SDGE^M

Jonathan J. Newlander

JNewlander@sdge.com

Senior Counsel 8330 Century Park Court, CP32D San Diego, CA 92123 Tel: 858-654-1652 Fax: 858-654-1879

DRAFT October 15, 2024

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

Re: San Diego Gas & Electric Company, Thirteenth Annual Informational Filing Under Appendix X Formula Rate of the Transmission Owner Tariff, Docket No. ER25-__-000

Dear Secretary Bose:

Under Appendix X of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sunrise Transmission LLC ("Citizens") for its lease of transfer capability in a portion of the Border East Line¹ using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix X Cycle 13² Informational Filing ("Filing" or "Cycle 13 Filing") pursuant to Section C.5 of Attachment 1 to Appendix X of SDG&E's TO Tariff. The proposed effective date is January 1, 2025.

This submission is provided to the Commission for informational purposes only. This filing is not subject to the requirements of Section 205 of the Federal Power Act,³ nor does it subject SDG&E's Appendix X Formula to modification.⁴

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

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

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

³ 16 U.S.C § 824d.

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

I. NATURE AND PURPOSE OF THE FILING

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

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

In general, under Appendix X SDG&E develops its rate for Citizens based on certain recorded costs and submits such rate via a filing with the Commission made on or before October 31 of each year. Such charge will remain in effect through December 31 of the subsequent year. To the extent that SDG&E's TO5 Formula Rate will be modified in the future, *e.g.*, in a TO6 Formula, the Appendix X will be modified accordingly.

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

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

II. SUMMARY OF THE APPENDIX X CYCLE 13 FILING

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

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

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

The Commission approved the transaction and established certain accounting treatment SDG&E must follow for the Border East Line in *San Diego Gas & Electric Co.*, 129 FERC ¶ 61,233 (2009).

Ms. Kimberly D. Bose October 15, 2024 Page 3 of 4

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

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

III. MISCELLANEOUS MATTERS

Adjustments to Reflect Correction of Error

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

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

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

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 13 Informational Filing consists of the following:

- 1. Transmittal Letter;
- 2. The Appendix X Cycle 13 Formula Rate, which consists of the following Sections:
 - Section 1 Direct Maintenance Expense Cost Component;

Ms. Kimberly D. Bose October 15, 2024 Page 4 of 4

- Section 2 Non-Direct Expense Cost Component;
- Section 3 Cost Component Containing Other Specific Expenses;
- Section 4 True-Up Adjustment Cost Component;
- Section 5 Interest True-Up Adjustment Cost Component;
- Section 6 2023 Base Period and True-Up Period Cost Statements and Workpapers;
- Section 7 Cost Adjustment Workpapers.

V. SERVICE

Copies of this Filing have been served on all parties to Docket Nos. ER19-221 and ER21-243, including the CAISO, and counsel to Citizens.

VI. COMMUNICATIONS

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

Jonathan J. Newlander Senior Counsel San Diego Gas & Electric Company 8330 Century Park Court, CP32D San Diego, CA 92123

Telephone: 858-654-1652 E-mail: JNewlander@sdge.com Adam Currey Transmission Revenue Manager San Diego Gas & Electric Company 8330 Century Park Court San Diego, CA 92123 Telephone: 619-696-2248

E-mail: ACurrey@sdge.com

Respectfully submitted,

/s/ Jonathan J. Newlander

Jonathan J. Newlander

Attorney for
San Diego Gas & Electric Company

Appendix X Cycle 13 Table of Contents

		Page No.
A.	Summary of Cost Components	1
B.	Section 1 – Direct Maintenance Expense Cost Component	2
C.	Section 2 – Non-Direct Expense Cost Component	3 - 4
D.	Section 3 – Cost Component Containing Other Specific Expenses	5
E.	Section 4 – True-Up Adjustment Cost Component	6 - 8
F.	Section 5 – Interest True-Up Adjustment Cost Component	9 - 10
G.	Section 6 – 2023 Base Period and True-Up Period Cost Statements and Workpapers	11 - 62
Н.	Section 7 – Cost Adjustment Workpapers	63 - 246

Summary of Cost Components Rate Effective Period January 1, 2025 to December 31, 2025 (\$1,000)

Line No.	Description of Annual Costs	An	ounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	93	Section 1; Page 1; Line 17	1
2	Section 2 - Non-Direct Expense Cost Component		3,066	Section 2; Page 1; Line 25	3
4 5	Section 3 - Cost Component Containing Other Specific Expenses		732	Section 3; Page 1; Line 31	4 5
6 7	Total Citizens Annual Prior Year Cost of Service	\$	3,890	Sum Lines 1, 3, 5	6 7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(108)	Section 4; Page TU; Col. 11; Line 21	8 9
10 11	Section 5 - Interest True-Up Adjustment Cost Component		(2)	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13	Subtotal Annual Costs	\$	3,780	Sum Lines 7, 9, 11	12 13
14 15	Other Adjustments		8	Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	s	3,788	Line 13 + Line 15	16 17
18		*	2,700		18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 7.777	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	255.471	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	60.959	Line 5 / 12 Months	24
25]	25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 324.207	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(8.995)	Line 9 / 12 Months	28
29	• •	, ,		29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.190)	Line 11 / 12 Months	30
31		, ,		31
32	Other Adjustments	0.628	Line 15 / 12 Months	32
33			1	33
34	Total Monthly Costs	\$ 315.651	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37			1	37
38	Total Annual Costs	\$ 3,788	Line 34 x Line 36	38
39			†	39
		l .		

SAN DIEGO GAS & ELECTRIC COMPANY

CITIZENS' SHARE OF THE BORDER EAST LINE Section 1 - Direct Maintenance Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line					Line
No.		_	Amounts	Reference	No.
1	A. Derivation of Direct Maintenance Expense Allocated to Citizens				1
2	Total Direct Maintenance Cost	9	183	Statement AH; Line 2	2
3	Citizens' Share of Direct Maintenance	4	50.00%	· · · · · · · · · · · · · · · · · · ·	3
4	Citizens Direct Maintenance	S		Line 2 x Line 3	4
5					5
6	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	6
7	Citizens Portion of Cash Working Capital	\$	11	Line 4 x Line 6	7
8					8
9	Cost of Capital Rate		9.6707%	Statement AV2; Line 31	9
10					10
11	Return and Associated Income Taxes	_	1	Line 7 x Line 9	11
12					12
13	Subtotal of Citizens Direct Maintenance Excluding FF	\$	92	Line 4 + Line 11	13
14					14
15	Transmission Related Municipal Franchise Fees Expense	.0207%	1	Line 13 x Franchise Fee Rate	15
16					16
17	Total Direct Maintenance Expense Including FF	\$	93	Line 13 + Line 15	17

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages	0.010/	D. A.V.	1
2	Transmission Related O&M Expense	0.81%	Page 2; Line 6	2
4	Transmission Related A&G Expense	0.89%	Page 2; Line 11	4
5 6 7	Transmission Related Property Tax Expense	1.13%	Page 2; Line 16	5 6 7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
10 11	Transmission Related Working Capital Revenue	0.16%	Page 2; Line 34	10 11
12 13	Transmission Related General & Common Plant Revenue	0.54%	Page 2; Line 51	12 13
14 15	Subtotal Annual Carrying Charge Rate	3.56%	Sum Lines 2 thru 12	14 15
16 17	Transmission Related Municipal Franchise Fees Expense 1.020	7% 0.04%	Line 14 x Franchise Fee Rate	16 17
18 19	Total Annual Carrying Charge Rate	3.60%	Line 14 + Line 16	18 19
20	B. Derivation of Non-Direct Expense			20
21 22	Citizens Lease Payment	\$ 85,194	Lease Agreement	21 22
23 24	Total Annual Carrying Charge Rate	3.60%	Line 18 Above	23 24
25	Total Non-Direct Expense	\$ 3,066	Line 21 x Line 23	25

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.			Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	6,252,570	AV-4; Line 6	1 2
3 4 5	A. Transmission Related O&M Expense Transmission O&M Expense	\$	50,951	Statement AH; Line 17	3 4 5
6	Transmission O&M Expense Carrying Charge Percentage		0.81%	Line 4 / Line 1	6 7
8 9 10	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$	55,541	Statement AH; Line 39	8 9 10
11 12	Transmission Related A&G Carrying Charge Percentage		0.89%	Line 9 / Line 1	11 12
13 14 15	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	\$	70,352	Statement AK; Line 17	13 14 15
16 17	Transmission Related Property Tax Carrying Charge Percentage		1.13%	Line 14 / Line 1	16 17
18 19 20	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$	2,051	Statement AK; Line 28	18 19 20
21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21 22
23 24 25	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects: Transmission Related M&S Allocated to Transmission	\$	50,904	Statement AL; Line 5	23 24 25
26 27	Transmission Related Prepayments Allocated to Transmission Transmission Related Prepayments Allocated to Transmission Transmission Related Working Cash	φ	38,075 13,312	Statement AL; Line 9 Statement AL; Line 19	26 27
28 29	Total Transmission Related Working Capital	\$	102,290	Sum Lines 25 thru 27	28 29
30 31 32	Cost of Capital Rate Transmission Working Capital Revenue	\$	9.6707% 9,892	Statement AV2; Line 31 Line 28 x Line 30	30 31 32
33 34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.16%	Line 32 / Line 1	33 34 35
36 37 38	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	\$	35,976	AV-4; Line 4	36 37 38
39 40	Net Transmission Related Common Plant		104,650	AV-4; Line 5	39 40
41 42	Total Net Transmission Related General and Common Plant	\$	140,626	Line 37 + Line 39	41 42
43 44 45	Cost of Capital Rate Transmission Related General and Common Return and Associated Income Taxes		9.6707%	Line 30 Line 41 * Line 43	43 44 45
46 47	Transmission Related General and Common Depreciation Expense	\$	20,334	Statement AJ; Line 17	46 47
48 49 50	Total Transmission Related General and Common Plant Revenues	\$	33,934	Line 45 + Line 47	48 49 50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.54%	Line 49 / Line 1	51

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.		7	(a) Total Costs	Re	(b) moval Rate		= (a) x (b)	Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:								1
2	A DIED IN ANTA ANTA A D						(4.420)		2
3	Average ADIT Difference With and Without Bonus					\$	(1,420)	AF-3; Line 5; Col. Average	3
4	0 + 00 - 10						9.6707%	G	4 5
5	Cost of Capital Rate						9.6/0/%	Statement AV2; Line 31	6
7	Total ADIT Revenue Credit					S	(137)	Line 3 x Line 5	7
8	Total ADTT Revenue Credit						(137)	Line 3 x Line 3	8
9	B. Equity AFUDC Component of Transmission Depreciation Expense								9
10	Annual Equity AFUDC Allocated to Citizens					\$	77	AV-2B; Line 17	10
11	Ammun Equity . If e B e . Instantia to entire is					Ψ		11. 23, Eme 17	11
12	C. Derivation of Citizens Border East Line Cost of Removal								12
13	FERC Account								13
14	354 - Towers & Fixtures	\$	46,971		0.0110	\$	517	TO5 Transmission Plant Deprec. Rates WP	14
15								•	15
16	356 - Overhead Conductors & Devices	\$	16,615		0.0161		268	TO5 Transmission Plant Deprec. Rates WP	16
17									17
18	359 - Roads & Trails	\$	19,939		-		-	TO5 Transmission Plant Deprec. Rates WP	18
19									19
20	350.1 - Land	\$	-		-		-	TO5 Transmission Plant Deprec. Rates WP	20
21									21
22	350.2 - Land Rights	\$	1,669		-			TO5 Transmission Plant Deprec. Rates WP	22
23		\$	85,194					Col. a = Sum Lines 14 thru 22	23
24	0.1 1.4 1.0.						50.4		24
25 26	Subtotal Annual Cost of Removal					\$	784	Sum Lines 14 thru 22	25
	T				1.0207%		0	Line 25 x Franchise Fee Rate	26 27
27 28	Transmission Related Municipal Franchise Fees Expense				1.0207%		8	Line 25 x Franchise Fee Rate	28
29	Total Annual Cost of Removal					\$	792	Line 25 + Line 27	29
30	Total Allitual Cost of Removal					Ф	192	Line 23 + Line 2/	30
31	Total Other Specific Expenses					\$	732	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY

CITIZENS' SHARE OF THE BORDER EAST LINE

DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

True-Up Period - January 1, 2023 to December 31, 2023 (\$1,000)

Line No. 1 2 3 4		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	Col. 4 = Col. 4; Line 22 / 12	<u>Col. 5</u>	<u>Col. 6</u> = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	Col. 9 See Footnote 6	Col. 10 See Footnote 7	<u>Col. 11</u> = Col. 9 + Col. 10	Line No. 1 2 3 4
5 6 7 8			Monthly True-Up	Monthly True-Up	Prior True-Up	Prior Other	Adjusted Monthly True-Up	Monthly Overcollection (-) or Undercollection (+)	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	5 6 7 8
9	Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
	January	2023	\$ 324	343	(11) \$		333	\$ (9)	0.54%	\$ (9) \$	(0	\$ (9)	10
	February	2023	324	343	(11)	(333	(9)	0.48%	(17)	(0)		
12	March	2023	324	343	(11)	(333	(9)	0.54%	(26)	(0)		
13	April	2023	324	343	(11)	(333	(9)	0.62%	(35)	(0)	(35)	13
14	May	2023	324	343	(11)	(333	(9)	0.64%	(44)	(0)		
	June	2023	324	343	(11)	(333	(9)	0.62%	(52)	(0)	(53)	15
16	July	2023	324	343	(11)	(333	(9)	0.68%	(61)	(0)	(62)	16
17	August	2023	324	343	(11)	(333	(9)	0.68%	(70)	(0)		
	September	2023	324	343	(11)	(333	(9)	0.66%	(80)	(0)		
	October	2023	324	343	(11)	(333	(9)	0.71%	(89)	(1)	(89)	19
20	November	2023	324	343	(11)	•	333	(9)	0.69%	(98)	(1)	(99)	20
21	December	2023	324	343	(11)	(333	(9)	0.71%	(107)	(1)	(108)	21
22			\$ 3,890	\$ 4,119 \$	(126) \$		2 \$ 3,994	\$ (104)		\$	(4	<u>L</u>	22

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

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

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

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

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

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

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

Transmission Revenues Data to Reflect Changed Rates

Rate Effective Period January 1, 2024 - December 31, 2024

(\$1,000)

Line					Line
No.	Description of Annual Costs	Am	ounts	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	17	Cycle 12; Summary of Cost Components; Line 1	1
3	Section 2 - Non-Direct Expense Cost Component		3,081	Cycle 12; Summary of Cost Components; Line 3	3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses		728	Cycle 12; Summary of Cost Components; Line 5	5 6
7 8	Total Citizens Annual Prior Year Cost of Service	\$	3,827	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(18)	Cycle 12; Summary of Cost Components; Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		3	Cycle 12; Summary of Cost Components; Line 11	11 12
13 14	Subtotal Annual Costs	\$	3,812	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		53	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	3,865	Line 13 + Line 15	17 18

Line					Line
No.	Description of Monthly Costs	A	mounts	Reference	No.
19					19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	1.445	Line 1 / 12 Months	20
21					21
22	Section 2 - Non-Direct Expense Cost Component		256.781	Line 3 / 12 Months	22
23					23
24	Section 3 - Cost Component Containing Other Specific Expenses		60.681	Line 5 / 12 Months	24
25					25
26	Total Citizens Monthly Prior Year Cost of Service	\$	318.907	Sum Lines 20, 22, 24	26
27					27
28	Section 4 - True-Up Adjustment Cost Component		(1.541)	Line 9 / Months	28
29					29
30	Section 5 - Interest True-Up Adjustment Cost Component		0.262	Line 11 / 12 Months	30
31					31
32	Other Adjustments		4.417	Line 15 / 12 Months	32
33					33
34	Total Monthly Costs	\$	322.045	Sum Lines 26, 28, 30, 32	34
35					35
36	Number of Months in Base Period		12		36
37					37
38	Total Annual Costs	\$	3,865	Line 34 x Line 36	38
39					39

Transmission Revenues Data to Reflect Changed Rates

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

Line					Line
No.	Description of Annual Costs	Amounts		Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	82	Cycle 11; Summary of Cost Components; Line 1	1
3	Section 2 - Non-Direct Expense Cost Component	3,14	45	Cycle 11; Summary of Cost Components; Line 3	3 4
5	Section 3 - Cost Component Containing Other Specific Expenses	70	68	Cycle 11; Summary of Cost Components; Line 5	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$ 3,99	95	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		52	Cycle 11; Summary of Cost Components; Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component	,	74	Cycle 11; Summary of Cost Components; Line 11	11 12
13 14	Subtotal Annual Costs	\$ 4,12	21	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(2)	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$ 4,1	19	Line 13 + Line 15	17 18

Line					Line
No.	Description of Monthly Costs	A	mounts	Reference	No.
19					19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	6.829	Line 1 / 12 Months	20
21					21
22	Section 2 - Non-Direct Expense Cost Component		262.121	Line 3 / 12 Months	22
23					23
24	Section 3 - Cost Component Containing Other Specific Expenses		63.982	Line 5 / 12 Months	24
25					25
26	Total Citizens Monthly Prior Year Cost of Service	\$	332.931	Sum Lines 20, 22, 24	26
27					27
28	Section 4 - True-Up Adjustment Cost Component		4.368	Line 9 / Months	28
29					29
30	Section 5 - Interest True-Up Adjustment Cost Component		6.132	Line 11 / 12 Months	30
31					31
32	Other Adjustments		(0.138)	Line 15 / 12 Months	32
33					33
34	Total Monthly Costs	\$	343.210	Sum Lines 26, 28, 30, 32	34
35					35
36	Number of Months in Base Period		12		36
37					37
38	Total Annual Costs	\$	4,119	Line 34 x Line 36	38
39					39

Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 12 True-Up Period - January 1, 2023 to December 31, 2023 (\$1,000)

Line No.								Line No.
1		<u>Col. 1</u>	<u>Col. 2</u>	Col. 3	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3								3
4			Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5			True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	Month	<u>Year</u>	Adjustment 1	Rate	wo Interest	<u>Interest</u>	with Interest	6
7	January	2023	\$ (18)	0.54%	\$ (18)	\$ (0.10)	\$ (19)	7
8	February	2023		0.48%	(19)	(0.09)	(19)	8
9	March	2023		0.54%	(19)	(0.10)	(19)	9
10	April	2023		0.62%	(19)	(0.12)	(19)	10
11	May	2023		0.64%	(19)	(0.12)	(19)	11
12	June	2023		0.62%	(19)	(0.12)	(19)	12
13	July	2023		0.68%	(19)	(0.13)	(19)	13
14	August	2023		0.68%	(19)	(0.13)	(19)	14
15	September	2023		0.66%	(19)	(0.13)	(20)	15
16	October	2023		0.71%	(20)	(0.14)	(20)	16
17	November	2023		0.69%	(20)	(0.14)	(20)	17
18	December	2023		0.71%	(20)	(0.14)	(20)	18
19						\$ (1.45)		19

Represents the true-up adjustment from the previous annual cycle filing. SDG&E accrues interest until the amount is fully collected/refunded in rates.

² Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

³ The Cumulative Overcollection / Undercollection is: 1) the beginning balance in Column 2 for January; and 2) the previous month balance in Column 6 for all subsequent months.

Interest is calculated using an average of beginning and ending balances: 1) January uses the entire balance from Column 4; and 2) subsequent months use the average of the prior month balance in Column 6 and the current month balance from Column 4.

Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 12 True-Up Period - January 1, 2023 to December 31, 2023 (\$1,000)

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

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

² The Beginning Balance is: 1) the balance in Column 6; Line 11 from the Interest True-Up Base Period for January; and 2) the balance from previous month in Column 7 of this workpaper for all subsequent months.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AD Cost of Plant Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1 2	Total Steam Production Plant 1,3	204-207; Footnote Data (a)			\$ 584,039	AD-1; Line 18	1 2
3	Total Nuclear Production Plant 1,3	204-207; Footnote Data (a)			-	AD-2; Line 18	3
5	Total Hydraulic Production Plant ^{1,3}				-	AD-3; Line 18	5
7	Total Other Production Plant ^{1,3}	204-207; Footnote Data (a)			554,696	AD-4; Line 18	7
9	Total Distribution Plant 2,3	204-207; Footnote Data (a); BOY and EOY	\$ 9,750,399	\$ 11,031,888	10,391,143	AD-5; Line 6	9 10
11 12	Transmission Plant ^{1, 3}				8,075,251	AD-6; Line 23	11 12
13 14	Incentive Transmission Plant ¹				-	AD-7; Line 18	13 14
15 16	Total Electric Miscellaneous Intangible Plant 2,4	204-207; Footnote Data (a); BOY and EOY	112,870	125,195	119,033	AD-8; Line 6	15 16
17 18	Total General Plant ^{2,4}	204-207; Footnote Data (a); BOY and EOY	571,823	614,792	593,308	AD-9; Line 6	17 18
19 20	Total Common Plant ^{2, 4}		1,555,621	1,812,002	1,683,812	AD-10; Line 10	19 20
21 22	Total Plant in Service				\$ 22,001,282	Sum Lines 1 thru 19	21 22
23 24	Transmission Wages and Salaries Allocation Factor				10.65%	Statement AI; Line 17	23 24
25 26 27	Total Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant				\$ 8,075,251 12,679	Line 11 + Line 13 Line 15 x Line 23	25 26 27
28 29	Transmission Related General Plant				63,198	Line 17 x Line 23	28 29
30 31	Transmission Related Common Plant				179,358	Line 19 x Line 23	30 31
32 33	Transmission Related Total Plant in Service				\$ 8,330,487	Sum Lines 25 thru 31	32 33
34 35	Transmission Plant Allocation Factor ⁵				37.86%	Line 33 / Line 21	34 35

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

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

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

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

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

STEAM PRODUCTION

		Total Steam		Steam		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-22	\$ 562,409	SDG&E Records	\$ 578,073	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	563,623		579,288		2
3	Feb	563,662		579,326		3
4	Mar	563,870		579,534		4
5	Apr	564,038		579,702		5
6	May	564,812		580,477		6
7	Jun	565,724		581,388		7
8	Jul	567,537		583,202		8
9	Aug	574,330		589,995		9
10	Sep	574,116		589,781		10
11	Oct	574,610		590,275		11
12	Nov	574,751		590,415		12
13	Dec-23	575,385	SDG&E Records	591,050	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,388,867	Sum Lines 1 thru 13	\$ 7,592,506	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 568,374	Average of Lines 1 thru 13	\$ 584,039	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

NUCLEAR PRODUCTION

Line		Total Nuclear Production		Nuclear Production		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-22	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	_	SDG&L Records	- -	1 orm 1, 1 age 204-207, 1 ootnote Data (a), BO 1	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
	Oct	-		-		11
12	Nov	-		-		12
	Dec-23	-	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14					, _, _,	14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17	12 Month Avonago Polongo	s -	Average of Lines 1 thru 12	e e	Form 1, Page 204 207, Footnets Data (a)	17 18
18	13-Month Average Balance	-	Average of Lines 1 thru 13	-	Form 1; Page 204-207; Footnote Data (a)	18
19						

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

HYDRAULIC PRODUCTION PLANT

		Total Hydraulic		Hydraulic		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-22	\$ -	SDG&E Records	\$ -	SDG&E Records	1
	Jan-23	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
	Jul	-		-		8
	Aug	-		-		9
	Sep	-		-		10
	Oct	-		-		11
	Nov	-		-		12
	Dec-23	-	SDG&E Records	-	SDG&E Records	13
14						14
	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17				_		17
	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

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

OTHER PRODUCTION

		Total Other		Other		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-22	\$ 587,096	SDG&E Records	\$ 545,099	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	587,055		545,057		2
3	Feb	589,102		547,105		3
4	Mar	589,137		547,139		4
5	Apr	589,140		547,143		5
6	May	593,021		550,828		6
7	Jun	593,062		550,869		7
8	Jul	593,484		551,291		8
9	Aug	593,956		551,763		9
10	Sep	593,881		551,688		10
11	Oct	604,404		562,211		11
12	Nov	620,742		578,549		12
13	Dec-23	624,502	SDG&E Records	582,309	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,758,583	Sum Lines 1 thru 13	\$ 7,211,051	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 596,814	Average of Lines 1 thru 13	\$ 554,696	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1 2 3 4	Dec-22 Dec-23	\$ 9,583,285 10,855,750	SDG&E Records SDG&E Records	\$ 9,750,399 11,031,888		1 2 3 4
5 6 7	Beginning and End Period Average	\$ 10,219,517	Average of Line 1 and Line 3	\$ 10,391,143	Average of Line 1 and Line 3	5 6 7

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

TRANSMISSION PLANT

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

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

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

TRANSMISSION PLANT

Line		Total Transmission Plant		Transmission Plant		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-22	\$ -	SDG&E Records	\$ 85,194	SDG&E Records	1
2	Jan-23	-		85,194		2
3	Feb	-		85,194		3
4	Mar	-		85,194		4
5	Apr	-		85,194		5
6	May	-		85,194		6
7	Jun	-		85,194		7
8	Jul	-		85,194		8
	Aug	-		85,194		9
10	Sep	-		85,194		10
	Oct	-		85,194		11
12	Nov	-		85,194		12
	Dec-23	-	SDG&E Records	85,194	2023 Form 1; Page 213; Line 1; Col. f	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ 1,107,522	Sum Lines 1 thru 13	15
16						16
17						17
	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 85,194	Average of Lines 1 thru 13	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS BALANCES AS OF 12/31/2022 (\$1,000)

			(1)	(2) Generation	(3)	(4) Transmission	(5) Transmission	(6) Transmission	(7) Transmission	(8) Total Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
1,0.		Production Related to Trans	recount 101	us 11 unsmission	to Transmission	Steam 110a.	Other From.	rvacicar	as Distribution	SCM 1.7	reference	1
1	303.0	Intangibles	s -	\$ -	\$ -	\$ -	\$ -	s -	s -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6		-										6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,898	\$ -		\$ -	\$ -	\$ -	\$ (13,536)	\$ 243,362	SDG&E Records	9
10		Structures & Improvements	818,920	-		(1,928)	-	-	(112,635)	704,357	SDG&E Records	10
11	353.0	Station Equipment	2,277,735	-		(12,010)	(1,420)	-	(2,430)	2,261,875	SDG&E Records	11
12	354.0	Towers and Fixtures	930,805	-		-	-	-	-	930,805	SDG&E Records	12
13		Poles and Fixtures	1,080,815	-		-	-	-	-	1,080,815	SDG&E Records	13
14		OH Conductors and Device	940,376	-		-	-	-	-	940,376	SDG&E Records	14
15		Underground Conduit	635,069	-		-	-	-	-	635,069	SDG&E Records	15
16	358.0	UG Conductors & Devices	611,501	-		(1,726)	-	-	-	609,775	SDG&E Records	16
17	359.0	Roads & Trails	391,359	-		-	-	-	-	391,359	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 7,943,479	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,797,793	Sum Lines 9 thru 17	19
20												20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 7,943,479	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,802,920	Line 7 + Line 19	21

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

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS BALANCES AS OF 12/31/2023 (\$1,000)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		7
				G .:	D: / '1 /'	- · ·	m	m	m	Total		
			Total	Generation Account 101	Distribution Account 101	Transmission Account 101	Transmission Account 101	Transmission Account 101	Transmission Account 101	Transmission Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
140.	Account	Production Related to Trans	Account 101	as 11 ausinission	to Transmission	Steam 110u.	Other 110u.	Nuclear	as Distribution	30W 1.7	Reference	- 110.
1	303.0	Intangibles	s -	\$ -	s -	s -	s -	s -	s -	s -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	_	_	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6		_										6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 259,692	\$ -		\$ -	\$ -	\$ -	\$ (13,558)	\$ 246,135	SDG&E Records	9
10	352.0	Structures & Improvements	884,871	-		(1,928)	-	-	(121,441)	761,502	SDG&E Records	10
11	353.0	Station Equipment	2,378,839	-		(12,010)	(1,420)	-	(2,430)	2,362,979	SDG&E Records	11
12	354.0	Towers and Fixtures	939,904	-		-	-	-	-	939,904	SDG&E Records	12
13	355.0	Poles and Fixtures	1,231,461	-		-	-	-	-	1,231,461	SDG&E Records	13
14		OH Conductors and Device	1,006,113	-		-	-	-	-	1,006,113	SDG&E Records	14
15		Underground Conduit	670,834	-		-	-	-	-	670,834	SDG&E Records	15
16	358.0	UG Conductors & Devices	634,322	-		(1,726)	-	-	-	632,596	SDG&E Records	16
17	359.0	Roads & Trails	375,750	-		-	-	-	-	375,750	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 8,381,786	\$ -	\$ -	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,227,272	Sum Lines 9 thru 17	19
20									T			20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 8,381,786	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (137,429)	\$ 8,232,400	Line 7 + Line 19	21

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

INCENTIVE TRANSMISSION PLANT

		Total Incentive Transmission		Incentive Transmission		
Line		Plant		Plant		Line
No.	Month	Per Book	Reference	Ratemaking	Reference	No.
	Dec-22	\$ -	SDG&E Records	\$ -	SDG&E Records	1
	Jan-23	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
	Aug	-		-		9
	Sep	-		-		10
	Oct	-		-		11
	Nov	-		-		12
	Dec-23	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17					27.	17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

GENERAL PLANT

Line No.		Adjusted FERC General Plant Balance	Reference	Line No.
2	Dec-22 Dec-23	\$ 571,823 614,792		1 2 3 4
5 6 7	Beginning and End Period Average	\$ 593,308	Average of Line 1 and Line 3	5 6 7

COMMON PLANT

Line						Line
No.	Month	Description		Amounts	Reference	No.
1	Dec-22	Total Common Plant Per Book	\$	2,126,037	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant		73.17%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	\$	1,555,621	Line 1 x Line 2	3
4						4
5	Dec-23	Total Common Plant Per Book	\$	2,451,965	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant		73.90%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	\$	1,812,002	Line 5 x Line 6	7
8						8
9						9
10	Beginning and End Period Average			1,683,812	Average of Line 3 and Line 7	10
11				. ,	-	11

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AE

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

Line FERC Form 1 (a) (c) = [(a)+(b)]/2Line Reference No. Page; Line; Col Average Balance Transmission Plant Depreciation Reserve 1,3 1,968,181 AE-1; Line 23 Electric Misc. Intangible Plant Amortization Reserve ^{2,4} 73,281 AE-2; Line 6 General Plant Depreciation Reserve 2,4 255,561 AE-3; Line 6 Common Plant Depreciation Reserve 2,4 701,358 AE-4; Line 10 Statement AI; Line 17 Transmission Wages and Salaries Allocation Factor 10 11 Transmission Related Electric Misc. Intangible Plant Amortization Reserve 7,806 Line 3 x Line 9 11 12 13 13 27,222 Line 5 x Line 9 Transmission Related General Plant Depreciation Reserve 14 74,708 Line 7 x Line 9 15 Transmission Related Common Plant Depreciation Reserve 16 16 Total Transmission Related Depreciation Reserve Line 1 + (Sum Lines 11 thru 15) 17 2,077,917 17 18 18 19 Incentive Transmission Plant Depreciation Reserve Shall be Zero 19

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

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.

