

San Diego Gas & Electric Company

Appendix X Cycle 5 Information

May 24, 2016

Docket No. ER16-____-____



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May 24, 2016

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

**Re: San Diego Gas & Electric Company, Fifth Annual Informational Filing
under the Appendix X Formula of the Transmission Owner Tariff, Docket
No. ER16-___-000**

Dear Secretary Bose:

Pursuant to the Appendix X Formula (“Appendix X”)¹ of San Diego Gas & Electric Company’s (“SDG&E”) Transmission Owner (“TO”) Tariff, for informational purposes, SDG&E hereby submits to the Federal Energy Regulatory Commission (“Commission” or “FERC”) SDG&E’s Appendix X Fifth Informational Filing (Cycle 5)² (“Filing” or “Cycle 5 Filing”). The proposed effective date of the Cycle 5 Filing is June 1, 2016.

Because this Cycle 5 Filing is provided for informational purposes pursuant to Appendix X of SDG&E’s TO Tariff, it is not subject to the requirements of Section 205 of the Federal Power Act, 16 U.S.C. §824d.

¹ The Commission approved the original Appendix X Formula in *San Diego Gas & Electric Company, Order Conditionally Accepting Tariff Revision*, 139 FERC ¶61,188 (June 8, 2012) and *Letter Order*, 141 FERC ¶61,054 (October 19, 2012). Subsequently, the Commission approved a modified Appendix X to conform it to SDG&E’s Fourth Transmission Rate Formula (“TO4”) in *San Diego Gas & Electric Company, Order Conditionally Accepting Tariff Revision*, 151 FERC ¶61,177 (May 29, 2015) and in *Letter Order* (July 8, 2015).

² The term “Cycle” refers to the particular annual informational filing being made under the Appendix X Formula. The capitalized terms are either defined herein or in Appendix X of SDG&E’s TO Tariff.

I. BACKGROUND

Citizens Sunrise Transmission, LLC (“Citizens”), a wholly-owned subsidiary of Citizens Energy Corporation, has leased 50% of the transfer capability of the Border-East Line³ of the Sunrise Powerlink Transmission Project (“Sunrise”).⁴ Appendix X was designed to ensure that Citizens pays its fair share of operation and maintenance expenses attributable to the Border-East Line segment that Citizens leases.

Citizens prepaid SDG&E \$85.194 million in exchange for a 30-year entitlement to 50% of the Border-East Line’s transfer capability effectuated through a lease arrangement. SDG&E operates and maintains the Border-East Line for Citizens for a charge, *i.e.*, the Citizens Border East Line Rate.⁵

The Appendix X Formula sets forth a formula rate for the service that SDG&E provides on behalf of Citizens. The applicable charge for each Rate Effective Period is specified annually on the basis of certain recorded costs reflected in an Appendix X Informational Filing that SDG&E is required to file on or before May 30, just prior to June 1, the first day of the Rate Effective Period. Such charge will remain in effect through May 31 of the subsequent year.

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

The cost components identified above are calculated based on the previous calendar year’s data shown in SDG&E’s FERC Form 1. The True-Up Adjustment cost component for each Rate Effective Period comes from an annual reconciliation of the difference between (a) SDG&E’s actual costs of providing the transmission service during the most recent consecutive twelve-month period (“True-Up Period”) ending December 31 preceding that Rate Effective Period, less (b) actual revenues received from Citizens for transmission services during the True-Up Period.

Appendix X also provides for SDG&E to reflect all Commission-directed refunds or adjustments affecting the Border-East Line in the True-Up Adjustment.

³ The Border-East Line, a 30-mile segment of the Sunrise Powerlink Transmission Project is located between SDG&E’s Imperial Valley substation and the San Diego County line.

⁴ Sunrise is a 120-mile, 500 kV transmission line and associated upgrades that will extend from SDG&E’s Imperial Valley substation to load-centers in western San Diego County, California.

⁵ The Commission approved the transaction and established a certain accounting treatment that SDG&E must follow for the Border-East Line in *San Diego Gas & Electric Company, Order on Petition for Declaratory Order*, 129 FERC ¶ 61, 233 (December 17, 2009).

II. SUMMARY OF THE INFORMATIONAL FILING

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

- a 2015 calendar Base Period,
- a 2015 True-Up Period, and
- a 12-month Rate Effective Period from June 1, 2016 through May 31, 2017.

This Cycle 5 Filing reflects an over-collection of \$0.441M compared to the annual charge rate of \$1.242M in the current Cycle 4 Filing. This change reflects an annual decrease of approximately \$1.683M, or approximately 136%. Consistent with the normal operation of the Appendix X Formula, the over-collection of \$0.441M will be reflected as a credit in the True-Up Adjustment in the Cycle 6 Informational Filing.

The Appendix X Formula is comprised of the following components (all amounts in \$ millions):

(1) Direct Maintenance Expense Cost Component	=	\$0.108M
(2) Non-Direct Expenses Cost Component	=	\$1.951M
(3) Cost Component Containing Other Specific Expenses	=	\$(0.878)M
(4) True-Up Adjustment	=	\$(1.611)M
(5) Interest True-Up Adjustment	=	<u>\$(0.011)M</u>
TOTAL	=	\$(0.441)M

As further explained in the Cycle 5 Informational Filing Report, the primary reasons for the annual rate changes are:

- A larger year-end deferred tax liability balance resulted in a larger revenue requirement credit of \$878K compared to prior years (item 3 above);
- the derivation of the True-Up Adjustment resulted in a revenue requirement credit of approximately \$1.6M due to 2015 recorded revenues exceeding 2015 expense (item 4 above);
- A decrease in Administrative and General (A&G) expenses;
- These credits are offset by the Direct and Non-Direct Expense Components of approximately \$2.1M (items 1 and 2 above).

III. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 5 Informational Filing consists of the following:

1. Cycle 5 Informational Filing Report, which explains the Appendix X Informational Filing, Attachments, supporting Cost Statements, and Exhibit No. SDG-1, which summarizes the cost changes between Cycle 4 and Cycle 5;

2. Attachment 1 – BK2 Summary of Annual and Monthly Citizens’ Charges per Appendix X;
3. Attachment 2 – BK2 Derivation of Citizens’ 2015 Base Period and True-Up Period Cost Components (BK2 – Sections 1 through 3);
4. Attachment 3 – Derivation of Citizens’ 2015 True-Up Adjustment (BK2 – Sections 4 and 5).
5. Attachment 4 – 2015 Base Period and True-Up Period Cost Statements and Work papers.

IV. SERVICE

Copies of this Filing are being served on all parties to Docket Nos. ER15-1410 and ER15-1817. Copies are also being served on the California Public Utilities Commission, the CAISO and participating transmission owners that have transferred operational control over their transmission facilities and entitlements to the CAISO.

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V. COMMUNICATIONS

Correspondence and other communications concerning this Informational Filing should be addressed to:⁶

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Respectfully submitted,

/s/ GEORGETTA J. BAKER

Georgetta J. Baker
 Attorney for
 San Diego Gas & Electric Company

Enclosures

cc: Donald Allen (Citizens)
 Ashley Bond (Citizens)

⁶ SDG&E requests waiver of Rule 203(b)(3) to the extent necessary to permit each of the individuals identified above to be placed on the Commission's official service list in this proceeding.

San Diego Gas & Electric Company

Informational Filing Report

Appendix X, Cycle 5

Docket No. ER16-____-____

**SAN DIEGO GAS & ELECTRIC COMPANY
APPENDIX X, CYCLE 5 INFORMATIONAL FILING REPORT**

I. INTRODUCTION

San Diego Gas & Electric Company (“SDG&E”) leases to Citizens Sunrise Transmission, LLC (“Citizens”), a wholly-owned subsidiary of Citizens Energy Corporation, 50% of the transfer capability of the Border-East Line¹ of the Sunrise Powerlink Transmission Project (“Sunrise”),² for a 30-year period.³ SDG&E operates and maintains the Border East Line on Citizens’ behalf for an annual charge, *i.e.*, the Citizens Border East Line Rate, based on certain recorded costs reflected in annual informational filings that SDG&E makes at the Federal Energy Regulatory Commission (“FERC” or “Commission”) pursuant to the Appendix X⁴ Formula rate mechanism of SDG&E’s Transmission Owner (“TO”) Tariff.

This Report addresses the Fifth Informational Filing (“Cycle 5”)⁵ under Appendix X, establishing the Citizens Border East Line Rate for the Rate Effective Period June 1, 2016 through May 31, 2017. More specifically, the Citizens Border East Line Rate consists of the following five Cost Components:

-
- ¹ The Border-East Line, a 30-mile segment of the Sunrise Powerlink Transmission Project is located between SDG&E’s Imperial Valley substation and the San Diego County line.
- ² Sunrise is a 120-mile, 500 kV transmission line and associated upgrades that will extend from SDG&E’s Imperial Valley substation to load-centers in western San Diego County, California.
- ³ The Federal Energy Regulatory Commission approved the transaction and established a certain accounting treatment that SDG&E must follow for the Border-East Line in *San Diego Gas & Electric Company, Order on Petition for Declaratory Order*, 129 FERC ¶61, 233 (December 17, 2009).
- ⁴ The Commission approved the original Appendix X in *San Diego Gas & Electric Company, Order Conditionally Accepting Tariff Revision*, 139 FERC ¶61,188 (June 8, 2012) and *Letter Order*, 141 FERC ¶61,054 (October 19, 2012). Subsequently, the Commission approved a modified Appendix X to conform it to SDG&E’s Fourth Transmission Rate Formula (“TO4”) in *San Diego Gas & Electric Company, Order Conditionally Accepting Tariff Revision*, 151 FERC ¶61,177 (May 29, 2015) and *Letter Order* (July 8, 2015).
- ⁵ The term “Cycle” refers to the particular annual informational filing being made under Appendix X. The capitalized terms are either defined in this Report or in Appendix X.

- A. Direct Maintenance Expense Cost Component;
- B. Non-Direct Expenses Cost Component;
- C. Cost Component Containing Other Specific Expenses associated with the Citizens Border-East Line;
- D. True-Up (“TU”) Adjustment; and
- E. Interest TU Adjustment.

The following Attachments reflect the derivation of the Citizens Border East Line Rate components for the Base Period and TU Period Adjustments:

- Attachment 1 – BK2 Summary of Annual and Monthly Citizens’ Charges;
- Attachment 2 – BK2 Derivation of Citizens’ 2015 Base Period and True-Up Period Cost Components (BK2-Sections 1 through 3);
- Attachment 3 – BK2 Derivation of Citizens’ 2015 True-Up Adjustment (BK2 - Sections 4 and 5);
- Attachment 4 – 2015 Base Period and True-Up Period Cost Statements and Workpapers.

II. SDG&E’S ACCOUNTING OF EXPENSES AND PLANT TO DERIVE THE COST COMPONENTS OF THE CITIZENS BORDER EAST LINE RATE

A. Transmission Operation and Maintenance and Administrative and General Accounting

In this Filing, the expenses charged and allocated to the Citizens lease accounts in 2015 were added to 2015 non-lease transmission Operation and Maintenance (“O&M”) and Administrative and General (“A&G”) accounts to develop a total 2015 cost basis from which to allocate costs to Citizens. Once the Citizens 2015 Base Period Cost Components (A, B, and C) are determined as shown in Attachment 1, they are recorded and tracked in specific FERC

accounts applicable to leased assets⁶ and charged to Citizens commencing June 1, 2016 as estimated charges or revenues that SDG&E will record during the Cycle 5 Rate Effective Period, *i.e.*, June 1, 2016 through May 31, 2017.

B. SDG&E's Electric Plant Accounting of the Lease

The portion of the Border-East Line leased to Citizens is valued at approximately \$85.194 M of transmission plant. As set forth in Appendix X, SDG&E has booked this amount to Electric Plant Leased to Others in Account 104 and as such, this amount is not reflected in the Transmission Plant Accounts 350 through 359, which are used to determine Transmission Rate Base applicable to the derivation of SDG&E's Base Transmission Revenue Requirement under its TO4 Formula.

The \$85.194 M of plant leased to Citizens is added to Total Transmission Plant to develop a Transmission Plant Allocation Factor to allocate costs to Citizens. This cost allocation process is explained in more detail in Section IV below, which describes the derivation of the various Sections of Statement BK2.

III. COMPARISON OF CYCLE 5 AND CYCLE 4 RATES

Exhibit No. SDG-1, which is included at the end of this Report, provides a comparison of the Cycle 5 rates with the Cycle 4 rates that were previously filed. As indicated in Exhibit No. SDG-1, the decrease is primarily due to a credit increase of (\$642K) for Other Specific Expenses as a result of Accumulated Deferred Income Tax ("ADIT") attributed to Bonus Depreciation, a (\$571K) decrease in Non-Direct Expenses resulting from lower A&G expenses, and a credit increase of (\$555K) for the True-Up Adjustment. Each of these variances will be discussed in more detail in Section IV.

⁶ The lease accounts are set forth in a table at the end of Appendix X.

IV. CALCULATION OF 2015 BASE PERIOD AND TRUE-UP PERIOD COST COMPONENTS IN ATTACHMENT 2 (COST STATEMENT BK2)

The calculations of the Cost Components for Direct Maintenance Expenses, Non-Direct Expenses, and Other Specific Expenses associated with the Border-East Line are described below.

A. Section 1 – Direct Maintenance Expense Cost Component

Direct Maintenance Expenses reflect the allocation of any direct maintenance on the Border-East Line that was assigned to Citizens. During 2015, SDG&E incurred Direct Maintenance expenses of \$210,512 to operate and maintain the Border-East Line, and allocated 50% of those expenses (approximately \$105K) to Citizens, as reflected in Statement BK2, Section 1. The \$210,512 pertains to: 1) the costs related to aerial lighting system of the Border-East Line and 2) inspection and maintenance expenses.

B. Section 2 – Non-Direct Expense Cost Component

The Non-Direct Expenses shown in Section 2 of Statement BK2 reflects the allocation of Non-Direct transmission O&M expenses, A&G expenses, and other expenses attributable to supporting the Border-East Line. SDG&E allocates these expenses to Citizens based upon the derivation of an annual carrying charge percentage calculated under the Formula, which is then applied to the Citizens plant lease amount of \$85.194M. The manner in which the carrying charge rates are derived is set forth in the reference column of Statement BK2.

The Non-Direct Expense Cost Component decreased (\$0.571M) from \$2.522M in Cycle 4 to \$1.951M in Cycle 5. The decrease was primarily due to lower A&G expenses resulting from decreased Wildfire Insurance Premiums and Damage Claims paid in 2015. A decrease in the Transmission Wages and Salaries Allocation Factor from 12.16% in Cycle 4 to 11.30% in Cycle 5 also contributed to the decrease in A&G.

C. Section 3 – Cost Component Containing Other Specific Expenses

Section 3 of Statement BK2 contains the derivation of four specific costs assigned to Citizens:

1. Part A derives the revenue requirements credited back to Citizens associated with the amount of Sunrise ADIT allocated to Citizens.
2. Part B derives the revenue requirement for total electric property tax expense allocated to Citizens.
3. Part C derives the revenue requirement applicable to the annual income tax expense resulting from Non-Deductibility of Depreciation on Equity Allowance for Funds Used During Construction allocated to Citizens.
4. Part D derives the depreciation removal cost allocated to Citizens. Part D takes the applicable depreciation removal rate times the leased plant balances to arrive at the annual removal costs. However, during the term of SDG&E's TO4 Formula (September 1, 2013 through December 31, 2018) the Sunrise depreciation rate is equal to zero. Therefore, the annual removal costs allocated to Citizens is zero dollars during SDG&E's TO4 Formula. SDG&E does not charge Citizens any depreciation expense through the lease payments except for cost of removal, which is allowed to be recovered through the Formula. When the lease expires in 30 years, the Citizens portion of the Border-East Line will be reinstated on SDG&E books at a zero net plant value to accurately reflect the reduction in ratepayer obligation.

The credit for the Cost Component Containing Other Specific Expenses increased by (\$0.642M) from (\$0.236M) in Cycle 4 to (\$0.878M) in Cycle 5. The increase was primarily due

to higher revenue credits resulting from a higher ADIT average balance attributed to Bonus Depreciation.

On its 2012 Federal income tax return, SDG&E claimed 100% bonus depreciation on a majority of the Sunrise Powerlink, which resulted in a taxable net operating loss (a deferred tax asset). At the same time, a deferred tax liability was also generated due to higher tax depreciation over book depreciation. The ADIT credit Citizens received in the Appendix X Informational Filings for Cycles 2, 3, and 4 was based on an average of the deferred tax liability offset by the deferred tax asset existing at the beginning and end of each year. For Cycle 5, the deferred tax asset was fully reversed, which resulted in no offset to the deferred tax liability. As such, there was a substantial increase in the December 31, 2015 end-of-year ADIT balance, which ultimately resulted in a larger revenue credit compared to prior years. See Exhibit SDG-2 for a Cycle 2 through Cycle 5 comparison of the ADIT balances and credit calculations. The credit is neutral, assuring that both SDG&E's and Citizens' ratepayers pay no higher rates than they would have if SDG&E had retained the entire transfer capacity on the Sunrise Powerlink.

V. CITIZENS TU ADJUSTMENT

The TU Adjustment in Cycle 5, which is derived in Attachment 3, reconciles the difference between (a) SDG&E's actual costs of providing the transmission service during the TU Period as calculated in Section 4b, less (b) recorded revenues billed by SDG&E and paid by Citizens for transmission services during the TU Period, plus (c) applicable interest. The recorded revenues for the first five months of the 2015 TU Period (January 2015 through May 2015) were invoiced using Cycle 3 rates, while the remaining seven months (June 2015 through December 2015) were invoiced using Cycle 4 rates.

As previously mentioned, Citizens was billed at Cycle 3 rates (\$284K*5 months = \$1.419M) and Cycle 4 rates (\$192K*7 months = \$1.342M) in 2015, which totaled \$2.761M. The 2015 Actual Cost of Service was only \$1.181M. As reflected in Attachment 1, Line 11, the result was an over-collection of \$1.611M after a \$31K credit for interest.

The Cycle 5 over-collection is due to lower A&G expenses as a result of decreased Wildfire Insurance Premiums and Damage claims as discussed in Section IV, Part B above and an increased credit for ADIT allocated to Citizens, as discussed in Section IV, Part C above.

VI. CITIZENS INTEREST TU ADJUSTMENT

The Cycle 5 Informational Filing includes an Interest TU Adjustment Cost Component associated with the Cycle 4 TU Adjustment (over-collection) calculated in the Cycle 4 filing. Attachment 3, Section 5, Page Int. TU, Line 15 reflects an Interest TU Adjustment of (\$11K) based on the over-collection of (\$365K) calculated in Cycle 4, Volume 1, Attachment 3, Section 4B, Line 28, Column M.

