt	\$ 6,040,400	Sum Lines 2 thru 6	7		
8				8		
9				9		
<u>Long-Term Debt Component - Numerator:</u>						
10	Interest on Long-Term Debt (Acct 427)	117; 62; c \$ 233,779		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	117; 63; c 4,107		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	117; 64; c 1,450		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	117; 65; c -		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	117; 66; c -		14		
15	i = LTD interest	\$ 239,335	Sum Lines 10 thru 14	15		
16				16		
17	<u>Cost of Long-Term Debt:</u>	3.96%	Line 15 / Line 7	17		
18				18		
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%	Line 21 / Line 20	22		
23				23		
24				24		
<u>Common Equity Component:</u>						
25	Proprietary Capital	112; 16; c \$ 7,729,414		25		
26	Less: Preferred Stock (Acct 204)	112; 3; c -	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112; 12; c -		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112; 15; c 10,034		28		
29	CS = Common Stock	\$ 7,739,448	Sum Lines 25 thru 28	29		
30				30		
31				31		
32	<u>Base Return on Common Equity:</u>	10.10%	SDG&E Base Return on Equity	32		
33	(a)	(b)	(c)	(d) = (b) x (c)		
34		Cap. Struct.	Cost of	Weighted		
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Capital	Cost of Capital		
36						
37	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	7,739,448	56.16%	10.10%	5.67%	Col. c = Line 32 Above
40	Total Capital	\$ 13,779,848	100.00%		7.41%	Sum Lines 37 thru 39
41						
42	<u>Cost of Equity Component (Preferred & Common):</u>			5.67%		Line 38 + Line 39; Col. d
43						
44						
45	<u>CAISO Participation ROE Adder:</u>			0.50%		Order No. 679, 116 FERC ¶ 61,057 at P 326
46	(a)	(b)	(c)	(d) = (b) x (c)		
47		Cap. Struct.	Cost of	Weighted		
48	<u>Weighted Cost of Capital:</u>	Amounts ¹	Capital	Cost of Capital		
49						
50	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder
52	Common Equity	7,739,448	56.16%	0.50%	0.28%	Col. c = Line 45 Above
53	Total Capital	\$ 13,779,848	100.00%		0.28%	Sum Lines 50 thru 52
54						
55	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>			0.28%		Line 52; Col. d

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.				Amounts	Reference	Line No.
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)			2
3		Cap. Struct.	Cost of	Weighted			3
4	<u>Incentive Weighted Cost of Capital:</u>						4
5	Amounts ²	Ratio	Capital	Cost of Capital			5
6	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	\$ 13,779,848	100.00%		1.74%	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)			15
16		Cap. Struct.	Cost of	Weighted			16
17	<u>Weighted Cost of Capital:</u>						17
18	Amounts ²	Ratio	Capital	Cost of Capital			18
19	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	\$ 13,779,848	100.00%		0.00%	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

Items in BOLD have changed due to unfunded reserves error, A&G adjustments, transmission revenue credits error, and removal of CIAC related ADIT per TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original TO5 Cycle 4 filing.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62
63			63
64			64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
Long-Term Debt Component - Denominator:				
2	Bonds (Acct 221) 112; 18; c	\$ 6,053,573		2
3	Less: Reacquired Bonds (Acct 222) 112; 19; c	-		3
4	Other Long-Term Debt (Acct 224) 112; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225) 112; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) 112; 23; c	(13,173)		6
7	LTD = Long Term Debt	\$ 6,040,400	Sum Lines 2 thru 6	7
8				8
9				9
Long-Term Debt Component - Numerator:				
10	Interest on Long-Term Debt (Acct 427) 117; 62; c	\$ 233,779		10
11	Amort. of Debt Disc. and Expense (Acct 428) 117; 63; c	4,107		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1) 117; 64; c	1,450		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429) 117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) 117; 66; c	-		14
15	i = LTD interest	\$ 239,335	Sum Lines 10 thru 14	15
16				16
17	Cost of Long-Term Debt:	<u>3.96%</u>	Line 15 / Line 7	17
18				18
Preferred Equity Component:				
19	PF = Preferred Stock (Acct 204) 112; 3; c	\$ -		19
20	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 118; 29; c	\$ -		20
21	Cost of Preferred Equity	<u>0.00%</u>	Line 21 / Line 20	21
22				22
23				23
Common Equity Component:				
24	Proprietary Capital 112; 16; c	\$ 7,729,414		24
25	Less: Preferred Stock (Acct 204) 112; 3; c	-	Negative of Line 20 Above	25
26	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) 112; 12; c	-		26
27	Accumulated Other Comprehensive Income (Acct 219) 112; 15; c	10,034		27
28	CS = Common Stock	\$ 7,739,448	Sum Lines 25 thru 28	28
29				29
30				30
31				31
32	Base Return on Common Equity:	<u>10.10%</u>	SDG&E Base Return on Equity	32
33	(a)	(b)	(c)	(d) = (b) x (c)
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
35				
36				
37	Long-Term Debt \$ 6,040,400	43.84%	3.96%	1.74%
38	Preferred Equity -	0.00%	0.00%	0.00%
39	Common Equity 7,739,448	56.16%	10.10%	5.67%
40	Total Capital \$ 13,779,848	<u>100.00%</u>		<u>7.41%</u>
41				
42	Cost of Equity Component (Preferred & Common):			<u>5.67%</u>
43				Line 38 + Line 39; Col. d
44				
45	CAISO Participation ROE Adder:			<u>0.50%</u>
46				Order No. 679, 116 FERC ¶ 61,057 at P 326
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 \$ 6,040,400	43.84%	0.00%	0.00%
51	Preferred Equity -	0.00%	0.00%	0.00%
52	Common Equity 7,739,448	56.16%	0.50%	0.28%
53	Total Capital \$ 13,779,848	<u>100.00%</u>		<u>0.28%</u>
54				
55	Cost of Common Equity Component (CAISO Participation ROE Adder):			<u>0.28%</u>
				Line 52; Col. d