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

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

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

TRANSMISSION PLANT

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

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

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

TRANSMISSION PLANT

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

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

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED ACCUMULATED DEPRECIATION AND AMORTIZATION BALANCES AS OF 12/31/2022 (\$1,000)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Total		1
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 108	Reserves							
Line			Transmission	Reserves Reclass	Ratemaking		Line					
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										7
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	681	-	-	-	-	681	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 730	\$ -	\$ -	\$ -	\$ -	\$ 731	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 32,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (387)	\$ 31,725	SDG&E Records	9
10	352.0	Structures & Improvements	139,587	-	-	(581)	-	-	(23,518)	115,488	SDG&E Records	10
11	353.0	Station Equipment	603,767	-	-	(3,922)	(597)	-	(1,705)	597,544	SDG&E Records	11
12	354.0	Towers and Fixtures	277,447	-	-	-	-	-	-	277,447	SDG&E Records	12
13	355.0	Poles and Fixtures	209,140	-	-	-	-	-	-	209,140	SDG&E Records	13
14	356.0	OH Conductors and Device	307,343	-	-	-	-	-	-	307,343	SDG&E Records	14
15	357.0	Underground Conduit	115,077	-	-	-	-	-	-	115,077	SDG&E Records	15
16	358.0	UG Conductors & Devices	114,872	-	-	(643)	-	-	-	114,229	SDG&E Records	16
17	359.0	Roads & Trails	61,886	-	-	-	-	-	-	61,886	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 1,861,234	\$ -	\$ -	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,829,881	Sum Lines 9 thru 17	19
20											·	20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 1,861,234	\$ 1	\$ 730	\$ (5,147)	\$ (597)	\$ -	\$ (25,610)	\$ 1,830,612	Line 7 + Line 19	21

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

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED ACCUMULATED DEPRECIATION AND AMORTIZATION BALANCES AS OF 12/31/2023 (\$1,000)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)]
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Total Transmission		
			Total	Account 108	Account 108	Account 108	Account 108	Account 108	Account 108	Reserves		
Line			Transmission	Reserves Reclass	Reserves Reclass	Reserves Reclass	Reserves Reclass	Reserves Reclass	Reserves Reclass	Ratemaking		Line
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
NO.	Account	Production Related to Trans	Account 108	as 1 ransmission	to Transmission	as Steam Frou.	as Other Frou.	as Nuclear	as Distribution	SUM 1:7	Keierence	INO.
1	303.0	Intangibles	s -	s -	s -	s -	s -	s -	s -	s -	SDG&E Records	1
2		C	5 -	5 -	5 -	5 -	5 -	*	*	•	SDG&E Records	1
2	310.1	Land	-	- ,	-	-	-	-	-	- ,		2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	785	-	-	-	-	785	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 835	\$ -	\$ -	\$ -	\$ -	\$ 836	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 34,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (399)	\$ 33,793	SDG&E Records	9
10	352.0	Structures & Improvements	158,133	-	-	(620)	-	-	(25,974)	131,540	SDG&E Records	10
11	353.0	Station Equipment	675,430	-	-	(4,307)	(649)	-	(1,802)	668,673	SDG&E Records	11
12	354.0	Towers and Fixtures	300,968	-	-	-	-	-	-	300,968	SDG&E Records	12
13	355.0	Poles and Fixtures	242,890	-	-	-	-	-	-	242,890	SDG&E Records	13
14	356.0	OH Conductors and Device	319,418	_	_	_	-	_	_	319,418	SDG&E Records	14
15	357.0	Underground Conduit	128,994	_	_	_	-	_	_	128,994	SDG&E Records	15
16	358.0	UG Conductors & Devices	127,912	_	_	(678)	_	_	_	127,235	SDG&E Records	16
17	359.0	Roads & Trails	68,288	_	_	(0,0)	_	_	_	68,288	SDG&E Records	17
18	337.0	rouds & Trans	00,200							00,200	SDGCE Records	18
19	TOTAL	TRANSMISSION PLANT	\$ 2,056,226	s -	s -	\$ (5,604)	\$ (649)	s -	\$ (28,174)	\$ 2,021,799	Sum Lines 9 thru 17	19
20	TOTAL	THE ISSUED OF TEATT	2,030,220	- u		ψ (3,00 1)	Ψ (042)		(20,174)	U 2,021,777	Sum Emes / thru 1/	20
21	CDAND TO	OTAL RECLASS TRANS PLANT	\$ 2,056,226	¢ 1	\$ 835	\$ (5,604)	\$ (649)	S -	\$ (28,174)	\$ 2,022,635	Line 7 + Line 19	21
∠1	GRAIND IC	TAL RECLASS TRAINS PLAINT	3 2,030,220	3 1	J 835	a (5,004)	o (649)	Ф -	3 (20,1/4)	a 2,022,035	Line / + Line 19	_ ∠ı

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

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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

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

GENERAL PLANT

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

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

COMMON PLANT

					Line
Month	Description		Amounts	Reference	No.
Dec-22	Total Common Plant Per Book	\$	883,347	2022 Form 1; Page 356; Accts 303 to 398	1
	Electric Split of Common Utility Plant		73.17%	2022 Form 1; Page 356; Electric	2
	Total Common Reserves to Electric Per Book	\$	646,345	Line 1 x Line 2	3
					4
Dec-23	Total Common Plant Per Book	\$	1,023,506	2023 Form 1; Page 356; Accts 303 to 398	5
	Electric Split of Common Utility Plant		73.90%	2023 Form 1; Page 356; Electric	6
	Total Common Reserves to Electric Per Book	\$	756,371	Line 5 x Line 6	7
			·		8
					9
Beginnin	g and End Period Average	\$	701,358	Average of Line 3 and Line 7	10
6	8		,		11
	Dec-22	Dec-22 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Dec-23 Total Common Plant Per Book Electric Split of Common Utility Plant	Dec-22 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Dec-23 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book \$	Dec-22 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book \$ 1,023,506 Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book \$ 1,023,506 Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book \$ 756,371	Dec-22 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Dec-23 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Flectric Split of Common Utility Plant Total Common Reserves to Electric Per Book

Statement AF 1

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

Line No.	, -	FERC Form 1 Page; Line; Col.	 (a) 31-Dec-22	3	(b) 31-Dec-23	 = [(a)+(b)]/2 rage Balance	Reference	Line No.
1	FERC Account 190		\$ 110,503 √	\$	108,814	\$ 109,659	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2 3 4	FERC Account 282		(1,221,282)		(1,242,831)	(1,232,057)	AF-1 and AF-2; Line 10 + Line 26; Col. d	2 3 4
5	FERC Account 283		(8,584)		(9,530)	 (9,057)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6 7 8	Total Transmission Related ADIT ²		\$ (1,119,363)	\$	(1,143,547)	\$ (1,131,455)	Sum Lines 1 thru 5	6 7 8
9 10	Incentive Transmission Plant ADIT		\$ -	\$	-	\$ -	Shall be Zero	9 10
11 12	Transmission Plant Abandoned ADIT		\$ -	\$	-	\$ -	AF-1 and AF-2; Line 34; Col. d	11 12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$ -	\$	-	\$ 	Shall be Zero	13

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

Statement AE is williand in the declaration of The Accrued Bonus DTA in ratebase.

Statement AE is williand in the declaration of The Accrued Bonus DTA in ratebase.

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

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

STATEMENT AF

${\bf ACCUMULATED\ DEFERRED\ INCOME\ TAXES-ELECTRIC\ TRANSMISSION}$

Base Period 12 Months Ending December 31, 2022 (\$1,000)

Line		Rei	(a) measured	Eve	(b) ess Reserve	Evce	(c) ss Reserve	(d) =	[Sum (a) thru (c)]		Line
No.			Amount		Protected		protected		Total	Reference	No.
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	1,030	v \$	-	\$	-	\$	1,030 √	2022 Form 1; Page 234; Footnote Data (c)	2
3	Post Retirement Benefits		223		-		-		223	2022 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss				103,896		-		103,896	2022 Form 1; Page 234; Footnote Data (c)	4
5 6	Total of Account 190	\$	1,253	V <u>\$</u>	103,896	\$		\$	105,149 √	Sum Lines 2 thru 4	5
7	Account 282 (Non-Citizens)										7
8	Accumulated Depreciation Timing Differences	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	2022 Form 1; Page 274-275; Footnote Data (a)	8
9			-		-		-		<u> </u>		9
10 11	Total of Account 282		(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	Sum Lines 8 thru 9	10 11
12	Account 283 (Non-Citizens)										12
13	Ad Valorem Taxes	\$	(8,584)	\$	-	\$	-	\$	(8,584)	2022 Form 1; Page 276-277; Footnote Data (a)	13
14			-		-		-		<u> </u>		14
15	Total of Account 283	\$	(8,584)	\$		\$		\$	(8,584)	Sum Lines 13 thru 14	15
16											16
17 18	Account 190 (Citizens Sunrise)										17 18
19	Net Operating Loss	\$	_	\$	5,354	\$	_	\$	5,354	2022 Form 1; Page 234; Footnote Data (c)	19
20		*	-	*	-	*	-	*	-	(-)	20
21	Total of Account 190	\$	-	\$	5,354	\$	-	\$	5,354	Sum Lines 19 thru 20	21
22											22
23	Account 282 (Citizens Sunrise)	•	(10,000)	•	(7.056)	Ф		Φ.	(10.044)	2022 F 1 B 274 275 F + + B + ()	23
24 25	Accumulated Depreciation Timing Differences	\$	(10,988)	\$	(7,956)	\$	-	\$	(18,944)	2022 Form 1; Page 274-275; Footnote Data (a)	24 25
26	Total of Account 282	S	(10,988)	\$	(7,956)	\$		S	(18,944)	Sum Lines 24 thru 25	26
27			(==,===)		(1,72,23)				(20)2 2 2 7	<u> </u>	27
28	Account 283 (Citizens Sunrise)										28
29		\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	29
30	TO 4 1 6 4 4 202			-			-		-	C Linna 20 da 20	30
31 32	Total of Account 283	\$		\$		\$		\$	-	Sum Lines 29 thru 30	31 32
33											33
	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	34

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

STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION Base Period 12 Months Ending December 31, 2023

(\$1,000)

Line		Rei	(a) measured		(b) ess Reserve	Exce	(c) ess Reserve	(d)	= [Sum (a) thru (c)]		Line
No.	Description	A	Amount	I	Protected	Un	protected		Total	Reference	No.
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	1.005	\$	-	\$	_	\$	1,005	2023 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits		150		-		-		150	2023 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss		-		102,382		-		102,382	2023 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190	\$	1,155	\$	102,382	\$	-	\$	103,537	Sum Lines 2 thru 4	5
6											6
7	Account 282 (Non-Citizens)	e e	(070 111)	•	(2(1,227)	e.	0.724	e.	(1.224.605)	2022 F	7
8	Accumulated Depreciation Timing Differences	\$	(872,111)	2	(361,227)	2	8,734	\$	(1,224,605)	2023 Form 1; Page 274-275; Footnote Data (b)	8 9
10	Total of Account 282	•	(872,111)	\$	(361,227)	<u>s</u>	8,734	\$	(1,224,605)	Sum Lines 8 thru 9	10
11	Total of Account 202		(0/2,111)	Φ	(301,227)	Φ	0,734		(1,224,003)	Sum Enics 6 thru 7	11
12	Account 283 (Non-Citizens)										12
13	Ad Valorem Taxes	\$	(9,530)	\$	-	\$	-	\$	(9,530)	2023 Form 1; Page 276-277; Footnote Data (b)	13
14			-				-		<u> </u>		14
15	Total of Account 283	\$	(9,530)	\$	_	\$		\$	(9,530)	Sum Lines 13 thru 14	15
16											16
17	A (100 (C'))										17
18 19	Account 190 (Citizens Sunrise) Net Operating Loss	\$		\$	5,276	\$		\$	5,276	2023 Form 1; Page 234; Footnote Data (d)	18 19
20	Net Operating Loss	Þ	_	Φ	3,270	Ф	-	Ф	5,270	2023 Porm 1, Page 234, Poomote Data (u)	20
21	Total of Account 190	<u>\$</u>		\$	5,276	\$		S	5,276	Sum Lines 19 thru 20	21
22											22
23	Account 282 (Citizens Sunrise)										23
24	Accumulated Depreciation Timing Differences	\$	(10,451)	\$	(7,776)	\$	-	\$	(18,226)	2023 Form 1; Page 274-275; Footnote Data (b)	24
25			-				-		<u> </u>		25
26	Total of Account 282	\$	(10,451)	\$	(7,776)	\$		\$	(18,226)	Sum Lines 24 thru 25	26
27 28	Account 283 (Citizens Sunrise)										27 28
29	Account 265 (Citizens Sunrise)	\$	_	\$	_	\$	_	\$	_	Not Applicable to 2023 Base Period	29
30		Ψ	-	Ψ	-	Ψ	-	Ψ	- -	1301 Applicable to 2023 Base I clidd	30
31	Total of Account 283	\$		\$		\$		\$	<u> </u>	Sum Lines 29 thru 30	31
32											32
33											33
34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2023 Base Period	34

CITIZENS' SHARE OF THE BORDER EAST LINE

Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

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

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

Statement AG

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

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

(\$1,000)

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

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

The balance in the Electric Plant Held for Future Use in the 2023 FERC Form 1 Page 214, Line 2 for Fallbrook 2.0 at \$2,405,427 is for distribution use.

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

TRANSMISSION PLANT

Line		Transmission Plant Held for		Line
No.	Month	Future Use	Reference	No.
1	Dec-22	-	SDG&E Records	1
2	Jan-23	-		2
3	Feb	-		3
4	Mar	-		4
5	Apr	-		5
6	May	-		6
7	Jun	-		7
8	Jul	-		8
9	Aug	-		9
10	Sep	-		10
11	Oct	-		11
12	Nov	-		12
13	Dec-23	-	SDG&E Records	13
14				14
15	Total 13 Months	-	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	-		18
19				19

STATEMENT AG

SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)

BASE PERIOD / TRUE UP PERIOD - 12/31/2023

(\$1,000)

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

Statement AH

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

		(31,000)			
Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 183	AH-1; Line 43	2
3	Total Direct Manifestation Cost		-		3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 125,270	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:				6
7	Scheduling, System Control & Dispatch Services		(2,767)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development Station Expenses		(1,441)	Negative of AH-2; Line 43; Col. b	8 9
10	Underground Line Expense		(12,719) (12)	Negative of AH-2; Line 44; Col. b Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		(12)	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(2,881)	Negative of AH-2; Line 53; Col. b	12
13	Maintenance of Station Equipment		(18,954)	Negative of AH-2; Line 54; Col. b	13
14	Maintenance of Overhead Lines		(33,838)	Negative of AH-2; Line 55; Col. b	14
15	Maintenance of Underground Lines		(1,592)	Negative of AH-2; Line 56; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(116)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 50,951	Sum Lines 5 thru 16	17
18	District Of District 10 IF				18
19 20	Derivation of Non-Direct Administrative and General Expense: Total Non-Direct Administrative & General Expense		\$ 627,845	AH-3; Line 20; Col. a	19 20
21	Adjustments to Per Book A&G Expense:		\$ 027,843	Ari-5; Line 20; Coi. a	21
22	Abandoned Projects		(908)	Negative of AH-3; Line 37; Col. a	22
	•			Negative of AH-3; Sum Lines (26, 32); Col. a; and Line 28; Col.	
23	CPUC energy efficiency programs		(1,384)	ь	23
24	CPUC Intervenor Funding Expense - Transmission			Negative of AH-3; Line 33; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(1,268)	Negative of AH-3; Line 34; Col. a	25
26 27	CPUC Reimbursement Fees		(22,097)	Negative of AH-3; Line 30; Col. a	26 27
28	Injuries & Damages General Advertising Expenses		(55)	Not Applicable to 2023 Base Period	28
29	Franchise Requirements		(112,752)	Negative of AH-3; Line 36; Col. b Negative of AH-3; Line 29; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(112,732)	Negative of AH-3; Line 39; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of AH-3; Line 31; Col. a	31
				Negative of AH-3; Sum Lines (27, 38); Col. a; and Sum Lines	
32	Other A&G Exclusion Adjustments		4,852	(24, 25, 35); Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 494,232	Sum Lines 20 thru 32	33
34	1 , ((10,584)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 483,648	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor		10.65%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses		\$ 51,518	Line 35 x Line 36	37
39	Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 55,541	Negative of Line 34 x Line 58 Line 37 + Line 38	38 39
40	Transmission Related Non-Direct A&O Expense including Property insurance Expense		\$ 33,341	Line 3/ + Line 38	40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:				41
42	Transmission Plant & Incentive Transmission Plant		\$ 8,075,251	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	43
44	Transmission Related General Plant		63,198	Statement AD; Line 29	44
45	Transmission Related Common Plant		179,358	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant		\$ 8,317,808	Sum Lines 42 thru 45	46
47			·		47
48			\$ 8,075,251	Line 42 Above	48
49	Total Steam Production Plant		584,039	Statement AD; Line 1	49
50	Total Nuclear Production Plant		-	Shall be Zero	50
	Total Other Production Plant		554,696	Statement AD; Line 7	51
52	Total Distribution Plant Transmission Related Electric Miscellaneous Intangible Plant		10,391,143	Statement AD; Line 9 Shall be Zero	52 53
54	Total General Plant		593,308	Statement AD; Line 17	53 54
55			1,683,812	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS		\$ 21,882,250	Sum Lines 48 thru 55	56
57			,,250		57
50	Transmission Property Insurance and Tay Allocation Factor 1		29.010/	Line 46 / Line 56	50

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

58 Transmission Property Insurance and Tax Allocation Factor ¹

38.01%

Line 46 / Line 56

2023 Citizens Direct Maintenance 12 Months Ending December 31, 2023 (\$1,000)

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

¹ Reflects direct maintenance expenses incurred on the 30-mile Border East segment of the Sunrise Powerlink, which are tracked via a specific work order.

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

SAN DIEGO GAS & ELECTRIC COMPANY Electric Transmission O&M Expenses 12 Months Ending December 31, 2023 (\$1,000)

FERC			(a) Total	(b) Excluded	(c) = (a) - (b) Total	
Acct	Description	P	er Books	Expenses	Adjusted	Reference
	Electric Transmission Operation			1		
560	Operation Supervision and Engineering	\$	10,110	\$ 11		Form 1; Page 320-323; Line 83
561.1	Load Dispatch - Reliability		566	-	566	Form 1; Page 320-323; Line 85
561.2	Load Dispatch - Monitor and Operate Transmission System		1,922	-	1,922	Form 1; Page 320-323; Line 86
561.3	Load Dispatch - Transmission Service and Scheduling		274	-	274	Form 1; Page 320-323; Line 87
561.4	Scheduling, System Control and Dispatch Services		2,767	2,76		Form 1; Page 320-323; Line 88
561.5	Reliability, Planning and Standards Development		142	-	142	Form 1; Page 320-323; Line 89
561.6	Transmission Service Studies		-	-	-	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies		-	-	-	Form 1; Page 320-323; Line 91
561.8	Reliability, Planning and Standards Development Services		2,508	1,44	1,068	Form 1; Page 320-323; Line 92
562	Station Expenses 1		12,719	12,71	-	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses		10,371	_	10,371	Form 1; Page 320-323; Line 94
564	Underground Line Expenses ¹		12	1:	· ·	Form 1; Page 320-323; Line 95
565	Transmission of Electricity by Others				_	Form 1; Page 320-323; Line 96
566	Misc. Transmission Expenses		17,850	2,88	1 14,969	Form 1; Page 320-323; Line 97
567	Rents		3,939	2,00	3,939	Form 1; Page 320-323; Line 98
307	icents		3,939	-	3,737	1 offil 1, 1 age 320-323, Line 98
	Total Electric Transmission Operation	s	63,180	\$ 19,93	5 \$ 43,244	Sum Lines 1 thru 15
	Total Electric Transmission Operation	٥	03,180	\$ 15,53	3 43,244	Sum Emes 1 tillu 13
	Electric Transmission Maintenance					
560	Electric Transmission Maintenance		2.004	e e	\$ 2.904	Forms 1, Page 220 222, Line 101
568	Maintenance Supervision and Engineering	\$	2,904	\$ -	, , ,	Form 1; Page 320-323; Line 101
569	Maintenance of Structures		547	-	547	Form 1; Page 320-323; Line 102
569.1	Maintenance of Computer Hardware		1,337	-	1,337	Form 1; Page 320-323; Line 103
569.2	Maintenance of Computer Software		1,948	-	1,948	Form 1; Page 320-323; Line 104
569.3	Maintenance of Communication Equipment		-	-	-	Form 1; Page 320-323; Line 105
569.4	Maintenance of Misc. Regional Transmission Plant		131	-	131	Form 1; Page 320-323; Line 106
570	Maintenance of Station Equipment 1		18,954	18,95	-	Form 1; Page 320-323; Line 107
571	Maintenance of Overhead Lines 2		33,838	33,83	-	Form 1; Page 320-323; Line 108
572	Maintenance of Underground Lines 1		1,592	1,59	2	Form 1; Page 320-323; Line 109
573	Maintenance of Misc. Transmission Plant		36	_	36	Form 1; Page 320-323; Line 110
						1
	Total Electric Transmission Maintenance	s	61,288	\$ 54,38	3 \$ 6,904	Sum Lines 20 thru 29
				, , , , , , , , , , , , , , , , , , , ,		
	Total Electric Transmission O&M Expenses	s	124,467	\$ 74,31	8 \$ 50,149	Line 17 + Line 31
	r			,		1
413	Transmission O&M Expenses Charged to Citizens ³		803	_	803	
	Transmission Octivi Expenses Charged to Citizens					1
	Total Adjusted Electric Transmission O&M Expenses	\$	125,270	\$ 74,31	8 \$ 50,951	Line 33 + Line 35
Exclude	d Expenses (recovery method in parentheses)					
560	Executive ICP			\$ 11	5	
561.4	Scheduling, System Control and Dispatch Services (ERRA)			2,76	7	
561.8	Reliability, Planning and Standards Development Services (ERRA)			1,44	I	
562	Station Expenses ¹			12,71		
	Underground Line Expenses ¹			12,71		
564					-	
565	Transmission of Electricity by Others (ERRA)			-		
566	Misc. Transmission Expenses:					
	Century Energy Systems Balancing Account (CES-21BA)	\$				
	Hazardous Substance Cleanup Cost Memo Account (HSCCMA)		6			
	ISO Grid Management Costs (ERRA)		851			
	Reliability Services (RS rates)		249			
	Other (TRBAA, TACBAA)		609			
	In-house fire brigade costs ⁴		1,167	2,88	I	
570	Maintenance of Station Equipment ¹			18,95	1	
571	Maintenance of Overhead Lines ²			33,83	3	
572	Maintenance of Underground Lines ¹			1,59		
214	Mannenance of Onderground Lines			1,39	-	
	Total Excluded Expenses			\$ 74,31	<u>3_</u>	
1	Citizens O&M should not include substation, underground, and overhea	d line mai	ntenance per	the Annendix Y	Fariff (See Section LC)	- number 31)
		a mic mai	menance per	ane Appendix A	ann (See Section I.C.	numoei 31).
	As a result, such items are excluded in Column b.					
,			and win a Dim	ect Maintenance	order, which is reflected	d on AH-1.
2	Account 571 for Overhead Line Maintenance is excluded because Citize	ns is char	ged via a Dir	cci iviamiciianec (,	
2	Account 571 for Overhead Line Maintenance is excluded because Citize This amount represents the Direct Maintenance and Non-Direct O&M e.		-			
		xpenses bi	illed to Citize	ens in 2023, which	is added back to deriv	

SAN DIEGO GAS & ELECTRIC COMPANY Administrative & General Expenses 12 Months Ending December 31, 2023 (\$1,000)

Line	FERC		(a) Total	(b) Excluded	(c) = (a) - (b) Total		Line
No.	Acct	Description Administrative & General	Per Books	Expenses	Adjusted	Reference	No.
1	920	A&G Salaries	\$ 43,018		\$ 43,018	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	32,003	5	31,999	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,764)		(13,764)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	106,990	(1,167)	108,156	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	10,584	(-,,)	10,584	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	213,057	382	212,675	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	63,809	446	63,363	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	112,752	112,752	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,424	24,032	12,392	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(17,217)	(3,938)	(13,279)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	55	55	(0)	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	2,771	1,046	1,725	Form 1; Page 320-323; Line 192	12
13	931	Rents	13,678	, , ,	13,678	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	22,833	_	22,833	Form 1; Page 320-323; Line 196	14
15	,,,,	Thankenance of General Family	22,033		22,000	10m 1,1 age 320 323, 2me 130	15
16		Total Administrative & General Expenses	\$ 626,994	\$ 133,613	\$ 493,381	Sum Lines 1 thru 14	16
17		Total Ruministrative & General Expenses	9 020,774	100,010	475,501	Suit Ellies I und I I	17
18	413	Townsie in Deleted A & C France Character Citizen 1	851	_	851		18
19	413	Transmission Related A&G Expenses Charged to Citizens 1	631	-	0.51		19
20		T (1 A P (1 A 1 2 2 4 4 A C	6 (25.045	6 122 (12	6 404.222	Line 16 + Line 18	20
		Total Adjusted Administrative & General Expenses	\$ 627,845	\$ 133,613	\$ 494,232	Line 10 + Line 18	
21							21
22		I.E.					22 23
23		d Expenses:					
24	921	Electric Power Research Institute (EPRI) Dues		\$ 5			24
25	923	In-house fire brigade costs ²		(1,167)			25
26	925	Energy Efficiency	\$ 272				26
27		Electric Power Research Institute (EPRI) Dues	110	382			27
28	926	Energy Efficiency		446			28
29	927	Franchise Requirements		112,752			29
30	928	CPUC reimbursement fees	22,097				30
31		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				31
32		Energy Efficiency	667				32
33		CPUC Intervenor Funding Expense - Transmission	-				33
34		CPUC Intervenor Funding Expense - Distribution	1,268	24,032			34
35	929	Duplicate Charges		(3,938)			35
36	930.1	General Advertising Expenses		55			36
37	930.2	Abandoned Projects	908				37
38		Electric Power Research Institute (EPRI) Dues	137	1,046			38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account			<u>-</u>		39
40							40
41		Total Excluded Expenses		\$ 133,613	•		41
42							42
43							43
44	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2	023, which is added b	ack to derive Total	Adjusted A&G Expe	nses in SAP	44
45		Account 7000717, which was created to track Citizens Border East Line A&	G Expense.				45
46	2	Represents 2023 O&M expenses for in-house fire brigade costs transferred to	A&G FERC account	923. Outside Servie	ces Employed per FF	RC Order in SDG&E's TO5 Cycle 6 (ER24-524)	46
47				, Caside Del Vi	Zimpio jeu pei I L	32 3622 1 33 Cycle 0 (ER24-324).	47

Statement AI

Wages and Salaries

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	\$ 14,294		1
2					2
3	Transmission Wages & Salaries ¹		17,323	AI-1; Line 50	3
4					4
5	Transmission Wages & Salaries ²		15,208	AI-1; Line 48	5
6	Č			•	6
7	Distribution Wages & Salaries	354-355; 23; b	77,850		7
8					8
9	Customer Accounts Wages & Salaries	354-355; 24; b	19,469		9
10	· ·				10
11	Customer Services and Informational Wages & Salaries	354-355; 25; b	18,488		11
12	C				12
13	Sales Wages & Salaries	354-355; 26; b	-		13
14	•				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$ 162,633	Sum Lines 1 thru 13	15
16					16
17	Transmission Wages and Salaries Allocation Factor		10.65%	Line 3 / Line 15	17

Excludes FERC Accounts 562, 564, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

Reflects FERC Accounts 562, 564, 570, 571, and 572 associated with substation, underground, and overhead wages & salaries not applicable to Citizens.

Statement AI

Transmission Wages & Salaries 12 Months Ending December 31, 2023 (\$1,000)

Line F	FERC			
	Account	Description	Amounts 1	Exclusions ²
1 5600	0000E	OPERATION SUPERVISION & ENGINEERING	\$ 95	
	0100E	ET OPERATION SUPV	4,128	
	0170E	ET OPER EXEC COMP	344	
	0200E	ET OPER ENG	1,229	
5 5611	1100E	LOAD DISP - RELIAB	473	
	1200E	LOAD DISP - MONITOR	1,311	
	1300E	LOAD DISP - TRANS SR	212	
	1400E	SCHED SYSTM CNTL DSP	_	
	1500E	RELIAB,PLAN & STND	89	
	1600E	TRANS SERV STUDIES	_	
	1700E	GENERATION INTER STD	_	
	1800E	RELIAB,PLAN & STNDSV	802	
	2000E	STA EXPENSES	206	\$ 206
	2100E	STA OPER EXPENSE	2,166	2,166
	3000E	OVERHD LINE EXP	2	,
	3100E	OPER OVERHD LINES	840	
	3200E	ENCROACHMNTS O/H R/W	-	
	4000E	UNDERGR LINE EXP	7	7
	6000E	MISC TRANSM EXP	4,639	,
	6ABPE	MISC TRANSM-ABANDON	-	
	7000E	RENTS	_	
	8100E	MAINT SUPV	1,100	
	8200E	MAINT ENGINEERING	65	
	9000E	MAINT OF STRUC	23	
	9100E	MAINT OF PC HARDWARE	708	
	9200E	MAINT OF PC SOFTWARE	848	
	9300E	MAINT OF PC EQUIPMNT	-	
	9400E	MAINT OF MISC TRNSMS	2	
	0000E	MAINT OF STA EQ	970	970
	0100E	MAINT STA EQ GENERAL	7,510	7,510
	0121E	RTU SUPERVISORY EQ	185	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	0122E	TELEMETER SYS MAINT	230	
	0200E	MNT STA EQ CLN TREAT	364	364
	0600E	MAINT STA EQUIP	381	381
	0700E	SAN ONOFRE SUBSTA	70	70
		MAINT/OH LINES	1,218	1,218
	1100E	MAINT OH LINES GENL	801	801
	1120E	TRNG IN HOTSTICK MNT	10	10
	1200E	MAINT/OH LINES-TREE	120	120
	1310E	MNT OH INSUL WASHING	347	347
	1700E	ACCESS&PTRL RD MAINT	204	204
	1800E	LEGACY FERC 571800E	_	-
	1930E	OH PREV MNT-ETM INSP	_	-
	1960E	OH PREV MNT-ETM F/UP	0	0
	2000E	MAINT/UG LINES	834	834
	3000E	MAINT/MISC TRANSM	_	
47	–			
	tal Trans	mission Wages & Salaries	\$ 32,531	\$ 15,208
49		5		
	tal Adius	ted Citizens Transmission Wages & Salaries		\$ 17,323
51		<u> </u>		

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

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

Statement AJ

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

Line		FERC Form 1				Line
No.	-	Page; Line; Col.	Aı	nounts	Reference	No.
1	Transmission Plant Depreciation Expense		\$	-	Shall be Zero	1
2						2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f		-	Shall be Zero	3
4		224 227 10 2		26.425		4
5	General Plant Depreciation Expense	336-337; 10; f		26,427	AJ-1; Line 1	5
6	Common Plant Depreciation Expense	336-337; 11; f		164,470	AJ-2; Line 3	6
8	Common Frant Depreciation Expense	330-337, 11, 1		104,470	AJ-2, Line 3	8
9	Transmission Wages and Salaries Allocation Factor			10.65%	Statement AI; Line 17	9
10	Transmission wages and Salaries Thouards Lactor			10.0570	Statement 711, Elife 17	10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense			_	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Expense			2,815	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Expense			17,519	Line 7 x Line 9	15
16						16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		\$	20,334	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Expense		\$	-	Shall be Zero	19
20						20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹		\$	-	Not Applicable to 2023 Base Period	21
22						22
23	Transmission Plant Abandoned Project Cost Amortization Expense		\$	-	Shall be Zero	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

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

GENERAL PLANT

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

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

COMMON PLANT

Line					Line
No.	Month	Description	Amounts	Reference	No.
					1
1	Dec-23	Total Common Plant Per Book	\$ 222,557	2023 Form 1; Page 356.2; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.90%	2023 Form 1; Page 356.1; Electric	2
3		Total Common Expense to Electric Per Book	\$ 164,470	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4		-			4

Statement AK

Taxes Other Than Income Taxes

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

Line No.		FERC Form 1 Page; Line; Col.		mounts	Reference	Line No.
1	Total Property Taxes ¹	262-263; 12; 1	\$	184,142		1
3	Less: Other Taxes (Business license taxes) ²			-	Not Applicable to 2023 Base Period	2
5	Net Property Taxes Excl. Citizens		\$	184,142	Line 1 + Line 3	5
6 7 8	Add: Citizens Allocated Portion of Property Taxes	262-263; Footnote Data (e)		937		6 7 8
9 10	Net Property Taxes Incl. Citizens		\$	185,080	Line 5 + Line 7	8 9 10
11	Less: SONGS Property Taxes ³			-	Not Applicable to 2023 Base Period	11 12
13 14	Total Property Taxes Expense		\$	185,080	Line 9 + Line 11	13 14
15 16	Transmission Property Insurance and Tax Allocation Factor			38.01%	Statement AH; Line 58	15 16
17 18	Transmission Related Property Taxes Expense		\$	70,352	Line 13 x Line 15	17 18
19 20	Total Payroll Taxes Expense ⁴	262-263; 2,3,4,8; 1	\$	19,228		19 20
21 22 23	Add: Citizens Allocated Portion of Payroll Taxes	262-263; Footnote Data (d)		29		21 22 23
24 25	Total Payroll Taxes Expense Incl. Citizens		\$	19,257	Line 20 + Line 22	24 25
26 27	Transmission Wages and Salaries Allocation Factor			10.65%	Statement AI; Line 17	26 27
28	Transmission Related Payroll Taxes Expense		\$	2,051	Line 24 x Line 26	28

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AL Working Capital Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	rking ash	-Months age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	227; Footnote Data (a)		\$ 134,440	AL-1; Line 18	1
2						2
3	Transmission Plant Allocation Factor			37.86%	Statement AD; Line 35	3
4						4
5	Transmission Related Materials and Supplies			\$ 50,904	Line 1 x Line 3	5
6						6
7	B. Prepayments ¹	110-111; Footnote Data (c)		\$ 100,558	AL-2; Line 18	7
8						8
9	Transmission Related Prepayments			\$ 38,075	Line 3 x Line 7	9
10						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		\$ 50,951		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		55,541		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 24	14
15	Total		\$ 106,492		Sum Lines 12 thru 14	15
16						16
17	One Eighth O&M Rule		12.50%		FERC Method = $1/8$ of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 13,312		Line 15 x Line 17	19

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

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

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

		Total Electric Plant		
Line		Materials		Line
No.	Month	& Supplies	Reference	No.
1	Dec-22	\$ 125,709	SDG&E Records	1
2	Jan-23	133,597		2
3	Feb	134,219		3
4	Mar	133,444		4
5	Apr	134,072		5
6	May	133,643		6
7	Jun	133,450		7
8	Jul	131,639		8
9	Aug	132,705		9
10	Sep	135,793		10
11	Oct	137,062		11
12	Nov	140,765		12
13	Dec-23	141,620	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,747,718	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 134,440	Form 1; Page 227; Footnote Data (a)	18
19				19

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

ACCOUNT 165 PREPAYMENTS - ELECTRIC

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

Statement AR Federal Tax Adjustments Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	\$	(265)		1
3	Transmission Related Amortization of Excess Deferred Tax Liabilities					3
4	FERC Account 190	234; Footnote Data (b)		1,591	AR-1; Line 6 + Line 22; Col. c	4
5	FERC Account 282	274-275; Footnote Data (b)		(5,347)	AR-1; Line 11 + Line 27; Col. c	5
6	FERC Account 283			- 1	AR-1; Line 16 + Line 32; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$	(3,756)	Sum Lines 4 thru 6	7
8						8
9	Other Federal Tax Adjustments			-	Not Applicable to 2023 Base Period	9
10						10
11	Total Federal Tax Adjustments ¹		\$	(4,021)	Sum Lines 1, 7, 9	11

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AR

AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES

Base Period 12 Months Ending December 31, 2023 (\$1,000)

Line		Evas	(a) ss Reserve	Ewas	(b) ess Reserve	(c) = [(a) + (b)]		Line
No.	Description		otected		protected	Total	Reference	No.
110.	Description	- 11	ottettu	On	protecteu	1 Otal	Reference	110.
1	Account 190 (Non-Citizens)							1
2	Compensation Related Items	\$	-	\$	-	\$ -	SDG&E Records	2
3	Post Retirement Benefits		-		-	-	SDG&E Records	3
4	Net Operating Loss		1,513		-	1,513	SDG&E Records	4
5								5
6	Total of Account 190	\$	1,513	\$	_	\$ 1,513	Sum Lines 2 thru 5	6
7								7
8	Account 282 (Non-Citizens)							8
9	Accumulated Depreciation Timing Differences	\$	(4,728)	\$	(438)	\$ (5,166)	Form 1; Page 274-275; Footnote Data (b)	9
10						 		10
11	Total of Account 282	\$	(4,728)	\$	(438)	\$ (5,166)	Sum Lines 9 thru 10	11
12								12
13	Account 283 (Non-Citizens)							13
14	Ad Valorem Taxes	\$	-	\$	-	\$ -	Not Applicable to 2021 Base Period	14
15						 		15
16	Total of Account 283	\$		\$		\$ 	Sum Lines 14 thru 15	16
17								17
18								18
19	Account 190 (Citizens)							19
20	Net Operating Loss	\$	78	\$	-	\$ 78	SDG&E Records	20
21						 		21
22	Total of Account 190	\$	78	\$	_	\$ 78	Sum Lines 20 thru 21	22
23								23
24	Account 282 (Citizens)							24
25	Accumulated Depreciation Timing Differences	\$	(181)	\$	-	\$ (181)	2023 Form 1; Page 274-275; Footnote Data (b)	25
26						 		26
27	Total of Account 282	\$	(181)	\$	-	\$ (181)	Sum Lines 25 thru 26	27
28								28
29	Account 283 (Citizens)							29
30		\$	-	\$	-	\$ -	Not Applicable to 2023 Base Period	30
31						 		31
32	Total of Account 283	\$		\$		\$ -	Sum Lines 30 thru 31	32

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,350,000 - 400,000 - (29,213) \$ 8,720,787	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 426.1) i = LTD interest	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 340,602 6,104 689 - - \$ 347,394	Sum Lines 10 thru 14	9 10 11 12 13 14
16 17	Cost of Long-Term Debt:				3.98%	Line 15 / Line 7	16 17
18 19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25 26 27 28 29	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 204) Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,901,206 - - - - - - - - - - - - - - - - - - -	Negative of Line 20 Above Sum Lines 25 thru 28	25 26 27 28 29
30 31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	33 34
35 36 37 38	Weighted Cost of Capital: Long-Term Debt Preferred Equity	\$ 8,720,787	Ratio 46.81% 0.00%	3.98% 0.00%	Cost of Capital 1.86% 0.00%	Col. c = Line 17 Above Col. c = Line 22 Above	35 36 37 38
39 40	Common Equity Total Capital	9,909,554 \$ 18,630,341	53.19% 100.00%	10.60%	5.64% 7.50%	Col. c = Line 32 Above Sum Lines 37 thru 39	39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.64%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

Line No.		Amounts	Reference	Line No.
INO.		 Amounts	Reference	
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.64%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 4,021	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 11,274	AV-2A; Line 48	8
9	D = Transmission Rate Base	\$ 5,223,405	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.4587%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.64%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,274	Line 8 Above	19
20	C = Transmission Rate Base	\$ 5,223,405	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.4587%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7091%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.1678%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.5029%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	 9.6707%	Line 27 + Line 29	31

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

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000)

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

Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2023
Applicable to the 2023 Cycle 7 Base Period & True-Up Period
12 Months Ending December 31, 2023
(\$1,000)

	Non-Incentive Equity AFUDC
Vintages of Plant 1	Component of Transmission Depn Exp.
, mages of 1 mile	Бери Елр
2001	\$ 66
2002	7
2003	34
2004	44
2005	60
2006	113
2007	360
2008	355
2009	97
2010	135
2011	169
2012	1,617
2013	1,310
2014	172
2015	233
2016	420
2017	930
2018	1,055
2019	630
2020	983
2021	1,065
2022	1,026
2023	392
Fotal	\$ 11,274
Citizens Border East Line Adj. (see w/p AV-2B)	(197
	\$ 11,076
Citizens Border East Line Adj. (see w/p AV-2B) AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Border East Line	s

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).