VII. WORK PAPERS SUPPORTING THE BASE PERIOD AND TU ADJUSTMENT COST STATEMENTS

Attachment 4 contains all work papers and cost statements supporting the 2015 Base Period and TU Period Cost of Service Components discussed in Section IV. These workpapers contain statements AD, AE, AF, AG, AH, AI, AJ, AK, AL, AR, AV, and other workpapers, including pages from SDG&E's electric FERC Form 1 for 2015. Cost Statements BG and BH are included to show the comparison between revenues at proposed and at currently-effective rates.

In prior years' Appendix X Annual Informational Filings, SDG&E included specific workpapers for the revenue component of Non-Deductible AFUDC Equity, Transmission Rate Base, and Transmission Depreciation Rates in separate tabs at the end of Attachment 4. Starting

with the Cycle 5 Annual Informational Filing, the aforementioned workpapers will no longer be their own separate tabs, but instead will be included as a supporting workpaper for each of the Cost Statements they support. For this Filing, each workpaper is included in the following locations:

- Non-Deductibility of AFUDC Equity-Statement AV, Page AV-3A;
- Transmission Rate Base-Statement AV, Page AV7;
- Transmission Depreciation Rates-Statement AJ, Page AJ-3.

END OF REPORT

Exhibit No. SDG-2

**Citizens Accumulated Deferred Income Tax Comparison
Difference With and Without Bonus Depreciation
Cycles 2 through 5 of the Appendix X Informational Filing
(\$1,000)**

Line No.	Difference With and Without Bonus Depreciation	BOY		EOY			Average ADIT	Apply Cost of Capital	ADIT Credit Excluding Franchise Fees	Line No.
		ADIT		Federal ADTL	Federal ADTA	State ADIT				
1	Cycle 2	\$ -	\$ (6,037)	\$ (26,698)	\$ 20,661	\$ -	\$ (3,019)	12.3900%	\$ (374)	1
2	Cycle 3		(6,037)	(22,214)	15,287	-	(6,482)	12.4500%	(807)	2
3	Cycle 4		(6,927)	(19,993)	9,800	-	(8,560)	11.5168%	(986)	3
4	Cycle 5		(10,193)	(17,991)	-	-	(14,092)	11.7465%	(1,655)	4
5										5
6										6
7										7

Information for this table comes from workpapers AF3 (Cycle 2 and 3) and AF4 (Cycle 4 and 5), as well as, Statement BK2; Attachment 2; Section 3; Part A for Direct Assignment of ADIT to Citizens.

Legend:

ADIT = Accumulated Deferred Income Tax
ADTL = Accumulated Deferred Tax Liability
ADTA = Accumulated Deferred Tax Asset

San Diego Gas & Electric Company

Attestation

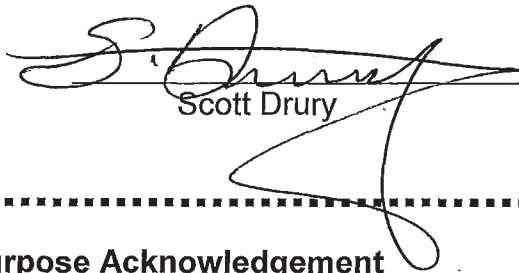
Appendix X, Cycle 5

Docket No. ER16-____-____

**ATTESTATION RE SAN DIEGO GAS & ELECTRIC COMPANY'S
FORMULA FOR CALCULATING THE ALLOCATED COSTS TO CITIZEN'S BORDER EAST
LINE RATE UNDER SDG&E'S TRANSMISSION OWNER TARIFF**

I, Scott Drury, attest that I am Chief Energy Supply Officer for San Diego Gas & Electric Company ("SDG&E"), and to the best of my knowledge and belief, the cost of service statements and supporting data submitted as part of this filing are true, accurate, and current representations of SDG&E's books and other corporate documents.

May 23, 2016


Scott Drury

California All-Purpose Acknowledgement

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
)
County of San Diego)

On May 23, 2016 before me, Joyce Jeffers, Notary Public, personally appeared **Scott Drury**, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.


Joyce Jeffers, Notary Public



San Diego Gas & Electric Company

ATTACHMENT 1 BK2 Summary of Annual/Monthly Citizens' Charges

Docket No. ER16-____-____

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period - June 1, 2016 to May 31, 2017
(\$1, 000)

Line No.	A. Citizens Annual Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
1				1
2	Section 1 - Direct Maintenance Expense Cost Component	\$ 108	Attachment 2; Sec. 1; Page 1; Line 16	2
3				3
4	Section 2 - Non-Direct Expense Cost Component	\$ 1,951	Attachment 2; Sec. 2; Page 1; Line 33	4
5				5
6	Section 3 - Cost Component Containing Other Specific Expenses	\$ (878)	Attachment 2; Sec. 3; Page 2; Line 23	6
7				7
8	Section 4 - True-Up Adjustment Cost Component			8
9	(over) / undercollection			9
10				10
11	True-Up Adjustment for 2015 Rate Effective Period	\$ (1,611)	Attachment 3; Sec. 4a; Page TU; Col. M; Line 33	11
12				12
13	Section 5 - Interest True-Up Adjustment Cost Component			13
14				14
15	Cycle 4 Interest True-Up Adjustment	\$ (11)	Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15	15
16				16
17				17
18	Total Citizens Annual Costs	\$ (441)	Sum of Line 2 through 15	18
19				19

Line No.	B. Citizens Monthly Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
20				20
21	Section 1 - Direct Maintenance Expense Cost Component	\$ 8.992	Line 2 above / 12 Months	21
22				22
23	Section 2 - Non-Direct Expense Cost Component	\$ 162.579	Line 4 above / 12 Months	23
24				24
25	Section 3 - Cost Component Containing Other Specific Expenses	\$ (73.132)	Line 6 above / 12 Months	25
26				26
27	Section 4 - True-Up Adjustment Cost Component			27
28				28
29	True-Up Adjustment for 2015 Rate Effective Period	\$ (134.233)	Line 11 above / 12 Months	29
30				30
31	Section 5 - Interest True-Up Adjustment Cost Component			31
32				32
33	Cycle 4 Interest True-Up Adjustment	\$ (0.931)	Line 15 above / 12 Months	33
34				34
35	Total Citizens Monthly Costs (Rounded)	\$ (36.726)	Sum of Lines 21 through 33	35
36				36
37	12 Month Rate Effective Period (June 2016 to May 2017)	12		37
38				38
39	Total Citizens Annual Costs (Rounded)	\$ (441)	Line 35 X Line 37	39
40				40

San Diego Gas & Electric Company

ATTACHMENT 2

BK2 Derivation of Citizens' 2015 Base Period & True-Up Period Cost Components

SECTIONS 1-3

Docket No. ER16-____-____

San Diego Gas & Electric Company
Cost Statement BK2

Section 1- Direct Maintenance Expense Cost Component

For the Base Period & True-Up Period Ending December 31, 2015

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
1			
2	\$ 211	Stmt AH; Page AH; Line 2	2
3	50%		3
4	\$ 105	Line 2 * Line 3	4
5			5
6	\$ 13	One Eighth O&M Rule; (Line 4) / 8	6
7			7
8	11.7465%	Stmt AV; Page AV2; Line 31	8
9			9
10	\$ 2	Line 6 * Line 8	10
11			11
12	\$ 107	Line 4 + Line 10	12
13			13
14	\$ 1	Line 12 X .010310	14
15			15
16	\$ 108	Line 12 + Line 14	16
17			17
18	\$ 8,992	Line 16 / 12 Months	18

San Diego Gas & Electric Company
Cost Statement BK2
Section 2 - Derivation of Non-Direct Expenses Cost Component
For the Base Period & True-Up Period Ending December 31, 2015
(\$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

San Diego Gas & Electric Company
 Cost Statement BK2
 Section 2 - Derivation of Non-Direct Expenses Cost Component
 For the Base Period & True-Up Period Ending December 31, 2015
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2	\$4,659,552	Stmt AD; Page AD; Line 15	2
3			3
4			4
5			5
6	\$ 33,774	Stmt AH; Page AH-2; Col.C (Line 19 + Line 38)	6
7			7
8	0.72%	Line 6 / Line 2	8
9			9
10	\$ 5,561	Stmt AH; Page AH-2; Col.C; Line 34	10
11			11
12	0.12%	Line 10 / Line 2	12
13			13
14	\$ 39,335	Line 6 + Line 10 ; Ties to Stmt AH; Page AH-2; Line 40	14
15			15
16			16
17			17
18	\$ 37,113	Stmt AH; Page AH; Line 61	18
19			19
20	0.80%	Line 18 / Line 2	20
21			21
22			22
23			23
24	\$ 1,720	Stmt AK; Page AK; Line 42	24
25			25
26	0.04%	Line 24 / Line 2	26
27			27
28			28
29			29
30	0.44%	Page 3; Line 19	30
31			31
32			32
33			33
34			34
35	\$ 35,341	Stmt AL; Page AL; Line 5	35
36	\$ 13,885	Stmt AL; Page AL; Line 9	36
37	\$ 9,556	Stmt AL; Page AL; Line 19	37
38	\$ 58,782	Sum of Lines 35 thru 37	38
39			39
40	11.7465%	Stmt AV; Page AV2; Line 31	40
41			41
42	\$ 6,905	Line 38 X Line 40	42
43			43
44	0.15%	Line 42 / Line 2	44

San Diego Gas & Electric Company
 Cost Statement BK2
 Section 2 - Derivation of Non-Direct Expenses Cost Component
 For the Base Period & True-Up Period Ending December 31, 2015
 (\$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

**San Diego Gas & Electric Company
Cost Statement BK2**

**Section 3 - Cost Component Containing Other Specific Expenses
For the Base Period & True-Up Period Ending December 31, 2015
(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4	\$ (10,193)	Stmt AF; AF-4; Col. ADIT; Line 13	4
5			5
6			6
7			7
8	\$ (17,991)	Stmt AF; AF-4; Col. Net ADIT; Line 13	8
9			9
10			10
11	\$ (28,184)	Line 4 + Line 8	11
12			12
13	\$ (14,092)	Line 11 / 2	13
14			14
15	7.7600%	Stmt AV; Page AV2; Line 29	15
16	3.9865%	Stmt AV; Page AV2; Line 27	16
17	11.7465%	Line 15 + Line 16	17
18			18
19	\$ (1,655)	Line 13 * Line 17	19
20	\$ (17)	Line 19 * .010310	20
21	\$ (1,672)	Line 19 + Line 20	21
22			22
23	\$ (139)	Line 21 / 12 Months	23
24			24
25			25
26			26
27	\$ 653	Stmt AK; Page AK; Line 31	27
28	\$ 7	Line 27 * .010310	28
29	\$ 660	Line 27 + Line 28	29
30			30
31	\$ 55	Line 29 /12 Months	31
32			32
33			33
34			34
35	\$ 135	Stmt AV; Page AV-3A; Line 9	35
36			36
37	\$ 11	Line 35 / 12 Months	37

A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:

As of December 31, 2014
ADIT Liability Attributable to Bonus Depreciation
Offset by ADTA Generated by Net Operating Loss (NOL)

As of December 31, 2015
ADIT Liability Attributable to Bonus Depreciation
Offset by ADTA Generated by Net Operating Loss (NOL)

Total

Annual Average of Beginning Balance and End of Year Balance

Return
FIT and SIT
Cost of Capital Rate

Citizens 12 Months Revenue Credit
Franchise Fee @ 1.0310%

Total Citizens Revenues plus Franchise

Citizens Monthly ADIT Revenues plus Franchise Fees

Property Taxes Allocated to Citizens
Citizens Allocated Property Taxes
Franchise Fee @ 1.0310%

Total Citizens Allocated Property Taxes

Citizens Allocated Monthly Property Taxes

Non-Deductibility of Depreciation on Equity AFUDC Revenue Component
Annual Equity AFUDC Allocated to Citizens

Monthly Equity AFUDC Allocated to Citizens

**San Diego Gas & Electric Company
Cost Statement BK2**

**Section 3 - Cost Component Containing Other Specific Expenses
For the Base Period & True-Up Period Ending December 31, 2015
(\$1,000)**

Line No.	A Total Costs	B Removal Rate ⁽¹⁾	C = A * B Amounts	Reference	Line No.
1					1
2					2
3					3
4	\$ 46,971	-	\$ -		4
5	\$ 16,615	-	\$ -		5
6	\$ 19,939	-	\$ -		6
7	\$ -	-	\$ -		7
8	\$ 1,669	-	\$ -		8
9	\$ 85,194	-	\$ -		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
D. Derivation of Citizens Border East Line Removal Costs					
FERC Account					
354 - Towers & Fixtures				TO4 Transmission Plant Deprec. Rates WP	
356 - Overhead Cond & Devices				TO4 Transmission Plant Deprec. Rates WP	
359 - Road and Trails				Removal Rate Not Applicable	
350.1 - Land				Removal Rate Not Applicable	
350.2 - Land Rights				Removal Rate Not Applicable	
Subtotal Annual Removal Costs				Sum of Lines 4 thru 12	
Franchise Fees @ 1.0310%				Line 15 X .010310	
Total Annual Removal Costs				Line 15 + Line 17	
Monthly Removal Costs				Line 19 / 12 Months	
Total Other Specific Expenses				Line 19 + (Page 1 Line 21 + Line 29 + Line 35)	
			\$ (878)		

⁽¹⁾ Authorized TO4 Sunrise Removal Rate is zero.

San Diego Gas & Electric Company

**ATTACHMENT 3
BK2 Derivation of Citizens' 2015 True-Up
Adjustment**

SECTIONS 4 - 5

Docket No. ER16-____-____

San Diego Gas & Electric Company

Section 4a

Derivation of Recorded Revenues Workpapers

Docket No. ER16-____-____

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR BASE PERIOD AND TRUE-UP PERIOD
JANUARY - DECEMBER 2015**

Line No.	Description	Amount	Reference	Line No.
1	Total Citizens Billing for January - May 2015 ¹	\$ 1,954,126	TU-1a; Line 17	1
2	Total Citizens Billing for June - December 2015 ²	\$ 724,290	TU-1b; Line 26	2
3	Total 2015 Citizen Billing Costs	<u>\$ 2,678,416</u>	Line 1 + Line 2	3

¹ Line 1 reflects Citizens Cycle 3 Allocated Costs, Docket No. ER14-2057-000, dated May 28, 2014

² Line 2 reflects Citizens Cycle 4 Allocated Costs, Docket No. ER15-1817-000, dated May 29, 2015

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR JANUARY - MAY 2015
CYCLE 3 RATES**

Line No.	Citizens Monthly Recorded Revenues	BORDER - EAST LINE	Line No.
1			1
2	Stmt BK2 - Section 1 - Direct Maintenance Cost Component	\$ 1,781	2
3			3
4	Stmt BK2 - Section 2 - Non- Direct Expense Cost Component	\$ 253,452	4
5			5
6	Stmt BK2 - Section 3 - Cost Component Containing Other Specific Costs	\$ 28,563	6
7			7
8	Stmt BK2 - Section 4 - True-Up Adjustment Cost Component	\$ 107,770	8
9			9
10	Stmt BK2 - Section 5 - Interest True-Up Adjustment Cost Component	\$ (741)	10
11			11
12			12
13	Total Citizens Monthly Recorded Revenues	\$ 390,825	13
14			14
15	5 Months (JAN - MAY 2015)	5	15
16			16
17	Total Cycle 3 Recorded Revenues (L13 X L15)	\$ 1,954,126	17
18			18

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR JUNE - DECEMBER 2015
CYCLE 4 RATES**

Line No.	Citizens Monthly Cost	BORDER - EAST LINE	Line No.
1			1
2	Section 1 - Direct Maintenance Cost Component	\$ 1,270	2
3			3
4	Section 2 - Non- Direct Expense Cost Component	\$ 210,145	4
5			5
6	Section 3 - Cost Component Containing Other Specific Costs	\$ (19,661)	6
7			7
8	Section 4 - True-Up Adjustment Cost Component:		8
9			9
10	12 - Month True-Up Adjustment	\$ (30,409)	10
11			11
12	4 - Month True-Up Adjustment	\$ (57,630)	12
13			13
14	Section 5 - Interest True-Up Adjustment Cost Component:		14
15			15
16	Interest Applicable to previous True-Up Adjustment	\$ 1,642	16
17			17
18	4 - Month Interest True-Up Adjustment	\$ (1,888)	18
19			19
20			20
21			21
22	Total Citizens Monthly Costs	\$ 103,470	22
23			23
24	7 Months (Jun - Dec 2015)	7	24
25			25
26	Total Cycle 4 Recorded Revenues	\$ 724,290	26
27			27

San Diego Gas & Electric Company

Section 4b

2015 True-Up Cost of Service

Docket No. ER16-____-____

CITIZENS SHARE OF THE BORDER-EAST LINE
Derivation of Citizens True-Up Cost of Service
January 1, 2015 to December 31, 2015

(\$1,000)

Line No	Description	Amounts	Reference ¹	Line No
1	Section 1 - True-Up COS - Direct Maintenance Expense Cost Component	\$ 108	Attachment 2; Section 1; Page 1, Line 16	1
2				2
3	Section 2 - True-Up COS - Non-Direct Expense Cost Component	\$ 1,951	Attachment 2; Section 2; Page 1, Line 33	3
4				4
5	Section 3 - True-Up COS - Cost Component Containing Other Specific Expenses:			5
6	A. ADIT	\$ (1,672)	Attachment 2; Section 3; Page 1; Line 21	6
7	B. Property Taxes	\$ 660	Attachment 2; Section 3; Page 1; Line 29	7
8	C. Non-Deductibility of Depreciation on Equity	\$ 135	Attachment 2; Section 3; Page 1; Line 35	8
9	AFUDC Revenue Component			9
10	D. Removal Costs	\$ -	Attachment 2; Section 3; Page 2; Line 19	10
11				11
12	Total True-Up Cost of Service	<u>\$ 1,181</u>	Sum of Line 1 through Line 10	12
13				13
14				14
15	Monthly True-Up Cost of Service	\$ 98	Line 12 / 12 months	15

¹ Since the 2015 True-Up Cost of Service is the same as the 2015 Base Period, all True-Up Cost of Service costs come from the Base Period Statement BK2.