¹ Amount is based upon December 31 balances.

AS FILED

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.	FERC Form 1				Reference	Line No.	
	Page; Line; Col.						
				Amounts			
1	<u>Incentive Return on Common Equity:</u> ¹				0.00%		1
2	(a)	(b)	(c)	(d) = (b) x (c)		2	
3		Cap. Struct.	Cost of	Weighted		3	
4	<u>Incentive Weighted Cost of Capital:</u>					4	
5	Amounts ²	Ratio	Capital	Cost of Capital		5	
6	Long-Term Debt	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Page 1, Line 17	6
7	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Page 1, Line 22	7
8	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 1 Above	8
9	Total Capital	<u>\$ 13,779,848</u>	<u>100.00%</u>		<u>1.74%</u>	Sum Lines 6 thru 8	9
10							10
11	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 7 + Line 8; Col. d	11
12							12
13							13
14	<u>CAISO Participation ROE Adder:</u>				0.00%	Order No. 679, 116 FERC ¶ 61,057 at P 326	14
15	(a)	(b)	(c)	(d) = (b) x (c)		15	
16		Cap. Struct.	Cost of	Weighted		16	
17	<u>Weighted Cost of Capital:</u>					17	
18	Amounts ²	Ratio	Capital	Cost of Capital		18	
19	Long-Term Debt	\$ 6,040,400	43.84%	0.00%	0.00%	Shall be Zero for ROE Adder	19
20	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero for ROE Adder	20
21	Common Equity	7,739,448	56.16%	0.00%	0.00%	Col. c = Line 14 Above	21
22	Total Capital	<u>\$ 13,779,848</u>	<u>100.00%</u>		<u>0.00%</u>	Sum Lines 19 thru 21	22
23							23
24	<u>Cost of Common Equity Component (CAISO Participation ROE Adder):</u>				0.00%	Line 21; Col. d	24

¹ The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 1 through 24 will be repeated for each project.

² Amount is based upon December 31 balances.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation - Base ROE:</u>			1
2				2
3	<u>A. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Page 1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 2,672	Negative of Statement AR; Line 9	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	AV-1A; Line 40	8
9	D = Transmission Rate Base	\$ 4,601,952	Statement BK-1; Page 3; Line 27	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.4807%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.67%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,011	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,601,952	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4807%	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 = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7106%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.1913%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.4095%	Page 1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR) - Base ROE:</u>	9.6008%	Line 27 + Line 29	31
32				32
33				33
34	<u>Cost of Capital Rate (COCR) Calculation - CAISO Participation ROE Adder:</u>			34
35				35
36	<u>A. Federal Income Tax Component:</u>			36
37				37
38	Where:			38
39	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Page 1; Line 55	39
40	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for ROE Adder	40
41	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero for ROE Adder	41
42	D = Transmission Rate Base	\$ 4,601,952	Statement BK-1; Page 3; Line 27	42
43	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	43
44				44
45	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	0.0746%	Federal Income Tax Expense	45
46				46
47				47
48	<u>B. State Income Tax Component:</u>			48
49				49
50	Where:			50
51	A = Cost of Common Equity Component - CAISO Participation ROE Adder	0.28%	Line 39 Above	51
52	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 41 Above	52
53	C = Transmission Rate Base	\$ 4,601,952	Line 42 Above	53
54	FT = Federal Income Tax Expense	0.0746%	Line 45 Above	54
55	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	55
56				56
57	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.0345%	State Income Tax Expense	57
58				58
59				59
60	<u>C. Total Federal & State Income Tax Rate:</u>	0.1091%	Line 45 + Line 57	60
61				61
62	<u>D. Total Weighted Cost of Common Equity - CAISO Participation ROE Adder:</u>	0.2808%	Page 1; Line 53	62
63				63
64	<u>E. Cost of Capital Rate (COCR) - CAISO Participation ROE Adder:</u>	0.3899%	Line 60 + Line 62	64