TO5-Cycle 7 Annual Transmission Formula Filing

Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses 12 Months Ending December 31, 2023

(\$1,000)

Line				Line
No.	Description	Amounts	Reference	No.
1	AFUDC embedded in the Lease Payment on the Border East Line	\$ 8,358		1
2				2
3	AFUDC Equity Percentage as of July 2012	70.83%		3
4				4
5	AFUDC Equity Embedded in the Border East Line	\$ 5,920	Line 1 x Line 3	5
6				6
7	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	7
8				8
9	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 5 x Line 7	9
10		27 000/		10
11	Federal and State Combined Tax Rate	27.98%		11
12	TO COLUMN DOLL CLERK CAPTING DOLL	Φ 55	1. 0 1. 11	12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 55	Line 9 x Line 11	13
14	Construction Francisco	1.20		14
15	Gross-up Factor	1.39	-	15
16	Davanua Daguinamant	6 77	Line 13 x Line 15	16 17
17	Revenue Requirement	\$ 77	Line 13 x Line 13	
18				18

Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 6,107,070	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	4,873	Page 2; Line 17	3
4	Transmission Related General Plant	35,976	Page 2; Line 18	4
5	Transmission Related Common Plant	104,650	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 6,252,570	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (1,131,455)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,131,455)	Line 14 + Line 15	16
17	W. I. C. S. I.			17
18	Working Capital:	Ø 20.004	Control of the Contro	18
19	Transmission Related Materials and Supplies	\$ 50,904	Statement AL; Line 5	19
20	Transmission Related Prepayments	38,075 13,312	Statement AL; Line 9 Statement AL; Line 19	20
21 22	Transmission Related Cash Working Capital	\$ 102,290	Statement AL; Line 19 Sum Lines 19 thru 21	21 22
23	Total Working Capital	\$ 102,290	Sum Lines 19 thru 21	23
24	Other Regulatory Assets/Liabilities	_	Statement Misc.; Line 5	23
25	Other Regulatory Assets/Elabilities	<u> </u>	Statement Wisc., Line 3	25
26	Total Transmission Rate Base	\$ 5,223,405	Sum Lines 6, 11, 16, 22, 24	26
27	Town Transmission Tane Base	Ψ 3,223,103	5411 21165 0, 11, 10, 22, 2	27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	<u>-</u>	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	s -	Line 29 + Line 30	31
32	j			32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	s -	Line 34 + Line 35	36
37				37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	8,075,251	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		12,679	Statement AD; Line 27	3
4	Transmission Related General Plant		63,198	Statement AD; Line 29	4
5	Transmission Related Common Plant		179,358	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	8,330,487	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,968,181	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		7,806	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		27,222	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		74,708	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	2,077,917	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	6,107,070	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		4,873	Line 3 Minus Line 10	17
18	Transmission Related General Plant		35,976	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		104,650	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	6,252,570	Sum Lines 16 thru 19	20
21		<u> </u>			21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve		-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24	25

Miscellaneous Statement

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

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

None of the above items apply to SDG&E's Appendix X Cycle 13 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

San Diego Gas & Electric Company Citizens Share of the Sunrise - Border East-Line Appendix X Cycle 13 Annual Informational Filing Other Cost Adjustments Summary For Appendix X Cycles 7 to 12 (\$1,000)

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

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

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

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

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

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

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

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

Line No.		<u>A1</u>	<u>nounts</u>	Reference	Line No.
1	Other Adjustments due to Appendix X Cycle 7 Cost Adjustments Calculation:				1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	1.58	Page 2; Line 19; Col. C	3
4					4
5	Interest Expense		0.76	Page 15; Line 104; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	2.34	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	0.195	Line 7 / Line 9	11

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

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

Appendix X Cycle 13 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 7 (\$1,000)

A B C = A - B

Line No.	A. Citizens' Annual Cost @ Proposed Changed Rates	rised - Appendix X Cycle 7 BORDER - EAST LINE		s Filed - Appendix X Cycle 7 ER18- 690 and ER24-176 BORDER - EAST LINE		Difference Increase (Decrease)	Reference	Line No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$ 73	S	73	\$	\$ -	Page 3 and Page 4, Line 1	1 2
3	Section 2 - Non-Direct Expense Cost Component	1,557	ı	1,556		1	Page 3 and Page 4, Line 3	3
5	Section 3 - Cost Component Containing Other Specific Expenses	538		538		-	Page 3 and Page 4, Line 5	5
-	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection							7 8
9 10	True-Up Adjustment derived in Cycle 7	1,349	/	1,348		1	Page 3 and Page 4, Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component							11 12
13 14	Cycle 6 Interest True-Up Adjustment	(39)	_	(39)		<u>-</u>	Page 3 and Page 4, Line 13	13 14
15	Total Citizens' Cycle 7 Annual Costs	\$ 3,478	/_\$	3,476	9	\$ 2	Page 3 and Page 4, Line 15	15
	Credit for Citizens Cycle 5 and 6 Annual Costs	 (961)	\$	(961)	_		Page 3 and Page 4, Line 17	16 17
18 19 20	Total Citizens Annual Costs	\$ 2,517	/ <u>\$</u>	2,515	5	<u>\$</u>	Page 3 and Page 4, Line 19	18 19 20

Line		Revised - Appendix X Cycle 7 BORDER -	As Filed - Appendix X Cycle 7 ER18- 1690 and ER24-176 BORDER -	Difference Increase		Line
No.	B. Citizens' Monthly Cost @ Proposed Changed Rates	EAST LINE	EAST LINE	(Decrease)	Reference	No.
21	, , ,					21
22	Section 1 - Direct Maintenance Expense Cost Component	\$ 6.090	\$ 6.090	\$ -	Page 3 and Page 4, Line 22	22
23						23
24	Section 2 - Non-Direct Expense Cost Component	129.716 v	129.651	0.065	Page 3 and Page 4, Line 24	24
25						25
26	Section 3 - Cost Component Containing Other Specific Expenses	44.795	44.795	-	Page 3 and Page 4, Line 26	26
27						27
28	Section 4 - True-Up Adjustment Cost Component					28
29						29
30	True-Up Adjustment derived in Cycle 7	112.413 \	112.346	0.067	Page 3 and Page 4, Line 30	30
31						31
32	Section 5 - Interest True-Up Adjustment Cost Component					32
33	G 1 CV T V . AT	(2.212)	(2.212)		D 0 1D 17: 01	33
34	Cycle 6 Interest True-Up Adjustment	(3.213)	(3.213)	-	Page 3 and Page 4, Line 34	34
35		(00.100)	(00.100)		D 2 1D 41: 26	35
36 37	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(80.109)	(80.109)		Page 3 and Page 4, Line 36	36 37
38	Total Citizens' Cycle 8 Monthly Costs	\$ 209.776	1 \$ 209.560	\$ 0.215	Page 3 and Page 4, Line 38	38
39	Total Citizens Cycle & Monthly Costs	3 209.770	3 209.300	\$ 0.215	rage 3 and rage 4, Line 36	39
40	12 Month Rate Effective Period (June 2019 to May 2020)	12	12		Page 3 and Page 4, Line 40	40
41	12 Wiohii Rate Effective Feriod (Julie 2019 to May 2020)	12	12		1 age 3 and Fage 4, Line 40	40
42	Total Citizens' Cycle 7 Annual Costs	\$ 2,517 \	1 \$ 2,515	S 2	Page 3 and Page 4, Line 42	41
43	Total Citizens Cycle / Allitual Costs	5 2,317	2,313	<i>5 L</i>	1 age 3 and 1 age 4, Line 42	42
43						43

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

REVISED

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE

Transmission Revenues Data to Reflect Changed Rates

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

(\$1,000)

Line		BORDER -			Line
No.	A. Citizens Annual Cost @ Proposed Changed Rates	EAST LINE		Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$ 73	;	Pg5 Rev Attachment 2; Sec. 1; Page 1; Line 17	1 2
3	Section 2 - Non-Direct Expense Cost Component	1,557	v	Pg5 Rev Attachment 2; Sec. 2; Page 1; Line 31	3
4	•	ĺ			4
5	Section 3 - Cost Component Containing Other Specific Expenses	538	;	Pg8 Rev Attachment 2; Sec. 3; Page 2; Line 23	5
6					6
7	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection				7
8 9	True-Up Adjustment derived in Cycle 7	\$ 1,349	١,,	Pg7 Rev Attachment 3; Sec. 4a; Page TU; Col. m; Line 30	8
10	True-op Adjustment derived in Cycle /	5 1,345	' °	1g/ Kev Attachment 3, Sec. 4a, 1 age 10, Col. III, Ellie 30	10
11	Section 5 - Interest True-Up Adjustment Cost Component				11
12					12
13	Cycle 6 Interest True-Up Adjustment	(39)	Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15	13
14					14
15	Total Citizens Cycle 7 Annual Costs	\$ 3,478	\	Sum Lines 1, 3, 5, 9, 13	15
16					16
17	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(961)	Cycle 6; Attachment 1; Line 24	17
18 19	Total Citizens Annual Costs	\$ 2,517	, ,	Line 15 + Line 17	18 19
20	Total Citizens Annual Costs	\$ 2,517	۱,	Line 13 + Line 17	20
20					20

Line		BORDER -		Line
No.	B. Citizens Monthly Cost @ Proposed Changed Rates	EAST LINE	Reference	No.
21	B. Citizens Fronting Cost & Troposed Changed Rates	EAST EINE	Kererenee	21
22	Section 1 - Direct Maintenance Expense Cost Component	\$ 6.090	Line 1 Above / 12 Months	22
23	Zaponse Cost Component	0.050	Zine Tricove, 12 Monais	23
24	Section 2 - Non-Direct Expense Cost Component	129.716	V Line 3 Above / 12 Months	24
25				25
26	Section 3 - Cost Component Containing Other Specific Expenses	44.795	Line 5 Above / 12 Months	26
27				27
28	Section 4 - True-Up Adjustment Cost Component			28
29				29
30	True-Up Adjustment derived in Cycle 7	112.413	V Line 9 Above / 12 Months	30
31				31
32	Section 5 - Interest True-Up Adjustment Cost Component			32
33		(2.212)	T: 12 Al /12 M d	33
34 35	Cycle 6 Interest True-Up Adjustment	(3.213)	Line 13 Above / 12 Months	34 35
36	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(80.109)	Line 17 Above / 12 Months	36
37	Credit for Citizens Cycle 3 and Cycle 6 Annual Costs	(80.109)	Line 17 Above / 12 Wolldis	37
38	Total Citizens Cycle 7 Monthly Costs	\$ 209.776	Sum Lines 22 thru 36	38
39	Total crizers cycle / Franking costs	20>1110	5 am 2 m 6 22 am 6 3 y	39
40	12 Month Rate Effective Period (June 2018 to May 2019)	12		40
41	12 Month Paris Effect (cane 2010 to May 2017)	12		41
42	Total Citizens Annual Costs	\$ 2,517	Line 38 x Line 40	42
43		,		43

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

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

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE

Transmission Revenues Data to Reflect Changed Rates

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

(\$1,000)

Line		BORDER -	
No.	A. Citizens Annual Cost @ Proposed Changed Rates	EAST LINE	Reference
110.	The Citizens Finnan Cost & Toposea Changea Fares	Engr EnvE	Reference
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 73	Pg5 Rev Attachment 2; Sec. 1; Page 1; Line 17
2			
3	Section 2 - Non-Direct Expense Cost Component	1,556	V Pg6 Rev Attachment 2; Sec. 2; Page 1; Line 31
4	·		
5	Section 3 - Cost Component Containing Other Specific Expenses	538	Pg8 Rev Attachment 2; Sec. 3; Page 2; Line 23
6			
7	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		
8			
9	True-Up Adjustment derived in Cycle 7	1,348	v Pg10 Rev Attachment 3; Sec. 4a; Page TU; Col. m; Line 30
10			
	Section 5 - Interest True-Up Adjustment Cost Component		
12		(20)	
13	Cycle 6 Interest True-Up Adjustment	(39)	Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15
14	Total Citizana Cuala 7 Amunal Casta	0 2.456	V Sum Lines 1, 3, 5, 9, 13
15 16	Total Citizens Cycle 7 Annual Costs	\$ 3,476	V Sum Lines 1, 3, 3, 9, 13
17	Credit for Citizens Cycle 5 and Cycle 6 Appyal Costs	(961)	Cycle 6: Attachment 1: Line 24
18	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(901)	Cycle 6; Attachment 1; Line 24
19	Total Citizens Annual Costs	\$ 2,515	√ Line 15 + Line 17
20	Total Citizens Millual Costs	φ 2,313	Eme 15 Eme 17
20			

Line		BORDER -	
No.	B. Citizens Monthly Cost @ Proposed Changed Rates	EAST LINE	Reference
21			
22	Section 1 - Direct Maintenance Expense Cost Component	\$ 6.090	Line 1 Above / 12 Months
23	Seeding 2. Now Provide Employee Cont. Comment	120 (51	J. S. 2 Al / 12 Months
	Section 2 - Non-Direct Expense Cost Component	129.651	V Line 3 Above / 12 Months
25 26	Section 3 - Cost Component Containing Other Specific Expenses	44.795	Line 5 Above / 12 Months
27	Section 3 - Cost Component Containing Other Specific Expenses	44.793	Line 3 Above / 12 Months
	Section 4 - True-Up Adjustment Cost Component		
29	Section 4 - True-op Aujustinent Cost Component		
30	True-Up Adjustment derived in Cycle 7	112.346	Line 9 Above / 12 Months
31			
32	Section 5 - Interest True-Up Adjustment Cost Component		
33			
34	Cycle 6 Interest True-Up Adjustment	(3.213)	Line 13 Above / 12 Months
35			
36	Credit for Citizens Cycle 5 and Cycle 6 Annual Costs	(80.109)	Line 17 Above / 12 Months
37			
38	Total Citizens Cycle 7 Monthly Costs	\$ 209.560	V Sum Lines 22 thru 36
39			
40	12 Month Rate Effective Period (June 2018 to May 2019)	12	
41			
42	Total Citizens Annual Costs	\$ 2,515	Line 38 x Line 40
43			

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

SAN DIEGO GAS & ELECTRIC COMPANY Cost Statement BK2

Line No.		Aı	mounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Operations Expense Carrying Charge Percentage		0.58%	Page 2; Line 6	2
3	Transmission Maintenance Expense Carrying Charge Percentage		0.09%	Page 2; Line 10	3
5	Transmission Maintenance Expense Carrying Charge Percentage		0.09%	Page 2; Line 10	5
6 7	Transmission Related A&G Carrying Charge Percentage		0.61%	Page 2; Line 17	6 7
8	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Page 2; Line 22	8
9 10	Transmission Related General & Common Plant Revenues Carrying Charge Percentage		0.37%	Page 2; Line 25	9 10
11	Transmission Related General & Common Frank Revenues Carrying Charge Ferentiage		0.5770	rage 2, Line 25	11
12	Transmission Depreciation		0.00%	Not Applicable to Citizens Service	12
13					13
14	Federal and State Income Tax		0.00%	Not Applicable to Citizens Service	14
15	D . AD .		0.0007		15
16 17	Rate of Return		0.00%	Not Applicable to Citizens Service	16 17
18	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.13%	Page 2; Line 38	18
19	Transmission Related Working Capital Revenue Carrying Charge Ferentiage		0.1570	rage 2, Ellie 30	19
20	Total		1.81%	Sum Lines 2 thru 18	20
21					21
22	Transmission Related Municipal Franchise Fees Expenses 1.027	7%	0.02%	Line 20 x Franchise Fee Rate	22
23					23
24	Annual Carrying Charge Rate as Applied to Leased Transmission Plant		1.83%	Line 20 + Line 22	24
25 26	B. Derivation of Non-Direct Expense Cost Component				25 26
27	Citizens Energy Portion of Sunrise Border-East Line	S	85.194	Lease Agreement	27
28	Crizens Energy 1 ordon of Sunnisc Border-East Enic	Ψ	05,174	Lease Agreement	28
29	Annual Carrying Charged Rate		1.83%	Line 24 Above	29
30					30
31	Annual Transmission Maintenance and Other Costs Charged to Citizens	\$	1,557 ✓	Line 27 x Line 29	31

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

San Diego Gas & Electric Company Cost Statement BK2

Line No.			Amounts	Reference	Line No.
1 2	Total Transmission Plant	\$	5,249,986	Pg12 Rev Statement AD; Line 11	1 2
3	A. Transmission Related O&M Expenses				3
4	Transmission Operation Expenses	\$	30,379	Pg15.2 Rev AH-2; (Line 17 + Line 35); Col. f	4
5					5
6	Transmission Operations Expense Carrying Charge Percentage		0.58%	Line 4 / Line 1	6
7					7
8	Transmission Maintenance Expenses	\$	4,655	AH-2; Line 31; Col. f	8
9					9
10	Transmission Maintenance Expense Carrying Charge Percentage		0.09%	Line 8 / Line 1	10
11			27.024		11
12	Total Transmission O&M	\$	35,034	Line 4 + Line 8	12
13 14	B. Transmission Related A&G Expenses				13 14
15	Total Transmission Related A&G Expenses Total Transmission Related A&G Expenses Including Property Ins.	•	31,994 V	Pg9 Rev Statement AH; Line 39	15
16	Total Transmission Related Acco Expenses including Property ins.		31,77 4 V	1 g) Nev Statement AII, Line 3)	16
17	Transmission Related A&G Carrying Charge Percentage		0.61%	Line 15 / Line 1	17
18	- I and the state of the state		0.0170	Eme 13 / Eme 1	18
19	C. Transmission Related Payroll				19
20	Transmission Related Payroll Taxes Expense	\$	1,442	Statement AK; Line 41	20
21					21
22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 20 / Line 1	22
23					23
24	D. Transmission Related General & Common Plant Revenues				24
25	Transmission Related General & Common Plant Revenues Carrying Charge Percentage		0.37%	Page 3; Line 18	25
26					26
27	E. Transmission Related Working Capital				27
28	Citizens Financed Transmission Projects:				28
29	Transmission Related M&S Allocated to Transmission	\$	46,126	Pg10 Rev Statement AL; Line 5	29
30	Transmission Related Prepayments Allocated to Transmission		17,171	Pg10 Rev Statement AL; Line 9	30
31	Transmission Related Working Cash		8,378 V	Pg10 Rev Statement AL; Line 19	31
32	Total Transmission Related Working Capital	\$	71,675 V	Sum Lines 29 thru 31	32 33
33 34	Return Plus FIT and SIT Rate		9.6351%	D-12 D C4-4 AV. I : 21	33 34
35	Return Plus FIT and SIT Rate		9.0331%	Pg12 Rev Statement AV; Line 31	35
36	Transmission Working Capital Revenue	s	6,906 √	Line 32 x Line 34	36
37	Tanishission working Capital Revenue		U,200_V	Line 32 A Line 34	37
38	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.13%	Line 36 / Line 1	38

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

San Diego Gas & Electric Company Cost Statement BK2

Section 2 - Derivation of Non-Direct Expenses Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.		 Amounts	Reference	Line No.
1 2	D1. General & Common Plant Rate Total Electric Common Plant Investment	\$ 791,935	Pg12 Rev Statement AD; Line 19	1 2
3	Total Electric General Plant Investment	361,309	Pg12 Rev Statement AD; Line 17	3 4
5 6 7	Total Electric General and Common Plant	\$ 1,153,245	Line 2 + Line 4	5 6 7
8 9	Annual Gen & Common Plant Fixed Charge Rate	 16.47%	Line 37 Below	8 9
10	Electric General and Common Plant Revenue	\$ 189,996	Line 6 x Line 8	10
11 12	Transmission Wages Allocation Factor for Citizens	10.30%	Statement AI; Line 17	11 12
13 14	Transmission Related General & Common Plant Revenue	\$ 19,572	Line 10 x Line 12	13 14
15 16	Total Transmission Plant	\$ 5,249,986	Pg12 Rev Statement AD; Line 11	15 16
17 18	Transmission Related General and Common Plant Revenue Carrying Charge Percentage	 0.37%	Line 14 / Line 16	17 18
19 20	D2. Derivation of General and Common Plant Annual Revenue	0.000/		19 20
21 22	Maintenance of General and Common Plant	0.00%	Captured in Transmission Plant A&G allocation	21 22
23 24	Payroll Taxes	0.00%	Captured in Transmission Plant Payroll Taxes	23 24
25 26	A&G	0.00%	Captured in Transmission Plant A&G allocation	25 26
27 28	General and Common Plant Depreciation Rate	6.84%	Line 46 Below	27 28
29	Federal & State Income Tax	2.20%	Pg19 Rev Statement AV; Page 2; Line 27	29
30 31	Rate of Return Adjustment Factor	7.43%	Pg19 Rev Statement AV; Page 2; Line 29	30 31
32 33	Working Capital	0.00%	Captured in Transmission Plant allocation	32 33
34 35	General & Common Plant Accumulated Deferred Income Taxes (ADIT) Adjustment	 0.00%	Line 58 Below	34 35
36 37	Annual General and Common Plant Fixed Charge Rate	16.47%	Sum Lines 21 thru 35	36 37
38 39	D3. General & Common Plant Rate			38 39
40 41	Common Depreciation Expense	\$ 63,084	Pg16 Statement AJ; Line 1	40 41
42 43	General Depreciation Expense	\$ 15,796	Pg16 Statement AJ; Line 3	42 43
44	Total Electric General and Common Plant	\$ 1,153,245	Line 6 Above	44 45
45 46	Common and General Plant Depreciation Rate	 6.84%	(Line 40 + Line 42) / Line 44	46
47 48	D4. Derivation of General and Common Plant ADIT as a Percent of Transmission Plant			47 48
49 50	General and Common Plant ADIT	\$ -	AF-3; Line 3; Col. c	49 50
51 52	Return Plus FIT and SIT	9.6351%	Pg12 Rev Statement AV; Page 2; Line 31	51 52
53 54 55	General & Common Plant ADIT Revenues	\$ -	Line 50 x Line 52	53 54 55
56	General & Common Plant Investment	\$ 1,153,245	Line 6 Above	56
57 58	Transmission Related General & Common Plant ADIT Revenue Carrying Charge Percentage	 0.00%	Line 54 / Line 56	57 58

AS FILED SEC 2 NON-DIRECT EXP WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

SAN DIEGO GAS & ELECTRIC COMPANY

Cost Statement BK2

Line No.		Amounts	Reference	Line No.
,	A.N. Director of the Development			
2	A. Non-Direct Annual Carrying Charge Percentages Transmission Operations Expense Carrying Charge Percentage	0.58% √	Page 2; Line 6	2
3	Transmission Operations Expense Carrying Charge Percentage	0.58% V	Page 2; Line 6	3
4	Transmission Maintenance Expense Carrying Charge Percentage	0.09%	Page 2; Line 10	4
5	Transmission Municipalities Carrying Charge Percentage	0.0770	rage 2, Elife 10	5
6	Transmission Related A&G Carrying Charge Percentage	0.61%	Page 2; Line 17	6
7			1 181 2, 2111 1 ,	7
8	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Page 2; Line 22	8
9			-	9
10	Transmission Related General & Common Plant Revenues Carrying Charge Percentage	0.37%	Page 2; Line 25	10
11				11
12	Transmission Depreciation	0.00%	Not Applicable to Citizens Service	12
13				13
14	Federal and State Income Tax	0.00%	Not Applicable to Citizens Service	14
15		0.000/		15
16	Rate of Return	0.00%	Not Applicable to Citizens Service	16
17	The state of the s	0.13%	D 2 I : 20	17
18 19	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.13%	Page 2; Line 38	18 19
20	Total	1.81% √	Sum Lines 2 thru 18	20
21	Total	1.01 /0 V	Sum Lines 2 tiltu 16	21
22	Transmission Related Municipal Franchise Fees Expenses 1.0277%	0.02%	Line 20 x Franchise Fee Rate	22
23		***************************************		23
24	Annual Carrying Charge Rate as Applied to Leased Transmission Plant	1.83% √	Line 20 + Line 22	24
25				25
26	B. Derivation of Non-Direct Expense Cost Component			26
27	Citizens Energy Portion of Sunrise Border-East Line	\$ 85,194	Lease Agreement	27
28				28
29	Annual Carrying Charged Rate	1.83% V	Line 24 Above	29
30				30
31	Annual Transmission Maintenance and Other Costs Charged to Citizens	\$ 1,556 V	Line 27 x Line 29	31

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

AS FILED SEC 2 NON-DIRECT EXP WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

San Diego Gas & Electric Company Cost Statement BK2

Line No.		Δ.	mayeta	Reference	Line No.
INO.		A	mounts	Reference	NO.
1 2	Total Transmission Plant	\$	5,249,986 V	Pg12 Rev Statement AD; Line 11	1 2
3	A. Transmission Related O&M Expenses				3
4	Transmission Operation Expenses	\$	30,379 √	Pg15.2 Rev AH-2; (Line 17 + Line 35); Col. f	4
5					5
6	Transmission Operations Expense Carrying Charge Percentage		0.58% √	Line 4 / Line 1	6
7					7
8	Transmission Maintenance Expenses	\$	4,655	AH-2; Line 31; Col. f	8
9					9
10	Transmission Maintenance Expense Carrying Charge Percentage		0.09%	Line 8 / Line 1	10
11	Total Transmission O&M	s	25.024.4	T' 4 - T' 0	11
12 13	Total Transmission O&M	3	35,034 √	Line 4 + Line 8	12 13
13	B. Transmission Related A&G Expenses				13
15	Total Transmission Related A&G Expenses Including Property Ins.	S	31,946 V	Pg15 Rev Statement AH; Line 38	15
16	Total Transmission Related Acco Expenses including Property ins.	Ψ	31,740 V	1 g15 KeV Statement A11, Ellie 56	16
17	Transmission Related A&G Carrying Charge Percentage		0.61%	Line 15 / Line 1	17
18	The state of the s		0.0170	Zine 13 / Zine 1	18
19	C. Transmission Related Payroll				19
20	Transmission Related Payroll Taxes Expense	\$	1,442	Statement AK; Line 41	20
21					21
22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 20 / Line 1	22
23					23
24	D. Transmission Related General & Common Plant Revenues				24
25	Transmission Related General & Common Plant Revenues Carrying Charge Percentage		0.37%	Page 3; Line 18	25
26					26
27	E. Transmission Related Working Capital				27
28	Citizens Financed Transmission Projects:				28
29	Transmission Related M&S Allocated to Transmission	\$	46,126 √	Pg18 Rev Statement AL; Line 5	29
30	Transmission Related Prepayments Allocated to Transmission		17,171 V	Pg18 Rev Statement AL; Line 9	30
31	Transmission Related Working Cash		8,373 V	Pg18 Rev Statement AL; Line 19 Sum Lines 29 thru 31	31
32	Total Transmission Related Working Capital	\$	71,669 v	Sum Lines 29 thru 31	32 33
34	Return Plus FIT and SIT Rate		9.6351% √	Pg19 Rev Statement AV; Line 31	34
35	Return Fils 111 and 511 Rate		7.033170 V	1 g17 Kev Statement Av, Line 31	35
36	Transmission Working Capital Revenue	\$	6,905 √	Line 32 x Line 34	36
37	Transmission or orang capital revenue	9	0,703 V	Eme 32 x Eme 3 i	37
38	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.13%	Line 36 / Line 1	38

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

AS FILED SEC 2 NON-DIRECT EXP WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

San Diego Gas & Electric Company Cost Statement BK2

Section 2 - Derivation of Non-Direct Expenses Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.			Amounts	Reference	Line No.
1 2 3	D1. General & Common Plant Rate Total Electric Common Plant Investment	S	791,935 √	Pg12 Rev Statement AD; Line 19	1 2 3
4	Total Electric General Plant Investment		361,309 v	Pg12 Rev Statement AD; Line 17	4
5 6	Total Electric General and Common Plant	\$	1,153,245 v	Line 2 + Line 4	5 6 7
7 8 9	Annual Gen & Common Plant Fixed Charge Rate		16.47%	Line 37 Below	8
10 11	Electric General and Common Plant Revenue	\$	189,996 √	Line 6 x Line 8	10 11
12	Transmission Wages Allocation Factor for Citizens		10.30%	Statement AI; Line 17	12 13
14 15	Transmission Related General & Common Plant Revenue	\$	19,572 √	Line 10 x Line 12	13 14 15
16 17	Total Transmission Plant	\$	5,249,986 v	Pg12 Rev Statement AD; Line 11	16 17
18 19	Transmission Related General and Common Plant Revenue Carrying Charge Percentage		0.37%	Line 14 / Line 16	18 19
20 21 22	D2. Derivation of General and Common Plant Annual Revenue Maintenance of General and Common Plant		0.00%	Captured in Transmission Plant A&G allocation	20
23 24	Payroll Taxes		0.00%	Captured in Transmission Plant Payroll Taxes	23 24
25 26	A&G		0.00%	Captured in Transmission Plant A&G allocation	
27 28	General and Common Plant Depreciation Rate		6.84% √	Line 46 Below	27 28
29	Federal & State Income Tax		2.20%	Pg19 Rev Statement AV; Page 2; Line 27	29 30
31 32	Rate of Return Adjustment Factor		7.43%	Pg19 Rev Statement AV; Page 2; Line 29	31 32
33 34	Working Capital		0.00%	Captured in Transmission Plant allocation	33 34
35 36	General & Common Plant Accumulated Deferred Income Taxes (ADIT) Adjustment		0.00%	Line 58 Below	35 36
37 38	Annual General and Common Plant Fixed Charge Rate		16.47%	Sum Lines 21 thru 35	37 38
39 40 41	D3. General & Common Plant Rate Common Depreciation Expense	\$	63,084 V	Pg16 Statement AJ; Line 1	39 40 41
42	General Depreciation Expense	\$	15,796 v	Pg16 Statement AJ; Line 3	42 43
44 45	Total Electric General and Common Plant	\$	1,153,245 v	Line 6 Above	44 45
46 47	Common and General Plant Depreciation Rate		6.84% V	(Line 40 + Line 42) / Line 44	46 47
48 49	D4. Derivation of General and Common Plant ADIT as a Percent of Transmission Plant				48 49
50 51	General and Common Plant ADIT	\$	-	AF-3; Line 3; Col. c	50 51
52 53	Return Plus FIT and SIT		9.6351% v	Pg19 Rev Statement AV; Page 2; Line 31	52 53
54 55	General & Common Plant ADIT Revenues	\$	-	Line 50 x Line 52	54 55
56 57	General & Common Plant Investment	\$	1,153,245 v	Line 6 Above	56 57
58	Transmission Related General & Common Plant ADIT Revenue Carrying Charge Percentage		0.00%	Line 54 / Line 56	58