San Diego Gas & Electric Company

Section 4c

Derivation of Interest True-Up Adjustment Amortization Rates

Docket No. ER16- _____ - _____

San Diego Gas Electric Company
Citizens Cycle 4 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 2

Line No.	Description	(a) Amounts	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Line No.
1	Derivation of Amortization Rates: ¹									
2	Citizens Cycle 2 Interest True-Up Adjustment -(Over)collection	\$ (8,888)								
3	12 month Amortization Rate	12								
4	Estimated Amortization Rate Per Month	\$ (741)								
5										
6	Amortization Citizens C2 Interest True-Up Adjustment: ²									
7	Beginning Interest True-Up Adjustment Balance	\$ (8,888)	\$ (8,147)	\$ (7,407)	\$ (6,666)	\$ (5,925)	\$ (5,185)	\$ (4,444)	\$ (3,703)	
8	Amortization Rate Per month	\$ (741)	\$ (741)	\$ (741)	\$ (741)	\$ (741)	\$ (741)	\$ (741)	\$ (741)	
9	Ending Citizens Cycle 2 Interest True-Up Adj. Balance	\$ (8,147)	\$ (7,407)	\$ (6,666)	\$ (5,925)	\$ (5,185)	\$ (4,444)	\$ (3,703)	\$ (2,963)	
10										
11										

NOTES:

- The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 4 and 5 Informational Filing.
- The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from January 2015 through May 2015 is included in the Citizens Cycle 5 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from June 2014 to December 2014 were included in the Citizens Cycle 4 filing.

San Diego Gas Electric Company
Citizens Cycle 4 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 2

Line No.	Description	(i)	(j)	(k)	(l)	(m)	Reference	Line No.
1	Derivation of Amortization Rates: ¹							
2	Citizens Cycle 2 Interest True-Up Adjustment -(Over)collection						Citizens Cycle 3 Filing	1
3	12 month Amortization Rate						Attachment 3; BK2-Section 5; Col (r); Line 16	2
4	Estimated Amortization Rate Per Month						Line 2 / Line 3	3
5								4
6	Amortization Citizens C2 Interest True-Up Adjustment: ²							5
7	Beginning Interest True-Up Adjustment Balance							6
8	Amortization Rate Per month	\$ (2,963)	\$ (2,222)	\$ (1,481)	\$ (741)			7
9	Ending Citizens Cycle 2 Interest True-Up Adj. Balance	\$ (741)	\$ (741)	\$ (741)	\$ (741)			8
10		\$ (2,222)	\$ (1,481)	\$ (741)	\$ (0)		Previous Month Ending Balance - Line 10 See Col. (a), Line 4 Above Line 8 Minus Line 9	9
11								10
								11

NOTES:

- The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 4 and 5 Informational Filing.
- The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from January 2015 through May 2015 is included in the Citizens Cycle 5 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from June 2014 to December 2014 were included in the Citizens Cycle 4 filing.

San Diego Gas Electric Company
Citizens Cycle 4 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 3

Line No.	Description	(a) Amounts	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Line No.
1	Derivation of Amortization Rates: ¹									1
2	Citizens Cycle 3 Interest True-Up Adjustment -(Over)collection	\$ 19,709								2
3	12 month Amortization Rate	12								3
4	Estimated Amortization Rate Per Month	\$ 1,642								4
5										5
6										6
7	Amortization Citizens C3 Interest True-Up Adjustment: ²									7
8	Beginning Interest True-Up Adjustment Balance	Jun-15 \$ 19,709	Jul-15 \$ 18,067	Aug-15 \$ 16,424	Sep-15 \$ 14,782	Oct-15 \$ 13,140	Nov-15 \$ 11,497	Dec-15 \$ 9,855	Jan-16 \$ 8,212	8
9	Amortization Rate Per month	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	9
10	Ending Citizens Cycle 3 Interest True-Up Adj. Balance	\$ 18,067	\$ 16,424	\$ 14,782	\$ 13,140	\$ 11,497	\$ 9,855	\$ 8,212	\$ 6,570	10
11										11

NOTES:

- The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 5 and 6 Informational Filing.
- The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from June 2015 through December 2015 is included in the Citizens Cycle 5 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from January 2016 to May 2016 will be included in the Citizens Cycle 6 filing.

San Diego Gas Electric Company
Citizens Cycle 4 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 3

Line No.	Description	(i)	(j)	(k)	(l)	(m)	Reference	Line No.
1	Derivation of Amortization Rates: ¹							1
2	Citizens Cycle 3 Interest True-Up Adjustment -(Over)/collection							2
3	12 month Amortization Rate							3
4	Estimated Amortization Rate Per Month							4
5								5
6	Amortization Citizens C3 Interest True-Up Adjustment: ²							6
7	Beginning Interest True-Up Adjustment Balance	Feb-16	Mar-16	Apr-16	May-16	Total		7
8	Amortization Rate Per month	\$ 6,570	\$ 4,927	\$ 3,285	\$ 1,642			8
9	Ending Citizens Cycle 3 Interest True-Up Adj. Balance	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 19,709		9
10		\$ 4,927	\$ 3,285	\$ 1,642	\$ (0)			10
11								11

NOTES:

- The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 5 and 6 Informational Filing.
- The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from June 2015 through December 2015 is included in the Citizens Cycle 5 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from January 2016 to May 2016 will be included in the Citizens Cycle 6 filing.

San Diego Gas Electric Company
Citizens Cycle 4 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 4

Line No.	Description	(a) Amounts	(b)		(c)		(d)		(e)		(f)		(g)		(h)		Line No.
			Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16							
1	Derivation of Amortization Rates: ¹																1
2	Citizens Cycle 4 4-Month Interest True-Up Adjustment -(Over)collection	\$ (22,654)															2
3	12 month Amortization Rate	12															3
4	Estimated Amortization Rate Per Month	\$ (1,888)															4
5																	5
6																	6
7	Amortization Citizens C4 4-Month Interest True-Up Adjustment: ²																7
8	Beginning Interest True-Up Adjustment Balance	\$ (22,654)	\$ (20,766)	\$ (18,878)	\$ (16,990)	\$ (15,103)	\$ (13,215)	\$ (11,327)	\$ (9,439)								8
9	Amortization Rate Per month	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	9
10	Ending Citizens Cycle 3 Interest True-Up Adj. Balance	\$ (20,766)	\$ (18,878)	\$ (16,990)	\$ (15,103)	\$ (13,215)	\$ (11,327)	\$ (9,439)	\$ (7,551)								10
11																	11

NOTES:

- The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 5 and 6 Informational Filing.
- The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from June 2015 through December 2015 is included in the Citizens Cycle 5 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from January 2016 to May 2016 will be included in the Citizens Cycle 6 filing.

San Diego Gas Electric Company
Citizens Cycle 4 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 4

Line No.	Description	(i)	(j)	(k)	(l)	(m)	Reference	Line No.
1	Derivation of Amortization Rates: ¹						Citizens Cycle 4 Filing Vol. 2; Attach. 5c; Sec. 5; Pg. 3; Line 16; Col. "r" Line 2 / Line 3	1
2	Citizens Cycle 4 4-Month Interest True-Up Adjustment -(Over)collection							2
3	12 month Amortization Rate							3
4	Estimated Amortization Rate Per Month							4
5								5
6	Amortization Citizens C4 4-Month Interest True-Up Adjustment: ²						Previous Month Ending Balance - Line 10 See Col. (a), Line 4 Above Line 8 Minus Line 9	6
7	Beginning Interest True-Up Adjustment Balance							7
8	Amortization Rate Per month							8
9								9
10	Ending Citizens Cycle 3 Interest True-Up Adj. Balance							10
11								11

NOTES:

- ¹ The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 5 and 6 Informational Filing.
- ² The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from June 2015 through December 2015 is included in the Citizens Cycle 5 True-Up Adjustment Calculation.
- ³ The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from January 2016 to May 2016 will be included in the Citizens Cycle 6 filing.

San Diego Gas & Electric Company

Section 5

Derivation of the Interest True-Up Adjustment Applicable to Cycle 4

The Interest True-Up Adjustment in this filing is applicable to the net true-up adjustment that appeared in Cycle 4. The Cycle 4, true-up was equal to (\$365K) as shown on Page Int TU, Column (a), Line 1. Column (r), Line 15 of the same page reflects the derivation of (\$11K) associated with the (\$365K) over-collection in Cycle 4.

Docket No. ER16-____-____

Citizens Border-East Line Derivation of Interest on the 12 Month True-Up Adjustment Applicable to Citizens Cycle 4

Line No	Description	(a) Jan-15	(b) Feb-15	(c) Mar-15	(d) Apr-15	(e) May-15	(f) Jun-15	(g) Jul-15	(h) Aug-15	(i) Sep-15	(j) Oct-15	(k) Nov-15	(l) Dec-15	(m) Jan-16	(n) Feb-16	(o) Mar-16	(p) Apr-16	(q) May-16	(r) Total	Reference	
1	Beginning Balance (Over)/Undercollection	(365)	(366)	(367)	(368)	(369)	(370)	(340)	(310)	(280)	(250)	(220)	(190)	(159)	(129)	(98)	(68)	(37)	(365)	Col. a: Int TU - 1; Line 28 Col. b thru q: Previous Month Balance - Line 17	
2	Amortization of True-Up Balance:																				
3	Amortization of True-Up Balance ¹																				
4	Amortization of True-Up Balance ¹																				
5	Amortization of True-Up Balance ¹																				
6	Amortization of True-Up Balance ¹																				
7	Net Monthly Collection (Refunds)																				
8																					
9																					
10	Interest Expense Calculations:																				
11	Beginning Balance for Interest Expense ²	(365)	(365)	(365)	(368)	(368)	(368)	(340)	(340)	(340)	(250)	(250)	(250)	(159)	(159)	(159)	(68)	(68)	(68)	Balance Beginning of Quarter	
12	Monthly Activity Included in Interest Calculation Basis ³																				See Footnote 2
13	Basis for Interest Expense Calculation	(365)	(365)	(365)	(368)	(368)	(352)	(325)	(294)	(263)	(235)	(204)	(173)	(144)	(113)	(82)	(52)	(22)	(18)	(18)	Line 11 + Line 12
14	Monthly Interest Rate	0.28%	0.28%	0.28%	0.28%	0.28%	0.27%	0.28%	0.28%	0.27%	0.28%	0.27%	0.28%	0.28%	0.26%	0.28%	0.28%	0.28%	0.29%	0.29%	FERC Interest Rate Website
15	Interest Expense	(1.02)	(0.91)	(1.02)	(0.99)	(1.03)	(0.95)	(0.91)	(0.82)	(0.71)	(0.66)	(0.55)	(0.48)	(0.40)	(0.29)	(0.23)	(0.15)	(0.05)	(11)	(11)	Line 13 X Line 14
16	Ending Balance (Over)/Undercollection	(366)	(367)	(368)	(369)	(370)	(340)	(310)	(280)	(250)	(220)	(190)	(159)	(129)	(98)	(68)	(37)	-	-	-	Line 1 + Line 7 + Line 15
17																					
18																					

Notes:
 1 Amortization of Undercollection Balance as of May 31, 2015
 Amortization Divided by 12 Months Rate Effective Period
 Monthly Amortization of True-Up Adjustment (31)
 2 Beginning Balance for Interest Calculation remains constant for 3-Month Quarter as interest is compounded quarterly on these amounts pursuant to FERC Interest Methodology - Per 18 CFR Section 35.19(2) (iii) (B).
 3 Monthly Activity Calculated as Follows:
 a) 1st Month of Quarter = Column A, Line 7, Divided by 2.
 b) 2nd Month of Quarter = Column A, Line 7 + (Column B, Line 7 Divided by 2).
 c) 3rd Month of Quarter = Column A, Line 7 + Column B Line 7 + (Column C, Line 7 Divided by 2).
 Columns D, E, F, etc., repeats the process outlined in (a), (b), and (c) above.

**CITIZENS SHARE OF THE BORDER-EAST LINE
DERIVATION OF CITIZENS TRUE-UP COST OF SERVICE - (OVER) / UNDERCOLLECTION
True-Up Period - January 1, 2014 To DECEMBER 31, 2014**

000's

Line No	Description	Cycle 2 Rates					Cycle 3 Rates					Total	Reference		
		A Jan-14	B Feb-14	C Mar-14	D Apr-14	E May-14	F Jun-14	G Jul-14	H Aug-14	I Sep-14	J Oct-14			K Nov-14	L Dec-14
1	Beginning Balance (Overcollection)/Undercollection														
2	Recorded Revenues (Sections 1, 2 & 3)	111	111	111	111	111	280	189	97	5	(87)	(179)	(272)		Previous Month's Balance
3	Amortization of True-Up Adjustment and Interest True-Up Adjustment						391	391	391	391	391	391	391		
4	i. Amortization of Cycle 2 True-Up Adjustment ³	25	25	25	25	25	1	1	1	1	1	1	1		See TU WP Invoice Summary Billing - Next Page.
5	ii. Amortization of Cycle 2 Interest True-Up Adjustment ³														
6	iii. Amortization of Cycle 3 True-Up Adjustment ³						(108)	(108)	(108)	(108)	(108)	(108)	(108)		See Cycle 2 Invoice Summary, Line 8
7	iiii. Amortization of Cycle 3 Interest True-Up Adjustment ³														See Cycle 2 Interest Amortization Schedule
8	Total Amortization of True-Up Adjustments	25	25	25	25	25	(107)	(107)	(107)	(107)	(107)	(107)	(107)		Cycle 3 Invoice Summary, Line 8
9	Adjusted Total Recorded Revenues	136	136	136	136	136	284	284	284	284	284	284	284		Not Applicable in Cycle 4 filing
10	Total True-Up Cost of Service	192	192	192	192	192	192	192	192	192	192	192	192		Sum (Line 16: Line 11)
11	Net Monthly True-Up Adjustment without Interest	56	56	56	56	56	(92)	(92)	(92)	(92)	(92)	(92)	(92)		2,667,065 Sum of Line 3 & 12
12	(Overcollection)/Undercollection														2,301,056 BK2 -Section 4A (True-Up Cost of Service; Line 12)
13	Interest Expense Calculations:														Line 16 minus Line 14
14	Beginning Balance for Interest Expense ¹	-	-	-	168	168	168	189	189	189	(87)	(87)	(87)		
15	Monthly Activity Included in Interest Calculation Basis ²	28	83	139	28	83	65	(46)	(138)	(230)	(46)	(138)	(230)		
16	Basis for Interest Expense Calculation	28	83	139	195	251	233	143	51	(41)	(133)	(225)	(317)		Line 20 + Line 21
17	Monthly Interest Rate	0.28%	0.25%	0.28%	0.27%	0.28%	0.27%	0.28%	0.28%	0.27%	0.28%	0.27%	0.28%		FERC Interest Rate Website
18	Interest Expense	0.08	0.21	0.39	0.53	0.70	0.63	0.40	0.14	(0.11)	(0.37)	(0.61)	(0.89)		Line 24 X Line 25
19	True-Up Adjustment with Interest - Net Monthly (Overcollection)/Undercollection	56	112	168	224	280	189	97	5	(87)	(179)	(272)	(365)		Line 1 + Line 18 + Line 26
20															
21	Interest Expense Calculations:														
22	Beginning Balance for Interest Expense ¹	-	-	-	168	168	168	189	189	189	(87)	(87)	(87)		
23	Monthly Activity Included in Interest Calculation Basis ²	28	83	139	28	83	65	(46)	(138)	(230)	(46)	(138)	(230)		
24	Basis for Interest Expense Calculation	28	83	139	195	251	233	143	51	(41)	(133)	(225)	(317)		Line 20 + Line 21
25	Monthly Interest Rate	0.28%	0.25%	0.28%	0.27%	0.28%	0.27%	0.28%	0.28%	0.27%	0.28%	0.27%	0.28%		FERC Interest Rate Website
26	Interest Expense	0.08	0.21	0.39	0.53	0.70	0.63	0.40	0.14	(0.11)	(0.37)	(0.61)	(0.89)		Line 24 X Line 25
27	True-Up Adjustment with Interest - Net Monthly (Overcollection)/Undercollection	56	112	168	224	280	189	97	5	(87)	(179)	(272)	(365)		Line 1 + Line 18 + Line 26

¹ Beginning Balance for Interest Calculation remains constant for 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - Per 18 CFR Section 35.19 (2) (iii) (B).

² Monthly Activity Calculated as Follows:

- a) 1st Month of Quarter = Column A, Line 18, Divided by 2.
 - b) 2nd Month of Quarter = Column A, Line 18 + (Column B, Line 18 Divided by 2).
 - c) 3rd Month of Quarter = Column A, Line 18 + Column B Line 18 + (Column C, Line 18 Divided by 2).
- Columns D, E, and F, etc., repeats the process outlined in (a), (b), and (c) above.

³ Cycles 2 & 3 True-Up Adjustment and Interest True-Up Adjustment (over)/under collection are adjustments made to recorded revenues to avoid trueing up the true-up.

San Diego Gas & Electric Company

ATTACHMENT 4

2015 Base Period and True-Up Period Cost Statements and Workpapers

Docket No. ER16-____-____

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AD – Cost of Plant Workpapers

Docket No. ER16-____ - ____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AD - Workpapers
Cost of Plant
12 Months Base Period Ending December 31, 2015
(\$1,000)

Line No	(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ 130,236	\$ 144,187	\$ 137,211	Page AD-1; Line 3	1
2					2
3			548,493	Page AD-2; Line 15	3
4					4
5			-	Page AD-3; Line 15	5
6					6
7			-	Page AD-4; Line 15	7
8					8
9			485,944	Page AD-5; Line 15	9
10					10
11			\$ 1,171,648	Sum Lines 1 thru 9	11
12					12
13	5,439,808	5,777,309	5,608,558	Page AD-6; Line 3	13
14					14
15			4,659,552	Page AD-7; Line 17	15
16					16
17			-	Page AD-8; Line 15	17
18					18
19			4,659,552	Sum Lines 15 thru 17	19
20					20
21	301,645	322,016	311,830	Page AD-9; Line 3	21
22					22
23	619,062	723,524	671,293	Page AD-10; Line 3	23
24					24
25			\$ 12,422,881	Sum Lines 11; 13; 19; 21; 23	25
26					26
27			11.30%	Statement AI; Line 21	27
28					28
29			\$ 4,659,552	See Line 19 Above	29
30					30
31			15,505	Line 1 x Line 27	31
32					32
33			35,237	Line 21 x Line 27	33
34					34
35			75,856	Line 23 x Line 27	35
36					36
37			\$ 4,786,150	Sum Lines 29; 31; 33; 35	37
38					38
39			38.53%	Line 37 / Line 25	39

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

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

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

² The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

³ Indicate cost of Transmission Incentive Project.