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Page 2; Line 11	6
7	\$ -	Shall be Zero for Incentive ROE Projects	7
8	\$ -		8
9	\$ -	Statement BK-1; Page 3; Line 32	9
10	21%	Page 3; 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%	Page 3; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Line 12 + Line 24	27
28			28
29	1.7369%	Page 2; Line 9	29
30			30
31	1.7369%	Line 27 + Line 29	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39	0.00%	Page 2; Line 24	39
40	\$ -	Shall be Zero for Incentive ROE Projects	40
41	\$ -		41
42	\$ -	Statement BK-1; Page 3; Line 32	42
43	21%	Page 3; Line 10	43
44			44
45	0.0000%	Federal Income Tax Expense	45
46			46
47			47
48			48
49			49
50			50
51	0.00%	Line 39 Above	51
52	\$ -	Line 41 Above	52
53	\$ -	Line 42 Above	53
54	0.0000%	Line 45 Above	54
55	8.84%	Page 3; Line 55	55
56			56
57	0.0000%	State Income Tax Expense	57
58			58
59			59
60	0.0000%	Line 45 + Line 57	60
61			61
62	0.0000%	Page 2; Line 22	62
63			63
64	0.0000%	Line 60 + Line 62	64

¹ The Incentive Cost of Capital Rate calculation will be tracked and shown separately for each project. As a result, lines 1 through 64 will be repeated for each project.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AU
Revenue Credits

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	(451) Miscellaneous Service Revenues ¹	\$ -		1
2				2
3	(453) Sales of Water and Water Power	-		3
4				4
5	(454) Rent from Electric Property	(209)	AU-1; Page 2; Line 4; Col. m	5
6				6
7	(455) Interdepartmental Rents	-		7
8				8
9	(456) Other Electric Revenues	(3,565) ^v	Page 14; Rev. AU-1; Page 2; Line 18; Col. m	9
10				10
11	Electric Transmission Revenues from Citizens	(634)	AU-1; Page 2; Line 23; Col. m	11
12				12
13	Transmission Related Revenue Credits	<u>\$ (4,408) ^v</u>	Sum Lines 1 thru 11	13
14				14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	<u>\$ -</u>	FERC Accounts 411.6 and 411.7	15

^v Adjustment to reflect the correct the 2020 entry in the transfer of transmission revenue requirements from distribution.

¹ Confirmed the amounts reported for Acct 451 on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 17; Col. b are not Transmission-related with an exception for Franchise Fees. Part of the Franchise Fees reported are Transmission-related, however, they are excluded in Statement AU because they are collected as a part of the BTRR in the BK Cost Statements.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AU

Revenue Credits

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	(451) Miscellaneous Service Revenues ¹	450.1; Sch. Pg. 300; 17; b	\$ -		1
2					2
3	(453) Sales of Water and Water Power	300; 18; b	-		3
4					4
5	(454) Rent from Electric Property	450.1; Sch. Pg. 300; 19; b	(209)	AU-1; Page 2; Line 4; Col. m	5
6					6
7	(455) Interdepartmental Rents	300; 20; b	-		7
8					8
9	(456) Other Electric Revenues	450.1; Sch. Pg. 300; 21; b	(3,501)	AU-1; Page 2; Line 18; Col. m	9
10					10
11	Electric Transmission Revenues from Citizens		(634)	AU-1; Page 2; Line 23; Col. m	11
12					12
13	Transmission Related Revenue Credits		<u>\$ (4,344)</u>	Sum Lines 1 thru 11	13
14					14
15	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use		<u>\$ -</u>	FERC Accounts 411.6 and 411.7	15

¹ Confirmed the amounts reported for Acct 451 on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 17; Col. b are not Transmission-related with an exception for Franchise Fees. Part of the Franchise Fees reported are Transmission-related, however, they are excluded in Statement AU because they are collected as a part of the BTRR in the BK Cost Statements.