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

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE

DERIVATION OF CITIZENS TRUE-UP COST OF SERVICE - (OVER) / UNDERCOLLECTION

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

				C	ycle 5 Rate	es						(Cycle 6 R	Rates					
Line		(a)	(b)	(c)	(d)	(e)		(f)	(g	g)	(h)	(i)		(j)	(k)	(l)	(m)	
No.	Description	Jan-17	Fel	b-17	Mar-17	Apr-17	May-1	7	Jun-17	Jul	l-17	Aug-17	Sep-17	7 O	Oct-17	Nov-17	Dec-17	Total	Reference
1	Beginning Balance (Over)/Undercollection		\$	82	\$ 165	\$ 247	\$ 33	0 \$	414	\$	546 \$	678	\$ 81	11 \$	945	\$ 1,079	\$ 1,214		Previous Month Balance, Line 30
2									٧	٧	V				٧		٧		
3	Recorded Revenues (Sections 1, 2 & 3)	\$ -		-	-	-	-		-		-	-	-		-	-	-	\$ -	Cycle 5 = TU-1a; Line 21
4																			Cycle 6 = TU-1b; Line 21
5	Amortization of True-Up Adjustment and Interest True-Up Adjustment: 3																		
6	i. Amortization of Cycle 4 True-Up Adjustment																	-	Not Applicable to 2017 Base Period
7	ii. Amortization of Cycle 4 Interest True-Up Adjustment		1	1	1	1		1										5	Negative of TU-1a; Line 17
8																			_
9	v. Amortization of Cycle 5 True-Up Adjustment	9	8	98	98	9	8 !	98										488	Negative of TU-1a; Line 11
10	vi. Amortization of Cycle 5 Interest True-Up Adjustment								4		4	4		4	4	4	4	30	Negative of TU-1b; Line 17
11																			
12	vii. Amortization of Cycle 6 True-Up Adjustment								46		46	46	4	16	46	46	46	320	Negative of TU-1b; Line 13
13	viii. Amortization of Cycle 6 Interest True-Up Adjustment																	-	Not Applicable to 2017 Base Period
14	Total Amortization of True-Up Adjustments	\$ 9	9 \$	99	\$ 99	\$ 99	\$ 9	9 \$	5 50	\$	50 \$	50	\$ 5	50 \$	50	\$ 50	\$ 50	\$ 843	Sum Lines 6 thru 13
15	• •																		1
16	Adjusted Total Recorded Revenues	\$ 9	9 \$	99	\$ 99	\$ 99	\$ 9	9 \$	50	\$	50 \$	50	\$ 5	50 \$	50	\$ 50	\$ 50	\$ 843	Line 3 + Line 14
17	•																		
18	Total True-Up Cost of Service	18	1	181	181	181	18	1	181		181	181	18	81	181	181	181	2,167	√ Pg8 Rev Sec. 4b-TU COS; Line 14
19	F				-							_							,
20	True-Up Adjustment without Interest - Net Monthly (Over)/Undercollection	\$ 8	2 \$	82	\$ 82	\$ 82	\$ 8	2 \$	131	\$	131 \$	131	\$ 13	31 \$	131	\$ 131	\$ 131	\$ 1,325	✓ Line 18 Minus Line 16
21	· · · · · · · · · · · · · · · · · · ·							T											
22																			
	Interest Expense Calculations:																		
24	Beginning Balance for Interest Expense 1	\$ -	\$	_	\$ -	s 247	\$ 24	7 s	\$ 247	\$	546 \$	546	\$ 54	16 \$	945	\$ 945	\$ 945		Balance Beginning of Quarter
25	Monthly Activity Included in Interest Calculation Basis	4	1	123	205	41	-		230	Ψ	65	196	32		65	196	327		See Footnote 2
26	Basis for Interest Expense Calculation	\$ 4			\$ 205	\$ 288		_	3 477	\$	611 \$			- '	1.010	\$ 1,141	\$ 1,271	1	Line 24 + Line 25
27	Monthly Interest Rate	0.30		0.27%	0.30%	0.30%			0.30%		011 3	0.34%	0.33		0.36%	0.35%	. , .		FERC Interest Rate Website
28	Interest Expense	\$ 0.1			\$ 0.62	\$ 0.87		_	3 1.43		2.08 \$	2.52			3,64		\$ 4.58	s 24	Line 26 x Line 27
29	interest Expense	φ 0.1	۷ ب	0.55	φ 0.02	φ 0.67	φ 1.1	, ,	1.43	ψ.	2.00 \$	2.32	ψ 2.0	эо ф	5.04	g 3.77	φ 4.36	φ 24	Line 20 x Line 27
30	True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection	\$ 8	2 \$	165	\$ 247	\$ 330	\$ 41	4 6	5 546	\$	678 ¢	811	\$ 04	15 S	1 079	\$ 1214	\$ 1340	\$ 1,349	V Sum Lines 1, 20, 28
21	True-op Aujustinent with Interest - Net Monthly (Over)/Onderconcetton	ψ ο	<u>د</u> ب	103	φ 2 4 7	φ 550	J 41	7 3	v 340	Ψ	070 \$	011	9 74 1	1 00	1,079	3 1,214 √	ÿ 1,54 <i>5</i>	9 1,049	5um Lines 1, 20, 26
31		1					٧		V				ν			ν	ν		

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

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).

Monthly Activity Calculated as Follows:

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

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

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

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

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

AS FILED SEC 4A-TU WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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

True-Up Period - January 1, 2017 to December 31, 2017

(\$1,000)

ſ					Cycle	5 Rate	es								C	ycle 6	Rates	8							1
Line		(a)		(b)		(c)	(d)		(e)		(f)		(g)	(h		(i)		(j)		(k)	(l)		(m)		Line
No.	Description	Jan-	17	Feb-17	M	ar-17	Apr-	17	May-17	J	Jun-17	Jı	ıl-17	Aug	g-17	Sep-	-17	Oct-	7	Nov-17	Dec-	17	Total	Reference	No.
1 2	Beginning Balance (Over)/Undercollection		\$	82	. \$	165	\$ 2	247	\$ 330	\$	413	\$	545	\$	678	\$	811	\$ 9	44 5	\$ 1,079	\$ 1,2	13		Previous Month Balance, Line 30	1 2
3	Recorded Revenues (Sections 1, 2 & 3)	\$	-	-		-		-	-		-		-		-		-	-		-	-		\$ -	Cycle 5 = TU-1a; Line 21	3
4	Amortization of True-Up Adjustment and Interest True-Up Adjustment: 3																							Cycle $6 = \text{TU-1b}$; Line 21	4
6	i. Amortization of Cycle 4 True-Up Adjustment																						-	Not Applicable to 2017 Base Period	6
7	ii. Amortization of Cycle 4 Interest True-Up Adjustment		1	1		1		1	1														5	Negative of TU-1a; Line 17	7
	v. Amortization of Cycle 5 True-Up Adjustment		98	9	8	98		98	98														488	Negative of TU-1a; Line 11	9
10 11	vi. Amortization of Cycle 5 Interest True-Up Adjustment										4		4		4		4		4	4		4	30	Negative of TU-1b; Line 17	10 11
	vii. Amortization of Cycle 6 True-Up Adjustment										46		46		46		46		46	46		46	320	Negative of TU-1b; Line 13	12
	viii. Amortization of Cycle 6 Interest True-Up Adjustment																						-	Not Applicable to 2017 Base Period	13
14	Total Amortization of True-Up Adjustments	\$	99 \$	99	\$	99	\$	99	\$ 99	\$	50	\$	50	\$	50	\$	50	\$	50 5	\$ 50	\$	50	\$ 843	Sum Lines 6 thru 13	14
15																									15
16	Adjusted Total Recorded Revenues	\$	99 \$	99	\$	99	\$	99	\$ 99	\$	50	\$	50	\$	50	\$	50	\$	50 5	\$ 50	\$	50	\$ 843	Line 3 + Line 14	16
18	Fotal True-Up Cost of Service		181	181		181	I	181	181		181		181		181		181	1	81	181	1	81	2,166	▼ Pg11 Rev Sec. 4b-TU COS; Line 14	18
19																									19
20	Γrue-Up Adjustment without Interest - Net Monthly (Over)/Undercollection	\$	82 S	82	S	82	\$	82	\$ 82	\$	131	\$	131	\$	131	\$	131	\$ 1	31 5	§ 131	\$ 1	31	\$ 1,324	V Line 18 Minus Line 16	20
21																									21
22																									22
	Interest Expense Calculations:																								23
24	Beginning Balance for Interest Expense 1	\$	- \$	-	\$	-	\$ 2		\$ 247	\$		\$	545	\$		-	545	-	44 5	\$ 944	-	44		Balance Beginning of Quarter	24
25	Monthly Activity Included in Interest Calculation Basis		41	123		205		41	123		229		65		196		326		65	196		26		See Footnote 2	25
26	Basis for Interest Expense Calculation	\$	41 \$	123		205		288	\$ 370	\$,,	\$	611		741		872	\$ 1,0		\$ 1,140	\$ 1,2			Line 24 + Line 25	26
27	Monthly Interest Rate	0.3	30%	0.279		0.30%		30%	0.32%	,	0.30%		0.34%		.34%		33%	0.3		0.35%	0.3			FERC Interest Rate Website	27
28	Interest Expense	\$ 0	.12 \$	0.33	\$	0.62	\$ 0	.86	\$ 1.18	\$	1.43	\$	2.08	\$	2.52	\$ 2	2.88	\$ 3.	63 5	\$ 3.99	\$ 4.	57	\$ 24	V Line 26 x Line 27	28
29																									29
30	True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection	\$	82 \$	165	\$	247	\$:	330	\$ 413	\$	545	\$	678	\$	811	S	944	\$ 1,0	79 5	\$ 1,213	\$ 1,3	48	\$ 1,348	∨ Sum Lines 1, 20, 28	30
31																									31

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

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).

Monthly Activity Calculated as Follows:

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

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

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

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

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

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

Line					Line	
No.	Description	Aı	nounts	Reference ¹		
1 2	Section 1 - True-Up COS - Direct Maintenance Expense Cost Component	\$	73	Pg5 Rev Attachment 2; Section 1; Page 1; Line 17	1 2	
3	Section 2 - True-Up COS - Non-Direct Expense Cost Component		1,557 √	Pg5 Rev Attachment 2; Section 2; Page 1; Line 31	3	
4					4	
5	Section 3 - True-Up COS - Cost Component Containing Other Specific Expenses:				5	
6	A. ADIT		(161)	Pg8 Rev Attachment 2; Section 3; Page 1; Line 21	6	
7	B. Property Taxes		622	Pg8 Rev Attachment 2; Section 3; Page 1; Line 28	7	
8	C. Non-Deductibility of Depreciation on Equity		77	Pg8 Rev Attachment 2; Section 3; Page 1; Line 33	8	
9	AFUDC Revenue Component				9	
10	D. Removal Costs		-	Pg8 Rev Attachment 2; Section 3; Page 2; Line 19	10	
11					11	
12	Total True-Up Cost of Service	\$	2,167 √	Sum Lines 1 thru 10	12	
13		-			13	
14	Monthly True-Up Cost of Service	\$	181	Line 12 / 12 months	14	

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

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

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

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

Line					Line
No.	Description	Aı	nounts	Reference 1	No.
1	Section 1 - True-Up COS - Direct Maintenance Expense Cost Component	\$	73	Pg5 Rev Attachment 2; Section 1; Page 1; Line 17	1
2					2
3	Section 2 - True-Up COS - Non-Direct Expense Cost Component		1,556 √	Pg6 Rev Attachment 2; Section 2; Page 1; Line 31	3
4					4
5	Section 3 - True-Up COS - Cost Component Containing Other Specific Expenses:				5
6	A. ADIT		(161)	Pg8 Rev Attachment 2; Section 3; Page 1; Line 21	6
7	B. Property Taxes		622	Pg8 Rev Attachment 2; Section 3; Page 1; Line 28	7
8	C. Non-Deductibility of Depreciation on Equity		77	Pg8 Rev Attachment 2; Section 3; Page 1; Line 33	8
9	AFUDC Revenue Component				9
10	D. Removal Costs		-	Pg8 Rev Attachment 2; Section 3; Page 2; Line 19	10
11					11
12	Total True-Up Cost of Service	\$	2,166 √	Sum Lines 1 thru 10	12
13					13
14	Monthly True-Up Cost of Service	\$	181_√	Line 12 / 12 months	14

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

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

Line		FERC Form 1			Line
No.	-	Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 143	AH-1; Line 48	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:		07.063	ATT 2. Line 27. Cal.	4
5	Total Non-Direct Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense:		\$ 87,862	AH-2; Line 37; Col. a	5 6
6 7	FERC Acet 561.4 - Scheduling, System Control & Dispatch Services		(6,098)	Negative of AH-2; Line 41; Col. b	7
8	FERC Acct 561.8 - Reliability, Planning & Standards Development		(2,804)	Negative of AH-2; Line 42; Col. b	8
9	FERC Acct 562 - Station Expenses		(7,321)	Negative of AH-2; Line 43; Col. b	9
10	FERC Acct 565 - Transmission of Electricity by Others		- 1	Negative of AH-2; Line 45; Col. b	10
11	FERC Acct 566 - Miscellaneous Transmission Expense		(6,066)	Negative of AH-2; Line 51; Col. b	11
12	FERC Acet 570 - Maintenance of Station Equipment		(12,092)	Negative of AH-2; Line 52; Col. b	12
13	FERC Acct 571 - Maintenance of Overhead Lines		(16,365)	Negative of AH-2; Line 53; Col. b	13
14	FERC Acct 572 - Maintenance of Underground Lines		(598)	Negative of AH-2; Line 54; Col. b	14
15	Other Transmission Non-Direct O&M Exclusion Adjustments		(1.494)	Not Applicable to 2017 Base Period	15
16 17	FERC Audit Adjustments (incl. in Appendix X Cycle 7; ER24-176) Total Non-Direct Adjusted Transmission O&M Expenses		\$ 35,034	Pg15.2 Rev AH-2; Line 37; Col. d Sum Lines 5 thru 16	16 17
18	Total Non-Direct Adjusted Transmission Own Expenses		\$ 33,034	Sum Lines 3 tillu 10	18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		\$ 426,216	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:		,		21
22	FERC Acct 925 - Damages & Injuries		-	Negative of AH-3; Line 25; Col. a	22
23	FERC Acct 928 - CPUC Intervenor Funding Expense - Transmission		-	Negative of AH-3; Line 29; Col. a	23
24	FERC Acct 928 - CPUC Intervenor Funding Expense - Distribution		(591)	Negative of AH-3; Line 30; Col. a	24
25	FERC Acct 928 - CPUC reimbursement fees		(8,070)	Negative of AH-3; Line 31; Col. a	25
26	FERC Acct 928 - Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(62)	Negative of AH-3; Line 32; Col. a	26
27	FERC Acct 930.1 - General Advertising Expenses		(193)	Negative of AH-3; Line 34; Col. b	27
28	FERC Accts 925/926/928/930.2/931 - CPUC energy efficiency programs		(260)	Negative of AH-3; Sum Lines 24, 26, 28, 35, 37; Col.	28
29	FERC Accts 925/926/928/930.2/931 - CPOC energy efficiency programs FERC Acct 935 - Hazardous substances - Hazardous Substance Cleanup Cost Account		(70)	a or b Negative of AH-3; Line 38; Col. b	29
30	FERC Acet 927/927 - Other A&G Exclusion Adjustments		(120,323)	Negative of AH-3; Sum Lines 27, 36; Col. b	30
31	FERC Audit Adjustments (incl. in Appendix X Cycle 7; ER24-176)		(1,534)	Rev AH-3; Line 20; Col. d	31
32	Other Cost Adjustments		459		32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 295,571		33
34	Less: Property Insurance (Due to different allocation factor)		(5,392)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 290,179		35
36	Transmission Wages and Salaries Allocation Factor		10.30%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses		\$ 29,892 \		37
38	Property Insurance Allocated to Transmission, General, and Common Plant		2,101	Negative of Line 34 x Line 58	38
39 40	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 31,994	Line 37 + Line 38	39 40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:				41
42	Transmission Plant & Incentive Transmission Plant		\$ 5,249,986	Pg12 Rev Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	43
44	Transmission Related General Plant		37,220	Pg12 Rev Statement AD; Line 29	44
45	Transmission Related Common Plant		81,580	Pg12 Rev Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant		\$ 5,368,785	Sum Lines 42 thru 45	46
47					47
48	Total Transmission Plant & Incentive Transmission Plant		\$ 5,249,986	Line 42 Above	48
49	Total Steam Production Plant		567,644	Pg12 Rev Statement AD; Line 1	49
50			510,344	Shall be Zero Pg12 Rev Statement AD; Line 7	50 51
51	Total Distribution Plant		6,294,515	Pg12 Rev Statement AD; Line 9	52
53			0,274,313	Shall be Zero	53
	Total General Plant		361,309	Pg12 Rev Statement AD; Line 17	54
55	Total Common Plant		791,935	Pg12 Rev Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS		\$ 13,775,734	Sum Lines 48 thru 55	56
57					57
58	Transmission Property Insurance and Tax Allocation Factor ¹		38.97%	Line 46 / Line 56	58

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

Used to allocate property insurance in conformance with TO4 Settlement.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
	·				_
1	Derivation of Direct Maintenance Expense:		0 140		1
2	Total Direct Maintenance Cost		\$ 143	AH-1; Line 48	2
3	Did M Did Till O di Mid D				3
4 5	Derivation of Non-Direct Transmission Operation and Maintenance Expense: Total Non-Direct Transmission O&M Expense		\$ 87,862	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:		\$ 67,802	ATI-2, Line 37, Coi. a	6
7	FERC Acet 561.4 - Scheduling, System Control & Dispatch Services		(6,098)	Negative of AH-2; Line 41; Col. b	7
8	FERC Acct 561.8 - Reliability, Planning & Standards Development		(2,804)	Negative of AH-2; Line 42; Col. b	8
9	FERC Acct 562 - Station Expenses		(7,321)	Negative of AH-2; Line 43; Col. b	9
10	FERC Acct 565 - Transmission of Electricity by Others		-	Negative of AH-2; Line 45; Col. b	10
11	FERC Acct 566 - Miscellaneous Transmission Expense		(6,066)	Negative of AH-2; Line 51; Col. b	11
12	FERC Acct 570 - Maintenance of Station Equipment		(12,092)	Negative of AH-2; Line 52; Col. b	12
13	FERC Acct 571 - Maintenance of Overhead Lines		(16,365)	Negative of AH-2; Line 53; Col. b	13
14	FERC Acct 572 - Maintenance of Underground Lines		(598)	Negative of AH-2; Line 54; Col. b	14
15	Other Transmission Non-Direct O&M Exclusion Adjustments		-	Not Applicable to 2017 Base Period	15
16	FERC Audit Adjustments		(1,484) √	Pg15.2 Rev AH-2; Line 37; Col. d	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 35,034 V	Sum Lines 5 thru 16	17
18					18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		\$ 426,216	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:				21
22	FERC Acct 925 - Damages & Injuries		-	Negative of AH-3; Line 25; Col. a	22
23 24	FERC Acct 928 - CPUC Intervenor Funding Expense - Transmission		(501)	Negative of AH-3; Line 29; Col. a	23 24
25	FERC Acct 928 - CPUC Intervenor Funding Expense - Distribution FERC Acct 928 - CPUC reimbursement fees		(591) (8,070)	Negative of AH-3; Line 30; Col. a Negative of AH-3; Line 31; Col. a	25
26	FERC Acct 928 - CPOC reimbursement fees FERC Acct 928 - Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(62)	Negative of AH-3; Line 32; Col. a	26
27	FERC Acet 928 - Engation expenses - Engation Cost Memorandum Account (ECMA) FERC Acet 930.1 - General Advertising Expenses		(193)	Negative of AH-3; Line 32; Col. a	27
28	FERC Accts 925/926/928/930.2/931 - CPUC energy efficiency programs		(260)	Negative of AH-3; Sum Lines 24, 26, 28, 34; Col. a or b	28
29	FERC Acct 935 - Hazardous substances - Hazardous Substance Cleanup Cost Account		(70)	Negative of AH-3; Line 37; Col. b	29
30	FERC Acet 927/927 - Other A&G Exclusion Adjustments		(120,323)	Negative of AH-3; Sum Lines 27, 35; Col. b	30
31	FERC Audit Adjustments		(1,534) √	Pg15.4 Rev AH-3; Line 20; Col. d	31
32	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 295,112 V	Sum Lines 20 thru 31	32
33	Less: Property Insurance (Due to different allocation factor)		(5,392)	Negative of AH-3; Line 5; Col. c	33
34			\$ 289,721 √	Line 32 + Line 33	34
35	Transmission Wages and Salaries Allocation Factor		10.30%	Statement AI; Line 17	35
36			\$ 29,845 √	Line 34 x Line 35	36
37	Property Insurance Allocated to Transmission, General, and Common Plant		2,101 √	Negative of Line 33 x Line 57	37
38	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 31,946 V	Line 36 + Line 37	38
39					39
40	Derivation of Transmission Plant Property Insurance Allocation Factor:				40
41	Transmission Plant & Incentive Transmission Plant		\$ 5,249,986 √	Pg12 Rev Statement AD; Line 25	41
42	Transmission Related Electric Miscellaneous Intangible Plant		2= 440	Shall be Zero	42
43 44	Transmission Related General Plant		37,220 V	Pg12 Rev Statement AD; Line 29	43
44	Transmission Related Common Plant Total Transmission Related Investment in Plant		81,580 √ \$ 5,368,785 √	Pg12 Rev Statement AD; Line 31 Sum Lines 41 thru 44	44 45
46	Total Transmission Related investment in Flant		3 5,308,785 V	Sum Lines 41 thru 44	46
	Total Transmission Plant & Incentive Transmission Plant		\$ 5,249,986 √	Line 41 Above	47
48	Total Steam Production Plant		567,644 V	Pg12 Rev Statement AD; Line 1	48
49	Total Nuclear Production Plant		-	Shall be Zero	49
	Total Other Production Plant		510,344 V	Pg12 Rev Statement AD; Line 7	50
	Total Distribution Plant		6,294,515 V	Pg12 Rev Statement AD; Line 9	51
	Transmission Related Electric Miscellaneous Intangible Plant		.,271,010	Shall be Zero	52
53	e		361,309 √	Pg12 Rev Statement AD; Line 17	53
54	Total Common Plant		791,935 √	Pg12 Rev Statement AD; Line 19	54
55	Total Plant in Service Excluding SONGS		\$ 13,775,734 √	Sum Lines 47 thru 54	55
56					56
57	Transmission Property Insurance and Tax Allocation Factor ¹		38.97% √	Line 45 / Line 55	57

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

Used to allocate property insurance in conformance with TO4 Settlement.

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

FE!	RC	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) FERC Aud Adj	(e) = (c) + (d) Adj A&G wit FERC Audit A	h Add / (Deduct)	(g) = (e) - (f) Revised A&G	Reference
		Administrative & General								
92	20	A&G Salaries	\$ 36,248	\$ -	\$ 36,248		\$ 36,24	8	\$ 36,248	Form 1; Page 323; Line 181
92	21	Office Supplies & Expenses	7,641	-	7,641	√ (46	2) 5 7,17	9	7,179	Form 1; Page 323; Line 182
92	22	Less: Administrative Expenses Transferred-Credit	(7,635)	-	(7,635	v (2,35)) ² (9,98	5)	(9,985)	Form 1; Page 323; Line 183
92	23	Outside Services Employed	83,058	-	83,058	v 1,26	7 3 84,32	6	84,326	Form 1; Page 323; Line 184
92	24	Property Insurance	5,392	_	5,392		5,39	2	5,392	Form 1; Page 323; Line 185
92	25	Injuries & Damages	95,755	83	95,672		95,67	2	95,672	Form 1; Page 323; Line 186
92	26	Employee Pensions & Benefits	40,059	17	39,882		39,88	2	39,882	Form 1; Page 323; Line 187
92	27	Franchise Requirements	120,401	120,40	. ´-		-		-	Form 1; Page 323; Line 188
92	28	Regulatory Commission Expenses	18,405	8,72	9,682	v 21	9,89	8	9,898	Form 1; Page 323; Line 189
92	29	Less: Duplicate Charges (Company Energy Use)	(2,221)	- 1	(2,221		(2,22	1) (459)	(1,762)	Form 1; Page 323; Line 190
930	0.1	General Advertising Expenses	193	193			` -			Form 1; Page 323; Line 191
930		Miscellaneous General Expenses	7,233	(7)	7,311	v (20	5) 5 7,10	5	7,105	Form 1; Page 323; Line 192
93	31	Rents	11,961	_	11,961		11,96	1	11,961	Form 1; Page 323; Line 193
93		Maintenance of General Plant	9,138	70		1	9,06		9,068	Form 1; Page 323; Line 196
			2,130		2,000	1	,,,,,		2,300	,, 5
		Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1.53	s 294.52	5 8 (459)	s 294,984	Sum Lines 1 thru 14
		···· ·		, , , , , , , , , , , , , , , , , , , ,		, , ,		, ,		
41	13	Transmission Related A&G Expenses Charged to Citizens 1	587	_	587		58	7	587	AH-4; Line 3; Col. c
		Transmission related rice's Expenses charged to Chizens								, -,
		Total Adjusted Administrative & General Expenses	\$ 426,216	\$ 129,569	\$ 296,647	v \$ (1,53	4) \$ 295,11	2 \$ (459)	\$ 295,571	Line 16 + Line 18
		Total Adjusted Hammistrative & General Expenses	3 120,210	3 127,00	\$ 250,017	. 0 (1,00	., 4 2,0,11	2 (1.57)	2,0,0.1	Zine to 1 Zine to
92	25	Expenses: CPUC energy efficiency programs Injuries & Damages	\$ 83	\$ 83						
92		CPUC energy efficiency programs		_ 3 o.						
92		Franchise Requirements		120,40						
92		CPUC energy efficiency programs		120,40						
92		CPUC Intervenor Funding Expense - Transmission								
		CPUC Intervenor Funding Expense - Distribution	591							
		CPUC reimbursement fees	8,070							
		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	62	8,72						
02			- 02	- 0,72.	•					
92		Duplicate Charges (Company Energy Use) 6		101	,					
930		General Advertising Expenses		193	,					
930		CPUC energy efficiency programs Abandoned Projects	(77)	(7'	n.					
93		CPUC energy efficiency programs	(//)		,					
93				-	,					
93	33	Hazardous Substances-Hazardous Substance Cleanup Cost Account		70	<u>, </u>					
		Total Evaluded Evnences		e 120 50						
		Total Excluded Expenses		\$ 129,569	<u></u>					
		Itana in DOLD have about the commentate comment of the P	-4- Ch (C	E	. II)!! C2''	FEDC 4	020			
١.		Items in BOLD have changed to correct the over-allocation of "Duplic					по. 929.			
		Amount represents the Non-Direct A&G expenses billed to Citizens in 201'		back to derive	Total Adjusted A	&G Expenses.				
2		FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead								
3		FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside								
4	4	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulate	ory commission e	xpenses.						
5	5	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donation	ns & lobbying ex	tpenses.						
6	6	This is to correct the overallocation of duplicate charges credit for company	energy use in FE	RC Account no	. 929.					

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

				(a)	(b)	((c) = (a) - (b)		(d)	(e) = (c) + (d)		7
Line	FERC			Total	Excluded		Total	F	ERC Audit	Adj A&G with		Line
No.	Acct	Description	P	er Books	Expenses	<u> </u>	Adjusted		Adj	FERC Audit Ac	j Reference	No.
1	920	Administrative & General	s	26 249	s -	\$	26.249			\$ 36.248	F 1. P 222. I i 191	1
2	920 921	A&G Salaries Office Supplies & Expenses	2	36,248 7,641	-	3	36,248 7,641		(462) 5	\$ 36,248 7,179		2
3	922	Less: Administrative Expenses Transferred-Credit		(7,635)	_		(7,635)		(2,350) 2	(9,985	, ,	3
4	922	Outside Services Employed		83,058	-			v	1,267	84,326	, , ,	4
5	923	Property Insurance		5,392	_		5,392	٧	1,267	5,392	, ,	5
6	925	Injuries & Damages		95,755	83		95,672			95,672		6
7	926	Employee Pensions & Benefits		40,059	177		39,882			39,882		7
8	927	Franchise Requirements		120,401	120,401		57,002			37,002	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses		18,405	8,723		9,682	v	216 4	9,898		9
10	929	Less: Duplicate Charges (Company Energy Use)		(2,221)	-		(2,221)	•	-10	(2,221	, , , ,	10
11	930.1	General Advertising Expenses		193	193		- /			_	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses		7,233	(77)	,	7,311	v	(206) 5	7,105		12
13	931	Rents		11,961			11,961		` ′	11,961		13
14	935	Maintenance of General Plant		9,138	70		9,068			9,068	, ,	14
15											1	15
16		Total Administrative & General Expenses	\$	425,629	\$ 129,569	\$	296,060	٧ s	(1,534)	\$ 294,525	Sum Lines 1 thru 14	16
17		-									7	17
18	413	Transmission Related A&G Expenses Charged to Citizens 1		587	-		587			587	AH-4; Line 3; Col. c	18
19											7	19
20		Total Adjusted Administrative & General Expenses	\$	426,216	\$ 129,569	\$	296,647	٧ \$	(1,534)	\$ 295,112	Line 16 + Line 18	20
21												21
22							•					22
23		d Expenses:										23
24	925	CPUC energy efficiency programs	\$	83								24
25		Injuries & Damages		-	\$ 83							25
26	926	CPUC energy efficiency programs			177							26
27	927 928	Franchise Requirements			120,401							27 28
28 29	928	CPUC energy efficiency programs		-								28
30		CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution		591								30
31		CPUC reimbursement fees		8.070								31
32		Litigation expenses - Litigation Cost Memorandum Account (LCMA)		62	8,723							32
33	930.1	General Advertising Expenses		- 02	193							33
34		CPUC energy efficiency programs		_	1,,,							34
35		Abandoned Projects		(77)	(77))						35
36	931	CPUC energy efficiency programs										36
37	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account			70							37
38												38
39		Total Excluded Expenses			\$ 129,569							39
40												40
41												41
42	٧	Items in bold have changed due to various FERC Audit adj. compare	d to Ap	pendix X Cy	cle 7 filing per ER	18-1	1690.					42
43	1	Amount represents the Non-Direct A&G expenses billed to Citizens in 20	17, whic	h is added ba	ck to derive Total A	Adjus	sted A&G Exper	nses.				43
44	2	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhea	d costs t	o CWIP.								44
45	3	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside	e servic	es employed.								45
46	4	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regular	tory cor	nmission exp	enses.							46
47	5	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donate	ions & lo	obbying expe	nses.							47
48												48

SAN DIEGO GAS & ELECTRIC COMPANY Statement AL - Workpapers Working Capital Base Period & True-Up Period 12 - Months Ending December 31, 2017 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Worki Casl	-		-Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c			\$	119,385	AL-1; Line 18	1
2 3 4	Transmission Plant Allocation Factor					38.64%	Pg12 Rev Statement AD; Line 35	2 3 4
5	Transmission Related Materials and Supplies				\$	46,126	Line 1 x Line 3	5
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	44,443	AL-2; Line 18	7
8 9 10	Transmission Related Prepayments				\$	17,171	Line 3 x Line 7	8 9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		\$ 3	35,034			Pg9 Rev Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		3	31,994 v	/		Pg9 Rev Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 22	14
15	Total		S	67,028	/		Sum Lines 12 thru 14	15
16								16
17	One Eighth O&M Rule			12.50%			FERC Method = $1/8$ of O&M Expense	17
18								18
19	Transmission Related Cash Working Capital - Retail Customers		\$	8,378	/		Line 15 x Line 17	19

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL - Workpapers

Working Capital

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	rking ash		-Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$	119,385	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				38.64%	Pg12 Rev Statement AD; Line 35	3
4							4
5	Transmission Related Materials and Supplies			\$	46,126 √	Line 1 x Line 3	5
6							6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	44,443	AL-2; Line 18	7
8							8
9	Transmission Related Prepayments			\$	17,171 √	Line 3 x Line 7	9
10							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 35,034	٧		Pg15 Rev Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		31,946	٧		Pg15 Rev Statement AH; Line 38	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 22	14
15	Total		\$ 66,981	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = 1/8 of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 8,373	٧		Line 15 x Line 17	19

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt	26)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 4,573,220 - - - (11,675) \$ 4,561,545	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42 i = LTD interest	29.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 185,809 3,446 3,335 - - \$ 192,589	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17 18	Cost of Long-Term Debt:				4.22%	Line 15 / Line 7	16 17 18 19
19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	20 21 22 23
24 25 26 27 28	Accumulated Other Comprehensive Income (Acct 219)	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 5,596,415 - - 8,217	Negative of Line 20 Above	24 25 26 27 28
29 30	CS = Common Stock				\$ 5,604,632	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity: ³	(a)	(b) Cap. Struct.	(c) Cost of	10.05% (d) = (b) x (c) Weighted	SDG&E Return on Equity	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 4,561,545 - 5,604,632 \$ 10,166,178	44.87% 0.00% 55.13% 100.00%	4.22% 0.00% 10.05%	1.89% 0.00% 5.54% 7.43%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				5.54%	Line 38 + Line 39; Col. d	42
43							43
45 46 47	Incentive Return on Common Equity: ²	(a)	(b) Cap. Struct.	(c) Cost of	$ \begin{array}{c} 0.00\% \\ \hline (d) = (b) x (c) \\ \text{Weighted} \end{array} $		45 46 47
48	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49 50 51 52 53 54	Common Equity Total Capital	\$ 4,561,545 - 5,604,632 \$ 10,166,178	44.87% 0.00% 55.13% 100.00%	4.22% 0.00% 0.00%	1.89% 0.00% 0.00% 1.89%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

² The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 45 through 55 will be repeated for each project.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV Cost of Capital and Fair Rate of Return

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Lin				Line
No		Amounts	Reference	No.
1	Incentive Cost of Capital Rate _{GCOCR} , Calculation: ¹			1
2				2
3	a. Federal Income Tax Component:			3
4	· · · · · · · · · · · · · · · · · · ·			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ -		8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	AV-4; Page 1; Line 36	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	··· 			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
23				23
24		0.0000%	State Income Tax Expense	24
25	· /			25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28		4.004407		28
29	D. Total Incentive Weighted Cost of Capital:	1.8944%	AV1; Line 53	29
30		4.00440/		30
31	E. Incentive Cost of Capital Rate (ICOCR):	1.8944%	Line 27 + Line 29	31

¹ The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 1 through 31 will be repeated for each project.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt	26)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 4,573,220 - - - (11,675) \$ 4,561,545	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42 i = LTD interest	29.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 185,809 3,446 3,335 - - \$ 192,589	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17 18	Cost of Long-Term Debt:				4.22%	Line 15 / Line 7	16 17 18 19
19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	20 21 22 23
24 25 26 27 28	Accumulated Other Comprehensive Income (Acct 219)	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 5,596,415 - - 8,217	Negative of Line 20 Above	24 25 26 27 28
29 30	CS = Common Stock				\$ 5,604,632	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity: ³	(a)	(b) Cap. Struct.	(c) Cost of	10.05% (d) = (b) x (c) Weighted	SDG&E Return on Equity	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 4,561,545 - 5,604,632 \$ 10,166,178	44.87% 0.00% 55.13% 100.00%	4.22% 0.00% 10.05%	1.89% 0.00% 5.54% 7.43%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				5.54%	Line 38 + Line 39; Col. d	42
43							43
45 46 47	Incentive Return on Common Equity: ²	(a)	(b) Cap. Struct.	(c) Cost of	$ \begin{array}{c} 0.00\% \\ \hline (d) = (b) x (c) \\ \text{Weighted} \end{array} $		45 46 47
48	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49 50 51 52 53 54	Common Equity Total Capital	\$ 4,561,545 - 5,604,632 \$ 10,166,178	44.87% 0.00% 55.13% 100.00%	4.22% 0.00% 0.00%	1.89% 0.00% 0.00% 1.89%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

² The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 45 through 55 will be repeated for each project.