⁴ 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 - 12/31/2015 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Dec-14	\$ 130,236	I-wp2	1
2	Dec-15	144,187	I-wp1	2
3	Beginning and End Period Average	\$ 137,211		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	(1) Total Steam Production Per Book	Reference From	(2) Steam Production Ratemaking	Reference From	Line No.
1	Dec-14	\$ 531,749	SP-wp2	\$ 546,023	SP-wp2	1
2	Jan-15	529,824	"	544,098	"	2
3	Feb	529,743	"	544,016	"	3
4	Mar	533,512	"	547,785	"	4
5	Apr	533,621	"	547,894	"	5
6	May	533,767	"	548,041	"	6
7	Jun	535,965	"	550,238	"	7
8	Jul	535,908	"	550,182	"	8
9	Aug	536,017	"	550,290	"	9
10	Sep	536,019	"	550,292	"	10
11	Oct	536,034	"	550,308	"	11
12	Nov	536,191	"	550,464	"	12
13	Dec-15	536,500	SP-wp1	550,779	SP-wp1	13
14	Total 13 Months	\$ 6,944,850		\$ 7,130,410		14
15	13-Month Average Balance	\$ 534,219		\$ 548,493		15

Column 2 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 - 12/31/2015 PER BOOK
(\$1,000)**

NUCLEAR PRODUCTION

Line No.	Month	(1) Total Nuclear Production Per Book	Reference From	(2) Nuclear Production Adjusted Book	Reference From	Line No.
1	Dec-14	\$ -	NP-wp2	\$ -	NP-wp2	1
2	Jan-15	-	"	-	"	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-15	-	NP-wp1	-	NP-wp1	13
14	Total 13 Months	\$ -		\$ -		14
15	13-Month Average Balance	\$ -		\$ -		15

Column 2 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 - 12/31/2015 PER BOOK
(\$1,000)

HYDRAULIC PRODUCTION PLANT

Line No.	Month	(1) Total Hydraulic Production Per Book	Reference From	(2) Hydraulic Production Adjusted Book	Reference From	Line No.
1	Dec-14	\$ -		\$ -		1
2	Jan-15	-		-		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-15	-		-		13
14	Total 13 Months	\$ -		\$ -		14
15	13 - Month Average Balance	\$ -		\$ -		15

Column 2 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 - 12/31/2015 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Ratemaking	Reference From	Line No.
1	Dec-14	\$ 526,993	OP-wp2	\$ 485,751	OP-wp2	1
2	Jan-15	528,996	"	486,727	"	2
3	Feb	528,996	"	486,727	"	3
4	Mar	528,996	"	486,727	"	4
5	Apr	528,996	"	486,727	"	5
6	May	528,967	"	485,567	"	6
7	Jun	528,967	"	485,509	"	7
8	Jul	528,967	"	485,509	"	8
9	Aug	528,967	"	485,509	"	9
10	Sep	528,967	"	485,509	"	10
11	Oct	528,967	"	485,509	"	11
12	Nov	528,967	"	485,509	"	12
13	Dec-15	529,449	OP-wp1	485,991	OP-wp1	13
14	Total 13 Months	\$ 6,875,197		\$ 6,317,272		14
15	13-Month Average Balance	\$ 528,861		\$ 485,944		15

Column 2 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 - 12/31/2015 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Dec-14	\$ 5,356,714	D-wp2	\$ 5,439,808	D-wp2	1
2	Dec-15	5,686,736	D-wp1	5,777,309	D-wp1	2
3	Beginning and End Period Average	\$ 5,521,725		\$ 5,608,558		3

Column 2 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 - 12/31/2015 PER BOOK
 (\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-14	(a) \$ 4,423,408	T-wp2	\$ 4,367,505	T-wp2	1
2	Jan-15	4,501,003	"	4,445,101	"	2
3	Feb	4,514,853	"	4,459,056	"	3
4	Mar	4,538,418	"	4,481,741	"	4
5	Apr	4,582,466	"	4,525,788	"	5
6	May	4,587,674	"	4,530,996	"	6
7	Jun	4,596,316	"	4,539,639	"	7
8	Jul	4,668,872	"	4,612,276	"	8
9	Aug	4,750,298	"	4,693,721	"	9
10	Sep	4,754,360	"	4,693,202	"	10
11	Oct	4,762,610	"	4,701,451	"	11
12	Nov	4,762,299	"	4,701,136	"	12
13	Dec-15	4,776,209	T-wp1	4,715,038	T-wp1	13
14	Total 13 Months	\$ 60,218,787		\$ 59,466,650		14
15	13-Month Average Balance	\$ 4,632,214		\$ 4,574,358		15
16	Citizens weighted average lease amount not included above			85,194	See AD-7A; L15	16
17	Total Transmission Plant Cost Average Balance			4,659,552	L15 + L16	17

Column 2 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 - 12/31/2015 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-14			\$ 85,194		1
2	Jan-15			85,194		2
3	Feb			85,194		3
4	Mar			85,194		4
5	Apr			85,194		5
6	May			85,194		6
7	Jun			85,194		7
8	Jul			85,194		8
9	Aug			85,194		9
10	Sep			85,194		10
11	Oct			85,194		11
12	Nov			85,194		12
13	Dec-15			85,194		13
14	Total 13 Months	\$ -		\$ 1,107,522	Sum (L1:L13)	14
15	13-Month Average Balance	\$ -		\$ 85,194	Line 14 / 13 Months	15

Column 2, Line 15 represents the weighted average of \$85,194 Citizens Lease Amount for term of service.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
REVISED Balances as of 12/31/2014
In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No.
1	303.0	Production Related to Trans									1
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	340.0	Land	-	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	4	-	-	-	-	-	4	4
5	361.0	Land & Land Rights Structures & Improvements	-	-	3,583 1,076	-	-	-	-	3,583 1,076	5
6	TOTAL	TRANSMISSION RELATED	-	4	4,659	-	-	-	-	4,664	6
7	350.0	Land & Land Rights	215,801	-	-	-	-	-	(5,659)	210,142	7
8	352.0	Structures & Improvements	380,558	-	-	(1,928)	-	-	(36,297)	342,333	8
9	353.0	Station Equipment	1,150,024	-	-	(10,619)	(1,420)	-	(2,917)	1,135,068	9
10	354.0	Towers and Fixtures	846,804	-	-	-	-	-	-	846,804	10
11	355.0	Poles and Fixtures	361,277	-	-	-	-	-	-	361,277	11
12	356.0	OH Conductors and Device	505,663	-	-	-	-	-	-	505,663	12
13	357.0	Underground Conduit	329,312	-	-	-	-	-	-	329,312	13
14	358.0	UG Conductors & Devices	338,228	-	-	(1,726)	-	-	-	336,502	14
15	359.0	Roads & Trails	295,741	-	-	-	-	-	-	295,741	15
16	TOTAL	TRANSMISSION PLANT	4,423,408	-	-	(14,273)	(1,420)	-	(44,873)	4,362,841	16
17	RECLASS TRANS PLANT		\$ 4,423,408	\$ 4	\$ 4,659	\$ (14,273)	\$ (1,420)	\$ -	\$ (44,873)	\$ 4,367,505	17

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

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 Balances as of 12/31/2015
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No.
1	303.0	Production Related to Trans									1
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	340.0	Land	-	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	-	-	-	-	-	-	5	4
5	361.0	Land & Land Rights	-	-	3,583	-	-	-	-	3,583	5
		Structures & Improvements	-	-	1,067	-	-	-	-	1,067	
6	TOTAL	TRANSMISSION RELATED	-	5	4,650	-	-	-	-	4,655	6
7	350.0	Land & Land Rights	224,057	-	-	-	-	-	(6,551)	217,506	7
8	352.0	Structures & Improvements	412,470	-	-	(1,928)	-	-	(40,798)	369,743	8
9	353.0	Station Equipment	1,265,685	-	-	(10,625)	(1,420)	-	(2,776)	1,250,863	9
10	354.0	Towers and Fixtures	895,636	-	-	-	-	-	-	895,636	10
11	355.0	Poles and Fixtures	431,072	-	-	-	-	-	-	431,072	11
12	356.0	OH Conductors and Device	547,078	-	-	-	-	-	-	547,078	12
13	357.0	Underground Conduit	335,357	-	-	-	-	-	-	335,357	13
14	358.0	UG Conductors & Devices	354,481	-	-	(1,726)	-	-	-	352,755	14
15	359.0	Roads & Trails	310,374	-	-	-	-	-	-	310,374	15
16	TOTAL	TRANSMISSION PLANT	4,776,209	-	-	(14,279)	(1,420)	-	(50,126)	4,710,384	16
17	RECLASS TRANS PLANT		\$ 4,776,209	\$ 5	\$ 4,650	\$ (14,279)	\$ (1,420)	\$ -	\$ (50,126)	\$ 4,715,038	17

These represents 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 - 12/31/2015 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	(1) Total Incentive Transmission Plant Per Book	Reference From	(2) Incentive Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-14	\$ -		\$ -		1
2	Jan-15	-		-		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-15	-		-		13
14	Total 13 Months	-		-		14
15	13 - Month Average Balance	\$ -		\$ -		15

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference From	Line No.
1	Dec-14	\$ 301,645	G-wp2	1
2	Dec-15	322,016	G-wp1	2
3	Beginning and End Period Average	\$ 311,830		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Dec-14	\$ 619,062	C-wp2	1
2	Dec-15	723,524	C-wp1	2
3	Beginning and End Period Average	\$ 671,293		3

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
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FOOTNOTE DATA

Schedule Page: 204 Line No.: 104 Column: g

Reclassification of 2015 Electric Plant-in-Service for Ratemaking
Plant in Service Classified under FERC Seven Factor Test
In Accordance with Guidelines in FERC Order 888

	BOY 2015	EOY 2015
Intangible Plant	AD-1 130,236,073	AD-1 144,186,514
Steam Production Plant	AD-2 546,022,555	AD-2 550,778,966
Nuclear Production Plant	AD-3 -	AD-3 -
Other Production Plant	AD-5 485,750,987	AD-5 485,990,944
Transmission Plant	AD-7 4,367,504,895	AD-7 4,715,038,439
Distribution Plant	AD-6 5,439,808,068	AD-6 5,777,308,886
General Plant	AD-9 301,645,135	AD-9 322,015,542
Ratemaking Electric	11,270,967,714	11,995,319,291
ASC 410 (FAS 143 and FIN 47)	16,178,745	3,512,891
Cuyamaca Permanent Adjustment	14,105,025	14,105,025
Total Electric Plant-in-Service	11,301,251,484	12,012,937,207

Total 13-Month Average Plant Balance for 2015 - Steam Production	AD-2 548,493,072
Total 13-Month Average Plant Balance for 2015 - Nuclear Production	AD-3 0
Total 13-Month Average Plant Balance for 2015 - Other Production	AD-5 485,944,006
Total 13-Month Average Plant Balance for 2015 - Transmission Plant	AD-7 4,574,357,640

* As a result of the SONGS plant closure, the December 2015 Nuclear Production Plant Balance is zero.

AD-11

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

BOY
EOY

Total Common Plant (= sum 1) 827,402,190 (= sum 2) 952,506,788
 Electric Share AD-12A 74.82% AD-12B 75.96%
 Total Electric Common Plant 619,062,319 AD-10 723,524,156 AD-10

Account	Balance Beg. of Year	Additions	Retire From Serv.	Adjs.	Transfers	Balance End of Year
303 Misc. Intangible Plant	① 261,401,078	64,811,970	2,074,791		②	324,138,257
389 Land & Land Rights	8,249,876					8,249,876
390 Structures & Improvements	303,527,988	40,091,261	5,075,756			338,543,493
391 Office Furniture & Equipment	111,689,753	3,584,206	34,849,622			80,424,337
392 Transportation Equipment	67,312		21,173			46,139
393 Stores Equipment	79,141		15,170			63,971
394 Tools, Shop & Garage Equip.	2,511,051	40,358	9,901			2,541,508
395 Laboratory Equipment	2,090,236		92,257			1,997,979
396 Power Operated Equipmennt						
397 Communication Equipment	135,304,341	63,143,354	4,234,286			194,213,409
398 Miscellaneous Equipment	2,481,414		193,595			2,287,819
SPL Topside	(239,322)			239,322		
FIN 47 ARC - Common	1,088,265			2,365,142		3,453,407
Fleet Capital Lease	19,162,908	1,026,148				20,189,056
TOTAL COMMON PLANT	847,414,041	172,697,298	46,566,551	2,604,464		976,149,251
Construction Work in Progress	150,483,747	(73,140,949)				77,342,798
TOTAL COMMON PLANT	997,897,788	99,556,349	46,566,551	2,604,464		1,053,492,049

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2014/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
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- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2014 Accumulated Depreciation
303 Misc. Intangible Plant	169,387,320
389 Land & Land Rights	27,776
390 Structures & Improvements	130,654,027
391 Office Furniture & Equipment	73,437,832
392 Transportation Equipment	(315,661)
393 Stores Equipment	57,096
394 Tools, Shop & Garage Equipment	489,284
395 Laboratory Equipment	927,472
396 Power Operated Equipment	(192,979)
397 Communication Equipment	62,321,488
398 Miscellaneous Equipment	1,448,084
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	674,032
Fleet Capital Lease	17,828,995
	<hr/>
Total Accumulated Depreciation	456,744,766 =====

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)	December 31, 2014	
	Balance End of Year	Accumulated Depreciation
Electric 74.82% AD-12	634,035,185	341,736,434
Gas 25.18%	213,378,856	115,008,332
Total	847,414,041 =====	456,744,766 =====

* See derivation of 74.82% on pages AD-13 and AD-13A.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
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- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2015 Accumulated Depreciation
303 Misc. Intangible Plant	208,007,908
389 Land & Land Rights	27,776
390 Structures & Improvements	137,925,564
391 Office Furniture & Equipment	46,106,070
392 Transportation Equipment	(334,610)
393 Stores Equipment	49,449
394 Tools, Shop & Garage Equipment	638,702
395 Laboratory Equipment	918,761
396 Power Operated Equipment	(192,979)
397 Communication Equipment	70,998,629
398 Miscellaneous Equipment	1,472,662
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	(26,068)
Fleet Capital Lease	19,590,319
Total Accumulated Depreciation	485,182,183 =====

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)	December 31, 2015	
	Balance End of Year	Accumulated Depreciation
Electric 75.96% AD-12	741,482,971	368,544,386
Gas 24.04%	234,666,280	116,637,797
Total 100.00%	976,149,251 =====	485,182,183 =====

* See derivation of 75.96% on pages AD-14 and AD-14A.

SDG&E
COMMON ACCOUNT ALLOCATIONS
SUMMARY OF ELECTRIC & GAS ALLOCATIONS
AS SHOWN IN WORKPAPER AD-12A
FOR JANUARY - MARCH 2015

LINE NO	COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS	TOTAL	LINE NO
1	Administrative & General	920-923	74.82%	25.18%	100.00%	1
2	Property Insurance	924	87.33%	12.67%	100.00%	2
3	Injuries & Damages	925	74.82%	25.18%	100.00%	3
4	Pensions & Benefits	926	74.82%	25.18%	100.00%	4
5	Misc. Admin & General	928-935	74.82%	25.18%	100.00%	5

Note: Above items except property insurance are allocated to gas & electric based upon labor ratios.
See workpaper AD-13A for derivation of Common Allocation between electric and gas.

San Diego Gas & Electric Company
 Derivation of Common Plant and A&G Common Labor Cost Allocation
 For the Period Ended December 31, 2013
 From 2013 FERC Form 1, Page 354 - 355, Direct Payroll Distribution
 As Shown in Workpaper AD-13, For January - March 2015

Line No	A	B	C	D	E	F	Line No
1	<u>Direct Payroll Expenses, Electric and Gas:</u>						1
2	Function						2
3		FERC Form 1, Pages 354 - 355 Ref.					3
4	Production	Electric	Gas	Electric Direct Payroll	Gas Direct Payroll	Total Direct Payroll	4
5		Line 20	N/A	\$ 11,908,747	\$ -	\$ 11,908,747	5
6	Transmission & Gas Storage	Line 21	Lines 55 & 56	21,456,199	5,471,573	26,927,772	6
7	Distribution	Line 23	Line 57	53,970,280	23,115,014	77,085,294	7
8	Customer Accounts	Line 24	Line 58	23,302,450	12,010,710	35,313,160	8
9	Customer Service & Informational	Line 25	Line 59	19,529,520	3,216,519	22,746,039	9
10	Sales	Line 26	Line 60	-	-	-	10
11	Total Direct Payroll Expenses Excluding A&G			\$ 130,167,196	\$ 43,813,816	\$ 173,981,012	11
12	Administrative & General	Line 27	Line 61	30,755,094	11,122,436	41,877,530	12
13	Total Direct Payroll Expenses Including A&G	Line 28	Line 62	\$ 160,922,290	\$ 54,936,252	\$ 215,858,542	13
14	Common Plant and A&G Common Labor Cost Allocation	L15 Col D/L15 Col F	L15 Col E/L15 Col F	74.82%	25.18%	100.00%	14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22

SDG&E
COMMON ACCOUNT ALLOCATIONS
SUMMARY OF ELECTRIC & GAS ALLOCATIONS
FOR APRIL - DECEMBER 2015

LINE NO	COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS	TOTAL	LINE NO
1	Administrative & General	920-923	75.96%	24.04%	100.00%	1
2	Property Insurance	924	87.46%	12.54%	100.00%	2
3	Injuries & Damages	925	75.96%	24.04%	100.00%	3
4	Pensions & Benefits	926	75.96%	24.04%	100.00%	4
5	Misc. Admin & General	928-935	75.96%	24.04%	100.00%	5

Note: Above items except property insurance are allocated to gas & electric based upon labor ratios.
See workpaper AD-14A for derivation of Common Allocation between electric and gas.