REVISED
SAN DIEGO GAS & ELECTRIC COMPANY
 Statement AU
 Revenue Credits
 12 Months Ending December 31, 2020

Line No	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-20	(b) Feb-20	(c) Mar-20	(d) Apr-20	(e) May-20	(f) Jun-20	(g) Jul-20	Line No
1	4371049	454	Rents	\$ (21,821)	\$ (11,975)	\$ (11,711)	\$ (17,066)	\$ (14,192)	\$ (8,916)	\$ (13,246)	1
2	4371050	454	Rent - Electric Property	(7,467)	(3,333)	(3,333)	(3,334)	(3,333)	(3,333)	(4,664)	2
3											3
4			Total Rent from Electric Property ¹	(29,288)	(15,308)	(15,044)	(20,400)	(17,525)	(12,249)	(17,910)	4
5											5
6	4371016	456	Generation Interconnection	(822,374)	(160,533)	(155,890)	(155,890)	(155,891)	(155,890)	(155,890)	6
7	4371040	456	Revenue Enhancement	(246)	(28,207)	(223)	(68,247)	(297)	(3,973)	(383)	7
8	4371055	456	Shared Asset Revenue	(60,921)	(60,746)	(60,500)	(60,193)	(60,018)	(59,796)	(59,531)	8
9	4371058	456	Elec Trans Joint Pole Activity	(5,688)	(15,540)	(20,756)	-	-	-	(1)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	10
11	4371065	456	Trans Revenue Trsftr to Gen	-	-	-	-	-	-	-	11
12	4371067	456	Trans Revenue Trsftr to Dist	-	-	-	-	-	-	-	12
13	4371070	456	Trans Revenue Trsftr from Dist	-	-	-	-	-	-	-	13
14	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	-	14
15	4371082	456	Other Elec Rev-SDGE Gen	-	-	(39,260)	(13,086)	(13,087)	(13,086)	(13,087)	15
16	4371806	456	Elec-Trans Fees/Rev	-	(1,650)	(16,200)	-	(11,250)	(1,650)	(12,900)	16
17											17
18				(890,668)	(268,114)	(294,268)	(298,854)	(241,982)	(235,833)	(243,231)	18
19											19
20		Various	Citizens Border-East Line ³	(39,556)	(39,555)	(39,556)	(39,556)	(39,555)	(39,556)	(39,555)	20
21		Various	Citizens Sycamore-Penasquitos Line ³	(13,283)	(13,284)	(13,283)	(13,284)	(13,283)	(13,284)	(13,283)	21
22											22
23			Electric Transmission Revenues from Citizens	(52,839)	(52,839)	(52,839)	(52,840)	(52,838)	(52,840)	(52,838)	23
24											24
25											25
26			Total Miscellaneous Revenue	\$ (972,795)	\$ (336,261)	\$ (362,151)	\$ (372,094)	\$ (312,345)	\$ (300,922)	\$ (313,979)	26
27											27

v Adjustment to reflect the correct the 2020 entry in the transfer of transmission revenue requirements from distribution.

- The total Rent from Electric Property in FERC Form 1; Page 300; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 19; Col. b. The FERC Form 1 footnote is off by \$100 due a typing error.
- The total Other Electric Revenues in FERC Form 1; Page 300; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 21; Col. b.
- The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

REVISED
SAN DIEGO GAS & ELECTRIC COMPANY
 Statement AU
 Revenue Credits
 12 Months Ending December 31, 2020

Line No.	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-20	(i) Sep-20	(j) Oct-20	(k) Nov-20	(l) Dec-20	(m) Total	Line No
1	4371049	454	Rents	\$ (11,267)	\$ (16,830)	\$ (11,292)	\$ (11,291)	\$ (13,790)	\$ (163,397)	1
2	4371050	454	Rent - Electric Property	(3,333)	(3,333)	(3,334)	(3,333)	(3,333)	(45,463)	2
3			Total Rent from Electric Property¹	(14,600)	(20,163)	(14,626)	(14,624)	(17,123)	(208,860)	3
4										4
5										5
6	4371016	456	Generation Interconnection	(183,173)	(160,438)	(160,437)	(160,438)	(160,437)	(2,587,281)	6
7	4371040	456	Revenue Enhancement	(15,984)	(1,747)	-	(614)	(615)	(120,336)	7
8	4371055	456	Shared Asset Revenue	(59,303)	(59,114)	(60,307)	(60,393)	(70,321)	(731,143)	8
9	4371058	456	Elec Trans Joint Pole Activity	(1)	2,126	(17)	(1,542)	1,910	(39,509)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(17,262)	10
11	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	(25,000)	(25,000)	11
12	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	120,000	120,000	12
13	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	36,000	36,000	13 v
14	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	14
15	4371082	456	Other Elec Rev-SDGE Gen	(13,087)	(13,086)	(13,087)	(13,086)	(13,087)	(157,039)	15
16	4371806	456	Elec-Trans Fees/Rev	-	-	-	-	-	(43,650)	16
17										17
18			Total Other Electric Revenues²	(272,986)	(233,698)	(235,286)	(237,512)	(112,988)	(3,565,420)	18 v
19										19
20		Various	Citizens Border-East Line ³	(39,556)	(39,556)	(39,555)	(39,556)	(39,556)	(474,668)	20
21		Various	Citizens Sycamore-Penasquitos Line ³	(13,284)	(13,283)	(13,284)	(13,283)	(13,284)	(159,402)	21
22			Electric Transmission Revenues from Citizens	(52,840)	(52,839)	(52,839)	(52,839)	(52,840)	(634,070)	22 v
23										23
24										24
25										25
26			Total Miscellaneous Revenue	\$ (340,426)	\$ (306,700)	\$ (302,751)	\$ (304,975)	\$ (182,951)	\$ (4,408,350)	26 v
27										27