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line				Line
No		 Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.54%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 5,524	AV-2A; Line 36	8
9	D = Transmission Rate Base	\$ 3,771,049 V	Pg21 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\underline{(((A) + (C / D)) * FT) - (B / D)}$	1.5029% √	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.54%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,524	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,771,049 V	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5029% √	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	 0.6972% _■ √	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.2001% √	Line 12 + Line 24	27
28		T 105001		28
29	D. Total Weighted Cost of Capital:	7.4350%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	 9.6351% v	Line 27 + Line 29	31

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

¹ The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 1 through 31 will be repeated for each project.

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line				D 0	Line
No.	A. Derivation of Transmission Rate Base:	A	mounts	Reference	No.
	A. Derivation of Transmission Rate base.				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,230,651	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		7,084	Page 2; Line 17	3
4	Transmission Related General Plant		22,238	Page 2; Line 18	4
5	Transmission Related Common Plant		39,959	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	4,299,932	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	2,813	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Shall be Zero	10
11	Total Rate Base Additions	\$	2,813	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(603,365)	Pg14 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(603,365)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	46,126	Pg10 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		17,171	Pg10 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		8,378 V	Pg10 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	71,675 V	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities		-	Shall be Zero	24
25					25
26	Total Transmission Rate Base	\$	3,771,055 ✓	Sum Lines 6, 11, 16, 22, 24	26
27					27
28	B. Incentive ROE Project Transmission Rate Base: 1				28
29	Net Incentive Transmission Plant	\$	-	Page 2; Line 25	29
30	Incentive Transmission Plant Accum. Def. Income Taxes		-	Statement AF; Line 9	30
31	Total Incentive ROE Project Transmission Rate Base	\$	-	Line 29 + Line 30	31
32					32
33	C. Incentive Transmission Plant Abandoned Project Rate Base: 1				33
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes		-	Statement AF; Line 13	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Line 34 + Line 35	36
37					37
38	D. Incentive Transmission Construction Work In Progress ¹	\$	-	Shall be Zero	38

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

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

San Diego Gas & Electric Company Derivation of End Use Transmission Rate Base

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

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

AS FILED AV-4 WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

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

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

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

AS FILED AV-4 WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

San Diego Gas & Electric Company Derivation of End Use Transmission Rate Base

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

Line					Line
No.			Amounts	Reference	No.
	A. Derivation of Net Transmission Plant:				
1	Const. Tourse in its Plant				
1	Gross Transmission Plant: Transmission Plant	0	5.240.00 C -1	D. 12 Ct. t t AD. L' 11	1
2		\$	5,249,986 V	Pg12 Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		16,873	Pg12 Statement AD; Line 27	3
4	Transmission Related General Plant		37,220 √	Pg12 Statement AD; Line 29	4
5	Transmission Related Common Plant		81,580 √	Pg12 Statement AD; Line 31	5
6	Total Gross Transmission Plant	_\$	5,385,658 √	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,019,334 V	Pg13 Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		9,789	Pg13 Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		14,982 √	Pg13 Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		41,621 √	Pg13 Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,085,726 √	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	4,230,651 √	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		7,084	Line 3 Minus Line 10	17
18	Transmission Related General Plant		22,238 √	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		39,959 √	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	4,299,932 √	Sum Lines 16 thru 19	20
21			7		21
22	B. Incentive Project Net Transmission Plant: 1				22
23	Incentive Transmission Plant	\$	-	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve		_	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24	25

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

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

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

Appendix X Cycle 13 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 7 (\$1,000)

Line								Line
No. 1	_	Cal 1	Cal 1	Cal. 2	Cal. 4	Col 5	Cal 6	No. 1
2	Calculations:	<u>Col. 1</u>	<u>Col. 2</u> = Col. 2 - Col. 6	<u>Col. 3</u>	Col. 4 See Footnote 2	Col. 5 See Footnote 3	$\frac{\text{Col. } 6}{\text{col. } 4 + \text{Col. } 5}$	2
3	Curculations.		COI. 2 COI. 0		Cumulative	See Footnote 5	Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2017	\$ 0.13	0.30%	\$ 0.13	\$ 0.00	\$ 0.13	8
9	February	2017	0.13	0.27%	0.26	-	0.26	9
10	March	2017	0.13	0.30%	0.40	0.00	0.40	10
11	April	2017	0.13	0.30%	0.53	0.00	0.53	11
12	May	2017	0.13	0.32%	0.66	0.00	0.66	12
13	June	2017	0.13	0.30%	0.80	0.00	0.80	13
14	July	2017	0.13	0.34%	0.93	0.00	0.93	14
15	August	2017	0.13	0.34%	1.07	0.00	1.07	15
16	September	2017	0.13	0.33%	1.20	0.00	1.20	16
17	October	2017	0.13	0.36%	1.34	0.00	1.34	17
18	November	2017	0.13	0.35%	1.47	0.00	1.48	18
19	December	2017	0.13	0.36%	1.61	0.01	1.62	19
20	January	2018		0.36%	1.62	0.01	1.62	20
21	February	2018		0.33%	1.62	0.01	1.63	21
22	March	2018		0.36%	1.63	0.01	1.63	22
23 24	April May	2018 2018		0.37% 0.38%	1.63 1.64	0.01 0.01	1.64 1.65	23 24
25	June	2018		0.37%	1.65	0.01	1.65	25
26	July	2018		0.40%	1.65	0.01	1.66	26
27	August	2018		0.40%	1.66	0.01	1.66	27
28	September	2018		0.39%	1.66	0.01	1.67	28
29	October	2018		0.42%	1.67	0.01	1.68	29
30	November	2018		0.41%	1.68	0.01	1.68	30
31	December	2018		0.42%	1.68	0.01	1.69	31
32	January	2019		0.44%	1.69	0.01	1.70	32
33	February	2019		0.40%	1.70	0.01	1.71	33
34	March	2019		0.44%	1.71	0.01	1.71	34
35	April	2019		0.45%	1.71	0.01	1.72	35
36	May	2019		0.46%	1.72	0.01	1.73	36
37	June	2019		0.45%	1.73	0.01	1.74	37
38	July	2019		0.47%	1.74	0.01	1.75	38
39	August	2019		0.47%	1.75	0.01	1.75	39
40	September	2019		0.45%	1.75	0.01	1.76	40
41	October	2019		0.46%	1.76	0.01	1.77	41
42	November	2019		0.45%	1.77	0.01	1.78	42
43	December	2019		0.46%	1.78	0.01	1.79	- 43
44	January	2020		0.42%	1.79	0.01	1.79	44
45	February	2020		0.39%	1.79	0.01	1.80	45
	March	2020		0.42%	1.80	0.01	1.81	46
	April	2020 2020		0.39% 0.40%	1.81 1.81	0.01 0.01	1.81 1.82	47 48
	May June	2020		0.40%	1.81	0.01	1.82	
	July	2020		0.29%	1.82	0.01	1.83	49 50
	August	2020		0.29%	1.83	0.01	1.83	51
	September	2020		0.28%	1.84	0.01	1.84	52
	October	2020		0.28%	1.84	0.01	1.85	53
	November	2020		0.27%	1.85	0.00	1.86	54
	December	2020		0.28%	1.86	0.01	1.86	

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

Appendix X Cycle 13 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 7 (\$1,000)

Line								Line
No. 1	-	Col. 1	Col. 2	<u>Col. 3</u>	Col. 4	Col. 5	Col. 6	No. 1
2	Calculations:	<u>C01. 1</u>	= Col. 2 - Col. 6	<u>C01. 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3	Culculations.		COI. 2 COI. 0		Cumulative	See Foundte 5	Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
56	January	2021		0.28%	1.86	0.01	1.87	56
57	February	2021		0.25%	1.87	0.00	1.87	57
58	March	2021		0.28%	1.87	0.01	1.88	58
59	April	2021		0.27%	1.88	0.01	1.88	59
60	May	2021		0.28%	1.88	0.01	1.89	60
61	June	2021		0.27%	1.89	0.01	1.89	61
62	July	2021		0.28%	1.89	0.01	1.90	62
63	August	2021		0.28%	1.90	0.01	1.90	63
64	September	2021		0.27%	1.90	0.01	1.91	64
65	October	2021		0.28%	1.91	0.01	1.91	65
66	November	2021		0.27%	1.91	0.01	1.92	66
67	December	2021		0.28%	1.92	0.01	1.92	67
68	January	2022		0.28%	1.92	0.01	1.93	68
69	February	2022		0.25%	1.93	0.00	1.93	69
70	March	2022		0.28%	1.93	0.01	1.94	70
71	April	2022		0.27%	1.94	0.01	1.94	71
72	May	2022		0.28%	1.94	0.01	1.95	72
73 74	June July	2022 2022		0.27% 0.31%	1.95 1.95	0.01 0.01	1.95 1.96	73 74
75	August	2022		0.31%	1.96	0.01	1.96	75
76	September	2022		0.30%	1.97	0.01	1.97	76
77	October	2022		0.42%	1.97	0.01	1.98	77
78	November	2022		0.40%	1.98	0.01	1.99	78
79	December	2022		0.42%	1.99	0.01	2.00	79
80	January	2023		0.54%	2.00	0.01	2.01	80
81	February	2023		0.48%	2.01	0.01	2.02	81
82	March	2023		0.54%	2.02	0.01	2.03	82
83	April	2023		0.62%	2.03	0.01	2.04	83
84	May	2023		0.64%	2.04	0.01	2.05	84
85	June	2023		0.62%	2.05	0.01	2.07	85
86	July	2023		0.68%	2.07	0.01	2.08	86
87	August	2023		0.68%	2.08	0.01	2.09	87
88	September	2023		0.66%	2.09	0.01	2.11	88
89	October	2023		0.71%	2.11	0.01	2.12	89
90	November	2023		0.69%	2.12	0.01	2.14	90
91	December	2023		0.71%	2.14	0.02	2.15	91
92	January	2024		0.72%	2.15	0.02	2.17	92
93	February	2024		0.68%	2.17	0.01	2.18	93
94	March	2024		0.72%	2.18	0.02	2.20	94
	April	2024		0.70%	2.20	0.02	2.21	95
	May June	2024 2024		0.72% 0.70%	2.21 2.23	0.02 0.02	2.23 2.25	96 97
	July	2024		0.70%	2.23	0.02	2.25	97 98
	August	2024		0.72%	2.25	0.02	2.28	98 99
	September	2024		0.72%	2.28	0.02	2.29	100
	October	2024		0.70%	2.29	0.02	2.31	101
	November	2024		0.70%	2.31	0.02	2.33	102
	December	2024		0.70%	2.33	0.02	2.34	
104			\$ 1.58			\$ 0.76_		104
					=			

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

Posted FERC Interest rates

Estimated FERC Interest rates

 $^{^{2}\}quad$ Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 13 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 8 (\$1,000)

Line				D. C	Line
No.	<u>Description</u>	<u>A1</u>	mounts_	Reference	No.
1	Other Adjustments due to Appendix X Cycle 8 Cost Adjustments Calculation:				1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	2.14	Page 2; Line 15; Col. C	3
4					4
5	Interest Expense		0.90	Page 15; Line 93; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	3.04	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	0.253	Line 7 / Line 9	11

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

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

Appendix X Cycle 13 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 8 (\$1,000)

B C = A - B

Line No.	A. Citizens' Annual Cost @ Proposed Changed Rates	Revised - Appendi X Cycle 8 BORDER - EAST LINE	х (As Filed - Appendix X Cycle 8 ER19-2017, ER22-139 and ER24- 176 BORDER - EAST LINE		erence rease	Reference	Line No.
INO.	A. Cutzens Annuai Cost @ Froposed Changed Kates	EAST LINE		EAST LINE	(Бес	rease)	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 6	3 \$	63	\$	-	Page 3 and Page 4, Line 1	1
2 3 4	Section 2 - Non-Direct Expense Cost Component	1,58	8 v	1,587		1	Page 3 and Page 4, Line 3	3 4
5	Section 3 - Cost Component Containing Other Specific Expenses	78	7	787		-	Page 3 and Page 4, Line 5	5
8	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection							6 7 8
9 10	True-Up Adjustment derived in Cycle 8	93	7 V	936		1	Page 3 and Page 4, Line 9	9 10
	Section 5 - Interest True-Up Adjustment Cost Component							11 12
13	Cycle 7 Interest True-Up Adjustment	6)	60		-	Page 3 and Page 4, Line 13	13
14 15 16	Total Citizens' Cycle 8 Annual Costs	\$ 3,43	1 V \$	3,432	\$	2	Page 3 and Page 4, Line 15	14 15 16

			sed - Appendix X Cycle 8	As Filed - Appendix X Cycle 8 ER19-2017, ER22-139 and ER24- 176		Dif	ference		
Line		1	BORDER -		BORDER -	In	crease		Line
No.	B. Citizens' Monthly Cost @ Proposed Changed Rates	F	AST LINE		EAST LINE	(Decrease)		Reference	No.
17									17
18	Section 1 - Direct Maintenance Expense Cost Component	\$	5.224	\$	5.224	\$	-	Page 3 and Page 4, Line 18	18
19			422.202		122 245			D 2 1D 47: 20	19
20	Section 2 - Non-Direct Expense Cost Component		132.292	′	132.245		0.047	Page 3 and Page 4, Line 20	20
21			(5.551		(5.551			D 2 1D 41: 22	21
22 23	Section 3 - Cost Component Containing Other Specific Expenses		65.551		65.551		-	Page 3 and Page 4, Line 22	22 23
24	Section 4 - True-Up Adjustment Cost Component								23
25	Section 4 - 11 de-Op Adjustment Cost Component								25
26	True-Up Adjustment derived in Cycle 8		78.076	,	78.028		0.048	Page 3 and Page 4, Line 26	26
27	True of Augustinent derived in Cycle (70.070		70.020		0.040	rage 5 and rage 1, Ellie 20	27
28	Section 5 - Interest True-Up Adjustment Cost Component								28
29									29
30	Cycle 7 Interest True-Up Adjustment		4.974		4.974		-	Page 3 and Page 4, Line 30	30
31									31
32	Total Citizens' Cycle 8 Monthly Costs	\$	286.200	1 \$	286.022	\$	0.178	Page 3 and Page 4, Line 32	32
33									33
34	12 Month Rate Effective Period (June 2019 to May 2020)		12		12			Page 3 and Page 4, Line 34	34
35									35
36	Total Citizens' Cycle 8 Annual Costs	\$	3,434	\$	3,432	\$	2	Page 3 and Page 4, Line 36	36
37									37

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

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

Transmission Revenues Data to Reflect Changed Rates

Rate Effective Period June 1, 2019 to May 31, 2020 (\$1,000)

I						٦
Line			BORDER -			Line
No.	A. Citizens' Annual Cost @ Proposed Changed Rates	I	EAST LINE		Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	63		Attachment 2; Sec. 1; Page 1; Line 17	1
2					, , ,	2
3	Section 2 - Non-Direct Expense Cost Component		1,588	v	Pg5 Rev Attachment 2; Sec. 2; Page 1; Line 31	3
1	Section 2 - Non-Direct Expense Cost Component		1,500	۰	1 g5 Nev Attachment 2, 5ec. 2, 1 age 1, Ente 51	1
-	6 . 4 . 2 . C . 4 C 4 C . 4 Od 6		787		Au 1 (2.6 2.B 2.1; 22	-
3	Section 3 - Cost Component Containing Other Specific Expenses		/8/		Attachment 2; Sec. 3; Page 2; Line 23	3
6						6
7	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection					7
8						8
9	True-Up Adjustment derived in Cycle 8		937	٧	Pg7 Rev Attachment 3; Sec. 4a; Page TU; Col. m; Line 32	9
10	, ,					10
11	Section 5 - Interest True-Up Adjustment Cost Component					11
12	section of interest true op indjustment cost component					12
13	Cycle 7 Interest Two Un Adiverment		60		Attachment 2, See 5, Dage Int TII, Col. m Line 15	13
	Cycle 7 Interest True-Up Adjustment		00		Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15	
14				١.		14
15	Total Citizens' Cycle 8 Annual Costs	\$	3,434	٧	Sum Lines 1 thru 13	15
16						16

Line		BORDER -		Line
No.	B. Citizens Monthly Cost @ Proposed Changed Rates	EAST LINE	Reference	No.
17				17
18	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.224	Line 1 Above / 12 Months	18
19				19
	Section 2 - Non-Direct Expense Cost Component	132.292	Line 3 Above / 12 Months	20
21				21
22	Section 3 - Cost Component Containing Other Specific Expenses	65.551	Line 5 Above / 12 Months	22
23				23
	Section 4 - True-Up Adjustment Cost Component			24
25	Two IIs Adictional desired in Costs 0	78.076	Line 9 Above / 12 Months	25 26
26 27	True-Up Adjustment derived in Cycle 8	/8.0/6	Line 9 Above / 12 Months	26 27
28	Section 5 - Interest True-Up Adjustment Cost Component			28
29	Section 3 - Interest 11 ue-op Aujustinent Cost Component			29
30	Cycle 7 Interest True-Up Adjustment	4.974	Line 13 Above / 12 Months	30
31	-y			31
32	Total Citizens' Cycle 8 Monthly Costs	\$ 286.200	Sum Lines 18 thru 30	32
33				33
34	12 Month Rate Effective Period (June 2019 to May 2020)	12		34
35			7	35
36	Total Citizens' Cycle 8 Annual Costs	\$ 3,434	Line 32 x Line 34	36
37				37

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

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

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

Transmission Revenues Data to Reflect Changed Rates

Rate Effective Period June 1, 2019 to May 31, 2020 (\$1,000)

Line		BORDER -			Line
No.	A. Citizens' Annual Cost @ Proposed Changed Rates	EAST LINE		Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$ 63		Attachment 2; Sec. 1; Page 1; Line 17	1 2
3	Section 2 - Non-Direct Expense Cost Component	1,587	٧	Pg5 Rev Attachment 2; Sec. 2; Page 1; Line 31	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses	787		Attachment 2; Sec. 3; Page 2; Line 23	5
6					6
	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection				9
8 9	True-Up Adjustment derived in Cycle 8	936	٧	Pg8 Rev Attachment 3; Sec. 4a; Page TU; Col. m; Line 32	9
10					10
	Section 5 - Interest True-Up Adjustment Cost Component				11
12				4" 1 (2.0 5.D L) TH C.1 1: 15	12
13 14	Cycle 7 Interest True-Up Adjustment	60		Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15	13 14
15	Total Citizens' Cycle 8 Annual Costs	\$ 3,432	٧	Sum Lines 1 thru 13	15
16					16

Line		BORDER -		Line
No.	B. Citizens Monthly Cost @ Proposed Changed Rates	EAST LINE		No.
17				17
18	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.224	Line 1 Above / 12 Months	18
19				19
	Section 2 - Non-Direct Expense Cost Component	132.245	V Line 3 Above / 12 Months	20
21				21
22	Section 3 - Cost Component Containing Other Specific Expenses	65.551	Line 5 Above / 12 Months	22
23				23
	Section 4 - True-Up Adjustment Cost Component			24
25				25
26	True-Up Adjustment derived in Cycle 8	78.028		26
27				27
	Section 5 - Interest True-Up Adjustment Cost Component			28
29				29
30	Cycle 7 Interest True-Up Adjustment	4.974	-	30
31	Tatal Citizens Couls 9 Manthly Couts	6 20(.022		31
32	Total Citizens' Cycle 8 Monthly Costs	\$ 286.022	=	32
33	10 M d D d Em d	12		33
34	12 Month Rate Effective Period (June 2019 to May 2020)	12	-l	34
35	Total Citizana! Cyala & Annual Costs	e 2.422		35
36	Total Citizens' Cycle 8 Annual Costs	\$ 3,432	-	36
37				37

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

SAN DIEGO GAS & ELECTRIC COMPANY

Cost Statement BK2

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Operations Expense Carrying Charge Percentage		0.55%	Page 2; Line 6	2
3				-	3
4	Transmission Maintenance Expense Carrying Charge Percentage		0.10%	Page 2; Line 10	4
5					5
6	Transmission Related A&G Carrying Charge Percentage		0.63%	Page 2; Line 17	6
7					7
8	Transmission Related Payroll Tax Carrying Charge Percentage		0.02%	Page 2; Line 22	8
9					9
10	Transmission Related General & Common Plant Revenues Carrying Charge Percentage		0.40%	Page 2; Line 25	10
11			0.00%	Mark P. Harris Co.	11
12 13	Transmission Depreciation		0.00%	Not Applicable to Citizens Service	12 13
13	Federal and State Income Tax		0.00%	Not Applicable to Citizens Service	13
15	redetal and State income Tax		0.0078	Not Applicable to Citizens Service	15
	Rate of Return		0.00%	Not Applicable to Citizens Service	16
17			0.0070	That I applicable to Chimelin Bell vice	17
18	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.14%	Page 2; Line 38	18
19				3 /	19
20	Total		1.84%	Sum Lines 2 thru 18	20
21					21
22	Transmission Related Municipal Franchise Fees Expenses	1.0277%	0.02%	Line 20 x Franchise Fee Rate	22
23					23
24	Annual Carrying Charge Rate as Applied to Leased Transmission Plant		1.86%	Line 20 + Line 22	24
25					25
26	B. Derivation of Non-Direct Expense Cost Component				26
27	Citizens Energy Portion of Sunrise Border-East Line		\$ 85,194	Lease Agreement	27
28					28
29	Annual Carrying Charged Rate		1.86%	Line 24 Above	29
30					30
31	Annual Transmission Maintenance and Other Costs Charged to Citizens		\$ 1,588 √	Line 27 x Line 29	31

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

San Diego Gas & Electric Company Cost Statement BK2

Line No.			Amounts	Reference	Line No.	
1	Total Transmission Plant	\$	5,762,982	Pg9 Rev Statement AD; Line 11	1	
2	A Townsied and Deleted ORM Forestern				2 3	
3	A. Transmission Related O&M Expenses Transmission Operation Expenses	S	31,879	Pg12.3 Rev AH-2; (Line 17 + Line 35); Col. g	3 4	
4 5	Transmission Operation Expenses	3	31,079	rg12.3 Rev Ari-2; (Line 17 + Line 33); Coi. g	5	
6	Transmission Operations Expense Carrying Charge Percentage		0.55%	Line 4 / Line 1	6	
7	Transmission Operations Expense Carrying Charge referringe		0.5570	Ellie 4 / Ellie 1	7	
8	Transmission Maintenance Expenses	\$	5,768	Pg12.3 Rev AH-2; Line 31; Col. g	8	
9	•			, , , ,	9	
10	Transmission Maintenance Expense Carrying Charge Percentage		0.10%	Line 8 / Line 1	10	
11					11	
12	Total Transmission O&M	\$	37,647	Line 4 + Line 8	12	
13					13	
14	B. Transmission Related A&G Expenses				14	
15	Total Transmission Related A&G Expenses Including Property Ins.	\$	36,473 √	Pg9 Rev Statement AH; Line 42	15	
16	T		0.620/		16	
17 18	Transmission Related A&G Carrying Charge Percentage		0.63%	Line 15 / Line 1	17 18	
19	C. Transmission Related Payroll				19	
20	Transmission Related Payroll Taxes Expense	\$	1,395	Statement AK; Line 41	20	
21	Transmission related raylon raxes Expense	Ψ	1,575	Statement 7tt, Ente 41	21	
22	Transmission Related Payroll Tax Carrying Charge Percentage		0.02%	Line 20 / Line 1	22	
23					23	
24	D. Transmission Related General & Common Plant Revenues				24	
25	Transmission Related General & Common Plant Revenues Carrying Charge Percentage		0.40%	Page 3; Line 18	25	
26					26	
27	E. Transmission Related Working Capital				27	
28	Citizens Financed Transmission Projects:				28	
29	Transmission Related M&S Allocated to Transmission	\$	52,608	Pg10 Rev Statement AL; Line 5	29	
30	Transmission Related Prepayments Allocated to Transmission		19,882	Pg10 Rev Statement AL; Line 9	30	
31	Transmission Related Working Cash		9,265 √	Pg10 Rev Statement AL; Line 19	31	
32 33	Total Transmission Related Working Capital	\$	81,756 √	Sum Lines 29 thru 31	32 33	
34	Return Plus FIT and SIT Rate		9.6611%	Pg16 Rev Statement AV2; Line 31	33 34	
35	Return 1 us 111 and 511 Rate		2.001170	1 g10 Rev Statement A v 2, Eme 31	35	
36	Transmission Working Capital Revenue	\$	7,898	Line 32 x Line 34	36	
37		-	1,050	Eme 32 x Eme 3 .	37	
38	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.14%	Line 36 / Line 1	38	

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

San Diego Gas & Electric Company Cost Statement BK2

Line No.			Amounts	Reference	Line No.
1 2	D1. General & Common Plant Rate Total Electric Common Plant Investment	\$	914,537	Pg9 Rev Statement AD; Line 19	1 2
3 4 5	Total Electric General Plant Investment		392,237	Pg9 Rev Statement AD; Line 17	3 4 5
6 7	Total Electric General and Common Plant	\$	1,306,774	Line 2 + Line 4	6 7
8 9	Annual Gen & Common Plant Fixed Charge Rate		16.90%	Line 37 Below	8
10 11	Electric General and Common Plant Revenue	\$	220,831	Line 6 x Line 8	10 11
12	Transmission Wages Allocation Factor for Citizens		10.36%	Statement AI; Line 17	12 13
14 15	Transmission Related General & Common Plant Revenue	\$	22,881	Line 10 x Line 12	14 15
16 17	Total Transmission Plant	\$	5,762,982	Pg9 Rev Statement AD; Line 11	16 17
18 19	Transmission Related General and Common Plant Revenue Carrying Charge Percentage		0.40%	Line 14 / Line 16	18 19
20 21	D2. Derivation of General and Common Plant Annual Revenue Maintenance of General and Common Plant		0.00%	Captured in Transmission Plant A&G allocation	20 21
22 23	Payroll Taxes		0.00%	Captured in Transmission Plant Payroll Taxes	22 23
24 25 26	A&G		0.00%	Captured in Transmission Plant A&G allocation	24 25 26
27 28	General and Common Plant Depreciation Rate		7.24%	Line 46 Below	27 28
29 30	Federal & State Income Tax		2.14%	Pg16 Rev Statement AV2; Line 27	29 30
31 32	Rate of Return Adjustment Factor		7.52%	Pg16 Rev Statement AV2; Line 29	31 32
33 34	Working Capital		0.00%	Captured in Transmission Plant allocation	33 34
35 36	General & Common Plant Accumulated Deferred Income Taxes (ADIT) Adjustment		0.00%	Line 58 Below	35 36
37 38	Annual General and Common Plant Fixed Charge Rate		16.90%	Sum Lines 21 thru 35	37 38
39 40	D3. General & Common Plant Rate Common Depreciation Expense	\$	77,422	Pg13 Rev Statement AJ; Line 1	39 40
41 42	General Depreciation Expense	\$	17,161	Pg13 Rev Statement AJ; Line 3	41 42
43 44	Total Electric General and Common Plant	\$	1,306,774	Line 6 Above	43 44
45 46 47	Common and General Plant Depreciation Rate		7.24%	(Line 40 + Line 42) / Line 44	45 46 47
48 49	D4. Derivation of General and Common Plant ADIT as a Percent of Transmission Plant				48 49
50 51	General and Common Plant ADIT	\$		AF-3; Line 3; Col. c	50 51
52 53	Return Plus FIT and SIT		9.6611%	Pg16 Rev Statement AV2; Line 31	52 53
54 55	General & Common Plant ADIT Revenues	\$	-	Line 50 x Line 52	54 55
56 57	General & Common Plant Investment	\$	1,306,774	Line 6 Above	56 57
58	Transmission Related General & Common Plant ADIT Revenue Carrying Charge Percentage		0.00%	Line 54 / Line 56	58

AS FILED SEC 2 NON-DIRECT EXP WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

SAN DIEGO GAS & ELECTRIC COMPANY Cost Statement BK2

Line No.		Amounts	Reference	Line No.
INO.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Operations Expense Carrying Charge Percentage	0.55% √	Page 2; Line 6	2
3			-	3
4	Transmission Maintenance Expense Carrying Charge Percentage	0.10%	Page 2; Line 10	4
5				5
6	Transmission Related A&G Carrying Charge Percentage	0.63%	Page 2; Line 17	6
7				7
8	Transmission Related Payroll Tax Carrying Charge Percentage	0.02%	Page 2; Line 22	8
9				9
10	Transmission Related General & Common Plant Revenues Carrying Charge Percentage	0.40%	Page 2; Line 25	10
11		0.0007		11
12	Transmission Depreciation	0.00%	Not Applicable to Citizens Service	12
13	Federal and State Income Tax	0.00%	Not A all the Cities Continu	13 14
15	rederal and State Income 1 ax	0.00%	Not Applicable to Citizens Service	14
16	Rate of Return	0.00%	Not Applicable to Citizens Service	16
17	Kale of Ketulii	0.0078	Not Applicable to Citizens Service	17
18	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.14%	Page 2; Line 38	18
19	Transmission reduced working cupital revenue callying criange referentiage	0.1170	rage 2, Ellie 30	19
20	Total	1.84% √	Sum Lines 2 thru 18	20
21				21
22	Transmission Related Municipal Franchise Fees Expenses 1.0277%	0.02%	Line 20 x Franchise Fee Rate	22
23	· · · · · · · · · · · · · · · · · · ·			23
24	Annual Carrying Charge Rate as Applied to Leased Transmission Plant	1.86% √	Line 20 + Line 22	24
25				25
26	B. Derivation of Non-Direct Expense Cost Component			26
27	Citizens Energy Portion of Sunrise Border-East Line	\$ 85,194	Lease Agreement	27
28				28
29	Annual Carrying Charged Rate	1.86% √	Line 24 Above	29
30				30
31	Annual Transmission Maintenance and Other Costs Charged to Citizens	\$ 1,587 V	Line 27 x Line 29	31

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

AS FILED SEC 2 NON-DIRECT EXP WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

San Diego Gas & Electric Company Cost Statement BK2

Section 2 - Derivation of Non-Direct Expenses Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2018

Line					Line
No.		A	mounts	Reference	No.
1 2	Total Transmission Plant	\$	5,762,982 √	Pg9 Rev Statement AD; Line 11	1 2
3	A. Transmission Related O&M Expenses				3
4	Transmission Operation Expenses	\$	31,879 V	Pg12.3 Rev AH-2; (Line 17 + Line 35); Col. g	4
5					5
6	Transmission Operations Expense Carrying Charge Percentage		0.55% √	Line 4 / Line 1	6
7					7
8	Transmission Maintenance Expenses	\$	5,768	Pg12.3 Rev AH-2; Line 31; Col. g	8
9	Transmission Maintenance Expense Carrying Charge Percentage		0.10%	Line 8 / Line 1	9 10
10 11	Transmission Maintenance Expense Carrying Charge Percentage		0.10%	Line 8 / Line 1	11
12	Total Transmission O&M	s	37,647 √	Line 4 + Line 8	12
13	Total Hammission Octor	9	37,047	Enic 4 · Enic 6	13
14	B. Transmission Related A&G Expenses				14
15	Total Transmission Related A&G Expenses Including Property Ins.	\$	36,436 √	Pg12 Rev Statement AH; Line 41	15
16					16
17	Transmission Related A&G Carrying Charge Percentage		0.63%	Line 15 / Line 1	17
18					18
19	C. Transmission Related Payroll	_			19
20	Transmission Related Payroll Taxes Expense	\$	1,395	Statement AK; Line 41	20
21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.02%	Line 20 / Line 1	21 22
23	Transmission Related Payron Tax Carrying Charge Percentage		0.02%	Line 20 / Line 1	23
24	D. Transmission Related General & Common Plant Revenues				24
25	Transmission Related General & Common Plant Revenues Carrying Charge Percentage		0.40%	Page 3; Line 18	25
26					26
27	E. Transmission Related Working Capital				27
28	Citizens Financed Transmission Projects:				28
29	Transmission Related M&S Allocated to Transmission	\$	52,608 √	Pg15 Rev Statement AL; Line 5	29
30	Transmission Related Prepayments Allocated to Transmission		19,882 √	Pg15 Rev Statement AL; Line 9	30
31	Transmission Related Working Cash		9,260 √	Pg15 Rev Statement AL; Line 19	31
32	Total Transmission Related Working Capital	S	81,751 √	Sum Lines 29 thru 31	32
33	D. DI FITE LOTED.		0.661104	DICE CONTRACTOR	33
34 35	Return Plus FIT and SIT Rate		9.6611%	Pg16 Rev Statement AV2; Line 31	34 35
36	Transmission Working Capital Revenue	e	7,898 √	Line 32 x Line 34	35 36
37	rransinission working Capital Revenue	3	/,070 V	Line 32 x Line 34	37
38	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.14%	Line 36 / Line 1	38