San Diego Gas & Electric Company
 Derivation of Common Plant and A&G Common Labor Cost Allocation
 For the Period Ended December 31, 2014
 From 2014 FERC Form 1, Page 354 - 355, Direct Payroll Distribution
 As Shown in Worksheet AD-14, For April - December 2015

Line No	A	B	C	D	E	F	Line No
1	<u>Direct Payroll Expenses, Electric and Gas:</u>						1
2	Function						2
3		FERC Form 1, Pages 354 - 355 Ref.					3
4	Production	Electric	Gas	Electric Direct Payroll	Gas Direct Payroll	Total Direct Payroll	4
5		Line 20	N/A	\$ 12,195,780	\$ -	\$ 12,195,780	5
6	Transmission & Gas Storage	Line 21	Lines 55 & 56	20,342,037	5,090,546	25,432,583	6
7	Distribution	Line 23	Line 57	48,198,054	21,102,888	69,300,942	7
8	Customer Accounts	Line 24	Line 58	17,530,274	8,498,104	26,028,378	8
9	Customer Service & Informational	Line 25	Line 59	20,650,610	2,941,414	23,592,024	9
10	Sales	Line 26	Line 60	-	-	-	10
11	Total Direct Payroll Expenses Excluding A&G			\$ 118,916,755	\$ 37,632,952	\$ 156,549,707	11
12	Administrative & General	Line 27	Line 61	38,961,066	12,850,243	51,811,309	12
13	Total Direct Payroll Expenses Including A&G	Line 28	Line 62	\$ 157,877,821	\$ 50,483,195	\$ 208,361,016	13
14	Common Plant and A&G Common Labor Cost Allocation	L15 Col D/L15 Col F	L15 Col E/L15 Col F	75.96%	24.04%	100.00%	14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AE – Accumulated Depreciation and Amortization Workpapers

Docket No. ER16-____ - ____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AE - Workpapers
Accumulated Depreciation and Amortization
12 Months Base Period Ending December 31, 2015
(\$1,000)

Line No	(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 795,755	Page AE-1; Line 17	1
2					2
3	38,977	61,005	49,991	Page AE-2; Line 3	3
4					4
5	113,625	124,471	119,048	Page AE-3; Line 3	5
6					6
7	327,892	353,683	340,788	Page AE-4; Line 3	7
8					8
9			11.30%	Statement AI; Line 21	9
10					10
11			\$ 5,649	Line 3 x Line 9	11
12					12
13			\$ 13,452	Line 5 x Line 9	13
14					14
15			38,509	Line 7 x Line 9	15
16					16
17			\$ 853,365	Sum Lines 1; 11; 13; 15	17
18					18
19			\$ -	N/A for Cycle 5	19

^a The depreciation reserve for transmission plant is derived based on a 13-month average balance.

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

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

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

³ Indicates the Depreciation Reserve of an Incentive Transmission Plant Project.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.	
1	Dec-14	\$ 759,816	T-wp2	\$ 745,770	T-wp2	1	
2	Jan-15	767,130	"	753,392	"	2	
3	Feb	773,931	"	760,520	"	3	
4	Mar	784,854	"	770,981	"	4	
5	Apr	792,537	"	778,557	"	5	
6	May	800,747	"	786,659	"	6	
7	Jun	808,672	"	794,513	"	7	
8	Jul	817,921	"	803,727	"	8	
9	Aug	826,333	"	812,015	"	9	
10	Sep	835,443	"	820,879	"	10	
11	Oct	845,061	"	830,372	"	11	
12	Nov	854,055	"	839,259	"	12	
13	Dec-15	862,928	T-wp1	848,041	T-wp1	13	
14	Total 13 Months	\$ 10,529,429		\$ 10,344,684		14	
15	13-Month Average Balance	\$ 809,956		\$ 795,745		15	
16	Citizens weighted average accumulate depreciation not included above.					10 See AE1-A, L15	16
17	Total Transmission Plant Accum.Deprec. Average Bal.					\$ 795,755 L15 + L16	17

Column 2 represents the monthly ratemaking depreciation reserve balances for the base & true-up periods. These depreciation reserve balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD - 12/31/2015 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Dec-14	\$ 8	T-wp2	\$ 8	T-wp2	1
2	Jan-15	9	"	9	"	2
3	Feb	9	"	9	"	3
4	Mar	9	"	9	"	4
5	Apr	10	"	10	"	5
6	May	10	"	10	"	6
7	Jun	10	"	10	"	7
8	Jul	10	"	10	"	8
9	Aug	11	"	11	"	9
10	Sep	11	"	11	"	10
11	Oct	11	"	11	"	11
12	Nov	11	"	11	"	12
13	Dec-15	11	T-wp1	11	T-wp1	13
14	Total 13 Months	\$ 130		\$ 130	Sum (L1:L13)	14
15	13-Month Average Balance	\$ 10		\$ 10	Line 14 / 13 Months	15

Column 2, Line 15 represents 13 month weighted average of Citizens Border-East Line accumulated depreciation and amortization.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
Balances as of 12/31/2015
In Thousands

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	Line No.
1	303.0	Production Related to Trans									1
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	340.0	Land	-	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	4
5	361.0	Land & Land Rights Structures & Improvements	-	-	51	-	-	-	-	51	5
					514					514	
6	TOTAL	TRANSMISSION RELATED	-	1	565	-	-	-	-	566	7
7	350.0	Land & Land Rights	18,536	-	-	-	-	-	-	18,241	8
8	352.0	Structures & Improvements	56,456	-	-	(313)	-	-	(295)	44,733	9
9	353.0	Station Equipment	238,040	-	-	(1,491)	(256)	-	(11,409)	235,015	10
10	354.0	Towers and Fixtures	144,395	-	-	-	-	-	(1,278)	144,395	11
11	355.0	Poles and Fixtures	80,480	-	-	-	-	-	-	80,480	12
12	356.0	OH Conductors and Device	210,576	-	-	-	-	-	-	210,576	13
13	357.0	Underground Conduit	45,544	-	-	-	-	-	-	45,544	14
14	358.0	UG Conductors & Devices	45,723	-	-	(412)	-	-	-	45,311	15
15	359.0	Roads & Trails	23,178	-	-	-	-	-	-	23,178	16
16	TOTAL	TRANSMISSION PLANT	862,928	-	-	(2,216)	(256)	-	(12,982)	847,474	17
17	GRAND TOTAL	RECLASS TRANS PLANT	\$ 862,928	\$ 1	\$ 565	\$ (2,216)	\$ (256)	\$ -	\$ (12,982)	\$ 848,041	16

These represents 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 - 12/31/2015 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference From	Line No.
1	Dec-14	\$ 38,977	I-wp2	1
2	Dec-15	61,005	I-wp1	2
3	Beginning and End Period Average	\$ 49,991		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference From	Line No.
1	Dec-14	\$ 113,625	G-wp2	1
2	Dec-15	124,471	G-wp1	2
3	Beginning and Year End Average	\$ 119,048		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Dec-14	\$ 327,892	C-wp2	1
2	Dec-15	353,683	C-wp1	2
3	Beginning and Year End Average	\$ 340,788		3

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q4
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

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4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

	<u>December 31, 2014</u>	
ACCOUNT	Accumulated Depreciation	
303 Misc. Intangible Plant	① 169,387,320	
389 Land & Land Rights	27,776	
390 Structures & Improvements	130,654,027	
391 Office Furniture & Equipment	73,437,832	
392 Transportation Equipment	(315,661)	
393 Stores Equipment	57,096	
394 Tools, Shop & Garage Equipment	489,284	
395 Laboratory Equipment	927,472	
396 Power Operated Equipment	(192,979)	
397 Communication Equipment	62,321,488	
398 Miscellaneous Equipment	1,448,084	
108.4 Retirement Work in Progress		
FIN 47 Accumulated Depreciation	674,032	
Fleet Capital Lease	17,828,995	
Total Accumulated Depreciation	456,744,766	

Boy Common Plant Acc. Depr.

① Total Comm. Acc. Depr.	438,241,739
② Electric Share	74.82%
<u>Total Elec. Comm. Acc. Depr.</u>	<u>327,892,469</u>

AE-4

Split of Common Utility Plant		December 31, 2014	
to Departments: (excluding CWIP) (see Note 2- Page 356.2)		Balance	Accumulated
		End of Year	Depreciation
Electric	② 74.82% *	634,035,185	341,736,434
Gas	25.18%	213,378,856	115,008,332
Total	100.00%	847,414,041	456,744,766

* See derivation of 74.82% on page AD-13A.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
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- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT

December 31, 2015

Accumulated Depreciation

303 Misc. Intangible Plant	208,007,908
389 Land & Land Rights	27,776
390 Structures & Improvements	137,925,564
391 Office Furniture & Equipment	46,106,070
392 Transportation Equipment	(334,610)
393 Stores Equipment	49,449
394 Tools, Shop & Garage Equipment	638,702
395 Laboratory Equipment	918,761
396 Power Operated Equipment	(192,979)
397 Communication Equipment	70,998,629
398 Miscellaneous Equipment	1,472,662
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	(26,068)
Fleet Capital Lease	19,590,319
Total Accumulated Depreciation	485,182,183

EOY Common Plant Acc. Depr.:

① Total Comm. Acc. Depr. 465,617,932
 ② Electric Share 75.96%
 Total Elec. Comm. Acc. Depr. 353,683,381

AE-4

Split of Common Utility Plant

December 31, 2015

to Departments: (excluding CWIP) (see Note 2- Page 356.2)	Balance	Accumulated
	End of Year	Depreciation
Electric ② 75.96% *	741,482,971	368,544,386
Gas 24.04%	234,666,280	116,637,797
Total 100.00%	976,149,251	485,182,183

* See derivation of 75.96% on page AD-14A.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AF – Specified Deferred Credits Workpapers

Docket No. ER16-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits
12 Months Base Period Ending December 31, 2015
(\$1,000)

Line No	(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ (310,499)	\$ (303,133)	\$ (306,816)	Page AF-1; Line 15	1
2					2
3	(316,904)	(598,989)	(457,947)	Page AF-1; Line 17	3
4					4
5	<u>\$ (627,402)</u>	<u>\$ (902,122)</u>	<u>\$ (764,763)</u>	Sum of Lines 1 and 3	5
6					6
7					7
8	\$ -	\$ -	\$ -	Page AF-1; Line 22	8
9					9
10	\$ -	\$ -	\$ -	Page AF-1; Line 24	10
11					11
12	\$ -	\$ -	\$ -	Page AF-1; Line 26	12

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

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits
Base Period 12 - Months Ending December 31, 2015
(\$1,000)

Line No	(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ (309,582)	\$ (302,922)	\$ (306,252)	See Note 1	1
2					2
3	(303,208)	(575,493)	(439,351)	See Note 1	3
4					4
5	\$ (612,790)	\$ (878,415)	\$ (745,603)	Line 1 + Line 3	5
6				Form 1; Pg. 450.1; Sch. Pg. 274; Ln 2; Cols b and k	6
7					7
8	\$ (917)	\$ (211)	\$ (564)	See Note 1	8
9					9
10	(13,696)	(23,496)	(18,596)	See Note 1	10
11					11
12	\$ (14,613)	\$ (23,707)	\$ (19,160)	Line 8 + Line 10	12
13				Form 1; Pg. 450.1; Sch. Pg. 274; Ln 2; Cols b and k	13
14					14
15	\$ (310,499)	\$ (303,133)	\$ (306,816)	Line 1 + Line 8	15
16					16
17	(316,904)	(598,989)	(457,947)	Line 3 + Line 10	17
18					18
19	\$ (627,402)	\$ (902,122)	\$ (764,763)	Line 15 + Line 17	19
20					20
21					21
22	\$ -	\$ -	\$ -	N/A for 2015	22
23					23
24	\$ -	\$ -	\$ -	N/A for 2015	24
25					25
26	\$ -	\$ -	\$ -	N/A for 2015	26

¹ Amounts are calculated and received from the Tax Department.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits

12 Months Base Period Ending December 31, 2015
 (\$1,000)

Line No	(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ -	\$ -	\$ -	Page AF-3	1
2				Form 1; Pg 450.1; Sch. Pg. 274; Ln 2; Cols b, k	2
3					3
4	\$ -	\$ -	\$ -	Line 1	4
5					5
	Total General/Common Transmission Related ADIT	\$ -	\$ -		

1 Page AF-2 is utilized in Statement BK2; Attachment 2; Section 2; Page 3; Part D4 - Derivation of General and Common Plant ADIT Revenue Carry Charge Percentage.

2 The Allocated General and Common ADIT reflected in the FERC Form 1 Page 450.1 Notes for Page 274; Line 2; Columns b and k are not applicable to Citizens since none of the assets under the Citizens Lease agreement are classified as General and Common plant.

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 274 Line No.: 2 Column: b

Non-Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$612,790,263.

Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$14,613.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred federal income taxes at the beginning of the year was \$19,280,027.

Schedule Page: 274 Line No.: 2 Column: k

Non-Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$878,415,167.

Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$23,707.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$17,331,399.

AF-3

Citizens Income Accumulated Deferred Income Tax Comparison
With and Without Bonus Depreciation
Base Period and True-Up Period 12-Months Ending December 31, 2015
(\$1,000)

Line No.	Description	12/31/2014					12/31/2015			Line No.
		ADIT	Federal ADTL	Federal ADTA	State ADIT	Net ADIT				
1	Sunrise With Bonus D	\$ (245,963)	\$ (433,616)	\$ -	\$ (2,385)	\$ (436,001)	1			
2							2			
3	Sunrise Without Bonus D	(90,525)	(115,268)	-	(2,385)	(117,653)	3			
4							4			
5	Difference With and Without Bonus Depre. (L1 - L3)	\$ (155,438)	\$ (318,348)	\$ -	\$ -	\$ (318,348)	5			
6							6			
7							7			
8							8			
9	Citizens With Bonus D	\$ (14,613)	\$ (23,606)	\$ -	\$ (100)	\$ (23,707)	9			
10							10			
11	Citizens Without Bonus D	(4,420)	(5,615)	-	(100)	(5,715)	11			
12							12			
13	Difference With and Without Bonus Depre. (L9 - L11)	\$ (10,193)	\$ (17,991)	\$ -	\$ -	\$ (17,991)	13			

Page AF-4 is utilized in Statement BK2; Attachment 2; Section 3; Part A - Direct Assignment of ADIT to Citizens.

Legend:

ADIT = Accumulated Deferred Income Tax

ADTL = Accumulated Deferred Tax Liability

ADTA = Accumulated Deferred Tax Asset

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AG – Specified Plant Accounts (Other than Plant in Service) and Deferred Debits Workpapers

Docket No. ER16-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AG - Workpapers
Specified Plant Account (Other than Plant in Service) and Deferred Debits
12 Months Base Period Ending December 31, 2015
(\$1,000)

Line No	(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 5,860	Page AG-1; Line 15	1

¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD- 12/31/2015 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held For Future Use	Line No.
1	Dec-14	\$ 6,546	1
2	Jan-15	6,546	2
3	Feb	6,546	3
4	Mar	5,654	4
5	Apr	5,654	5
6	May	5,654	6
7	Jun	5,654	7
8	Jul	5,654	8
9	Aug	5,654	9
10	Sep	5,654	10
11	Oct	5,654	11
12	Nov	5,654	12
13	Dec-15	5,654	13
14	Total 13 Months	76,178	14
15	13-Month Average	\$ 5,860	15

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
<p>1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.</p> <p>2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.</p>					
Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2					
3	Salt Creek	7/31/2011	4/1/2016	6,005,098	
4					
5	Oceanside	5/31/2012	5/1/2016	360,835	
6					
7	Ocean Ranch	3/31/2013	1/1/2018	4,941,795	
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22					
23					
24					
25					
26					
27					
28					
29	① 11,307,728 * 50%.	Transmission	5,653,864		
30	* 50%.	Distribution	5,653,864		
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total			11,307,728 ①	

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 214 Line No.: 46 Column: d
The 13-Month Average Electric Transmission Plant Held for Future Use is \$5,859,856.

AG-1B

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AH – Operations and Maintenance Expenses Workpapers

Docket No. ER16-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AH - Workpapers
Operation and Maintenance Expenses
12 Months Base Period Ending December 31, 2015
(\$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

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

SAN DIEGO GAS AND ELECTRIC COMPANY
2015 Citizens Direct Maintenance
12-Months Ending December 31, 2015

Line No.	Cost Elements	Amounts	Line No.
1	6110020 SALARIES-MANAGEMENT STRAIGHT-TIME	\$ 731	1
2	6110030 SALARIES-MANAGEMENT TIME AND ONE HALF	1,450	2
3	6110080 SALARIES-CLERICAL AND TECHNICAL STRAIGH	3,990	3
4	6110090 SALARIES-CLERICAL AND TECHNICAL TIME AN	1,657	4
5	6110110 SALARIES-UNION STRAIGHT-TIME	47,113	5
6	6110120 SALARIES-UNION TIME AND ONE HALF	4,873	6
7	6110130 SALARIES-UNION DOUBLE TIME	14,371	7
8	6130020 EMP TRAVEL-HOTEL/LODGE (ROOM AND TAX ONLY)	1,393	8
9	6220600 SRV-CONSULTING-OTHER	12,604	9
10	6220850 SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	14,805	10
11	6221000 SRV-CONSTRUCTION-ELECTRIC	24,786	11
12	6231042 HELICOPTER UTILIZATION	10,157	12
13	6261050 VEHICLE UTILIZATION-LABOR	2,476	13
14	6262050 VEHICLE UTILIZATION-NONLABOR	25,591	14
15	6340000 Cash Discounts on Purchases	(822)	15
16	9121100 Vacation & Sick (Costing sheet)	11,403	16
17	9121200 ICP (Costing Sheet)	3,017	17
18	9121400 Public Liab.& Property Damage-Lab(CS)	120	18
19	9121500 Worker's Comp -Labor (Costing sheet)	27	19
20	9121600 Pension & Benefits - Labor	55	20
21	9122300 Payroll Taxes (Costing sheet)	6,962	21
22	9122400 Public Liab.& Property Damage-NonLab(CS)	2,529	22
23	9122500 Worker's Comp -Non Labor (Costing sheet)	652	23
24	9122600 Pension & Benefit - NonLabor	14,317	24
25	9122900 PENSION & BENEFIT - REFUNDABLE - NL	2,691	25
26	9123100 VACATION & SICK (CL)	177	26
27	9123200 ICP (CL)	353	27
28	9123400 PUBLIAB PROPDAM L(CL)	2	28
29	9123500 WK COMP-LABOR (CL)	0	29
30	9123600 PENSION & BENEFIT-NONREF-LBR (CL)	1	30
31	9124300 PAYROLL TAXES (CL)	120	31
32	9124400 PUBLIAB PROPDAM NL(CL)	39	32
33	9124500 WK COMP-NONLABOR (CL)	10	33
34	9124600 PENSION & BENEFIT-NONREF-NL (CL)	221	34
35	9124900 PENSION & BENEFIT-REF-NL (CL)	41	35
36	9131150 Purchasing Labor (Costing sheet)	206	36
37	9131700 Shop Order Labor (costing sheet)	199	37
38	9131850 Small Tools Labor (Costing sheet)	632	38
39	9132150 Purchasing NonLabor (Costing sheet)	31	39
40	9132700 Shop Order NonLabor (costing sheet)	106	40
41	9132850 Small Tools NonLabor (Costing sheet)	1,424	41
42	Total Direct Maintenance Cost	\$ 210,512	42
43			43

¹ The above \$210.5K reflects direct maintenance expenses incurred on the 30-mile Border-East segment of the Sunrise Powerlink, which are tracked via a specific work order. In 2015, these costs primarily pertain to the completion of the removal of temporary aerial lights on the Border-East Line, increased climbing inspections, and maintenance of conditions found during these inspections.

² To the extent Citizen's leases 50% of the transfer capability of the Border-East Line, 50% of these costs is reflected in Statement BK2 - Attachment 2, Section 1, Page 1 of 1.