v Adjustment to reflect the correct 2020 entry in the transfer of transmission revenue requirements from distribution.

1 The total Rent from Electric Property in FERC Form 1; Page 300; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 19; Col. b. The FERC Form 1 footnote is off by \$100 due a typing error.

2 The total Other Electric Revenues in FERC Form 1; Page 300; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 21; Col. b.

3 The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AU

Revenue Credits

12 Months Ending December 31, 2020

Line No.	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-20	(b) Feb-20	(c) Mar-20	(d) Apr-20	(e) May-20	(f) Jun-20	(g) Jul-20	Line No.
1	4371049	454	Rents	\$ (21,821)	\$ (11,975)	\$ (11,711)	\$ (17,066)	\$ (14,192)	\$ (8,916)	\$ (13,246)	1
2	4371050	454	Rent - Electric Property	(7,467)	(3,333)	(3,333)	(3,334)	(3,333)	(3,333)	(4,664)	2
3											3
4			Total Rent from Electric Property ¹	(29,288)	(15,308)	(15,044)	(20,400)	(17,525)	(12,249)	(17,910)	4
5											5
6	4371016	456	Generation Interconnection	(822,374)	(160,533)	(155,890)	(155,890)	(155,891)	(155,890)	(155,890)	6
7	4371040	456	Revenue Enhancement	(246)	(28,207)	(223)	(68,247)	(297)	(3,973)	(383)	7
8	4371055	456	Shared Asset Revenue	(60,921)	(60,746)	(60,500)	(60,193)	(60,018)	(59,796)	(59,531)	8
9	4371058	456	Elec Trans Joint Pole Activity	(5,688)	(15,540)	(20,756)	-	-	-	(1)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	10
11	4371065	456	Trans Revenue Trsftr to Gen	-	-	-	-	-	-	-	11
12	4371067	456	Trans Revenue Trsftr to Dist	-	-	-	-	-	-	-	12
13	4371070	456	Trans Revenue Trsftr from Dist	-	-	-	-	-	-	-	13
14	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	-	14
15	4371082	456	Other Elec Rev-SDGE Gen	-	-	(39,260)	(13,086)	(13,087)	(13,086)	(13,087)	15
16	4371806	456	Elec-Trans Fees/Rev	-	(1,650)	(16,200)	-	(11,250)	(1,650)	(12,900)	16
17											17
18				(890,668)	(268,114)	(294,268)	(298,854)	(241,982)	(235,833)	(243,231)	18
19											19
20		Various	Citizens Border-East Line ³	(39,556)	(39,555)	(39,556)	(39,556)	(39,555)	(39,556)	(39,555)	20
21		Various	Citizens Sycamore-Penasquitos Line ³	(13,283)	(13,284)	(13,283)	(13,284)	(13,283)	(13,284)	(13,283)	21
22											22
23			Electric Transmission Revenues from Citizens	(52,839)	(52,839)	(52,839)	(52,840)	(52,838)	(52,840)	(52,838)	23
24											24
25											25
26			Total Miscellaneous Revenue	\$ (972,795)	\$ (336,261)	\$ (362,151)	\$ (372,094)	\$ (312,345)	\$ (300,922)	\$ (313,979)	26
27											27

¹ The total Rent from Electric Property in FERC Form 1; Page 300; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 19; Col. b. The FERC Form 1 footnote is off by \$100 due a typing error.

² The total Other Electric Revenues in FERC Form 1; Page 300; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 21; Col. b.