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

AS FILED SEC 2 NON-DIRECT EXP WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

San Diego Gas & Electric Company Cost Statement BK2 2 - Derivation of Non-Direct Expenses Cost

Section 2 - Derivation of Non-Direct Expenses Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2018 (\$1,000)

Line No.		A	mounts	Reference	Line No.
1 2	D1. General & Common Plant Rate Total Electric Common Plant Investment	S	914,537 √	Pg9 Rev Statement AD; Line 19	1 2
3 4 5	Total Electric General Plant Investment		392,237 v	Pg9 Rev Statement AD; Line 17	3 4 5
6	Total Electric General and Common Plant	\$	1,306,774 √	Line 2 + Line 4	6 7
8	Annual Gen & Common Plant Fixed Charge Rate		16.90% √	Line 37 Below	8 9
10 11	Electric General and Common Plant Revenue	\$	220,831 √	Line 6 x Line 8	10 11
12 13	Transmission Wages Allocation Factor for Citizens		10.36%	Statement AI; Line 17	12 13
14 15	Transmission Related General & Common Plant Revenue	S	22,881 √	Line 10 x Line 12	14 15
16 17	Total Transmission Plant	\$	5,762,982 √	Pg9 Rev Statement AD; Line 11	16 17
18 19	Transmission Related General and Common Plant Revenue Carrying Charge Percentage		0.40%	Line 14 / Line 16	18 19
20 21	D2. Derivation of General and Common Plant Annual Revenue Maintenance of General and Common Plant		0.00%	Captured in Transmission Plant A&G allocation	20 21
22 23 24	Payroll Taxes		0.00%	Captured in Transmission Plant Payroll Taxes	22 23 24
25 26	A&G		0.00%	Captured in Transmission Plant A&G allocation	25 26
27 28	General and Common Plant Depreciation Rate		7.24% √	Line 46 Below	27 28
29 30	Federal & State Income Tax		2.14%	Pg16 Rev Statement AV2; Line 27	29 30
31 32	Rate of Return Adjustment Factor		7.52%	Pg16 Rev Statement AV2; Line 29	31 32
33 34	Working Capital		0.00%	Captured in Transmission Plant allocation	33 34
35 36	General & Common Plant Accumulated Deferred Income Taxes (ADIT) Adjustment		0.00%	Line 58 Below	35 36
37 38	Annual General and Common Plant Fixed Charge Rate		16.90% √	Sum Lines 21 thru 35	37 38
39 40	D3. General & Common Plant Rate Common Depreciation Expense	\$	77,422 v	Pg13 Rev Statement AJ; Line 1	39 40 41
41 42 43	General Depreciation Expense	\$	17,161 √	Pg13 Rev Statement AJ; Line 3	42 43
44 45	Total Electric General and Common Plant	\$	1,306,774 v	Line 6 Above	44 45
46 47	Common and General Plant Depreciation Rate		7.24% √	(Line 40 + Line 42) / Line 44	46 47
48 49	<u>D4. Derivation of General and Common Plant ADIT as a Percent of Transmission Plant</u>				48 49
50 51	General and Common Plant ADIT	\$	-	AF-3; Line 3; Col. c	50 51
52 53	Return Plus FIT and SIT		9.6611%	Pg16 Rev Statement AV2; Line 31	52 53
54 55	General & Common Plant ADIT Revenues	\$	-	Line 50 x Line 52	54 55
56 57	General & Common Plant Investment	\$	1,306,774 v	Line 6 Above	56 57
58	Transmission Related General & Common Plant ADIT Revenue Carrying Charge Percentage		0.00%	Line 54 / Line 56	58

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

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

True-Up Period - January 1, 2018 to December 31, 2018

(\$1,000)

				Cy	cle 6 Rate	es						Cycle 7	Rates							1
Line		(a)	(b	o)	(c)	(d)	(e)		(f)	(g)	(h)	(i)	(j)	(k)	(l)		(m)		Line
No.	Description	Jan-18	Feb	-18	Mar-18	Apr-18	May-18	J	un-18	Jul-18	Aug-18	Sep-	-18	Oct-18	Nov-18	Dec-1	8	Total	Reference	No.
																				1
1	Beginning Balance (Over)/Undercollection		\$	153 \$	307	\$ 461	\$ 616	\$	772	\$ 795	\$ 81	8 \$	842 \$	865	\$ 889	\$ 9	13		Previous Month Balance, Line 32	1
2												٧	,			٧				2
3	Recorded Revenues (Sections 1, 2 & 3)	\$ -		-	-	-	-		214	214	21	4	214	214	214	2	14 \$	1,500	Cycle 6 = TU-1a; Line 21	3
4																			Cycle 7 = TU-1b; Line 21	4
5	Amortization of True-Up Adjustment and Interest True-Up Adjustment: 3																			5
6	i. Amortization of Cycle 5 True-Up Adjustment																	-	Not Applicable to 2018 Base Period	6
7	ii. Amortization of Cycle 5 Interest True-Up Adjustment		4	4	4	4	4	1										22	Negative of TU-1a; Line 17	7
8	• •																			8
9	v. Amortization of Cycle 6 True-Up Adjustment	4	6	46	46	46	46											229	Negative of TU-1a; Line 11	9
10	vi. Amortization of Cycle 6 Interest True-Up Adjustment								3	3		3	3	3	3		3	22	Negative of TU-1b; Line 15	10
11																				11
12	vii. Amortization of Cycle 7 True-Up Adjustment								(115)	(115)	(11:	5) ((115)	(115)	(115)) (1:	15)	(803)	Negative of TU-1b; Line 11	12
13	viii. Amortization of Cycle 7 Interest True-Up Adjustment																	-	Not Applicable to 2018 Base Period	13
14																				14
15	Amortization of Credit for Cycle 5 and Cycle 6								80	80	8	0	80	80	80	8	80	561	Negative of TU-1b; Line 19	15
16	Total Amortization of True-Up Adjustments	\$ 5	0 \$	50 \$	50	\$ 50	\$ 50	\$	(31)	\$ (31)	\$ (3	1) \$	(31) \$	(31)	\$ (31)) \$ (3	31) \$	31	Sum Lines 6 thru 15	16
17																				17
18	Adjusted Total Recorded Revenues	\$ 5	0 \$	50 \$	50	\$ 50	\$ 50	\$	183	\$ 183	\$ 18	3 \$	183 \$	183	\$ 183	\$ 13	83 \$	1,531	Line 3 + Line 16	18
19																				19
20	Total True-Up Cost of Service	20	3	203	203	203	203		203	203	20	3	203	203	203	20	03	2,437	V Rev Att. 3; Sec. 4b; TU-2; Line 14	20
21																				21
22	True-Up Adjustment without Interest - Net Monthly (Over)/Undercollection	\$ 15	3 \$	153 \$	153	\$ 153	\$ 153	\$	20	\$ 20	\$ 2	0 \$	20 \$	20	\$ 20	\$ 2	20 \$	906	V Line 20 Minus Line 18	22
23																				23
24																				24
25	Interest Expense Calculations:																			25
26	Beginning Balance for Interest Expense 1	\$ -	\$	- 5	\$ -	\$ 461	\$ 461	\$	461	\$ 795	\$ 79	5 \$	795 \$	865	\$ 865	\$ 80	55		Balance Beginning of Quarter	26
27	Monthly Activity Included in Interest Calculation Basis	7	6	229	382	76	229		316	10	3	0	50	10	30		50		See Footnote 2	27
28	Basis for Interest Expense Calculation	\$ 7	6 \$	229 \$	382	\$ 538	\$ 691	\$	777	\$ 805	\$ 82	5 \$	845 \$	875	\$ 895	\$ 9	16		√ Line 26 + Line 27	28
29	Monthly Interest Rate	0.36	% 0.	.33%	0.36%	0.37%	0.38%		0.37%	0.40%	0.40	% 0.	.39%	0.42%	0.41%				FERC Interest Rate Website	29
30	Interest Expense	\$ 0.2	8 \$ (0.76 \$	1.38	\$ 1.99	\$ 2.63	\$	2.88	\$ 3.22	\$ 3.3	0 \$ 3	3.30 \$	3.68	\$ 3.67	\$ 3.5	85 \$	31	Line 28 x Line 29	30
31											•				•					31
32	True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection	\$ 15	3 \$	307 \$	461	\$ 616	\$ 772	\$	795	\$ 818	\$ 84	2 \$	865 \$	889	\$ 913	\$ 93	37 \$	937	V Sum Lines 1, 22, 30	32
33			•	,					•	•	٧	•	,		٧	٧		•		33

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

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).

Monthly Activity Calculated as Follows:

a) 1st Month of Quarter = Column a, Line 22 Divided by 2.

b) 2nd Month of Quarter = Column a, Line 22 + (Column b, Line 22 Divided by 2).

c) 3rd Month of Quarter = Column a, Line 22 + Column b, Line 22 + (Column c, Line 22 Divided by 2).

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

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

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

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

True-Up Period - January 1, 2018 to December 31, 2018

					Cycl	e 6 Ra	tes									Cycle	7 Rates	s								1
Line		(a)		(b)		(c)		(d)	(e)	((f)	(g)	(h)	((i)	(j)		(k)	(I)	(m)			Liı
No.	Description	Jan-1	18	Feb-18	N	Iar-18	A	pr-18	Ma	y-18	Jui	n-18	Jul-	18	Aug-18	Se	p-18	Oct-1	8	Nov-18	Dec	-18	Total		Reference	No
1	Beginning Balance (Over)/Undercollection		9	15.	3 \$	307	\$	461	\$	616	\$	772	\$	795	818	\$	841	\$ 8	65 \$	889	\$	912		٧	Previous Month Balance, Line 32	1
2																										2
3	Recorded Revenues (Sections 1, 2 & 3)	\$ -		-		-		-		-		214		214	214		214	2	14	214		214	\$ 1,500		Cycle 6 = TU-1a; Line 21	3
4	,																								Cycle $7 = TU-1b$; Line 21	4
5	Amortization of True-Up Adjustment and Interest True-Up Adjustment: 3																									5
6	i. Amortization of Cycle 5 True-Up Adjustment																						-		Not Applicable to 2018 Base Period	6
7	ii. Amortization of Cycle 5 Interest True-Up Adjustment		4		4	4		4		4													22		Negative of TU-1a; Line 17	7
8																										8
9	v. Amortization of Cycle 6 True-Up Adjustment		46	2	6	46	5	46		46													229		Negative of TU-1a; Line 11	9
10	vi. Amortization of Cycle 6 Interest True-Up Adjustment											3		3	3		3		3	3		3	22		Negative of TU-1b; Line 15	1
11												(1.1.5)	,	115	(115		(1.1.5)	/1	1.53	(11.5)		115	(0.02)	,		1
12	vii. Amortization of Cycle 7 True-Up Adjustment											(115)	(115)	(115)	(115)	(1	15)	(115)	(115)	(803))	Negative of TU-1b; Line 11	1
1.5	viii. Amortization of Cycle 7 Interest True-Up Adjustment																						-		Not Applicable to 2018 Base Period	1
14	A 4'- 4' 6C 1'4 6 C 1 5 1 C 1 6											80		80	80		80		80	80		80	561		Negative of TU-1b; Line 19	1
16	Amortization of Credit for Cycle 5 and Cycle 6 Total Amortization of True-Up Adjustments	•	50 5	S 5		50	\$	50	•	50	e	(31)	•	(31)) \$	(31)		31) \$		•	(31)		-	Sum Lines 6 thru 15	1
17	Total Amortization of True-Op Aujustinents)	30 3)	J	30	Þ	30	Þ	30	Ф	(31)	Þ	(31)	\$ (51) 3	(31)	3 (.	31) ş	(31)	3	(31)	\$ 31	-	Sum Lines 6 thru 13	1
1 2	Adjusted Total Recorded Revenues	s	50 5	5 5	2 0	50	¢	50	s	50	¢	183	\$	183 5	8 183	s	183	\$ 13	83 \$	183	\$	183	\$ 1,531		Line 3 + Line 16	1:
10	Aujusteu Totai Recordeu Revenues	Φ	50 4	, ,	у ф	50	φ	50	φ	50	φ	105	φ	105	, 105	Φ	103	φ 1·	υ <i>5</i> φ	103	φ	105	Φ 1,551		Line 3 Line 10	1
20	Total True-Up Cost of Service	2	03	20	2	203		203		203		203		203	203		203	21	03	203		203	2,436	,	Rev Att. 3; Sec. 4b; TU-2; Line 14	2
21	Total True-op cost of Service		05	20.		200		200		203		200		203	200		200		0.5	200		200	2,400	┪"	Rev 7tt. 3, Sec. 40, 10 2, Ellio 14	2
	True-Up Adjustment without Interest - Net Monthly (Over)/Undercollection	s 1	53 9	15	3 S	153	s	153	S	153	S	20	s	20 5	\$ 20	s	20	s ·	20 S	20	S	20	s 905	v	Line 20 Minus Line 18	22
23	• (• · · · ·) • · · · · · · · · · · · · ·	y 1		, 10.	-	100	Ψ	100	Ψ	100	-					Ψ		Ψ .	-0 0				3 700	Ť		23
24																								t		2.
25	Interest Expense Calculations:																									2
26	Beginning Balance for Interest Expense ¹	s -		e _	s		•	461	•	461	e	461	•	795	8 795	e.	795	s 8	65 S	865	•	865		١,,	Balance Beginning of Quarter	2
27	Monthly Activity Included in Interest Calculation Basis		76	22		382	Ф	76	Ф	229	-	316	Ф	10	30	-	50		10 10	30	φ	50		,	See Footnote 2	2
28	Basis for Interest Expense Calculation		76 5	22		382		538	s	691			S	805 5			845		75 \$	895	S	915		v	Line 26 + Line 27	2
29	Monthly Interest Rate	_	6%	0.33		0.36%		0.37%		0.38%		0.37%		40%	0.40%		0.39%	0.4		0.41%		42%		ľ	FERC Interest Rate Website	2
30	Interest Expense		28 \$		5 \$	1.38		1.99		2.62				3.22				\$ 3.		3.67		_	\$ 31		Line 28 x Line 29	3
31	1		- 1						-		•					•								1		3
32	True-Up Adjustment with Interest - Net Monthly (Over)/Undercollection	\$ 1	53 \$	30	7 S	461	\$	616	\$	772	\$	795	\$	818	841	\$	865	\$ 8	89 S	912	\$	936	\$ 936	٧	Sum Lines 1, 22, 30	3:
33	• • • • • • • • • • • • • • • • • • • •																							7		33

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

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

Monthly Activity Calculated as Follows:

a) 1st Month of Quarter = Column a, Line 22 Divided by 2.

b) 2nd Month of Quarter = Column a, Line 22 + (Column b, Line 22 Divided by 2).

c) 3rd Month of Quarter = Column a, Line 22 + Column b, Line 22 + (Column c, Line 22 Divided by 2).

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

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

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE Derivation of Citizens True-Up Cost of Service 12 Months Ending December 31, 2018 (\$1,000)

Line Line Reference 1 No. No. Description Amounts Section 1 - True-Up COS - Direct Maintenance Expense Cost Component 63 Attachment 2; Section 1; Page 1; Line 17 1 1 2 Section 2 - True-Up COS - Non-Direct Expense Cost Component 3 3 1,588 √ Pg5 Rev Attachment 2; Section 2; Page 1; Line 31 4 5 Section 3 - True-Up COS - Cost Component Containing Other Specific Expenses: 6 A. ADIT 71 Rev Attachment 2; Section 3; Page 1; Line 21 7 B. Property Taxes 639 Rev Attachment 2; Section 3; Page 1; Line 28 7 8 8 C. Non-Deductibility of Depreciation on Equity 77 Rev Attachment 2; Section 3; Page 1; Line 33 AFUDC Revenue Component Attachment 2; Section 3; Page 2; Line 19 10 10 D. Removal Costs 11 **Total True-Up Cost of Service** 2,437 √ Sum Lines 1 thru 10 12 12 13 13 Line 12 / 12 months Monthly True-Up Cost of Service 203 14 14

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

¹ Since the 2018 True-Up Cost of Service is the same as the 2018 Base Period, all True-Up Cost of Service costs come from the Base Period Statement BK2.

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

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE Derivation of Citizens True-Up Cost of Service 12 Months Ending December 31, 2018 (\$1,000)

Line					Line
No.	Description	Aı	mounts	Reference 1	No.
1	Section 1 - True-Up COS - Direct Maintenance Expense Cost Component	¢	63	Attachment 2; Section 1; Page 1; Line 17	1
2	Section 1 - True-Op COS - Direct Maintenance Expense Cost Component	Φ	03	Attachment 2, Section 1, 1 age 1, Line 17	2
3	Section 2 - True-Up COS - Non-Direct Expense Cost Component		1,587 √	Pg5 Rev Attachment 2; Section 2; Page 1; Line 31	3
4					4
5	Section 3 - True-Up COS - Cost Component Containing Other Specific Expenses:				5
6	A. ADIT		71	Rev Attachment 2; Section 3; Page 1; Line 21	6
7	B. Property Taxes		639	Rev Attachment 2; Section 3; Page 1; Line 28	7
8	C. Non-Deductibility of Depreciation on Equity		77	Rev Attachment 2; Section 3; Page 1; Line 33	8
9	AFUDC Revenue Component				9
10	D. Removal Costs		-	Attachment 2; Section 3; Page 2; Line 19	10
11			<u>.</u>		11
12	Total True-Up Cost of Service	\$	2,436 √	Sum Lines 1 thru 10	12
13					13
14	Monthly True-Up Cost of Service	\$	203 √	Line 12 / 12 months	14

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

¹ Since the 2018 True-Up Cost of Service is the same as the 2018 Base Period, all True-Up Cost of Service costs come from the Base Period Statement BK2.

SAN DIEGO GAS & ELECTRIC COMPANY Statement AH - Workpapers Operation and Maintenance Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2018

Line No.		FERC Form 1 Page; Line; Col.	Am	ounts	Reference	Line No.
1	D' (' CD' (M')					1
1 2	Derivation of Direct Maintenance Expense: Total Direct Maintenance Cost		•	123	AH-1; Line 52	1 2
3	Total Direct Maintenance Cost		Ф	123	Ari-1, Line 32	3
	Did OU Did To it out IN't					
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:		•	00.266	ATT 2 T : 27 C 1	4
5	Total Non-Direct Transmission O&M Expense		\$	89,266	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			(5.050)	N 2 CAMPA II 41 CAL	6
7	Scheduling, System Control & Dispatch Services			(5,878)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development			(2,718)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses			(8,343)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense			-	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others			-	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense			(3,046)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment			(14,935)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines			(14,792)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines			(671)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments			-	Not Applicable to 2018 Base Period	16
17	Other Cost Adjustments			(544)	AH-2, Line 37; Col. d	17
18	FERC Audit Adjustments			(693)	Pg12.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses		\$	37,647	Sum Lines 5 thru 18	19
20						20
21	Derivation of Non-Direct Administrative and General Expense:					21
22	Total Non-Direct Administrative & General Expense		\$	478,359	Rev AH-3; Line 20; Col. a	22
23	Adjustments to Per Book A&G Expense:		Ψ	.,,,,,,,	100 / 111 3, 2110 20, COII u	23
24	Damages & Injuries				Negative of Rev AH-3; Line 27; Col. a	24
25	CPUC Intervenor Funding Expense - Transmission			_	Negative of Rev AH-3; Line 31; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution			(1,334)	Negative of Rev AH-3; Line 32; Col. a	26
	• .					27
27	CPUC reimbursement fees			(8,601)	Negative of Rev AH-3; Line 33; Col. a	
28	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(141)	Negative of Rev AH-3; Line 34; Col. a	28
29	General Advertising Expenses			(243)	Negative of Rev AH-3; Line 36; Col. b	29
30	CPUC energy efficiency programs			(447)	Negative of Rev AH-3; Sum Lines 26, 28, 30, 37; Col. a or b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account			(65)	Negative of Rev AH-3; Line 39; Col. b	31
32	Other A&G Exclusion Adjustments			(134,313)	Negative of Rev AH-3; Sum Lines 24, 25, 29, 38; Col. b	32
33	Other Cost Adjustments (included in Appendix X Cycle 10; ER22-139)			826	Rev AH-3, Line 20; Col. d	33
34	FERC Audit Adjustments (incl. in Appendix X Cycle 7; ER24-176)			1,984	Rev AH-3; Line 20; Col. f	34
35	Other Cost Adjustments			360 V	Pg9.2 Negative of Rev AH-3; Line 20; Col. h	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$	336,386 √	Sum Lines 22 thru 35	36
37	Less: Property Insurance (Due to different allocation factor)			(5,523)	Negative of AH-3; Line 5; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$	330,863 √	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor			10.36%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses		\$	34,282 v	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant			2,191	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$	36,473 v	Line 40 + Line 41	42
43						43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:					44
45	• • • • • • • • • • • • • • • • • • • •		\$	5,762,982	Pg9 Rev Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	46
47	Transmission Related General Plant			40,641	Pg9 Rev Statement AD; Line 29	47
48	Transmission Related Common Plant			94,758	Pg9 Rev Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant		\$	5,898,381	Sum Lines 45 thru 48	49
50	Total Transmission reduced investment in Flant		Ψ .	3,070,301	Sum Emes 45 unu 46	50
	T-t-1 Tii Dlt % Iti Tii Dlt		•	5,762,982	Line 45 Above	51
	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant		Ф.			
				545,861	Pg9 Rev Statement AD; Line 1	52
53				-	Shall be Zero	53
54				518,891	Pg9 Rev Statement AD; Line 7	54
	Total Distribution Plant		•	6,731,031	Pg9 Rev Statement AD; Line 9	55
56	ĕ			202 227	Shall be Zero	56
57				392,237	Pg9 Rev Statement AD; Line 17	57
58				914,537	Pg9 Rev Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS		\$ 14	4,865,538	Sum Lines 51 thru 58	59
60						60
61	Transmission Property Insurance and Tax Allocation Factor ¹			39.68%	Line 49 / Line 59	61

Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.
 Used to allocate property insurance in conformance with TOA Settlement.

Used to allocate property insurance in conformance with TO4 Settlement.

AS FILED REV STMT AH WITH COST ADJ INCL IN APPENDIX X CYCLE 8 (ER24-176)

SAN DIEGO GAS & ELECTRIC COMPANY Statement AH - Workpapers

Operation and Maintenance Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2018

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 123	AH-1; Line 52	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:		00.266	AH 2 L' - 27 C. L	4 5
5 6	Total Non-Direct Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense:		\$ 89,266	AH-2; Line 37; Col. a	6
7	Scheduling, System Control & Dispatch Services		(5,878)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development		(2,718)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses		(8,343)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense		-	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others		- (2.046)	Negative of AH-2; Line 45; Col. b	11
12 13	Miscellaneous Transmission Expense Maintenance of Station Equipment		(3,046) (14,935)	Negative of AH-2; Line 51; Col. b Negative of AH-2; Line 52; Col. b	12 13
14	Maintenance of Overhead Lines		(14,792)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines		(671)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		-	Not Applicable to 2018 Base Period	16
17	Other Cost Adjustments		(544)	AH-2, Line 37; Col. d	17
18	FERC Audit Adjustments		(693)		18
19	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 37,647	V Sum Lines 5 thru 18	19
20	District ON District All interior of Constitution				20 21
21 22	Derivation of Non-Direct Administrative and General Expense: Total Non-Direct Administrative & General Expense		\$ 478,359	AH-3; Line 20; Col. a	22
23	Adjustments to Per Book A&G Expense:		\$ 476,337	A11-3, Ellic 20, Col. a	23
24	Damages & Injuries		-	Negative of AH-3; Line 27; Col. a	24
25	CPUC Intervenor Funding Expense - Transmission		-	Negative of AH-3; Line 31; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution		(1,334)	Negative of AH-3; Line 32; Col. a	26
27	CPUC reimbursement fees		(8,601)	Negative of AH-3; Line 33; Col. a	27
28	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(141)	Negative of AH-3; Line 34; Col. a	28
29 30	General Advertising Expenses CPUC energy efficiency programs		(243) (447)	Negative of AH-3; Line 35; Col. b Negative of AH-3; Sum Lines 26, 28, 30, 36; Col. a or b	29 30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account		(65)	Negative of AH-3; Sum Lines 20, 28, 50, 50; Col. a of b	31
32	Other A&G Exclusion Adjustments		(134,313)	Negative of AH-3; Sum Lines 24, 25, 29, 37; Col. b	32
33	Other Cost Adjustments (included in Appendix X Cycle 10 ER22-139)		826	AH-3, Line 20; Col. d	33
34	FERC Audit Adjustments		1,984		34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 336,026		35
36	1 , ,		\$ 330,503	Negative of AH-3; Line 5; Col. c	36
37 38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Transmission Wages and Salaries Allocation Factor		\$ 330,503 10.36%	V Line 35 + Line 36 Statement AI; Line 17	37 38
39	Transmission Wages and Salaries Anocation Factor Transmission Related Non-Direct Administrative & General Expenses		\$ 34,245		39
40	Property Insurance Allocated to Transmission, General, and Common Plant		2,191		40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 36,436		41
42					42
43	Derivation of Transmission Plant Property Insurance Allocation Factor:				43
44	Transmission Plant & Incentive Transmission Plant		\$ 5,762,982		44
45 46	Transmission Related Electric Miscellaneous Intangible Plant Transmission Related General Plant		40,641	Shall be Zero Pg9 Rev Statement AD; Line 29	45 46
40	Transmission Related Common Plant		94,758		47
48	Total Transmission Related Investment in Plant		\$ 5,898,381	,	48
49					49
50	Total Transmission Plant & Incentive Transmission Plant		\$ 5,762,982	V Line 44 Above	50
51	Total Steam Production Plant		545,861		51
52			-	Shall be Zero	52
53			518,891		53
54 55			6,731,031	V Pg9 Rev Statement AD; Line 9 V Shall be Zero	54 55
56			392,237		56
57			914,537	,	57
58	Total Plant in Service Excluding SONGS		\$ 14,865,538		58
59	-				59
60	Transmission Property Insurance and Tax Allocation Factor ¹		39.68%	V Line 48 / Line 58	60

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

Used to allocate property insurance in conformance with TO4 Settlement.

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

			(a)	(b)	(c) = (a) - (b)	(d) ²	(e) = (c) + (d)		(g) = (e) + (f)	(h) ⁷	(i) = (g) - (h)		1
Line	FERC		Total	Excluded	Total	Add / (Deduct)	Revised	FERC Audit	Adj A&G with	Add / (Deduct)	Revised		Line
No.	Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	Adj	FERC Audit Adj	A&G Cost Adj	A&G	Reference	No.
1	920	Administrative & General A&G Salaries	\$ 38,528	\$ -	\$ 38,528		\$ 38,528		\$ 38,528		\$ 38,528	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	8,714	J -	8,713		8,713	v (1,352) 6	7,361		7,361	Form 1; Page 323; Line 182	
3	922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)		(10,240)		(7,520)		(7,520)	Form 1; Page 323; Line 183	2 3
1	923	Outside Services Employed	93,646	334	93,313	826	94,139		94,136		94,136	Form 1; Page 323; Line 184	4
5	923	Property Insurance	5,523	-	5,523	820	5,523	V (2)	5,523		5,523	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	112,646	103	112,543		112,543		112,543		112,543	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits ¹	48,997	344	48,653		48,653		48,653		48,653	Form 1; Page 323; Line 187	7
9	927	Franchise Requirements	131,978	131,978	- 40,033		40,033		40,033		40,033	Form 1; Page 323; Line 188	8
9	928	•	20,960	10,076	10,884		10,884		11,577		11,577	Form 1; Page 323; Line 189	9
10	928	Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use)	(1,622)	10,070	- /		(1,622)	v 693 ⁵		(2(0)	,	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	243	243	(1,622)		(1,022)		(1,622)	(360) V	(1,262)	Form 1; Page 323; Line 191	11
12	930.1	Miscellaneous General Expenses	7,564	2,000	5,564		5,564	v (74) 6	5,490		5,490	Form 1; Page 323; Line 191	12
13	931	Rents	11,844	2,000	11,844		11,844	V (/4)	11,844		11,844	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,056	65	8,991		8,991		8,991		8,991	Form 1; Page 323; Line 196	13 14
15	755	ivalification of deficial Flanc	2,030	- 05	0,221		0,771		0,771		0,221	10III 1, 1 age 323, Ellie 170	15
16		Total Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	s 826	\$ 333,522	√ \$ 1,984	\$ 335,506	\$ (360) V	\$ 335,866	Sum Lines 1 thru 14	16
17		r	,,,,,,				,		,	(/			17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	520	_	520		520		520		520	AH-4; Line 3; Col. c	18
19		Transmission related trace Expenses charges to children										, -,	19
20		Total Adjusted Administrative & General Expenses	\$ 478,359	\$ 145,143	\$ 333,216	s 826	\$ 334,042	√ \$ 1,984	\$ 336,026	s (360) v	\$ 336,386	Line 16 + Line 18	20
21										, , , ,			21
22									•	•	•		22
23	Exclude	ed Expenses:											23
24	921	Litigation expenses (ERRA)		\$ 1									24
25	923	Litigation expenses (ERRA)		334									25
26	925	CPUC energy efficiency programs	103										26
27		Injuries & Damages	-	103									22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
28	926	CPUC energy efficiency programs		344									28
29	927	Franchise Requirements		131,978									29
30	928	CPUC energy efficiency programs	-										30
31		CPUC Intervenor Funding Expense - Transmission	-										31
32		CPUC Intervenor Funding Expense - Distribution	1,334										32
33 34		CPUC reimbursement fees	8,601 141	10.076									24
35		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	141	10,076									25
36	929	Duplicate Charges (Company Energy Use) 7		243									33
30 37	930.1	General Advertising Expenses CPUC energy efficiency programs		243									27
38	930.2	Abandoned Projects	2,000	2,000									38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	2,000	65									39
40	755	The state of the s		- 05	-								40
41		Total Excluded Expenses		\$ 145,143									41
42		Total Excluded Expenses		<u> </u>	=								42
43	٧	Items in BOLD have changed to correct the over-allocation of "Duplicate C	harges (Comn	any Energy I	se)" Credit in	FERC Account	no. 929.						42 43 44
44	1	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$0.8M											44
45	2	Represents reclassification of 2018 3P (People, Process, Priorities) project costs		* *	•								45
46		This adjustment is being corrected here and reflected as an "Other BTRR Adjus											46
47	3	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cost		•									47
48	4	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside serv											48
49	5	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory of											49
50	6	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations &											50
51	7	This is to correct the overallocation of duplicate charges credit for company ene			. 929.								49 50 51
52		1 &											52

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

	FERC		(a) Total	(b) Excluded	(c) = (a) - (b) Total	(d) ²	(e) = (c) + (d)		(g) = (e) + (f)		٦
Line No.	Acct	Description	Per Books	Expenses	Adjusted	Add / (Deduct) A&G Cost Adj	Revised A&G	FERC Audit Adj	Adj A&G with FERC Audit Adj	Reference	Line No.
140.	Acci	Administrative & General	I CI DOOKS	Expenses	Aujusteu	Acc Cost Auj	Aug	Auj	FERC Audit Auj	Reference	- 110.
1	920	A&G Salaries	\$ 38,528	\$ -	\$ 38,528		\$ 38,528		\$ 38,528	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	8,714	1	8,713		8,713	√ (1,352) ⁶	7,361	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)		(10,240)	√ 2,720 ³	(7,520)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	93,646	334	93,313	826	94,139	V (2) 4,6	94,136	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,523	-	5,523		5,523		5,523	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	112,646	103	112,543		112,543		112,543	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits 1	48,997	344	48,653		48,653		48,653	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	131,978	131,978	_		-		_	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	20,960	10,076	10,884		10,884	√ 693 ⁵	11,577	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(1,622)	-	(1,622)		(1,622)		(1,622)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	243	243	-		-		-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	7,564	2,000	5,564		5,564	√ (74) ⁶	5,490	Form 1; Page 323; Line 192	12
13	931	Rents	11,844	-	11,844		11,844	,	11,844	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,056	65	8,991		8,991		8,991	Form 1; Page 323; Line 196	14
15									,	, ,	15
16		Total Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	\$ 826	\$ 333,522	√ \$ 1,984	\$ 335,506	Sum Lines 1 thru 14	16
17		•									17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	520	-	520		520		520	AH-4; Line 3; Col. c	18
19		Tatal Adiana di Adamininta di Garanti Empara	6 470.250	6 145 142	\$ 333,216	6 926	\$ 334,042	√ \$ 1,984	\$ 336,026	Line 16 + Line 18	19 20
20 21		Total Adjusted Administrative & General Expenses	\$ 4/8,339	3 145,145	\$ 333,210	3 820	\$ 334,042	V 5 1,964	3 330,020	Line 10 + Line 18	21
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	921 923 925 926 927 928 930.1 930.2	d Expenses: Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses	103 - - 1,334 8,601 141 - 2,000	\$ 1 334 103 344 131,978 10,076 243 2,000 65							23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40
41		•			<u>.</u>						41
42	٧	Items in bold have changed due to various FERC Audit adj. compared to A		0.		•	• •	X Cycle 10 per ER22	-139.		42
43	1	FERC Acct 926, Employee Pensions & Benefits, includes approximately \$0.8M			-						43
44	2	Represents reclassification of 2018 3P (People, Process, Priorities) project costs			660, 580 and 58	88 to A&G FERC	923, in 2020.				44
45		This adjustment is being corrected here and reflected as an "Other BTRR Adjust		Cycle 4.							45
46	3	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs									46
47	4	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside servi	ces employed.								47
48	5	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory co	ommission expe	enses.							48
49	6	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations &									49
50											50

SAN DIEGO GAS & ELECTRIC COMPANY Statement AL - Workpapers Working Capital Base Period & True-Up Period 12 - Months Ending December 31, 2018 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Work Cas	_		-Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c			\$	133,752	AL-1; Line 18	1
2								2
3	Transmission Plant Allocation Factor					39.33%	Pg9 Rev Statement AD; Line 35	3
4								4
5	Transmission Related Materials and Supplies				\$	52,608	Line 1 x Line 3	5
6								6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	50,549	AL-2; Line 18	7
8	1,7							8
9	Transmission Related Prepayments				\$	19,882	Line 3 x Line 7	9
10								10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		\$	37,647			Pg9 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			36,473	٧		Pg9 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 24	14
15	Total		\$	74,120	٧		Sum Lines 12 thru 14	15
16								16
17	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17
18					•			18
19	Transmission Related Cash Working Capital - Retail Customers		\$	9,265	٧		Line 15 x Line 17	19

Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.
 The balances for Materials & Sumplies and Prepayments are derived boards.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL - Workpapers

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

Line No.		FERC Form 1 Page; Line; Col.	Working Cash	-		Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c			\$	133,752	AL-1; Line 18	1
2							D.O.D. O	2
3	Transmission Plant Allocation Factor			_		39.33% V	Pg9 Rev Statement AD; Line 35	3
5	Transmission Related Materials and Supplies				s	52,608 √	Line 1 x Line 3	5
6				-		,		6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	50,549	AL-2; Line 18	7
8	i ,			_		-		8
9	Transmission Related Prepayments			_	\$	19,882 √	Line 3 x Line 7	9
10				=				10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		\$ 37.	<mark>,647</mark> √			Pg12 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		36	, <mark>436</mark> √			Pg12 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 24	14
15	Total		\$ 74	,083 v			Sum Lines 12 thru 14	15
16								16
17	One Eighth O&M Rule		12	.50%			FERC Method = 1/8 of O&M Expense	17
18							-	18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 9	<u>,260</u> √			Line 15 x Line 17	19

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

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 months.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 months.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 months.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 months.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 months.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 months.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived based on a 12 months.