SAN DIEGO GAS AND ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2015
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<u>Electric Transmission Operation</u>					1
2	560	Operation Supervision and Engineering	\$ 7,143	\$ -	\$ 7,143	Form 1, p. 321; Line 83	2
3	561.1	Load Dispatch - Reliability	600	-	600	Form 1, p. 321; Line 85	3
4	561.2	Load Dispatch - Monitor and Operate Transmission System	1,476	-	1,476	Form 1, p. 321; Line 86	4
5	561.3	Load Dispatch - Transmission Service and Scheduling	227	-	227	Form 1, p. 321; Line 87	5
6	561.4	Scheduling, System Control and Dispatch Services	6,719	6,719	(0)	Form 1, p. 321; Line 88	6
7	561.5	Reliability, Planning and Standards Development	423	-	423	Form 1, p. 321; Line 89	7
8	561.6	Transmission Service Studies	6	-	6	Form 1, p. 321; Line 90	8
9	561.7	Generation Interconnection Studies	4	-	4	Form 1, p. 321; Line 91	9
10	561.8	Reliability, Planning and Standards Development Services	3,613	3,031	582	Form 1, p. 321; Line 92	10
11	562	Station Expenses ¹	4,306	4,306	-	Form 1, p. 321; Line 93	11
12	563	Overhead Line Expenses	1,566	-	1,566	Form 1, p. 321; Line 94	12
13	563	Overhead Line Expenses - Sunrise Fire Mitigation Cost	3,284	-	3,284	Form 1, p. 321; Line 94	13
14	564	Underground Line Expenses	0	-	0	Form 1, p. 321; Line 95	14
15	565	Transmission of Electricity by Others	-	-	-	Form 1, p. 321; Line 96	15
16	566	Misc. Transmission Expenses	23,510	7,437	16,073	Form 1, p. 321; Line 97	16
17	567	Rents	1,617	-	1,617	Form 1, p. 321; Line 98	17
18							18
19		Total Electric Transmission Operation	\$ 54,493	\$ 21,493	\$ 33,000	Sum Lines 2 thru 17	19
20							20
21		<u>Electric Transmission Maintenance</u>					21
22	568	Maintenance Supervision and Engineering	975	-	975	Form 1, p. 321; Line 101	22
23	569	Maintenance of Structures	1	-	1	Form 1, p. 321; Line 102	23
24	569.1	Maintenance of Computer Hardware	1,501	-	1,501	Form 1, p. 321; Line 103	24
25	569.2	Maintenance of Computer Software	2,865	-	2,865	Form 1, p. 321; Line 104	25
26	569.3	Maintenance of Communication Equipment	-	-	-	Form 1, p. 321; Line 105	26
27	569.4	Maintenance of Misc. Regional Transmission Plant	201	-	201	Form 1, p. 321; Line 106	27
28	570	Maintenance of Station Equipment ¹	6,431	6,431	-	Form 1, p. 321; Line 107	28
29	571	Maintenance of Overhead Lines ²	11,906	11,906	-	Form 1, p. 321; Line 108	29
30	571	Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost ^{2,3}	6,533	6,533	-	Form 1, p. 321; Line 108	30
31	572	Maintenance of Underground Lines ¹	417	417	-	Form 1, p. 321; Line 109	31
32	573	Maintenance of Misc. Transmission Plant	18	-	18	Form 1, p. 321; Line 110	32
33							33
34		Total Electric Transmission Maintenance	\$ 30,848	\$ 25,287	\$ 5,561	Sum Lines 22 thru 32	34
35							35
36		Total Electric Transmission O&M Expenses	\$ 85,341	\$ 46,780	\$ 38,561	Line 19 + Line 34	36
37							37
38	413	Transmission Operation Expenses Charged to Citizens ⁴	\$ 774	\$ -	\$ 774	(AH-4; Line 2; Col. C) / 1000	38
39							39
40		Total Adjusted Electric Transmission O&M Expenses	\$ 86,115	\$ 46,780	\$ 39,335	Line 36 + Line 38	40
41							41
42							42
43		<u>Excluded Expenses (recovery method in parentheses)</u>					43
44	561.4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 6,719			44
45	561.8	Reliability, Planning and Standards Development Services (ERRA)		3,031			45
46	562	Station Expenses ¹		4,306			46
47	565	Transmission of Electricity by Others (ERRA)		-			47
48	566	Misc. Transmission Expenses:					48
49		Century Energy Systems Balancing Account (CES-21BA)	\$ 712				49
50		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	385				50
51		ISO Grid Management Costs (ERRA)	2,974				51
52		Reliability Services (RS rates)	3,892				52
53		Other (TRBAA/TACBAA)	(527)	7,437			53
54							54
55	570	Maintenance of Station Equipment ¹		6,431			55
56	571	Maintenance of Overhead Lines:					56
57		Maintenance of Overhead Lines ²	11,906				57
58		Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost ^{2,3}	6,533	18,439			58
59							59
60	572	Maintenance of Underground Lines ¹		417			60
61							61
62		Total Excluded Expenses		\$ 46,780			62
63							63
64		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix X Tariff (See Section C - numbers numbers 38 and 39). As a result, these items are excluded in Column b.					64
65							65
66							66
67		² Account 571 for Overhead Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on page AH-1.					67
68							68
69							69
70		³ FERC acct 571 for Sunrise/Other Projects Post Construction Environmental Cost includes Sunrise, ECO, Centinela Solar, and ISEC (Imperial Solar Energy Center).					70
71							71
72							72
73		⁴ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2015, which is equal to \$774K and is added back to derive Total 2015 Adjusted Electric Transmission O&M Expenses.					73
74							74
75							75

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	1,363,263	838,601	
63	(547) Fuel	2,864,536	4,584,263	
64	(548) Generation Expenses			
65	(549) Miscellaneous Other Power Generation Expenses	9,144,492	6,040,607	
66	(550) Rents	690		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	13,372,981	11,463,471	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	182		
70	(552) Maintenance of Structures	-19,038	-1,475	
71	(553) Maintenance of Generating and Electric Plant	14,225,946	8,495,372	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	5,871,410	7,126,977	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	20,078,500	15,620,874	
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	33,451,481	27,084,345	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,671,028,598	1,930,778,476	
77	(556) System Control and Load Dispatching	3,324,194	3,016,467	
78	(557) Other Expenses	7,426,768	6,627,998	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	1,681,779,560	1,940,422,941	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,857,600,704	2,196,135,634	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	(7,142,785)	8,273,221	
84				
85	(561.1) Load Dispatch-Reliability	(599,703)	516,638	
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	(1,475,760)	3,852,433	
87	(561.3) Load Dispatch-Transmission Service and Scheduling	(227,063)		
88	(561.4) Scheduling, System Control and Dispatch Services	(6,718,848)	6,438,959	
89	(561.5) Reliability, Planning and Standards Development	(422,813)		
90	(561.6) Transmission Service Studies	(6,044)		
91	(561.7) Generation Interconnection Studies	(4,276)		
92	(561.8) Reliability, Planning and Standards Development Services	(3,613,237)	2,764,211	
93	(562) Station Expenses	(4,305,577)	2,212,912	
94	(563) Overhead Lines Expenses	(4,849,653)	4,983,356	
95	(564) Underground Lines Expenses	(424)		
96	(565) Transmission of Electricity by Others	(—)		
97	(566) Miscellaneous Transmission Expenses	(23,510,103)	19,174,670	
98	(567) Rents	(1,616,947)	1,387,204	
99	TOTAL Operation (Enter Total of lines 83 thru 98)	54,493,233	49,603,604	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	(974,742)	929,085	
102	(569) Maintenance of Structures	(543)	223	
103	(569.1) Maintenance of Computer Hardware	(1,501,017)	1,517,381	
104	(569.2) Maintenance of Computer Software	(2,865,486)	1,471,740	
105	(569.3) Maintenance of Communication Equipment			
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	(200,638)	243,392	
107	(570) Maintenance of Station Equipment	(6,431,297)	5,834,088	
108	(571) Maintenance of Overhead Lines	(18,438,916)	19,856,866	
109	(572) Maintenance of Underground Lines	416,793	1,557,857	
110	(573) Maintenance of Miscellaneous Transmission Plant	18,432	79,281	
111	TOTAL Maintenance (Total of lines 101 thru 110)	30,847,864	31,489,913	
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	(85,341,097)	81,093,517	

SAN DIEGO GAS AND ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2015
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		Administrative & General					1
2	920	A&G Salaries	\$ 29,373	\$ -	\$ 29,373	Form 1, p. 323; Line 181	2
3	921	Office Supplies & Expenses ²	(15,157)	-	(15,157)	Form 1, p. 323; Line 182	3
4	922	Less Administrative Expenses Transferred-Credit	(9,451)	-	(9,451)	Form 1, p. 323; Line 183	4
5	923	Outside Services Employed ²	142,156	-	142,156	Form 1, p. 323; Line 184	5
6	924	Property Insurance ³	4,753	(1,103)	5,855	Form 1, p. 323; Line 185	6
7	925	Injuries & Damages - Non Wildfire Related ⁴	12,932	(30)	12,962	Form 1, p. 323; Line 186	7
8	925	Injuries & Damages - Wildfire Insurance Premiums	75,138	-	75,138	Form 1, p. 323; Line 186	8
9	925	Injuries & Damages - Wildfire Damage Claims ⁵	13,071	-	13,071	Form 1, p. 323; Line 186	9
10	926	Employee Pensions & Benefits	28,737	48	28,689	Form 1, p. 323; Line 187	10
11	926	Employee Pensions & Benefits - PBOP	2,941	-	2,941	Form 1, p. 323; Line 187	11
12	927	Franchise Requirements	-	-	-	Form 1, p. 323; Line 188	12
13	928	Regulatory Commission Expenses	15,618	5,844	9,774	Form 1, p. 323; Line 189	13
14	929	Less Duplicate Charges (Company Energy Use)	(2,167)	-	(2,167)	Form 1, p. 323; Line 190	14
15	930.1	General Advertising Expenses	136	136	-	Form 1, p. 323; Line 191	15
16	930.2	Miscellaneous General Expenses ²	11,973	12,062	(89)	Form 1, p. 323; Line 192	16
17	931	Rents	11,132	272	10,860	Form 1, p. 323; Line 193	17
18	935	Maintenance of General Plant	8,997	60	8,936	Form 1, p. 323; Line 196	18
19		Total Administrative & General Expenses	\$ 330,183	\$ 17,290	\$ 312,892	Sum Lines 2 thru 18	19
20							20
21							21
22	413	Transmission Related A&G Expenses Charged to Citizens ¹	\$ 1,271	\$ -	\$ 1,271	(AH-4; Line 4; Col. C) / 1000	22
23							23
24		Total Adjusted Administrative & General Expenses	\$ 331,453	\$ 17,290	\$ 314,163	Line 20 + Line 22	24
25							25
26							26
27		Excluded Expenses:					27
28	924	Nuclear property insurance expense (SONGS) ³		(1,103)			28
29	925	Injuries & Damages - Non Wildfire Related (SONGS) ⁴	\$ (49)				29
30	925	CPUC energy efficiency programs	18	(30)			30
31	925	Injuries & Damages - Wildfire Insurance Premiums		-			31
32	925	Injuries & Damages - Wildfire Damage Claims		-			32
33	926	CPUC energy efficiency programs		48			33
34	928	CPUC energy efficiency programs	86				34
35	928	CPUC Intervenor Funding Expense - Transmission	-				35
36	928	CPUC Intervenor Funding Expense - Distribution	1,112				36
37	928	CPUC reimbursement fees	4,566				37
38	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	80	5,844			38
39	930.1	General Advertising Expenses		136			39
40	930.2	CPUC energy efficiency programs	11,099				40
41	930.2	Abandoned Projects	963	12,062			41
42	931	Advanced Metering Infrastructure (AMI) lease facilities	180				42
43	931	CPUC energy efficiency programs	91	272			43
44	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		60			44
45		Total Excluded Expenses		\$ 17,290			45
46							46
47							47
48		¹ The amount represents the Non-Direct A&G expenses billed to Citizens in 2015, which is equal to \$1.3M and is added back to derive Total 2015 Adjusted Administrative & General Expenses.					48
49							49
50							50
51		² Credit balance is a result of the FERC compliance audit adjustments in 2015 per FERC Docket Number FA12-8-000, dated June 10, 2014. The audit resulted in a reclass of expenses between various FERC accounts for expenses from July 2014 thru December 2015.					51
52							52
53							53
54		³ Property insurance excludes an expense credit totaling (\$1,103K) due to a (\$756K) refund for Nuclear Property Insurance received in 2015 and a (\$257K) decrease in Property Liability insurance due to continued decommissioning of SONGS.					54
55							55
56							56
57		⁴ Non Wildfire Related Injuries and Damages excludes an expense credit of (\$30K) for the refund of an insurance premium payment that was received from Southern California Edison for SONGS Liability payments made in 2004 and 2005.					57
58							58
59							59
60		⁵ The transmission related wildfire damage claims costs are \$15.4 million lower between the Cycle 5 and Cycle 4 base period as shown:					60
61		[Cycle 5: (\$13.1 million x 11.30% = \$1.5 million) minus [Cycle 4: (\$139.1 million x 12.16% = \$16.9 million)] = (\$15.4) million.					61
62							62

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
166	Operation				
167	(907) Supervision	26,307	23,675		
168	(908) Customer Assistance Expenses	170,684,028	155,905,193		
169	(909) Informational and Instructional Expenses	146,527	217,621		
170	(910) Miscellaneous Customer Service and Informational Expenses	2,525,878	1,520,064		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	173,382,740	157,666,553		
172	7. SALES EXPENSES				
173	Operation				
174	(911) Supervision				
175	(912) Demonstrating and Selling Expenses				
176	(913) Advertising Expenses				
177	(916) Miscellaneous Sales Expenses				
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)				
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	(920) Administrative and General Salaries	(29,373,126)	41,445,272		
182	(921) Office Supplies and Expenses	(-15,156,779)	-59,221,092		
183	(Less) (922) Administrative Expenses Transferred-Credit	(9,451,453)	7,789,598		
184	(923) Outside Services Employed	(142,156,284)	155,503,644		
185	(924) Property Insurance	(4,752,704)	5,605,942		
186	(925) Injuries and Damages	(101,140,890)	233,101,860		
187	(926) Employee Pensions and Benefits	(31,678,317)	55,582,677		
188	(927) Franchise Requirements	125,260,417	116,190,759		
189	(928) Regulatory Commission Expenses	(15,618,351)	16,811,832		
190	(929) (Less) Duplicate Charges-Cr.	(2,166,846)	2,050,000		
191	(930.1) General Advertising Expenses	(136,091)	396,852		
192	(930.2) Miscellaneous General Expenses	(11,973,407)	16,292,848		
193	(931) Rents	(11,131,728)	10,061,145		
194	TOTAL Operation (Enter Total of lines 181 thru 193)	446,446,237	581,932,141		
195	Maintenance				
196	(935) Maintenance of General Plant	(8,996,726)	8,526,308		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	455,442,963	590,458,449		
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	2,762,540,742	3,185,080,989		

SAN DIEGO GAS AND ELECTRIC COMPANY
Summary of Appendix X Allocated O&M and A&G Costs Paid by Citizens
12 Months Ending December 31, 2015

Line No.	Description	A		B		Total 2015 Billing	Line No.
		Jan - May 2015 Invoice ¹	Jun - Dec 2015 Invoice ²	C = A + B			
1							1
2	Direct and Non-Direct O&M Expenses ³	\$ 530,461	\$ 243,606			\$ 774,067 ⁴	2
3							3
4	Transmission Related A&G Expenses ⁵	\$ 860,378	\$ 410,487			\$ 1,270,865 ⁶	4
5							5
6							6

¹ Column A reflects Citizens Cycle 3 Filing Allocated Cost, Docket No.ER14-2057-000, dated May 28, 2014.

² Column B reflects Citizens Cycle 4 Filing Allocated Cost, Docket No.ER15-1817-000, dated May 29, 2015.

³ From SAP Account 7000716, which was created to track Direct and Allocated Transmission Related O&M billed to Citizens.

⁴ The O&M amount shown in column C, Line 2 is added back to transmission O&M to allocate total system costs to Citizens.

⁵ From SAP Account 7000717, which was created to track Allocated Transmission Related A&G billed to Citizens.

⁶ The A&G amount shown in column C, Line 4 is added back to transmission A&G to allocate total A&G expenses to Citizens.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AI – Wages and Salaries Workpapers

Docket No. ER16-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AI - Workpapers
Wages and Salaries
12 Months Base Period Ending December 31, 2015
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 12,802	Form 1; Page 354; Line 20	1
2				2
3	Transmission Wages & Salaries ¹	13,640	See Page AI-1, Col. 4, Line 42	3
4				4
5	Transmission Wages & Salaries ²	6,820	See Page AI-1, Col. 4, Line 41	5
6				6
7	Distribution Wages & Salaries	48,820	Form 1; Page 354; Line 23	7
8				8
9	Customer Accounts Wages & Salaries	17,216	Form 1; Page 354; Line 24	9
10				10
11	Customer Services and Informational Wages & Salaries	21,388	Form 1; Page 354; Line 25	11
12				12
13	Sales Wages & Salaries	-	Form 1; Page 354; Line 26	13
14				14
15	Sub-Total	\$ 120,685	Sum Lines 1 thru 13	15
16				16
17	Administrative and General Wages & Salaries	40,505	Form 1; Page 354; Line 27	17
18				18
19	Total Operating & Maintenance Wages & Salaries	<u>\$ 161,190</u>	Sum Lines 15; 17	19
20				20
21	Transmission Wages and Salaries Allocation Factor	<u>11.30%</u>	Line 3 / Line 15	21

¹ Line 3 Transmission Wages & Salaries excludes FERC Accounts 562, 570, 571, and 572 associated with substation, underground, and overhead wages and salaries not applicable to Citizens.

² Line 5 Transmission Wages & Salaries reflects the wages and salaries associated with FERC Accounts 562, 570, 571, and 572 that has been separated from line 3 above in order to calculate the Transmission Wages and Salaries Allocation Factor for Citizens.