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AU

Revenue Credits

12 Months Ending December 31, 2020

Line No.	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-20	(i) Sep-20	(j) Oct-20	(k) Nov-20	(l) Dec-20	(m) Total	Line No
1	4371049	454	Rents	\$ (11,267)	\$ (16,830)	\$ (11,292)	\$ (11,291)	\$ (13,790)	\$ (163,397)	1
2	4371050	454	Rent - Electric Property	(3,333)	(3,333)	(3,334)	(3,333)	(3,333)	(45,463)	2
3			Total Rent from Electric Property ¹	(14,600)	(20,163)	(14,626)	(14,624)	(17,123)	(208,860)	3
4										4
5										5
6	4371016	456	Generation Interconnection	(183,173)	(160,438)	(160,437)	(160,438)	(160,437)	(2,587,281)	6
7	4371040	456	Revenue Enhancement	(15,984)	(1,747)	-	(614)	(615)	(120,536)	7
8	4371055	456	Shared Asset Revenue	(59,303)	(59,114)	(60,307)	(60,393)	(70,321)	(731,143)	8
9	4371058	456	Elec Trans Joint Pole Activity	(1)	2,126	(17)	(1,542)	1,910	(39,509)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(17,262)	10
11	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	(25,000)	(25,000)	11
12	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	120,000	120,000	12
13	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	100,000	100,000	13
14	4371076	456	Environmental Lab - Elec Tran	-	-	-	-	-	-	14
15	4371082	456	Other Elec Rev-SDGE Gen	(13,087)	(13,086)	(13,087)	(13,086)	(13,087)	(157,039)	15
16	4371806	456	Elec-Trans Fees/Rev	-	-	-	-	-	(43,650)	16
17										17
18			Total Other Electric Revenues ²	(272,986)	(233,698)	(235,286)	(237,512)	(48,988)	(3,501,420)	18
19										19
20		Various	Citizens Border-East Line ³	(39,556)	(39,556)	(39,555)	(39,556)	(39,556)	(474,668)	20
21		Various	Citizens Sycamore-Penasquitos Line ³	(13,284)	(13,283)	(13,284)	(13,283)	(13,284)	(159,402)	21
22			Electric Transmission Revenues from Citizens	(52,840)	(52,839)	(52,839)	(52,839)	(52,840)	(634,070)	22
23										23
24										24
25										25
26			Total Miscellaneous Revenue	\$ (340,426)	\$ (306,700)	\$ (302,751)	\$ (304,975)	\$ (118,951)	\$ (4,344,350)	26
27										27

¹ The total Rent from Electric Property in FERC Form 1; Page 300; Line 19; Col. b includes both Distribution and Transmission rents. The Total Transmission-related Rents from Electric Property is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 19; Col. b. The FERC Form 1 footnote is off by \$100 due a typing error.

² The total Other Electric Revenues in FERC Form 1; Page 300; Line 21; Col. b includes other revenues for both Distribution and Transmission. The Total Transmission-related piece of Other Revenues is reflected in Col. (m) of this schedule and ties to the footnotes on FERC Form 1; Page 450.1; Sch. Pg. 300; Line 21; Col. b.

³ The Electric Transmission Revenue for Citizens in this statement is to provide ratepayers a credit for Citizens' share of Transmission-related Common and General Plant, Transmission-related Working Capital Revenue, and Franchise Fees.