The balances for Materials & Sunnlies are derived balances for Materials & Sunnlies are derived by the sunnlies are derived by the

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

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV - Workpapers Cost of Capital and Fair Rate of Return

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

Line No.			_	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) LTD = Long Term Debt			112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 4,776,266 - - - (12,610) \$ 4,763,656	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429)			117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 200,012 3,451 2,799 - - \$ 206,263	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17 18 19 20 21 22	Preferred Equity Component: PF = Preferred Stock (Acct 204)			112; 3; c 118; 29; c	4.33% \$ - \$ - 0.00%	Line 15 / Line 7 Line 21 / Line 20	17 18 19 20 21 22
23 24 25 26 27 28 29 30	Proprietary Capital Less: Preferred Stock (Acct 204)			112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 6,011,923 - - - 9,578 \$ 6,021,501	Negative of Line 20 Above Sum Lines 25 thru 28	23 24 25 26 27 28 29 30
31 32 33 34	Return on Common Equity: ³	(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c) Weighted	SDG&E Return on Equity	31 32 33 34
35 36 37 38 39	Long-Term Debt Preferred Equity Common Equity	Amounts ¹ \$ 4,763,656 - 6,021,501	Ratio 44.17% 0.00% 55.83%	Capital 4.33% 0.00% 10.05%	Cost of Capital 1.91% 0.00% 5.61%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above	35 36 37 38 39
40 41 42 43	Total Capital Cost of Equity Component (Preferred & Common):	\$ 10,785,158	100.00%		7.52% 5.61%	Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	40 41 42 43
44 45 46 47 48	Incentive Return on Common Equity: ² Incentive Weighted Cost of Capital:	(a)	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital		44 45 46 47 48
49 50 51 52 53 54	e e e e e e e e e e e e e e e e e e e	\$ 4,763,656 	44.17% 0.00% 55.83% 100.00%	4.33% 0.00% 0.00%	1.91% 0.00% 0.00% 1.91%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 45 Above Sum Lines 50 thru 52	49 50 51 52 53 54
	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 45 through 55 will be repeated for each project.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

Lin					Line
No			Amounts	Reference	No.
1	Cost of Capital Rate (COCE) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		5.61%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$	3,056	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$	6,529	AV-2A; Line 38	8
9	D = Transmission Rate Base	S	3,992,788 √	Pg13 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	Federal Income Tax Rate	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		1.4381%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	1 7 1		5.61%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	6,529	Line 8 Above	19
20		\$	3,992,788 ∨	Line 9 Above	20
21	FT = Federal Income Tax Expense		1.4381%	Line 12 Above	21
22			8.84%	State Income Tax Rate	22
23					23
24			0.6994%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27			2.1375%	Line 12 + Line 24	27
28					28
29	D. Total Weighted Cost of Capital:		7.5235%	AV1; Line 40	29
30					30
31	E. Cost of Capital Rate (COCR):		9.6611%	Line 27 + Line 29	31

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

 Citizens portion of Equity AFIDO totalise \$1070 in the last of the company Energy Use) The company Energy Use of the C

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

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

¹ The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 1 through 31 will be repeated for each project.

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

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV - Workpapers Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2018

			(01,000)				
Line				FERC Form 1			Line
No.				Page; Line; Col.	Amounts	Reference	No.
			_				
1	Long-Term Debt Component - Denominator:						1
2	Bonds (Acct 221)			112; 18; c	\$ 4,776,266		2
3	Less: Reacquired Bonds (Acct 222)			112; 19; c	-		3
4	Other Long-Term Debt (Acct 224)			112; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)			112; 23; c	(12,610)		6
7	LTD = Long Term Debt				\$ 4,763,656	Sum Lines 2 thru 6	7
8							8
9	Long-Term Debt Component - Numerator:			117.62	200.012		9
10				117; 62; c	\$ 200,012		10 11
11	Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1)			117; 63; c 117; 64; c	3,451 2,799		11
12 13				117; 64; c	2,799		13
14				117, 65, c 117; 66; c	-		14
15	i = LTD interest			117,00,0	\$ 206,263	Sum Lines 10 thru 14	15
16	1 DID merest				200,203	Suit Ellies To that 14	16
17	Cost of Long-Term Debt:				4.33%	Line 15 / Line 7	17
18						Zine 13 / Zine /	18
19	Preferred Equity Component:						19
20				112; 3; c	S -		20
21				118; 29; c	\$ -		21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23	1 7						23
24	Common Equity Component:						24
25				112; 16; c	\$ 6,011,923		25
26	Less: Preferred Stock (Acct 204)			112; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)			112; 12; c	-		27
28	1			112; 15; c	9,578		28
29	CS = Common Stock				\$ 6,021,501	Sum Lines 25 thru 28	29
30							30
31							31
32	Return on Common Equity: 3				10.05%	SDG&E Return on Equity	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36							36
37		\$ 4,763,656	44.17%	4.33%	1.91%	Col. $c = Line 17$ Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. $c = Line 22$ Above	38
39	Common Equity	6,021,501	55.83%	10.05%	5.61%	Col. $c = Line 32$ Above	39
40	Total Capital	\$ 10,785,158	100.00%		7.52%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.61%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	Incentive Return on Common Equity: 2				0.00%		45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49							49
	Long-Term Debt	\$ 4,763,656	44.17%	4.33%	1.91%	Col. $c = Line 17$ Above	50
51		-	0.00%	0.00%	0.00%	Col. $c = Line 22$ Above	51
52		6,021,501	55.83%	0.00%	0.00%	Col. $c = Line 45$ Above	52
53	Total Capital	\$ 10,785,158	100.00%		1.91%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 45 through 55 will be repeated for each project.

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2018

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

¹ The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 1 through 31 will be repeated for each project.

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

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

Line					Line
No.		A	mounts	Reference	No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,624,473	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		6,026	Page 2; Line 17	3
4	Transmission Related General Plant		24,363	Page 2; Line 18	4
5	Transmission Related Common Plant		49,217	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	4,704,078	Sum Lines 2 thru 5	6
7		·			7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	950	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Shall be Zero	10
11	Total Rate Base Additions	\$	950	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(793,997)	Pg11 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(793,997)	Line 14 + Line 15	16
17					17
18	Working Capital:		50 500	D 40 D 60	18
19	Transmission Related Materials and Supplies	\$	52,608	Pg10 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		19,882	Pg10 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		9,265 √	Pg10 Rev Statement AL; Line 19	21
22 23	Total Working Capital		81,756 √	Sum Lines 19 thru 21	22 23
	Other Regulatory Assets/Liabilities			Shall be Zero	23
24 25	Other Regulatory Assets/Liabilities		-	Shall be Zero	25
26	Total Transmission Rate Base	e	3,992,788 √	Sum Lines 6, 11, 16, 22, 24	26
27	Total Transmission Rate Base	3	3,992,700 V	Sum Lines 0, 11, 10, 22, 24	27
	DI C DOED COM COM D				28
28	B. Incentive ROE Project Transmission Rate Base: Net Incentive Transmission Plant	6		D 2 I 25	
29	Incentive Transmission Plant Accum. Def. Income Taxes	3	-	Page 2; Line 25 Statement AF; Line 9	29 30
30 31		S	-	Line 29 + Line 30	30
32	Total Incentive ROE Project Transmission Rate Base	3	-	Line 29 + Line 30	31
33	C. Incentive Transmission Plant Abandoned Project Rate Base: 1				33
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes		-	Statement AF; Line 13	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Line 34 + Line 35	36
37					37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

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

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

San Diego Gas & Electric Company Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2018 (\$1,000)

Line				Line
No.		 Amounts	Reference	No.
	A. Derivation of Net Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 5,762,982	Pg9 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,365	Pg9 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	40,641	Pg9 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	94,758	Pg9 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 5,916,746	Sum Lines 2 thru 5	6
7		 		7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,138,509	Pg10 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	12,339	Pg10 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	16,278	Pg10 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	45,541	Pg10 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,212,667	Sum Lines 9 thru 12	13
14		 		14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 4,624,473	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,026	Line 3 Minus Line 10	17
18	Transmission Related General Plant	24,363	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 49,217	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 4,704,078	Sum Lines 16 thru 19	20
21		 		21
22	B. Incentive Project Net Transmission Plant: 1			22
23	Incentive Transmission Plant	\$ -	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve	-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

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

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

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

Line					Line
No.			Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,624,473 V	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		6,026 √	Page 2; Line 17	3
4	Transmission Related General Plant		24,363 V	Page 2; Line 18	4
5	Transmission Related Common Plant		49,217 √	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	4,704,078 V	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	950	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Shall be Zero	10
11	Total Rate Base Additions	\$	950	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(793,997) √	Pg11 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(793,997)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	52,608 √	Pg15 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		19,882 √	Pg15 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		9,260 √	Pg15 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	81,751 V	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities		-	Shall be Zero	24
25					25
26	Total Transmission Rate Base	\$	3,992,783 √	Sum Lines 6, 11, 16, 22, 24	26
27					27
28	B. Incentive ROE Project Transmission Rate Base: 1				28
29	Net Incentive Transmission Plant	\$	_	Page 2; Line 25	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	*	_	Statement AF; Line 9	30
31	Total Incentive ROE Project Transmission Rate Base	S	_	Line 29 + Line 30	31
32					32
33	C. Incentive Transmission Plant Abandoned Project Rate Base: 1				33
34	Incentive Transmission Plant Abandoned Project Cost	\$	_	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Ф	-	Statement AF; Line 13	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	S	-	Line 34 + Line 35	35 36
37	Total incentive Transmission Frank Abandoned Ploject Cost Rate Base	Ψ		Line 34 r Line 33	37
	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

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

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

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

San Diego Gas & Electric Company

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2018 (\$1,000)

Line					Line
No.			Amounts	Reference	No.
	A. Derivation of Net Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	\$	5,762,982 √	Pg9 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		18,365 √	Pg9 Rev Statement AD; Line 27	3
4	Transmission Related General Plant		40,641 √	Pg9 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant		94,758 √	Pg9 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	5,916,746 V	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,138,509 V	Pg10 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		12,339 V	Pg10 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		16,278 √	Pg10 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		45,541 √	Pg10 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$</u>	1,212,667 V	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	4,624,473 V	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		6,026 ₹	Line 3 Minus Line 10	17
18	Transmission Related General Plant		24,363 V	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		49,217 v	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$</u>	4,704,078 ✓	Sum Lines 16 thru 19	20
21					21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Statement AD; Line 13	23
24	Incentive Transmission Plant Depreciation Reserve		-	Statement AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24	25

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

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

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

Appendix X Cycle 13 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 8 (\$1,000)

Line No.								Line No.
1	=	<u>Col. 1</u>	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:	<u>C01. 1</u>	= Col. 2 - Col. 6	<u>C01. 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3	Calculations.		Col. 2 - Col. 0		See I dolliote 2	See I dollide 3	Coi. 4 + Coi. 5	3
4					Cumulative		Cumulative	4
5			Monthly		Overcollection (-) or		Overcollection (-) or	5
6			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6
7			Undercollection (+)	Interest	in Revenue		in Revenue	7
8	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	8
9	January	2018	\$ 0.18		\$ 0.18	\$ 0.00	\$ 0.18	- 9
10	February	2018	0.18	0.33%	0.36	0.00	0.36	10
11	March	2018	0.18	0.36%	0.54	0.00	0.54	11
12	April	2018	0.18	0.37%	0.72	0.00	0.72	12
13	May	2018	0.18	0.38%	0.90	0.00	0.90	13
14	June	2018	0.18	0.37%	1.08	0.00	1.08	14
15	July	2018	0.18	0.40%	1.26	0.00	1.27	15
16	August	2018	0.18	0.40%	1.44	0.01	1.45	16
17	September	2018	0.18	0.39%	1.63	0.01	1.63	17
18	October	2018	0.18	0.42%	1.81	0.01	1.82	18
19	November	2018	0.18	0.41%	2.00	0.01	2.01	19
20	December	2018	0.18	0.42%	2.18	0.01	2.19	20
21	January	2019		0.44%	2.19	0.01	2.20	21
22	February	2019		0.40%	2.20	0.01	2.21	22
23	March	2019		0.44%	2.21	0.01	2.22	23
24	April	2019		0.45%	2.22	0.01	2.23	24
25	May	2019		0.46%	2.23	0.01	2.24	25
26	June	2019		0.45%	2.24	0.01	2.25	26
27	July	2019		0.47%	2.25	0.01	2.26	27
28	August	2019		0.47%	2.26	0.01	2.27	28
29 30	September October	2019 2019		0.45% 0.46%	2.27 2.28	0.01 0.01	2.28 2.29	29 30
31	November	2019		0.45%	2.29	0.01	2.30	31
32	December	2019		0.46%	2.30	0.01	2.31	32
33	January	2020		0.42%	2.31	0.01	2.32	33
34	February	2020		0.39%	2.32	0.01	2.33	34
35	March	2020		0.42%	2.33	0.01	2.34	35
36	April	2020		0.39%	2.34	0.01	2.35	36
37	May	2020		0.40%	2.35	0.01	2.36	37
38	June	2020		0.39%	2.36	0.01	2.37	38
39	July	2020		0.29%	2.37	0.01	2.38	39
40	August	2020		0.29%	2.38	0.01	2.38	40
41	September	2020		0.28%	2.38	0.01	2.39	41
42	October	2020		0.28%	2.39	0.01	2.40	42
43	November	2020		0.27%	2.40	0.01	2.40	43
44	December	2020		0.28%	2.40	0.01	2.41	44
	January	2021		0.28%	2.41	0.01	2.42	45
	February	2021		0.25%	2.42	0.01	2.42	46
47	March	2021		0.28%	2.42	0.01	2.43	47
48	April	2021		0.27%	2.43	0.01	2.44	48
49	May	2021		0.28%	2.44	0.01	2.44	49 50
50	June	2021		0.27%	2.44	0.01	2.45	50
51	July	2021		0.28%	2.45	0.01	2.46	51 52
52 53	August September	2021 2021		0.28% 0.27%	2.46 2.46	0.01 0.01	2.46 2.47	52 53
54	October	2021		0.28%	2.47	0.01	2.47	54
55	November	2021		0.27%	2.48	0.01	2.48	55
56	December	2021		0.28%	2.48	0.01	2.49	
20		2021		0.2070	2.70	0.01	2.77	

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

Appendix X Cycle 13 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 8 (\$1,000)

Line No.								Line No.
1	_	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3								3
4					Cumulative		Cumulative	4
5			Monthly		Overcollection (-) or		Overcollection (-) or	5
6			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6
7			Undercollection (+)	Interest	in Revenue		in Revenue	7
8	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	- 8
57	January	2022		0.28%	2.49	0.01	2.50	57
58	February	2022		0.25%	2.50	0.01	2.50	58
59	March	2022		0.28%	2.50	0.01	2.51	59
60	April	2022		0.27%	2.51	0.01	2.52	60
61	May	2022		0.28%	2.52	0.01	2.53	61
62	June	2022		0.27%	2.53	0.01	2.53	62
63	July	2022 2022		0.31%	2.53 2.54	0.01 0.01	2.54	63
64 65	August September	2022		0.31% 0.30%	2.55	0.01	2.55 2.56	64 65
66	October	2022		0.30%	2.56	0.01	2.57	66
67	November	2022		0.42%	2.57	0.01	2.58	67
68	December	2022		0.40%	2.58	0.01	2.59	68
69	January	2022		0.54%	2.59	0.01	2.60	- 69
70	February	2023		0.48%	2.60	0.01	2.61	70
71	March	2023		0.54%	2.61	0.01	2.63	71
72	April	2023		0.62%	2.63	0.02	2.64	72
73	May	2023		0.64%	2.64	0.02	2.66	73
74	June	2023		0.62%	2.66	0.02	2.68	74
75	July	2023		0.68%	2.68	0.02	2.70	75
76	August	2023		0.68%	2.70	0.02	2.71	76
77	September	2023		0.66%	2.71	0.02	2.73	77
78	October	2023		0.71%	2.73	0.02	2.75	78
79	November	2023		0.69%	2.75	0.02	2.77	79
80	December	2023		0.71%	2.77	0.02	2.79	80
81	January	2024		0.72%	2.79	0.02	2.81	81
82	February	2024		0.68%	2.81	0.02	2.83	82
83	March	2024		0.72%	2.83	0.02	2.85	83
84	April	2024		0.70%	2.85	0.02	2.87	84
85	May	2024		0.72%	2.87	0.02	2.89	85
86	June	2024		0.70%	2.89	0.02	2.91	86
87	July	2024		0.72%	2.91	0.02	2.93	87
88	August	2024		0.72%	2.93	0.02	2.95	88
89	September	2024		0.70%	2.95	0.02	2.97	89
90	October	2024		0.70%	2.97	0.02	2.99	90
91	November	2024		0.70%	2.99	0.02	3.01	91
92	December	2024		0.70%	3.01	0.02	3.04	92
93			\$ 2.14			\$ 0.90		93

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

Posted FERC Interest rates

Estimated FERC Interest rates

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

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

San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 13 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 9 (\$1,000)

Line No.		<u>Ar</u>	<u>mounts</u>	<u>Reference</u>	Line No.
1	Other Adjustments due to Appendix X Cycle 9 Cost Adjustments Calculation:				1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	0.68	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		0.24	Page 14; Line 80; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	0.91	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	0.076	Line 7 / Line 9	11

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

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

Appendix X Cycle 13 Annual Informational Filing
Derivation of FERC Audit Adjustments Applicable to Appendix X Cycle 9
(\$1,000)

			A		В	C =	= A - B		
Line No.	Description of Annual Costs	Revised - Appendix X Cycle 9 Amounts		Appendix X Cycle 9 X Cycle 9 ER21- 243, ER22-139 and ER24-176		Difference Incr (Decr)		Reference	Line No.
110.	Description of Annual Costs	A	nounts		Amounts	IIICI	(DCCI)	Reference	110.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	183	\$	183	\$	-	Page 3 and Page 4, Line 1	1 2
3 4	Section 2 - Non-Direct Expense Cost Component		2,771		2,771		1	Page 3 and Page 4, Line 3	3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses		946		946		-	Page 3 and Page 4, Line 5	5 6
7	Total Citizens' Annual Prior Year Cost of Service	\$	3,900	√ \$	3,899	\$	1	Page 3 and Page 4, Line 7	7
8									8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,599		1,599		(0)	Page 3 and Page 4, Line 9	9
10									10
11	Section 5 - Interest True-Up Adjustment Cost Component		50		50		-	Page 3 and Page 4, Line 11	11
12			5.5.10		5.540			D 2 1D 41: 12	12
13 14	Subtotal Annual Costs	\$	5,549	v 2	5,548	\$	1	Page 3 and Page 4, Line 13	13 14
15	Other Adjustments							Page 3 and Page 4, Line 15	15
16	Outer Adjustificitis		-					1 age 3 and 1 age 4, Line 13	16
17	Total Annual Costs	S	5,549	v \$	5,548	s	1	Page 3 and Page 4, Line 17	17
18			2,347	- <u> </u>	3,3 10			gge 1, 2e 1,	18

Line		Revised - Appendix X Cycle 9		As Filed - Appendix X Cycle 9 ER21- 243, ER22-139 and ER24-176		Difference			Line
No.	Description of Monthly Costs	A	Amounts		Amounts		r (Decr)	Reference	No.
19 20 21	Section 1 - Direct Maintenance Expense Cost Component	\$	15.216	\$	15.216	\$	-	Page 3 and Page 4, Line 20	19 20 21
22 23	Section 2 - Non-Direct Expense Cost Component		230.954	٧	230.885		0.069	Page 3 and Page 4, Line 22	22 23
24 25	Section 3 - Cost Component Containing Other Specific Expenses		78.854		78.854	_	-	Page 3 and Page 4, Line 24	24 25
26 27	Total Citizens' Monthly Prior Year Cost of Service	\$	325.025	√ \$	324.956	\$	0.069	Page 3 and Page 4, Line 26	26 27
28 29	Section 4 - True-Up Adjustment Cost Component		133.289	٧	133.218		0.071	Page 3 and Page 4, Line 28	28 29
30 31	Section 5 - Interest True-Up Adjustment Cost Component		4.153		4.153		-	Page 3 and Page 4, Line 30	30 31
32 33	Other Adjustments			_	-		-	Page 3 and Page 4, Line 32	32 33
34 35	Total Monthly Costs	\$	462.383	√ \$	462.327	\$	0.056	Page 3 and Page 4, Line 34	34 35
36 37	Number of Months in Base Period		12	_	12			Page 3 and Page 4, Line 36	36 37
38 39	Total Annual Costs	\$	5,549	<u>\$</u>	5,548	\$	1	Page 3 and Page 4, Line 38	38 39

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

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

Summary of Cost Components

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

Line				Line
No.	Description of Annual Costs	Amounts	Reference	No.
				1
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	Pg5 Rev Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,771	Pg5 Rev Section 2; Page 1; Line 25	3
4	Section 3 - Cost Component Containing Other Specific Expenses	946	Pg9 Rev Section 3; Page 1; Line 31	4
5 6	Section 3 - Cost Component Containing Other Specific Expenses	940	rgs Rev Section 3, rage 1, Line 31	6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,900	V Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,599	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	50	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 5,549	Sum Lines 7, 9, 11	13
14			C (A I' (A W I	14
15 16	Other Adjustments	-	Cost Adjustment Workpapers	15 16
17	Total Annual Costs	\$ 5,549	V Line 13 + Line 15	17
18	Total Aintual Costs	φ 3,3 1 2	Eme 13 Eme 13	18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19	Description of Fronting Costs	1111041145	TOTAL CARE	19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	Line 1 / 12 Months	20
21	1 1	•		21
22	Section 2 - Non-Direct Expense Cost Component	230.954	Line 3 / 12 Months	22
23	• •			23
24	Section 3 - Cost Component Containing Other Specific Expenses	78.854	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	325.025	▼ Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	133.289	V Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 462.383	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,549	✓ Line 34 x Line 36	38
39				39

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

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

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

Summary of Cost Components

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

Line				Lin
No.	Description of Annual Costs	Amounts	Reference	No
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	Pg5 Rev Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,771	V Pg6 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	946	Pg9 Rev Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,899	V Sum Lines 1, 3, 5	7
8				8
	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,599	Pg10 Rev Section 4; Page TU; Col. 11; Line 21	9
10	_ ,			10
	Section 5 - Interest True-Up Adjustment Cost Component	50	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 5,548	V Sum Lines 7, 9, 11	13
14			C AAF A AW 1	14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16	Total Annual Costs		I in 12 I in 15	16
17	Total Annual Costs	\$ 5,548	V Line 13 + Line 15	17
18				18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19	•			19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	230.885	✓ Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	78.854	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	324.956	V Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	133.218	V Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 462.327	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,548	V Line 34 x Line 36	38
39				39

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

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

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.84%	Page 2; Line 6	2
3	Transmission reduced Geth Expense	0.0170	rage 2, Ellie 0	3
4	Transmission Related A&G Expense	0.79%	Page 2; Line 11	4
5	•		3 ,	5
6	Transmission Related Property Tax Expense	0.99%	Page 2; Line 16	6
7			_	7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9				9
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34	10
11				11
12	Transmission Related General & Common Plant Revenue	0.40%	Page 2; Line 51	12
13				13
14	Subtotal Annual Carrying Charge Rate	3.22%	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense 1.0275%	0.03%	Line 14 x Franchise Fee Rate	16
17			** ** **	17
18	Total Annual Carrying Charge Rate	3.25%	Line 14 + Line 16	18
19	D.D. L. C. CN. D.L. C.			19
20	B. Derivation of Non-Direct Expense	0.5.10.4	T	20
21	Citizens Lease Payment	\$ 85,194	Lease Agreement	21
22	Table 10 ' Cl. Da	3.25%	T: 10 A1	22 23
23 24	Total Annual Carrying Charge Rate	3.23%	Line 18 Above	23
25	Total Non-Direct Expense	\$ 2,771	Line 21 x Line 23	25
26	Total For Direct Expense	ψ 2,771	Eme 21 X Eme 23	23

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

Section 2 - Non-Direct Expense Cost Component

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

Line No.		Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$ 5,082,158	Pg21 Rev AV-4; Line 6	1 2
3 4 5	A. Transmission Related O&M Expense Transmission O&M Expense	\$ 42,657	Pg14 Rev Statement AH; Line 19	3 4 5
6 7	Transmission O&M Expense Carrying Charge Percentage	0.84%	Line 4 / Line 1	6 7
8 9 10	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$ 40,331 V	Pg8 Rev Statement AH; Line 46	8 9 10
11 12	Transmission Related A&G Carrying Charge Percentage	0.79%	Line 9 / Line 1	11 12
13 14 15	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	\$ 50,166	Pg16 Rev Statement AK; Line 17	13 14 15
16 17	Transmission Related Property Tax Carrying Charge Percentage	0.99%	Line 14 / Line 1	16 17
18 19 20	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$ 1,384	Statement AK; Line 28	18 19 20
21 22	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21 22
23 24	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects: Transmission Related M&S Allocated to Transmission	\$ 50,898	DOD CO AND I'S	23 24 25
25 26 27	Transmission Related M&S Allocated to Transmission Transmission Related Prepayments Allocated to Transmission Transmission Related Working Cash	25,494 10,373 V	Pg9 Rev Statement AL; Line 5 Pg9 Rev Statement AL; Line 9 Pg9 Rev Statement AL; Line 19	26 27
28 29	Total Transmission Related Working Capital	\$ 86,766 √	Sum Lines 25 thru 27	28 29
30 31 32	Cost of Capital Rate Transmission Working Capital Revenue	10.2930% \$ 8,931 √	Pg10 Rev Statement AV2; Line 31 Line 28 x Line 30	30 31 32
33 34	Transmission Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	33 34
35 36 37	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	\$ 26,245	Pg21 Rev AV-4; Line 4	35 36 37
38 39	Net Transmission Related Common Plant	56,813	Pg21 Rev AV-4; Line 5	38 39
40 41	Total Net Transmission Related General and Common Plant	\$ 83,057	Line 37 + Line 39	40 41
42 43 44	Cost of Capital Rate	10.2930%	Line 30	42 43 44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,549	Line 41 * Line 43	45 46
47 48 49	Transmission Related General and Common Depreciation Expense Total Transmission Related General and Common Plant Revenues	\$ 11,629 \$ 20,178	Pg15 Rev Statement AJ; Line 17 Line 45 + Line 47	47 48 49
50 51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.40%	Line 49 / Line 1	50 51

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

AS FILED SEC 2 NON-DIRECT EXP WITH COST ADJ INCL IN APPENDIX X CYCLE 12 (ER24-176)

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

Section 2 - Non-Direct Expense Cost Component

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

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.84%	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		0.79% √	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		0.99%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	The state of the s		0.100/	D 2 I : 24	9
10 11	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10 11
12	Transmission Related General & Common Plant Revenue		0.40% √	Page 2; Line 51	12
13	Transmission Related General & Common Frank Revenue		0.40 /0 V	rage 2, Line 31	13
14	Subtotal Annual Carrying Charge Rate		3.22%	Sum Lines 2 thru 12	14
15			V-=		15
16	Transmission Related Municipal Franchise Fees Expense	1.0275%	0.03%	Line 14 x Franchise Fee Rate	16
17	·				17
18	Total Annual Carrying Charge Rate		3.25% √	Line 14 + Line 16	18
19		•			19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment		\$ 85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate	•	3.25% V	Line 18 Above	23
24	T (IN D) (F			1: 21 1: 22	24
25	Total Non-Direct Expense	;	\$ 2,771 V	Line 21 x Line 23	25

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

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

Section 2 - Non-Direct Expense Cost Component

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

Line No.		Amounta	Reference	Line No.
INO.		Amounts	Reference	No.
1 2	Net Transmission Plant	\$ 5,082,158 V	Pg21 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 42,657 V	Pg14 Rev Statement AH; Line 19	4
5			_	5
6	Transmission O&M Expense Carrying Charge Percentage	0.84%	Line 4 / Line 1	6
7				7
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 40,283 V	Pg14 Rev Statement AH; Line 43	9
10 11	Transmission Related A&G Carrying Charge Percentage	0.79% √	Line 9 / Line 1	10 11
12	Transmission Related A&G Carrying Charge Percentage	U./9% V	Line 9 / Line 1	12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 50,166 √	Pg16 Rev Statement AK; Line 17	14
15	1 7 1		,	15
16	Transmission Related Property Tax Carrying Charge Percentage	0.99%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,384	Statement AK; Line 28	19
20		0.000/		20
21 22	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21 22
23	E. Transmission Related Working Capital Revenue			22
24	Citizens Financed Transmission Projects:			24
25	Transmission Related M&S Allocated to Transmission	\$ 50,898 √	Pg17 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	25,494 V	Pg17 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	10,367 V	Pg17 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 86,760 v	Sum Lines 25 thru 27	28
29	•			29
30	Cost of Capital Rate	10.2930% V	Pg18 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 8,930	Line 28 x Line 30	32
33		0.100/		33
34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34 35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 26,245 √	Pg21 Rev AV-4; Line 4	37
38	Tee Hansinission Related General Franc	20,243	1 g21 Rev 11 v 1, Ellie 1	38
39	Net Transmission Related Common Plant	56,813 √	Pg21 Rev AV-4; Line 5	39
40			, ,	40
41	Total Net Transmission Related General and Common Plant	\$ 83,057 √	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.2930% √	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,549 V	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 11,629 V	Pg15 Rev Statement AJ; Line 17	47
48	TAIT ' DIAIC I IC DIAD	e 20.150 ·	1: 45:1: 45	48
49	Total Transmission Related General and Common Plant Revenues	\$ 20,178 √	Line 45 + Line 47	49 50
50 51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.40% √	Line 49 / Line 1	50 51
51	Total Transmission Related General and Common Frank Carrying Charge Felecinage	U.4U /0	Line 47/ Line 1	J1

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

SAN DIEGO GAS & ELECTRIC COMPANY

CITIZENS' SHARE OF THE BORDER EAST LINE

DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION True-Up Period - January 1, 2019 to December 31, 2019

(\$1,000)