SDG&E
Transmission Wages & Salaries
For 2015 Base Period

1	2	3	4	5
Line No.	FERC Account	Description	Amount	Substation, Under-ground & Overhead Labor Exclusions
1	560100E	OPERATION SUPERVISION	\$ 2,045,879	
2	560200E	OPERATION ENGINEERING	1,195,260	
3	561100E	LOAD DISPATCHING - RELIABILITY	404,311	
4	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	575,407	
5	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	148,483	
6	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	447	
7	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	276,237	
8	561600E	TRANSMISSION SERVICE STUDIES	-	
9	561700E	GENERATION INTERCONNECTION STUDIES	2,790	
10	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	380,845	
11	562000E	STATION EXPENSES	44,574	\$ 44,574
12	562100E	STATION OPERATION EXPENSE	568,249	568,249
13	563100E	OPERATION OVERHEAD LINES	356,440	
14	563200E	ENCROACHMENTS OVERHEAD R/W	94,360	
15	564000E	UNDERGROUND LINE EXPENSES	-	
16	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	5,956,176	
17	567000E	RENTS	-	
18	568100E	MAINTENANCE SUPERVISION	488,074	
19	568200E	MAINTENANCE ENGINEERING	522	
20	569000E	MAINTENANCE OF STRUCTURES	397	
21	569100E	MAINTENANCE OF COMPUTER HARDWARE	709,732	
22	569200E	MAINTENANCE OF COMPUTER SOFTWARE	773,939	
23	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	26,199	
24	570000E	MAINTENANCE OF STATION EQUIPMENT	213,823	213,823
25	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	2,872,805	2,872,805
26	570121E	RTU SUPERVISORY EQUIPMENT	176,436	
27	570122E	TELEMETER SYSTEM MAINTENANCE	23,413	
28	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	260,567	260,567
29	570600E	MAINTENANCE STATION EQUIPMENT	70,413	70,413
30	570700E	SAN ONOFRE SUBSTATION	103,046	103,046
31	571000E	MAINTENANCE OF OVERHEAD LINES	759,299	759,299
32	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	897,479	897,479
33	571120E	TRAINING IN HOTSTICK MAINTENANCE	20,689	20,689
34	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	70,103	70,103
35	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	472,943	472,943
36	571700E	ACCESS & PATROL ROAD MAINTENANCE	137,980	137,980
37	571800E	CONSTRUCTION RELATED EXPENSES	1,666	1,666
38	571960E	OH PREV MAINT - FOLLOW-UP	103,655	103,655
39	572000E	MAINTENANCE OF UNDERGROUND LINES	222,219	222,219
40	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	5,028	
41	Total Transmission Wages & Salaries ¹		\$ 20,459,885	\$ 6,819,509
42	Total Transmission Wages & Salaries Less: ² Substation, Underground and Overhead Maintenance Wages			\$ 13,640,376

1 Transmission Wages & Salaries in Col. 3, Line 41 ties to FERC Form 1 Line 21.

2 Transmission Wages & Salaries Allocation Factor for Citizens should not include substation, underground, and overhead maintenance wages & salaries not applicable to Citizens.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AJ – Depreciation and Amortization Expenses Workpapers

Docket No. ER16-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
Depreciation and Amortization Expense
12 Months Base Period Ending December 31, 2015
(\$1,000)

<u>Line No.</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1 Common Plant Depreciation Expense	\$ 55,496	Page AJ-1; Line 1	1
2			2
3 General Plant Depreciation Expense	\$ 12,105	Page AJ-2; Line 1	3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.
1	December 31, 2015 Expense	\$ 55,496	AJ1-Cwp1	1

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	Ad Valorem	Depreciation	
	Taxes		
	Note	Note	
	(1)	(2)	
303 Misc. Intangible Plant		39,739,706	
389 Land & Land Rights			
390 Structures & Improvements		12,411,765	
391 Office Furniture & Equipment		7,513,761	
392 Transportation Equipment		2,224	
393 Stores Equipment		7,523	
394 Tools, Shop & Garage Equipment		159,319	
395 Laboratory Equipment		84,874	
396 Power Operated Equipment			
397 Communication Equipment		12,923,824	
398 Miscellaneous Equipment		216,673	
Total	4,694,611	73,059,669	* 75.96% = 55,496,125 AJ-1

*Electric Share **

- Ad Valorem Taxes on property are assessed by the State Board of Equalization and consist of one-half of the taxes from each fiscal tax year 2014-2015 and 2015-2016. Ad Valorem Taxes are assessed on the entire operating unit, therefore, assessed taxes are not available by account number. Ad Valorem Taxes are allocated based on procedures adopted by the California Public Utilities Commission.
- The Common Utility Plant and Accumulated Depreciation is allocated between the Electric and Gas Departments based on labor ratios in accordance with allocation procedures proposed by the California Public Utilities Commission. These rates were revised in January 2015. Other expenses of operation, maintenance and rents for common utility plant are allocated based on labor percentage studies. Specific amounts charged to operations and maintenance are not readily available.

* See derivation of 75.96% on page AD-14A.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	FERC General Plant Expense	Reference From	Line No.
1	December 31, 2015 Expense	\$ 12,105	1
		AJ1-Gwp1	

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			22,028,386		22,028,386
2	Steam Production Plant	18,904,420				18,904,420
3	Nuclear Production Plant	8,070,000				8,070,000
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	20,512,811			2,148	20,514,959
7	Transmission Plant	115,827,049			1,928,173	117,755,222
8	Distribution Plant	204,722,248			1,867,456	206,589,704
9	Regional Transmission and Market Operation					
10	General Plant	12,105,160				12,105,160
11	Common Plant-Electric	25,309,844		30,186,281		55,496,125
12	TOTAL	405,451,532		52,214,667	3,797,777	461,463,976

B. Basis for Amortization Charges

Account 404

The amortization of Intangible Plant (software) is based on the anticipated useful life of the software project.

Account 405

The amortization of Land Rights is based on the anticipated useful lives of the rights-of-way.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
TO4 - Annual Transmission Plant Depreciation Rates ¹

Cycle 4, For 12 - Months Ending December 31, 2015
For Use During the 12-Months Period from January 1 to December 31, 2015

Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1	E352.10	Other	1.36%	0.82%	2.18%	1
2	E352.20	SWPL	1.01%	0.61%	1.62%	2
3	E352.60	SRPL	1.39%	0.00%	1.39%	3
4	E352 - Total	Struct & Improv	1.36%	0.56%	1.92%	4
5	E353.10	Other	2.20%	1.32%	3.52%	5
6	E353.20	SWPL	2.51%	1.51%	4.02%	6
7	E353.40	CTC	2.03%	1.22%	3.25%	7
8	E353.60	SRPL	2.01%	0.00%	2.01%	8
9	E353	Station Equip	2.23%	1.18%	3.41%	9
10	E354.10	Other	1.57%	1.56%	3.13%	10
11	E354.20	SWPL	1.33%	1.32%	2.65%	11
12	E354.60	SRPL	1.47%	0.00%	1.47%	12
13	E354	Towers & Fixtrs	1.47%	0.21%	1.68%	13
14	E355.10	Other	2.33%	2.32%	4.65%	14
15	E355.20	SWPL	2.54%	2.54%	5.08%	15
16	E355.60	SRPL	2.26%	0.00%	2.26%	16
17	E355	Poles & Fixtrs	2.33%	2.31%	4.64%	17
18	E356.10	Other	1.60%	1.60%	3.20%	18
19	E356.20	SWPL	0.89%	0.88%	1.77%	19
20	E356.60	SRPL	1.75%	0.00%	1.75%	20
21	E356	OVH Cnd & Dev	1.59%	1.02%	2.61%	21
22	E357.00	Other & SWPL	1.68%	0.75%	2.43%	22
23	E357.60	Other & SRPL	1.69%	0.00%	1.69%	23
24	E357	Trans UG Cnduit	1.68%	0.57%	2.25%	24
25	E358.00	Other & SWPL	1.89%	0.19%	2.08%	25
26	E358.60	Other & SRPL	2.02%	0.00%	2.02%	26
27	E358	Trans UG Cndctr	1.94%	0.12%	2.06%	27
28	E359.10	Other	1.65%	0.00%	1.65%	28
29	E359.20	SWPL	1.44%	0.00%	1.44%	29
30	E359.60	SRPL	1.68%	0.00%	1.68%	30
31	E359	Roads & Trails	1.67%	0.00%	1.67%	31
32						32
33	Composite Depreciation Rate		1.82%	0.80%	2.62%	33

¹ The rates in these subaccounts will not change during the term of the TO4 Formula. Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on Line 33 pursuant to Term 53 in Appendix VIII, which reads as follows:

"Transmission Plant Depreciation Expense shall equal SDG&E's transmission expenses recorded in FERC Account Nos. 403, 404, and 405 pursuant to the TO4 Settlement, excluding Incentive Transmission Plant Depreciation Expense. Both Transmission Plant Depreciation Expense and Incentive Transmission Plant Depreciation Expense will be calculated using the rates shown in Statement AJ workpapers. The Transmission Plant Depreciation Rates for each subaccount will not change during the term of TO4. However, the overall composite depreciation rate of 2.52% (based on plant balances as of May 31, 2012, except for the Sunrise Powerlink Project, which reflects plant balances as of July 31, 2012) will change based upon the activity within the plant/reserve balances in the subaccounts."

SWPL = Southwest Powerlink
SRPL = Sunrise Powerlink

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AK – Taxes Other Than Income Taxes Workpapers

Docket No. ER16-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
12 Months Base Period Ending December 31, 2015
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Total Property Taxes	\$ 96,002	Page AK-1; Line 1	1
2				2
3	Less: Other Taxes (Business License Taxes)	\$ (51)	Page AK-1; Line 3	3
4				4
5	Net Property Taxes	\$ 95,951	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes ¹	\$ 630	Page AK-3; Line 2; Col. C	7
8				8
9	Adjusted Property Taxes	\$ 96,581	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes	(1,961)	Page AK-1; Line 7	11
12				12
13	Total Property Taxes Expense (Less SONGS)	<u>\$ 94,620</u>	Line 9 + Line 11	13
14				14
15	<u>Derivation of Citizens Border-East Line Transmission Property Tax Allocation Factor:</u>			15
16				16
17	Citizens Border-East Line (Ferc Acct No. 104)	<u>\$ 85,194</u>	Lease Agreement	17
18				18
19	Total Nuclear Plant	\$ -	N/A in Ratio Development	19
20	Total Steam Plant	548,493	Statement AD; Page AD; Line 3	20
21	Total Other Production Plant	485,944	Statement AD; Page AD; Line 9	21
22	Total Transmission Plant ²	4,659,552	Statement AD; Page AD; Line 15	22
23	Total Miscellaneous Intangible Plant ³	137,211	Statement AD; Page AD; Line 1	23
24	Total Distribution Plant	5,608,558	Statement AD; Page AD; Line 13	24
25	Total General Plant	311,830	Statement AD; Page AD; Line 21	25
26	Total Common Plant	671,293	Statement AD; Page AD; Line 23	26
27	Total Plant in Service Excluding SONGS	<u>\$ 12,422,881</u>	Sum Lines 19 through 26	27
28				28
29	Citizens Border-East Line Property Tax Allocation Factor	<u>0.69%</u>	Line 17 / Line 27	29
30				30
31	Citizens Border-East Line Property Taxes Expense	<u>\$ 653</u>	Line 13 x Line 29	31
32				32
33				33
34	Total Payroll Taxes Expense	\$ 15,185	Page AK-2; Line 1	34
35				35
36	Add: Citizens Allocated Portion of Payroll Taxes ⁴	\$ 38	Page AK-3; Line 4; Col. C	36
37				37
38	Total Transmission Payroll Tax Expense	\$ 15,223	Line 34 + Line 36	38
39				39
40	Transmission Wages and Salaries Allocation Factor	<u>11.30%</u>	Statement AI; Line 21	40
41				41
42	Transmission Related Payroll Taxes Expense	<u>\$ 1,720</u>	Line 38 x Line 40	42

¹ Reflects the Property Taxes allocated and charged to Citizens during the 2015 base period. For Cycle 5, this amount is equal to \$630K (see AK-3; Line 2; Col. C) and is added back to derive Citizens 2015 Total Property Taxes for Citizens.

² Total Transmission Plant amount includes \$85.2M of 13 Month weighted average of \$85.2M Citizens Lease Amount (see AD-7).

³ For Citizens Border-East Line Property Tax Allocation Factor purposes, Misc Intangible Plant is included in Total Plant in Service per the Appendix X tariff.

⁴ Reflects Payroll Taxes allocated and charged to Citizens during 2015 base period. For Cycle 5, this amount is equal to \$38K (see AK-3; Line 4; Col. C) and is added back to derive 2015 Total Payroll Taxes for Citizens.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
For 12-Months Ending - December 31, 2015
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Property Taxes ¹	\$ 96,002	See Footnote 1	1
2			2
3 Less: Other Taxes (Business license taxes) ¹	<u>(51)</u>	See Footnote 1	3
4			4
5 Net Property Taxes	\$ 95,951	Sum of Lines 1 thru 3	5
6			6
7 Less: SONGS Property Taxes ²	<u>(1,961)</u>	See Footnote 2	7
8			8
9 Total Property Taxes Expense	<u>\$ 93,990</u>	Line 5 Plus Line 7	9

¹ The amount of property tax expense for the 12-months ending December 31, 2015 excluding the Citizens property taxes of \$630K equals \$96M. This amount also includes other taxes for business licenses of \$51K.

² The amount of property tax expense for the 12-months ending December 31, 2015 for the SONGS facilities is \$2M.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
For 12-Months Ending - December 31, 2015
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Payroll Taxes ¹	\$ 15,185	Form 1; Pg. 263; Lns 10;18;19;20;26; Col. i	1
2			2
3 Transmission Wages and Salaries Allocation Factor	<u>11.30%</u>	Statement AI; Line 21	3
4			4
5 Transmission Related Payroll Taxes Expense	<u>\$ 1,716</u>	Line 1 x Line 3	5

¹ Excludes Citizens payroll taxes of \$38K.

SAN DIEGO GAS AND ELECTRIC COMPANY
Summary of Appendix X Property and Payroll Tax Expense Applicable to Citizens
12 Months Ending December 31, 2015

Line No.	Description	A			Total	Reference	Line No.
		Jan - May 2015 Invoice ¹	Jun - Dec 2015 Invoice ²	B			
1							1
2	Citizens Property Tax Expenses ³	322,286	307,732		630,018	AK-4	2
3							3
4	Citizens Payroll Tax Expenses ⁵	24,443	13,938		38,381	AK-5	4
5							5
6							6

¹ Column A reflects Citizens Cycle 3 Filing Allocated Cost, Docket No.ER14-2057-000, dated May 28, 2014.
² Column B reflects Citizens Cycle 4 Filing Allocated Cost, Docket No.ER15-1817-000, dated May 29, 2015.
³ From SAP Account 6610009, which was created to track Citizens Property Tax Expense.
⁴ The Property Tax amount shown in column C, Line 2 is added back to Property Tax on Statement AK; Line 7.
⁵ From SAP Account 6710062, which was created to track Citizens Payroll Tax Expense.
⁶ The Payroll Tax amount shown in column C, Line 4 is added back to Payroll Tax on Statement AK; Line 36.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	LOCAL:					
2	Ad Valorem (Note 1)		1,471,451	107,243,208	115,210,235	-8,577,482
3	Sales and Use	20,456		189,645	191,849	
4						
5						
6	SUBTOTAL	20,456	1,471,451	107,432,853	115,402,084	-8,577,482
7						
8	STATE:					
9	Franchise (Note 3)	165,132,100		97,868,479	287,385,711	21,807,739
10	Unemployment (Note 4)	315,406		1,257,057	1,226,294	
11	Sales and Use (Note 2)	67,690		568,935	575,551	
12	Fuel Tax	11,551		7,131	10,188	
13						
14	SUBTOTAL	165,526,747		99,701,602	289,197,744	21,807,739
15						
16	FEDERAL:					
17	Taxes on Income (Note 3)		140,209,659	11,320,542	-178,303,222	53,245,640
18	Retirement (Note 4)	777,378		26,833,488	26,746,909	
19	Unemployment (Note 4)	461,555		290,876	200,444	
20	Medicare (Note 4)	206,116		7,993,165	7,986,232	
21	Fuel Tax	-4,852		-255,174	-226,569	
22						
23						
24	SUBTOTAL	1,440,197	140,209,659	46,182,897	-143,596,206	53,245,640
25						
26	Citizens Payroll Tax					
27						
28	Other - Foreign Tax					
29						
30						
31						
32						
33	Note 1					
34						
35	Note 2					
36						
37	Note 3					
38						
39	Note 4					
40						
41	TOTAL	166,987,400	141,681,110	253,317,352	261,003,622	66,475,897

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.	
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)		
						1	
	860,997	(96,002,476)			11,240,694	2	
18,241					189,645	3	
						4	
						5	
18,241	860,997	96,002,476			11,430,339	6	
						7	
						8	
	2,577,393	101,466,804	2,307,888		-5,906,213	9	
346,168		(966,187) (A)			290,870	10	
61,036					568,935	11	
8,494					7,131	12	
						13	
415,698	2,577,393	102,432,991	2,307,888		-5,039,277	14	
						15	
						16	
	3,831,535	7,277,252	8,329,806		-4,286,516	17	
863,957		(10,812,410) (B)			16,021,107	18	
551,987		(223,571) (C)			67,306	19	
213,049		(3,220,803) (D)			4,772,371	20	
-33,457					-255,174	21	
						22	
						23	
1,595,536	3,831,535	21,534,036	8,329,806		16,319,094	24	
						25	
		(-38,381) (E)			38,381	26	
						27	
		<u>TOTAL PAYROLL TAXES</u>					28
						29	
		State:					30
		(A) Unemployment		9,66,187		31	
		Federal:					32
		(B) Retirement		10,812,410		33	
		(C) Unemployment		223,571		34	
		(D) Medicare		3,220,803		35	
		(E) Citizens		(38,381)		36	
				15,184,590		37	
			Addback: Citizens		38,381	38	
				(38,381)		39	
				15,222,971		40	
						41	
2,029,475	7,269,925	219,931,122	10,637,694		22,748,537	41	

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 2 Column: f

This adjustment is for a portion of property taxes paid on construction work in progress. The property tax charged during the year was reduced and capitalized to certain assets under construction.

Schedule Page: 262 Line No.: 2 Column: i

Amount includes Ad Valorem taxes on SONGS in the amount of \$1,961,181.

Property Tax expenses of \$630,018 associated with the Citizens portion of the Border-Eastline are deducted and moved to column (l).

Schedule Page: 262 Line No.: 2 Column: l

Includes property tax expense of \$630,018 associated with the Citizens portion of the Border-Eastline.

Schedule Page: 262 Line No.: 9 Column: e

Taxes Paid/Received were adjusted for interest income received for the FTB settlement refund. Amounts were never accrued.