SAN DIEGO GAS & ELECTRIC COMPANY

TO5 Cycle 5 Cost Adjustment
Derivation of Interest Expense on Other BTRR Adjustment Applicable to TO5 Cycle 4
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Undercollection (+)	Monthly	Undercollection (+)		Undercollection (+)	5
6		in Revenue	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2020	\$ (279)	0.42%	\$ (279)	\$ (1)	\$ (280)
9	February	2020	(279)	0.39%	(559)	(2)	(560)
10	March	2020	(279)	0.42%	(840)	(3)	(843)
11	April	2020	(279)	0.39%	(1,122)	(4)	(1,125)
12	May	2020	(279)	0.40%	(1,405)	(5)	(1,410)
13	June	2020	(279)	0.39%	(1,689)	(6)	(1,695)
14	July	2020	(279)	0.29%	(1,974)	(5)	(1,979)
15	August	2020	(279)	0.29%	(2,258)	(6)	(2,264)
16	September	2020	(279)	0.28%	(2,544)	(7)	(2,550)
17	October	2020	(279)	0.28%	(2,829)	(8)	(2,837)
18	November	2020	(279)	0.27%	(3,116)	(8)	(3,124)
19	December	2020	(279)	0.28%	(3,403)	(9)	(3,412)
20	January	2021		0.28%	(3,412)	(10)	(3,422)
21	February	2021		0.25%	(3,422)	(9)	(3,431)
22	March	2021		0.28%	(3,431)	(10)	(3,440)
23	April	2021		0.27%	(3,440)	(9)	(3,449)
24	May	2021		0.28%	(3,449)	(10)	(3,459)
25	June	2021		0.27%	(3,459)	(9)	(3,468)
26	July	2021		0.28%	(3,468)	(10)	(3,478)
27	August	2021		0.28%	(3,478)	(10)	(3,488)
28	September	2021		0.27%	(3,488)	(9)	(3,497)
29	October	2021		0.28%	(3,497)	(10)	(3,507)
30	November	2021		0.27%	(3,507)	(9)	(3,517)
31	December	2021		0.28%	(3,517)	(10)	(3,526)
32	January	2022		0.28%	(3,526)	(10)	(3,536)
33	February	2022		0.25%	(3,536)	(9)	(3,545)
34	March	2022		0.28%	(3,545)	(10)	(3,555)
35	April	2022		0.27%	(3,555)	(10)	(3,565)
36	May	2022		0.28%	(3,565)	(10)	(3,575)
37	June	2022		0.27%	(3,575)	(10)	(3,584)
38	July	2022		0.31%	(3,584)	(11)	(3,595)
39	August	2022		0.31%	(3,595)	(11)	(3,607)
40	September	2022		0.30%	(3,607)	(11)	(3,617)
41	October	2022		0.42%	(3,617)	(15)	(3,633)
42	November	2022		0.40%	(3,633)	(15)	(3,647)
43	December	2022		0.42%	(3,647)	(15)	(3,662)
44			<u>(3,349)</u>		<u>\$</u>	<u>(313)</u>	44

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

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

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

Model Reference and Footnote Updates

Page in Model Various Pages	Reference and Footnote Update Description	Reason for Update
	FERC Form 1 references on various tabs were revised based on the new FERC Form 1 XBRL format	Revised FERC Form 1 references on various pages to conform with the new FERC Form 1 XBRL format
AD; Lines 9 and 17	Deleted additional footnote for Distribution Plant and General Plant	Deleted footnote to explain adjustment to Distribution & General Plant resulting from the 2020 FERC Audit
AD-5; Line 1	Deleted reference from footnote describing reason for change to FERC Form 1 reference	Deleted footnote on the EV plant transfers resulting from 2020 FERC Audit Finding No. 4 that does not apply in 2021 beginning balance
AD-9; Line 1	Deleted reference from footnote describing reason for change to FERC Form 1 reference	Deleted footnote on the EV plant transfers resulting from 2020 FERC Audit Finding No. 4 that does not apply in 2021 beginning balance
AE; Line 3	Deleted additional footnote for Electric Misc Intangible Plant Amortization	Deleted footnote to explain change in reference from FERC Form 1 to SDG&E Records
AE; Line 5	Deleted additional footnote for General Plant Depreciation	Deleted footnote to explain adjustment to General Plant resulting from the 2020 FERC Audit
AE-2; Line 1	Changed reference from FERC Form 1 to SDG&E Records for Electric Miscellaneous Intangible Plant beginning balance	Added footnote describing reason for change from the prior TO5 Cycle 4 footnote reference
AE-2; Line 3	Changed reference from SDG&E Records to FERC Form 1 for Electric Miscellaneous Intangible Plant ending balance	Revised reference from SDG&E Records to FERC Form 1 page
AE-3; Line 1	Changed reference from SDG&E Records to FERC Form 1 for General Plant beginning balance and deleted footnote	Footnote to explain adjustment to General Plant resulting from the 2020 FERC Audit in TO5 Cycle 4 is no longer applicable in TO5 Cycle 5
AF; Line 7	Added additional footnote for Total Transmission Related ADIT	Footnote added representing transmission net ADIT (liab)/asset and net (excess)/deficient ADIT resulting from approval of FERC Form 1 2020-003 Order No. 864 Compliance Filing
AF-1 and AF-2; Lines 2 thru 4	Revised description from Compliance Related Items, Post Retirement Benefits and Net Operating Loss to Non-Property Related and Property Related	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AF-1 and AF-2; Line 10	Revised description from Accumulated Depreciation Timing Differences to Property Related	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AF-1 and AF-2; Line 17	Revised description from Ad Valorem Taxes to Non-Property Related	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AF-1 and AF-2; Line 24	Added Total ADIT line summary and footnote explanation	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AF-1 and AF-2; Col. (b)	Added new column - Deficient Reserve Account 182.3, footnote explanation, and linked cells to appropriate 864 tabs	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AF-1 and AF-2; Col. (c)	Combined Excess Reserve Protected and Unprotected Columns to (Excess) Reserve Account 254, footnote explanation, and links to appropriate 864 tabs	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
Stmt AH; Lines 4 thru 8	Updated the Line number referencing and links	Account for changes to O&M exclusions by FERC for 2021
Stmt AH; Lines 14 thru 24	Updated the Line number referencing and links	Account for changes to A&G exclusions by FERC for 2021
AH-1	Deleted footnotes 1 and 2 on various exclusion adjustments	Footnotes 1 and 2 are not applicable to TO5 Cycle 5
AH-2	Deleted footnotes 2 and 4 from prior TO5 Cycle 4 and revised footnote 3 to 2	Footnote 3 from TO5 Cycle 4 is the only one applicable for TO5 Cycle 5 to explain exclusion related to the 2020 FERC Audit adjustments
AJ; Line 5	Deleted footnote 1 for General Plant Depreciation	Deleted footnote on depreciation expense adjusted to reflect impact of EV plant transfers resulting from 2020 FERC Audit Finding No. 4 not applicable in TO5 Cycle 5
AJ-3; Line 1	Changed reference from SDG&E Records to FERC Form and deleted footnote describing reason for change	Deleted footnote to explain adjustment to General Plant depreciation resulting from the 2020 FERC Audit
AL; Line 1	Deleted footnote 2 for Material & Operating Supplies	Footnote 2 in TO5 Cycle 4 is not applicable in TO5 Cycle 5
AL; Line 7	Additional footnote for Prepayments	The 13-month avg referenced on the FERC Form is incorrect due to an omission error in the calculation. Cycle 5 reflects the correct amount
AL-1; Line 18	Deleted footnote. SDG&E Records was left as reference since there's no more footnote for Page 227 in the new FERC Form 1 XBRL format	Prior year FERC Form 1 footnote data was incorrect and needed a footnote explanation
AL-2; Line 18	Changed reference from FERC Form 1 to SDG&E Records and added footnote describing reason for change	The 13-month avg referenced on the FERC Form is incorrect due to an omission error in the calculation. Cycle 5 reflects the correct amount
AR-1; Lines 2 thru 4	Revised description from Compliance Related Items, Post Retirement Benefits and Net Operating Loss to Non-Property Related and Property Related	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AR-1; Line 7	Updated footnote to the Total of Account 190 line due to the absence of the Net Operating Loss description in the TO5 Cycle 5	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AR-1; Line 10	Revised description from Accumulated Depreciation Timing Differences to Property Related	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AR-1; Line 17	Revised description from Ad Valorem Taxes to Non-Property Related	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AR-1; Line 24	Added Total Federal Amortization line summary	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AR-1; Col. (a)	Revised column heading from Excess Reserve Protected to (Excess) Reserve Account 254, footnote explanations, and linked cells to appropriate 864 tabs	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AR-1; Col. (b)	Revised column heading from Excess Reserve Unprotected to Deficient Reserve Account 182.3, footnote explanations, and linked cells to appropriate 864 tabs	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AT; AT-1	Added new tab for the State and Local Tax Adjustments	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AV; Pg 3; Line 8	Updated reference to AV-1A; from Line 46 to Line 49	Line no. changed due to addition of 2021 data
AV; Pg 3 and 4; Lines 19 thru 66	Added component B = Transmission Total State Tax Adjustments and move the rest of other components to the next lines and updated line references accordingly	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
AV; Pg 3 and 4; Lines 25 and 59	Revised formula calculation with the addition of new component mentioned above	Added footnote to explain change in the TO5 Cycle 4 balance due to adjustment on the unfunded reserves error included in the TO5 Cycle 5 Adjustment workpapers
Misc-1; Lines 5 and 9	Added footnote on the Supplemental Executive Retirement Plan (SERP)	Added footnote to explain change in the TO5 Cycle 4 balance due to adjustment on the unfunded reserves error included in the TO5 Cycle 5 Adjustment workpapers
Misc-1; 1; Lines 12 and 14	Added footnote on the Supplemental Executive Retirement Plan (SERP)	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
Orders 864-1; 864-2; Order 864-3; and 864-4	Revised and updated tabs entirely	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
Order 864-1 and 864-3; Col. 9	Revised col. reference to "SDG&E Records" on the Cumulative Amortization of Excess/Deficient ADIT	Revision made to accurately show life-to-date cumulative amortization per SDG&E records
True-Up AV; Pg. 3 and 4; Lines 19 thru 66	Added component B = Transmission Total State Tax Adjustments and move the rest of other components to the next lines and updated line references accordingly	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval
True-Up AV; Pg. 3 and 4; Lines 25 and 59	Revised formula calculation with the addition of new component mentioned above	Revisions made as a result of FERC Form 1 2020-003 Order No. 864 Compliance Filing approval