Schedule Page: 262 Line No.: 9 Column: f

Description	Adjustment Amount	FERC 165/236	FERC 190	FERC 0
Balance Sheet Reclassification Between Federal and State	(176,448)	(176,448)		
Balance Sheet Reclassification Due to FIN 48 Liabilities	(515,720)		(515,720)	
Tax Adjustment Related to 1998-2005 Franchise Tax Board Settlement	22,499,907		22,499,907	
Total - California Corporation Franchise Tax Adjustment	21,807,739	(176,448)	21,984,187	-

Schedule Page: 262 Line No.: 17 Column: f

Description	Adjustment Amount	FERC 165/236	FERC 190	FERC
Balance Sheet Reclassification Between Federal and State	(176,448)	176,448		
Balance Sheet Reclassification Due to FIN 48 Liabilities	6,300,805		(6,300,805)	
Tax Adjustment Related to 1998-2005 Franchise Tax Board Settlement	47,121,283		(47,121,283)	
Total - Federal Income Tax Adjustment	53,245,640	176,448	(53,422,088)	-

Schedule Page: 262 Line No.: 18 Column: i

Payroll taxes of \$38,381 associated with the Citizens Border-Eastline are included in total payroll.

Schedule Page: 262 Line No.: 26 Column: i

Payroll taxes of \$38,381 associated with the Citizens Boreder-Eastline are deducted and moved to column (l).

Schedule Page: 262 Line No.: 26 Column: l

The \$38,381 reflects payroll taxes associated with the Border-Eastline allocated and charged to Citizens.

Schedule Page: 262 Line No.: 33 Column: a

Note 1:
Ad Valorem taxes are allocated based on type of assets in each taxing jurisdiction.

Schedule Page: 262 Line No.: 35 Column: a

Note 2:

AK-6

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AL – Working Capital Workpapers

Docket No. ER16-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital
12 Months Base Period Ending December 31, 2015
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 91,724	Page AL-1; Line 15	1
2			2
3	38.53%	Statement AD; Page AD; Line 39	3
4			4
5	\$ 35,341	Line 1 x Line 3	5
6			6
7	\$ 36,036	Page AL-2; Line 15	7
8			8
9	\$ 13,885	Line 3 x Line 7	9
10			10
11			11
12	\$ 39,335	Statement AH; Page AH; Line 17	12
13	37,113	Statement AH; Page AH; Line 61	13
14	-	N/A	14
15	\$ 76,448	Sum Lines 12 thru 14	15
16			16
17	12.50%	FERC Method = 1/8 of O&M Expense	17
18			18
19	\$ 9,556	Line 15 x Line 17	19

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

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOKS
(\$1,000)

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

Line No.	Month	Total Electric Plant Materials & Supplies	Line No.
1	Dec-14	\$ 91,439	1
2	Jan-15	91,239	2
3	Feb	90,204	3
4	Mar	89,622	4
5	Apr	89,265	5
6	May	90,306	6
7	Jun	90,306	7
8	Jul	90,474	8
9	Aug	91,793	9
10	Sep	93,455	10
11	Oct	93,487	11
12	Nov	95,291	12
13	Dec-15	95,533	13
14	Total 13 Months	1,192,413	14
15	13-Month Average Balance	\$ 91,724	15

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 227 Line No.: 12 Column: c

Reclassification of FERC Form 1 2015 Materials & Supplies, Page 227, for Ratemaking

Materials and Supplies Classified

In accordance with Guidelines in FERC Order 888

	BOY 2015	EOY 2015
Total Materials and Supplies (FERC 154)	100,373,918	104,583,010 ¹
As Assigned to Department for Ratemaking		
Electric Department	97,122,143	101,319,984
Gas Department	3,251,775	3,263,026
Less Line 5 (Construction Estimate)		
Electric Department	(5,683,344)	(5,787,452)
Gas Department	(208,096)	(317,195)
Total Allowable Materials and Supplies		
Electric Department	91,438,799	95,532,532
Gas Department	3,043,679	2,945,831
Total Allowable Materials and Supplies per FERC Formula	94,482,478	98,478,363 ²
Total 13-Month Average Electric M&S for 2015	71,777,703	91,724,081

¹ Ties to Line 12 of FERC Form 1, pages 227

² Ties to Line 12 minus Line 5 of FERC Form 1, pages 227

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOKS
(\$1,000)
ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Dec-14	\$ 43,330	1
2	Jan-15	37,118	2
3	Feb	29,965	3
4	Mar	31,265	4
5	Apr	41,689	5
6	May	26,566	6
7	Jun	11,881	7
8	Jul	50,432	8
9	Aug	43,923	9
10	Sep	43,221	10
11	Oct	38,013	11
12	Nov	34,105	12
13	Dec-15	36,956	13
14	Total 13 Months	468,464	14
15	13-Month Average	\$ 36,036	15

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	11	2015/Q4
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 57 Column: c

The 13-Month Average Electric Prepayments for 2015 is \$36,035,692.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AR – Federal Tax Adjustments Workpapers

Docket No. ER16-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AR - Workpapers
Federal Tax Adjustments
12 Months Base Period Ending December 31, 2015
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)	Form 1; Page 450.1; Sch. Pg 266; Line 8; Col. f	1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities ¹	-	Form 1; Page 450.1; Sch. Pg 234; Line 2; Col c	3
4				4
5	Total ²	<u>\$ (265)</u>	Sum Lines 1; 3	5

¹ As of December 31, 2013, the Transmission Related Excess Deferred Tax Liabilities was fully amortized. However, SDG&E will continue to show this line item with a zero balance for its annual informational filing since this item is a component of the TO4 Formula.

² Information on Statement AR is used in Statement AV, Page AV-2, Line 7 to calculate the Cost of Capital Rate.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	//	2015/Q4
FOOTNOTE DATA			

Schedule Page: 266 Line No.: 8 Column: f

Transmission related amortization of investment tax credits allocated to current year income is \$264,763.

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 2 Column: c

Electric balance in Account 190 at the end of the year reflects a reduction for amortization of transmission related excess deferred federal income taxes in the amount of \$0.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AV – Cost of Capital and Fair Rate of Return Workpapers

Docket No. ER16-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV - Workpapers
Cost of Capital and Fair Rate of Return
12 Months Base Period Ending December 31, 2015
(\$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

¹ Amount is based upon December 31 balances.

² The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 44 through 54 will be repeated for each project.

³ ROE is pursuant to SDG&E's TO4 Formula Offer of Settlement in Docket No. ER13-941-001.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
12 Months Base Period Ending December 31, 2015
(\$1,000)

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

¹ Line 8 - embedded in the Equity AFUDC Component of Transmission Depreciation Expense of \$4.8M is the Equity AFUDC of \$197K associated with Citizens portion of the Border-East Line.

San Diego Gas & Electric Company
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2015
Applicable to the 2015 TO4-Cycle 4 Base Period & True-Up Period
For the 12-Month Period Ending December 31, 2015
(\$1,000)

Line No.	A Vintages of Plant	B AFUDC in Plant	C AFUDC Equity in Plant Cost	D Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1					1
2	2001	\$ 2,152	\$ 1,501	\$ 51	2
3					3
4	2002	4,222	2,968	101	4
5					5
6	2003	3,164	2,260	75	6
7					7
8	2004	4,319	3,165	108	8
9					9
10	2005	3,277	2,382	83	10
11					11
12	2006	5,265	3,710	134	12
13					13
14	2007	8,392	6,034	163	14
15					15
16	2008	11,742	8,514	269	16
17					17
18	2009	3,939	2,887	104	18
19					19
20	2010	4,708	3,420	119	20
21					21
22	2011	4,706	3,362	114	22
23					23
24	2012	183,770	131,288	2,685	24
25					25
26	2013	9,936	7,142	227	26
27					27
28	2014	18,753	13,795	429	28
29					29
30	2015	8,098	7,044	102	30
31					31
32					32
33	Total	\$ 276,443	\$ 199,471	\$ 4,763	33
34					34
35	Citizens Adjustment (see w/p AV-1B)			(197)	35
36					36
37	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise			\$ 4,566	37
38					38

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

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

Col. B - reflects the total AFUDC in plant additions that went into service in each year as indicated.

Col. C - represents the AFUDC equity embedded in Col. B for each year.

Col. D - represents the annual amortization of Col. C that is embedded in SDG&E's annual transmission depreciation expense. As a result, the total of Col. D, Line 33, reflects the total equity AFUDC component of transmission depreciation expense for the 2015 base period.

San Diego Gas & Electric Company
 Citizens' Calculation of Revenue Requirement for Non-Deductibility of AFUDC Equity
 12 Months Base Period Ending December 31, 2015
 (\$1,000)

Line No.	Description	Amount	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358		1
2	AFUDC Equity Percentage as of July 2012	70.83%		2
3	AFUDC Equity Embedded in the Border-East Line	\$ 5,920	Line 1 X Line 2	3
4	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	4
5	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 3 X Line 4	5
6	Federal and State Combined Tax Rate	40.75%		6
7	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 80	Line 5 X Line 6	7
8	Gross-up Factor	1.68		8
9	Revenue Requirement	\$ 135	Line 7 X Line 8	9

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 11	Year/Period of Report end of 2015/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	291,458,395	291,458,395
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		591,282,978	591,282,978
7	Other Paid-In Capital (208-211)	253	479,665,369	479,665,368
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	24,605,640	24,605,640
11	Retained Earnings (215, 215.1, 216)	118-119	3,892,862,778	3,608,175,171
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-7,840,314	-11,998,026
16	Total Proprietary Capital (lines 2 through 15)		5,222,823,566	4,933,978,246
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	3,989,648,000	3,912,505,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	53,650,000	223,900,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		9,710,098	10,327,638
24	Total Long-Term Debt (lines 18 through 23)		4,033,587,902	4,126,077,362
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		631,433,074	655,885,021
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		29,917,817	28,829,083
29	Accumulated Provision for Pensions and Benefits (228.3)		217,194,669	220,581,904
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		83,203,290	122,010,536
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		826,441,431	871,879,253
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,788,190,281	1,899,185,797
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		114,260,980	245,572,061
38	Accounts Payable (232)		418,724,687	480,486,749
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		54,652,222	21,149,206
41	Customer Deposits (235)		71,665,653	71,379,130
42	Taxes Accrued (236)	262-263	2,029,475	166,987,400
43	Interest Accrued (237)		43,773,285	44,591,625
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2015/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		695,450,263	683,228,308			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)		4,707	1,602			
34	(Less) Expenses of Nonutility Operations (417.1)						
35	Nonoperating Rental Income (418)		71,781	411,985			
36	Equity in Earnings of Subsidiary Companies (418.1)	119					
37	Interest and Dividend Income (419)		25,746,782	7,541,395			
38	Allowance for Other Funds Used During Construction (419.1)		37,153,836	37,118,230			
39	Miscellaneous Nonoperating Income (421)		696,606	1,560,404			
40	Gain on Disposition of Property (421.1)						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		63,673,712	46,633,616			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)						
44	Miscellaneous Amortization (425)		250,048	250,048			
45	Donations (426.1)		7,296,545	7,206,347			
46	Life Insurance (426.2)		-4,967,255	-5,124,954			
47	Penalties (426.3)		18,337	55,558			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,745,671	1,941,492			
49	Other Deductions (426.5)		1,691,022	16,199,593			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		6,034,368	20,528,084			
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	634,674	643,546			
53	Income Taxes-Federal (409.2)	262-263	-8,182,199				
54	Income Taxes-Other (409.2)	262-263	-17,648,091	1,944,220			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	120,444,225	23,157,299			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	98,959,713	17,123,884			
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-3,711,104	8,621,181			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		61,350,448	17,484,351			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		188,053,798	189,026,001			
63	Amort. of Debt Disc. and Expense (428)		3,313,278	3,210,416			
64	Amortization of Loss on Reaquired Debt (428.1)		2,807,389	2,392,942			
65	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)						
67	Interest on Debt to Assoc. Companies (430)						
68	Other Interest Expense (431)		7,109,923	6,452,331			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		13,701,644	14,744,740			
70	Net Interest Charges (Total of lines 62 thru 69)		187,582,744	186,336,950			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		569,217,967	514,375,709			
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)		-26,107,334	5,794,327			
75	Net Extraordinary Items (Total of line 73 less line 74)		26,107,334	-5,794,327			
76	Income Taxes-Federal and Other (409.3)	262-263	10,637,694	1,330,682			
77	Extraordinary Items After Taxes (line 75 less line 76)		15,469,640	-7,125,009			
78	Net Income (Total of line 71 and 77)		584,687,607	507,250,700			

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		3,608,175,171	3,300,924,471
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		584,687,607	507,250,700
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-	
30	Dividends Declared-Common Stock (Account 438)			
31			-300,000,000	(200,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-300,000,000	(200,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		3,892,862,778	3,608,175,171
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

San Diego Gas & Electric Company
Derivation of End Use Transmission Rate Base
12 Months Base Period Ending December 31, 2015
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 3,863,797	Page 2; Line 16	2
3	9,856	Page 2; Line 17	3
4	21,785	Page 2; Line 18	4
5	37,347	Page 2; Line 19	5
6	\$ 3,932,785	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
8			8
9	\$ 5,860	Statement AG; Page AG; Line 1	9
10	-	Misc. Stmt; Page Misc. Statement	10
11	\$ 5,860	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (764,763)	Statement AF; Page AF; Col. (c); Line 5	14
15	-	Statement AF; Page AF; Col. (c); Line 10	15
16	\$ (764,763)	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 35,341	Statement AL; Page AL; Line 5	19
20	13,885	Statement AL; Page AL; Line 9	20
21	9,556	Statement AL; Page AL; Line 19	21
22	\$ 58,782	Sum Lines 19 thru 21	22
23			23
24	-	Misc. Stmt; Page Misc. Statement	24
25			25
26	\$ 3,232,664	Sum Lines 6; 11; 16; 22; 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
28			28
29	\$ -	Page 2; Line 25	29
30	-	Statement AF; Page AF; Col. (C); Line 8	30
31	\$ -	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
33			33
34	\$ -	Misc. Stmt; Page Misc. Statement	34
35	-	Statement AF; Page AF; Col. (C); Line 12	35
36	\$ -	Line 34 + Line 35	36
37			37
38	\$ -	Statement AM, Page AM	38

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

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

San Diego Gas & Electric Company
Derivation of End Use Transmission Rate Base
12 Months Base Period Ending December 31, 2015
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Net Transmission Plant:</u>			
1			1
1	<u>Gross Transmission Plant:</u>		
2	Transmission Plant	\$ 4,659,552	Statement AD; Page AD, Line 19
3	Transmission Related Electric Misc. Intangible Plant	15,505	Statement AD; Page AD, Line 31
4	Transmission Related General Plant	35,237	Statement AD; Page AD, Line 33
5	Transmission Related Common Plant	75,856	Statement AD; Page AD, Line 35
6	Total Gross Transmission Plant	\$ 4,786,150	Sum Lines 2 thru 5
7			
8	<u>Transmission Related Depreciation Reserve:</u>		
9	Transmission Plant Depreciation Reserve	\$ 795,755	Statement AE; Page AE, Line 1
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	5,649	Statement AE; Page AE, Line 11
11	Transmission Related General Plant Depr Reserve	13,452	Statement AE; Page AE, Line 13
12	Transmission Related Common Plant Depr Reserve	38,509	Statement AE; Page AE, Line 15
13	Total Transmission Related Depreciation Reserve	\$ 853,365	Sum Lines 9 thru 12
14			
15	<u>Net Transmission Plant:</u>		
16	Transmission Plant	\$ 3,863,797	Line 2 Minus Line 9
17	Transmission Related Electric Miscellaneous Intangible Plant	9,856	Line 3 Minus Line 10
18	Transmission Related General Plant	21,785	Line 4 Minus Line 11
19	Transmission Related Common Plant	37,347	Line 5 Minus Line 12
20	Total Net Transmission Plant	\$ 3,932,785	Sum Lines 16 thru 19
21			
22	<u>B. Incentive Project Net Transmission Plant:</u>		
23	Incentive Transmission Plant ¹	\$ -	Statement AD; Page AD; Line 17
24	Incentive Transmission Plant Depreciation Reserve ¹	-	Statement AE; Page AE; Line 19
25	Total Net Incentive Transmission Plant	\$ -	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 and 24 will be repeated for each project.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement BG – Revenue Data to Reflect Changed Rates Workpapers

Docket No. ER16-____ - ____

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
 Border - East Line Transmission Revenue Data to Reflect Changed Rates
 Rate Effective Period June 1, 2016 to May 31, 2017

Line No.	Cost Components	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Reference
		Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
1	Direct Maintenance Expense Cost Component	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	Attachment 1; Line 21
2									
3	Non-Direct Expense Cost Component	163	163	163	163	163	163	163	Attachment 1; Line 23
4									
5	Cost Components Containing Other Specific Expenses	(73)	(73)	(73)	(73)	(73)	(73)	(73)	Attachment 1; Line 25
6									
7	True-Up Adjustment Cost Component:								
8									
9	True-Up Adjustment for 2015 Rate Effective Period	(134)	(134)	(134)	(134)	(134)	(134)	(134)	Attachment 1; Line 29
10									
11	Interest True-Up Adjustment Cost Components:								
12									
13	Cycle 4 Interest True-Up Adjustment	(1)	(1)	(1)	(1)	(1)	(1)	(1)	Attachment 1; Line 33
14									
15	TOTAL	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	Attachment 1; Line 35

Line No.	Cost Components	(H)	(I)	(J)	(K)	(L)	(M)	Reference
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Total	
16	Direct Maintenance Expense Cost Component	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 108	Attachment 1; Line 21
17								
18	Non-Direct Expense Cost Component	163	163	163	163	163	1,951	Attachment 1; Line 23
19								
20	Cost Components Containing Other Specific Expenses	(73)	(73)	(73)	(73)	(73)	(878)	Attachment 1; Line 25
21								
22	True-Up Adjustment Cost Component:							
23								
24	True-Up Adjustment for 2015 Rate Effective Period	(134)	(134)	(134)	(134)	(134)	(1,611)	Attachment 1; Line 29
25								
26	Interest True-Up Adjustment Cost Components:							
27								
28	Cycle 4 Interest True-Up Adjustment	(1)	(1)	(1)	(1)	(1)	(11)	Attachment 1; Line 33
29								
30	TOTAL	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (441)	Attachment 1; Line 35

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement BH – Revenue Data to Reflect Present Rates Workpapers

Docket No. ER16-____-____

San Diego Gas & Electric Company

Certificate of Service

Appendix X, Cycle 5

Docket No. ER16-____-____

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding. In addition, I certify that I have also caused the foregoing to be served by overnight delivery upon the following:

Arocles Aguilar (*via Overnight Mail*)
General Counsel
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Roger Collanton (*via Overnight Mail*)
General Counsel
California Independent System Operator Corporation
250 Outcropping Way
Folsom, CA 95630

Dated at San Diego, California, this 24th day of May, 2016.

/s/ Darleen Evans

Darleen Evans
8330 Century Park Court, 2nd Floor
San Diego, CA 92123
(858) 654-8277