Line												Line
No.											V	No.
2	Col. 1	<u>Col. 2</u>	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	<u>Col. 9</u>	Col. 10	Col. 11	2
3 Calculations:	<u>C01. 1</u>	<u>Coi. 2</u>		= Col. 4; Line 22 / 12	<u>C01. 3</u>	= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6	<u>Cui. 6</u>	See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	2
A Calculations.				- Coi. 4, Line 22 / 12		- Suili Coi. 5 tillu Coi. 5	- Coi. 2 - Coi. 0		See Poothote 0	See Poothote /	= Col. 9 + Col. 10	1
5									Cumulative		Cumulative	5
6							Monthly		Overcollection (-) or		Overcollection (-) or	6
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 Month	<u>Year</u>	Cost of Service 1	Revenues ²	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 January	2019	\$ 325 \$	214 \$			\$ 183		0.44%	\$ 142 \$		\$ 142	10
11 February	2019	325	214	(112)	80	183	142	0.40%	285 V	1	285	11
12 March	2019	325	214	(112)	80	183	142	0.44%	428 √	2	429	12
13 April	2019	325	214	(112)	80	183	142	0.45%	571	2	573	13
14 May	2019	325	214	(112)	80	183	142	0.46%	716 √	3	719	v 14
15 June	2019	325	289	(84)	-	204	121 √	0.45%	839	4	843	v 15
16 July	2019	325	289	(84)	-	204	121 √	0.47%	963	4	967	16
17 August	2019	325	289	(84)	-	204	121 √	0.47%	1,088 √	5	1,093	v 17
18 September	2019	325	289	(84)	-	204	121 √	0.45%	1,213	5	1,219	v 18
19 October	2019	325	289	(84)	-	204	121 √		1,339 √	6	1,345	
20 November	2019	325	289	(84)	-	204	121 √		1,466 √	6		v 20
21 December	2019	325	289	(84)	-	204	121 V	0.46%	1,592	7	1,599	21
22		\$ 3,900 \$	3,094 \$	(1,149) \$	401	\$ 2,346	\$ 1,554		\$	45	_	22

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

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

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

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

DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

True-Up Period - January 1, 2019 to December 31, 2019 (\$1,000)

Line No. 1 2 3 Calculations:	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	Col. 4 = Col. 4; Line 22 / 12	<u>Col. 5</u>	Col. 6 = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	Col. 9 See Footnote 6	<u>Col. 10</u> See Footnote 7	$\frac{\sqrt{\text{Col. }11}}{\text{Col. }9 + \text{Col. }10}$	Line No. 1 2 3
5									Cumulative		Cumulative	5
6							Monthly		Overcollection (-) or		Overcollection (-) or	6
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 January	2019	\$ 325 \$	214		80			0.44%		\$		10
11 February	2019	325	214	(112)	80	183	142	0.40%	284 √			11
12 March	2019	325	214	(112)	80	183	142	0.44%	427 √		2 429	
13 April	2019	325	214	(112)	80	183	142	0.45%	571 √			13
14 May	2019	325	214	(112)	80	183	142	0.46%	715 √			14
15 June	2019	325	289	(84)	-	204	120 V	0.45%	839 √			15
16 July	2019	325	289	(84)	-	204	120 V		963 √		4 967	
17 August	2019	325	289	(84)	-	204	120 V		1,087 √		5 1,092	
18 September	2019	325	289	(84)	-	204	120 V	0.45%	1,213 √		5 1,218	
19 October	2019	325	289	(84)	-	204	120 v	0.46%	1,338 √		6 1,344	
20 November	2019	325	289	(84)	-	204	120 v	0.45%	1,465 √		6 1,471	20
21 December	2019	325	289	(84)	=	204	120 V	0.46%	1,592 √		7 1,599	21
22	·	\$ 3,899 \$	3,094	(1,149) \$	401	\$ 2,346	\$ 1,554			\$ 4	<u>5</u> √	22
		٧	·	·			٧		_			

- V Items in bold have changed due to various FERC Audit adj. compared to Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.
- Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
- Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
- 3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
- 4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
- Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
- 6 Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
- ⁷ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

		· , ,			
Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 357	AH-1; Line 50	2
3					3
4 5	Derivation of Non-Direct Transmission Operation and Maintenance Expense: Total Non-Direct Transmission O&M Expense		\$ 97,079	AH-2; Line 37; Col. a	4 5
6	Adjustments to Per Book Transmission O&M Expense:		\$ 97,079	Ari-2; Line 37; Coi. a	6
7	Scheduling, System Control & Dispatch Services		(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development		(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses		(6,284)	Negative of AH-2; Line 44; Col. b	9
10 11	Underground Line Expense		(12)	Negative of AH 2: Line 45; Col. b	10 11
12	Transmission of Electricity by Others Miscellaneous Transmission Expense		(3,186)	Negative of AH-2; Line 46; Col. b Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines		(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(132)	Negative of AH-2; Line 41; Col. b	16 17
17 18	Other Cost Adjustments (incl. in ER22-139) FERC Audit Adjustments (incl. in Appendix X Cycle 12; ER24-176)		(2,295) (93)	AH-2; Line 37; Col. d Pg14.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 42,657	Sum Lines 5 thru 18	19
20	•				20
21	Derivation of Non-Direct Administrative and General Expense:				21
22	Total Non-Direct Administrative & General Expense		\$ 498,882	Rev AH-3; Line 21; Col. a	22
23 24	Adjustments to Per Book A&G Expense: Abandoned Projects		(577)	Rev Negative of AH-3; Line 43; Col. a	23 24
	-			Negative of Rev AH-3; Sum Lines 25, 26, 28, 29, 32, 35	
25	CPUC energy efficiency programs		(2,632)	42, 45; Col. a or b	, 25
26	CPUC Intervenor Funding Expense - Transmission		-	Negative of Rev AH-3; Line 36; Col. a	26
27	CPUC Intervenor Funding Expense - Distribution		(1,212)	Negative of Rev AH-3; Line 37; Col. a	27
28	CPUC reimbursement fees		(9,791)	Negative of Rev AH-3; Line 38; Col. a	28
29 30	Injuries & Damages		(113)	Negative of Rev AH-3; Line 30; Col. a	29 30
31	General Advertising Expenses Franchise Requirements		(127,616)	Negative of Rev AH-3; Line 41; Col. b Negative of Rev AH-3; Line 34; Col. b	31
32	Hazardous substances - Hazardous Substance Cleanup Cost Account		(39)	Negative of Rev AH-3; Line 44; Col. a	32
33	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(206)	Negative of Rev AH-3; Sum Lines 27, 39; Col. a	33
34	Other A&G Exclusion Adjustments		(250)	Negative of Rev AH-3; Sum Lines 31, 33; Col. a	34
35	Other Cost Adjustments (incl. in Appendix X Cycle 10; ER22-139)		(1,040)	Rev AH-3; Line 21; Col. d	35
36	Other Cost Adjustments (incl. in Appendix X Cycle 12; ER24-176)		1,916	Rev AH-3; Line 21; Col. f	36
37 38	FERC Audit Adjustments (incl. in Appendix X Cycle 12; ER24-176) Other Cost Adjustments		6,120 460	Rev AH-3; Line 21; Col. h Negative of Pg8.3 Rev AH-3; Line 21; Col. j	37 38
39	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 363,902		39
40	Less: Property Insurance (Due to different allocation factor)		(8,306)	Negative of AH-3; Line 6; Col. c	40
41	Other Cost Adj (already incl. in prior cost adj per tab Pg8.1)		(1,916)	Line 36	41
42	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 353,681		42
43	Transmission Wages and Salaries Allocation Factor		10.46%	Statement AI; Line 17	43
44 45	Transmission Related Non-Direct Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant		\$ 37,002 x 3,329	Line 42 x Line 43 Negative of Line 40 x Line 65	44 45
46	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 40,331	ē	46
47			10,001		47
48	Derivation of Transmission Plant Property Insurance Allocation Factor:				48
49	Transmission Plant & Incentive Transmission Plant		\$ 6,266,537	Pg11 Rev Statement AD; Line 25	49
50	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	50
51	Transmission Related General Plant		44,024	Pg11 Rev Statement AD; Line 29 Pg11 Rev Statement AD; Line 31	51
52 53	Transmission Related Common Plant Total Transmission Related Investment in Plant		108,356 \$ 6,418,917	Sum Lines 49 thru 52	52 53
54	Total Transmission Related investment in Flant		\$ 0,410,717	Sum Emes 47 tinu 32	54
55	Total Transmission Plant & Incentive Transmission Plant		\$ 6,266,537	Line 49 Above	55
56	Total Steam Production Plant		549,681	Pg11 Rev Statement AD; Line 1	56
57	Total Nuclear Production Plant		-	Shall be Zero	57
	Total Other Production Plant		523,257	Pg11 Rev Statement AD; Line 7	58
59 60	Total Distribution Plant Transmission Polated Floatric Missellaneous Intensible Plant		7,218,419	Pg11 Rev Statement AD; Line 9	59 60
60 61	Transmission Related Electric Miscellaneous Intangible Plant Total General Plant		420,798	Shall be Zero Pg11 Rev Statement AD; Line 17	60 61
62	Total Common Plant		1,035,704	Pg11 Rev Statement AD; Line 17	62
63	Total Plant in Service Excluding SONGS		\$ 16,014,396	Sum Lines 55 thru 62	63
64					64
65	Transmission Property Insurance and Tax Allocation Factor ¹		40.08%	Line 53 / Line 63	65

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

Line		FERC Form 1				Line
No.		Page; Line; Col.	Aı	mounts	Reference	No.
1	Derivation of Direct Maintenance Expense:					1
2	Total Direct Maintenance Cost		\$	357	AH-1; Line 50	2
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:					4
5	Total Non-Direct Transmission O&M Expense		\$	97,079	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:					6
7	Scheduling, System Control & Dispatch Services			(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development			(2,419)	Negative of AH-2; Line 43; Col. b	8 9
10	Station Expenses Underground Line Expense			(6,284) (12)	Negative of AH-2; Line 44; Col. b Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others			-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense			(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment			(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines			(18,140)	Negative of AH-2; Line 54; Col. b	14
15 16	Maintenance of Underground Lines Other Transmission Non-Direct O&M Exclusion Adjustments			(720) (132)	Negative of AH-2; Line 55; Col. b Negative of AH-2; Line 41; Col. b	15 16
17	Other Cost Adjustments (incl. in ER22-139)			(2,295)	AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses		\$	42,750	Sum Lines 5 thru 17	18
19						19
20	Derivation of Non-Direct Administrative and General Expense:			400.000		20
21 22	Total Non-Direct Administrative & General Expense Adjustments to Per Book A&G Expense:		\$	498,882	AH-3; Line 21; Col. a	21 22
23	Abandoned Projects			(577)	Negative of AH-3; Line 42; Col. a	23
	CPUC energy efficiency programs				Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44;	24
24				(2,632)	Col. a or b	
25	CPUC Intervenor Funding Expense - Transmission			-	Negative of AH-3; Line 36; Col. a	25
26 27	CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees			(1,212)	Negative of AH-3; Line 37; Col. a	26 27
28	Injuries & Damages			(9,791)	Negative of AH-3; Line 37; Col. a Negative of AH-3; Line 30; Col. a	28
29	General Advertising Expenses			(113)	Negative of AH-3; Line 40; Col. b	29
30	Franchise Requirements			(127,616)	Negative of AH-3; Line 34; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account			(39)	Negative of AH-3; Line 43; Col. a	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	32
33	Other A&G Exclusion Adjustments			(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	33
34 35	Other Cost Adjustments (incl. in ER22-139) Other Cost Adjustments			(1,040) 1,916 √	AH-3; Line 21; Col. d Pg8.2 Rev AH-3; Line 21; Col. f	34 35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$	357,322 V	Sum Lines 21 thru 35	36
	Less: Property Insurance (Due to different allocation factor)			(8,306)	Negative of AH-3; Line 6; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$	349,016 V	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor			10.46%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses		\$	36,514 √	Line 38 x Line 39	40
41 42	Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		•	3,332 39,846 V	Negative of Line 37 x Line 61 Line 40 + Line 41	41 42
43	Transmission related (von-Direct Acco Expense including Property insurance Expense		Ф	37,040	Ellie 40 Ellie 41	43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:					44
45	Transmission Plant & Incentive Transmission Plant		\$	6,268,563	Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	46
47	Transmission Related General Plant			48,374 108,384	Statement AD; Line 29 Statement AD; Line 31	47 48
48 49	Transmission Related Common Plant Total Transmission Related Investment in Plant		\$	6,425,320	Sum Lines 45 thru 48	48 49
50	Total Traismission related investment in Flant		Ψ	0,423,320	Suin Ellies 45 till t 46	50
	Total Transmission Plant & Incentive Transmission Plant		\$	6,268,563	Line 45 Above	51
	Total Steam Production Plant			549,686	Statement AD; Line 1	52
	Total Nuclear Production Plant			-	Shall be Zero	53
	Total Other Production Plant			523,340	Statement AD; Line 7	54
	Total Distribution Plant			7,177,286	Statement AD; Line 9	55
	Transmission Related Electric Miscellaneous Intangible Plant Total General Plant			462,370	Shall be Zero Statement AD; Line 17	56 57
	Total Common Plant			1,035,968	Statement AD; Line 17 Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS		\$	16,017,212	Sum Lines 51 thru 58	59
60						60
61	Transmission Property Insurance and Tax Allocation Factor ¹			40.12%	Line 49 / Line 59	61

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
	D. C. CDC (MC)				
1 2	Derivation of Direct Maintenance Expense: Total Direct Maintenance Cost		\$ 357	AH-1; Line 50	1 2
3	Total Birect Maintenance Cost		J	111 1, Ente 30	3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 97,079	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:				6
7	Scheduling, System Control & Dispatch Services		(5,093)	Negative of AH-2; Line 42; Col. b	7 8
8 9	Reliability, Planning & Standards Development Station Expenses		(2,419) (6,284)	Negative of AH-2; Line 43; Col. b Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense		(12)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(18,140)	Negative of AH-2; Line 54; Col. b	14
15 16	Maintenance of Underground Lines Other Transmission Non-Direct O&M Exclusion Adjustments		(720) (132)	Negative of AH-2; Line 55; Col. b Negative of AH-2; Line 41; Col. b	15 16
17	Other Cost Adjustments		(2,295)	AH-2; Line 37; Col. d	17
18	FERC Audit Adjustments		(93) v		18
19	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 42,657 v		19
20					20
21	Derivation of Non-Direct Administrative and General Expense:				21
22	Total Non-Direct Administrative & General Expense		\$ 498,882	AH-3; Line 21; Col. a	22
23 24	Adjustments to Per Book A&G Expense: Abandoned Projects		(577)	Negative of AH-3; Line 42; Col. a	23 24
	•			Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col.	
25	CPUC energy efficiency programs		(2,632)	a or b	25
26	CPUC Intervenor Funding Expense - Transmission		-	Negative of AH-3; Line 36; Col. a	26
27	CPUC Intervenor Funding Expense - Distribution		(1,212)	Negative of AH-3; Line 37; Col. a	27
28	CPUC reimbursement fees		(9,791)	Negative of AH-3; Line 37; Col. a	28
29 30	Injuries & Damages General Advertising Expenses		(113)	Negative of AH-3; Line 30; Col. a	29 30
31	Franchise Requirements		(127,616)	Negative of AH-3; Line 40; Col. b Negative of AH-3; Line 34; Col. b	31
32	Hazardous substances - Hazardous Substance Cleanup Cost Account		(39)	Negative of AH-3; Line 43; Col. a	32
33	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	33
34	Other A&G Exclusion Adjustments		(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	34
35	Other Cost Adjustments		(1,040)	AH-3; Line 21; Col. d	35
36	FERC Audit Adjustments		6,120 v		36
37 38	Total Adjusted Non-Direct A&G Expenses Including Property Insurance Less: Property Insurance (Due to different allocation factor)		\$ 361,526 v (8,306)	Sum Lines 22 thru 36 Negative of AH-3; Line 6; Col. c	37 38
39	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 353,220 v		39
40	Transmission Wages and Salaries Allocation Factor		10.46%	Statement AI; Line 17	40
41	Transmission Related Non-Direct Administrative & General Expenses		\$ 36,954 v	Line 39 x Line 40	41
42	Property Insurance Allocated to Transmission, General, and Common Plant		3,329		42
43	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 40,283 v	Line 41 + Line 42	43
44 45	Derivation of Transmission Plant Property Insurance Allocation Factor:				44 45
46	Transmission Plant & Incentive Transmission Plant		\$ 6,266,537 v	Pg11 Rev Statement AD; Line 25	46
47	Transmission Related Electric Miscellaneous Intangible Plant		- 0,200,007	Shall be Zero	47
48	Transmission Related General Plant		44,024	Pg11 Rev Statement AD; Line 29	48
49	Transmission Related Common Plant		108,356 v		49
50	Total Transmission Related Investment in Plant		\$ 6,418,917 v	Sum Lines 46 thru 49	50
51	T.4.1 T Dl. 4.6 L T Dl. 4.		0 (2((525)	Time 46 Above	51 52
	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant		\$ 6,266,537 v 549,681 v		53
	Total Nuclear Production Plant		347,001	Shall be Zero	54
	Total Other Production Plant		523,257 v		55
56	Total Distribution Plant		7,218,419 v	Pg11 Rev Statement AD; Line 9	56
	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	57
	Total General Plant		420,798 v		58
59 60	Total Common Plant Total Plant in Service Excluding SONGS		1,035,704 v \$ 16,014,396 v		59 60
61	10th 1 thin in service excluding solves		ψ 10,014,370 V	Sum Lines 32 till u 37	61
	Transmission Property Insurance and Tax Allocation Factor ¹		40.08% v	Line 50 / Line 60	62
	1 /		.0.0070		

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

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

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) ⁵ Addtl A&G Cost Adj	(g) = (e) + (f) Adjusted A&G	(h) FERC Audit Adj	(i) = (g) + (h) Adj A&G with FERC Audit Adj		(k) = (i) - (j) Revised A&G	Reference	Line No.
		Administrative & General													
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	√ \$ (85) ²	\$ 30,835	v \$ 85	\$ 30,920		\$ 30,920		\$ 30,920	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	√ (128) ²	16,647	v 128	16,775	√ (394) ⁸	16,381		16,381	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)	٦.	(13,570)		(13,570)	√ 6,480 ⁶	(7,090))	(7,090)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	v 2,359] 3	91,886		92,452	√ 4 ⁸	92,455		92,455	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed				(566) 2		√ 566							5
6	924	Property Insurance	8,306	-	8,306		8,306		8,306		8,306		8,306	Form 1; Page 323; Line 185	6
7	925	Injuries & Damages	140,446	336	140,110	√ (305) ²	139,806	√ 305	140,110		140,110		140,110	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits	54,077	913	53,164	√ (832) ²	52,332	v 832	53,164		53,164		53,164	Form 1; Page 323; Line 187	8
9	927	Franchise Requirements	127,616	127,616	-		-		-	_	-		-	Form 1; Page 323; Line 188	9
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268		11,268	√ 93 ⁷	11,361	(450)	11,361	Form 1; Page 323; Line 189	10
11 12	929 930.1	Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	(2,181) 113	113	(2,181)		(2,181)		(2,181)		(2,181)	(460) 1	(1,721)	Form 1; Page 323; Line 190 Form 1; Page 323; Line 191	11 12
13	930.1	Miscellaneous General Expenses	2,207	577	1,630	√ (1,483) ⁴	146		146	v (63) 8	83		83	Form 1; Page 323; Line 191 Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564	v (1,403)	8,564		8,564	V (03)	8,564		8,564	Form 1; Page 323; Line 193	14
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839		10,839		10,839		10,839	Form 1; Page 323; Line 196	15
16			,	, , , , ,	,,,,,,						.,		.,	, ,	16
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	√ \$ (1,040)	\$ 354,877	√ \$ 1,916	\$ 356,793	√ \$ 6,120	\$ 362,913	\$ (460) \	\$ 363,373	Sum Lines 1 thru 15	17
18															18
19	413	Transmission Related A&G Expenses Charged to Citizens 1	529	-	529		529		529		529		529		19
20															20
21		Total Adjusted Administrative & General Expenses	\$ 498,882	\$ 142,436	\$ 356,446	√ \$ (1,040)	\$ 355,406	√ \$ 1,916	\$ 357,322	√ \$ 6,120	\$ 363,442	\$ (460) V	\$ 363,902	Line 17 + Line 19	21
22 23													ļ		22
24	Exclude	1 Expenses:													24
25		CPUC energy efficiency programs		\$ 92											25
26	921	CPUC energy efficiency programs		(1)											26
27	923	Litigation expenses (ERRA)	\$ 74												27
28	025	CPUC energy efficiency programs	79	153											28
29 30	925	CPUC energy efficiency programs Injuries & Damages	269												29
31		Other A&G Exclusion Adjustments	67	336											31
32	926	CPUC energy efficiency programs	730	. 550											32
33		Other A&G Exclusion Adjustments	183	913											33
34	927	Franchise Requirements		127,616											34
35	928	CPUC energy efficiency programs	-												35
36 37		CPUC Intervenor Funding Expense - Transmission	1,212												36
38		CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees	9,791												38
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135											39
40	929	Duplicate Charges (Company Energy Use) 9		,											40
41	930.1	General Advertising Expenses		113											23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41
42		CPUC energy efficiency programs	-												42
43		Abandoned Projects	577	577											43
44	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39												44
45 46		CPUC energy efficiency programs	1,463	1,503											42 43 44 45 46 47
47		Total Excluded Expenses		\$ 142,436											47
48				- 1.12,100											48
49															48 49 50
50	٧	Items in BOLD have changed to correct the over-allocation of "Duplicate G	Charges (Com	pany Energy	Use)" Credit	in FERC Account no.	929.								50
51	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2019	, which is add	ed back to der	ive Total Adjus	sted A&G Expenses in	SAP								51
52		Account 7000717, which was created to track Citizens Border East Line A&G E	xpense.												52
53	2	Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in the	e 2019 A&G e	xclusions. The	ese are being co	orrected here and reflect	ed as an "Other A	Adjustments" in Cyc	ele 10.						53
54	3	Represents reclassification of 2019 3P (People, Process, Priorities) project costs	from O&M Fl	ERC accounts	566 and 588 to	A&G FERC account	923, in 2020.								54
55		This adjustment is being corrected here and reflected as an "Other Adjustments"	in Cycle 10.												55
56	4	Represents reclassification of 2019 abandoned project costs from A&G FERC a	ccount 930.2 to	o FERC accou	ınt 426.5 in 202	20. Entry is corrected h	ere and reflected								56
57		as an "Other Adjustments" in Cycle 10.													57
58	5	Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.													58
59	6 FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.														
60	0 7 FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.														
61	8	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations &													61
62	9	This is to correct the overallocation of duplicate charges credit for company ener	gy use in FER	C Account no.	929.										62
63															63

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

1			(a)	(b)	(c) = (a) - (b)	(d) ²	(3) (3) 1 (4)	(f) ⁵	(-) (-) (-)	
Line	FERC		Total	Excluded	Total	(u) Add / (Deduct)	(e) = (c) + (d) Revised	Addtl	(g) = (e) + (f) Adjusted	I
No.	Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	A&G Cost Adj	Adjusted A&G	Reference
		Administrative & General			,					
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	v 85	\$ 30,920	Form 1; Page 323; Line 181
2	921	Office Supplies & Expenses	16,773	(1)	16,775	(128) 2	16,647	v 128	16,775	Form 1; Page 323; Line 182
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)	()	(13,570)		(13,570)	Form 1; Page 323; Line 183
4	923	Outside Services Employed	90,246	153	90,093	2,359] 3	91,886		92,452	Form 1; Page 323; Line 184
5	923	Outside Services Employed	70,210	133	,0,0,0	(566) 2	71,000	v 566	72,102	1 0 m 1, 1 uge 323, 2 me 10 1
6	924	Property Insurance	8,306	_	8,306	(300)]	8,306	V 300	8,306	Form 1; Page 323; Line 185
7	925	Injuries & Damages	140,446	336	140,110	(305) 2		y 305	140,110	Form 1; Page 323; Line 186
-			-	913	1			I =		
8	926	Employee Pensions & Benefits	54,077		53,164	(832) ²	52,332	V 832	53,164	Form 1; Page 323; Line 187
-	927	Franchise Requirements	127,616	127,616	- 11.260		-		-	Form 1; Page 323; Line 188
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268		11,268	Form 1; Page 323; Line 189
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)	Form 1; Page 323; Line 190
12	930.1	General Advertising Expenses	113	113	-	4 400 4	-			Form 1; Page 323; Line 191
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) 4	146		146	Form 1; Page 323; Line 192
14	931	Rents	8,564	-	8,564		8,564		8,564	Form 1; Page 323; Line 193
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839		10,839	Form 1; Page 323; Line 196
16										
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	\$ (1,040)	\$ 354,877	√ \$ 1,916	\$ 356,793	Sum Lines 1 thru 15
18		,								
19	413	Transmission Related A&G Expenses Charged to Citizens	529	-	529		529		529	
20										
21		Total Adjusted Administrative & General Expenses	\$ 498,882	\$ 142,436	\$ 356,446	\$ (1,040)	\$ 355,406	√ \$ 1,916	\$ 357,322	
22										
23	F I	15								
24		1 Expenses:		\$ 92						
25 26	920 921	CPUC energy efficiency programs								
26		CPUC energy efficiency programs	. 74	(1)						
28	923	Litigation expenses (ERRA)	\$ 74 79	153						
29	925	CPUC energy efficiency programs	269	133						
30	923	CPUC energy efficiency programs Injuries & Damages	209							
31		Other A&G Exclusion Adjustments	67	336						
32	926	CPUC energy efficiency programs	730	. 330						
33	720	Other A&G Exclusion Adjustments	183	913						
34	927	Franchise Requirements	163	127,616						
35	928	CPUC energy efficiency programs	_	127,010						
36	720	CPUC Intervenor Funding Expense - Transmission	_							
37		CPUC Intervenor Funding Expense - Distribution	1,212							
38		CPUC reimbursement fees	9,791							
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135						
40	930.1	General Advertising Expenses		113						
41		CPUC energy efficiency programs	-							4
42		Abandoned Projects	577	577						
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39	•						4
44		CPUC energy efficiency programs	1,463	1,503						4
45				,	_					4
46		Total Excluded Expenses		\$ 142,436	_					
47		-			=					
48	٧	Items in bold have changed due to A&G adj. on WMPMA exclusion reversa	al compared to	the original S	Sunrise Appen	lix X Cycle 9 filing pe	r ER21-243 and	d cost adjustments	included in Ap	
49	1	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP co	•		••	. 31		-	•	
50	2	Represents 2019 Wildfire Mitigation Plan expenses that were not included as ex			is correction is	reflected as an "Other I	BTRR Adjustme	ent" in TO5 Cycle 4		
51	3	Represents reclassification of 2019 3P (People, Process, Priorities) project costs						•		
		* * * * * * * * * * * * * * * * * * * *	nom Octivi FI	Acc accounts ,	200 and 200 to	ACC PERC account 9	22, III 2020. TIII	is correction is		
52	4	reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.								
53	4	Represents 2019 abandoned project costs that were not included as excluded ex		. A portion wa	s reclassified fr	om A&G FERC Accou	int 930.2 to FER	C Account 426.5, is	n	:
54		2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycl	e 4.							:
55	5	Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.								:
56										

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

ine FER		(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) FERC Audit Adj	(g) = (e) + (f) Adj A&G with FERC Audit Adj	Reference
	Administrative & General				-				
1 920		\$ 31,012		\$ 30,920	√ \$ (85) ²		_	\$ 30,835	Form 1; Page 323; Line 181
2 921	Office Supplies & Expenses	16,773	(1)	16,775	√ (128) ²		v (394) ⁷	16,253	Form 1; Page 323; Line 182
3 922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)	٦.	(13,570)	√ 6,480 ⁵	(7,090)	Form 1; Page 323; Line 183
4 923	Outside Services Employed	90,246	153	90,093		91,886	v 4 ⁷	91,889	Form 1; Page 323; Line 184
5 923	* *				(566) 2			-	
6 924	Property Insurance	8,306	-	8,306		8,306		8,306	Form 1; Page 323; Line 185
7 925	Injuries & Damages	140,446	336	140,110	√ (305) ²	139,806		139,806	Form 1; Page 323; Line 186
8 926	Employee Pensions & Benefits	54,077	913	53,164	√ (832) ²	52,332		52,332	Form 1; Page 323; Line 187
9 927	Franchise Requirements	127,616	127,616	-		-		-	Form 1; Page 323; Line 188
0 928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268	√ 93 °	11,361	Form 1; Page 323; Line 189
1 929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)	Form 1; Page 323; Line 190
930. 930.		113 2,207	113 577	1 (20	v (1,483) 4	146	(62) 7	-	Form 1; Page 323; Line 191
	*		3//	1,630	V (1,483) 4	146	√ (63) ⁷	83	Form 1; Page 323; Line 192
931 5 935	Rents Maintenance of General Plant	8,564 12,342	1,503	8,564 10,839		8,564 10,839		8,564 10,839	Form 1; Page 323; Line 193 Form 1; Page 323; Line 196
16	Maintenance of General Flant	12,342	1,303	10,639		10,839		10,039	Form 1, rage 323, Line 190
17	Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	√ \$ (1,040)	\$ 354,877	√ \$ 6,120	\$ 360,997	Sum Lines 1 thru 15
8				3 300,000	(-,-10)		,		
9 413	Transmission Related A&G Expenses Charged to Citizens 1	529	-	529		529		529	
20	. 5								
21 22	Total Adjusted Administrative & General Expenses	\$ 498,882	\$ 142,436	\$ 356,446	√ \$ (1,040)	\$ 355,406	√ \$ 6,120	\$ 361,526	Line 17 + Line 19
23	ded Expenses:	- I	<u> </u>	I	I	ı	I	JI .	
5 920			\$ 92						
6 921	CPUC energy efficiency programs		(1)						
7 923	Litigation expenses (ERRA)	\$ 74							
8	CPUC energy efficiency programs	79	153						
9 925	87 71 8	269							
0	Injuries & Damages								
1 2 926	Other A&G Exclusion Adjustments	730	336						
3	CPUC energy efficiency programs Other A&G Exclusion Adjustments	183	913						
4 927		103	127,616						
5 928		-	127,010						
6	CPUC Intervenor Funding Expense - Transmission	=							
7	CPUC Intervenor Funding Expense - Distribution	1,212							
8	CPUC reimbursement fees	9,791							
9	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135						
0 930.			113						
930.		-	500						
2 3 935	Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account	39	577						
14 933	CPUC energy efficiency programs	1,463	1,503						
5		1,403	1,505	•					
6	Total Excluded Expenses		\$ 142,436						
17	•		,	•					
8									
9 1	Items in bold have changed due to various FERC Audit adj. compared to	Appendix X Cycle 9	filing per ER21-2	43 and cost adj. in	cl. in Appendix X Cycle	10 per ER22-139.			
0 1	This amount represents the Non-Direct A&G expenses billed to Citizens in 20	19, which is added ba	ck to derive Total A	djusted A&G Expe	enses in SAP				
1	Account 7000717, which was created to track Citizens Border East Line A&C								
2	Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in	the 2019 A&G exclus	ions. These are bein	g corrected here an	d reflected as an "Other A	djustments" in Cycle	10.		
3	Represents reclassification of 2019 3P (People, Process, Priorities) project cos	ts from O&M FERC	accounts 566 and 58	88 to A&G FERC a	ccount 923, in 2020.	•			
4	This adjustment is being corrected here and reflected as an "Other Adjustment								
5 4									
6	as an "Other Adjustments" in Cycle 10.								
7 5	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead co	osts to CWIP.							
8 6	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory		s.						
9 7	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations								
0		, , ,							

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

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

Line No.		FERC Form 1 Page; Line; Col.	Working Cash		3-Months rage Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$	128,028	AL-1; Line 18	1
2 3 4	Transmission Plant Allocation Factor				39.76%	Pg11 Rev Statement AD; Line 35	2 3 4
5	Transmission Related Materials and Supplies			\$	50,898	Line 1 x Line 3	5
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	64,128	AL-2; Line 18	7
8 9 10	Transmission Related Prepayments			\$	25,494	Line 3 x Line 7	8 9 10
11 12	C. Derivation of Transmission Related Cash Working Capital - Retail: Transmission O&M Expense		\$ 42,6	.7		Pg8 Rev Statement AH; Line 19	11 12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		42,6.			Pg8 Rev Statement AH; Line 46	13
14 15	CPUC Intervenor Funding Expense - Transmission Total		\$ 82,98	38 √		Negative of Statement AH; Line 25 Sum Lines 12 thru 14	14 15
16 17 18	One Eighth O&M Rule		12.50)%		FERC Method = 1/8 of O&M Expense	16 17 18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 10,3	<u>73</u> √		Line 15 x Line 17	19

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

 The balances for Materials & Supplies and Prepayments are derived bound to the control of the control of

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Working Cash		3-Months rage Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$	128,028	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				<u>39.76%</u> √	Pg11 Rev Statement AD; Line 35	3
4	Transmission Related Materials and Supplies			e	50,898 √	Line 1 x Line 3	4
6	Transmission Related Waterials and Supplies				30,838	Line 1 x Line 3	6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		S	64,128	AL-2; Line 18	7
8	B. Frepayments	450.1, Bell. 1 g. 110, 57, e			04,120	712 2, Ellie 10	8
9	Transmission Related Prepayments			s	25,494 √	Line 3 x Line 7	9
10	ī v						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 42,65	<mark>7 </mark> √		Pg14 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		40,28	<mark>3 √</mark>		Pg14 Rev Statement AH; Line 43	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 25	14
15	Total		\$ 82,94	√ 0		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50	1%		FERC Method = 1/8 of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 10,36	<u>7_</u> √		Line 15 x Line 17	19

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

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies and Prepayments are derived based on a 12 greatly given by the balances.

The balances for Materials & Sunnlies are derived by the balances for the balances for

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	et 226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct i = LTD interest	t 429.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831 - - \$ 219,387	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				4.28%	Line 15 / Line 7	16 17
18 19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:	7)		112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25 26 27 28 29	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Ac Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	ect 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - 15,874 \$ 7,114,955	Negative of Line 20 Above Sum Lines 25 thru 28	25 26 27 28 29
30 31 32 33	Return on Common Equity:	(a)	(b)	(c)	$\frac{10.60\%}{(d) = (b) x (c)}$	TO5 Offer of Settlement; Section II.A.1.5.1	30 31 32 33
34 35	Weighted Cost of Capital:	Amounts 1	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		34 35
36 37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 5,128,386 - 7,114,955 ##########	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.60%	1.79% 0.00% 6.16% 7.95%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40 41
42 43 44	Cost of Equity Component (Preferred & Common):				6.16%	Line 38 + Line 39; Col. d	42 43 44
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a)	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common)	\$	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	Cost of Capital 0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	48 49 50 51 52 53 54 55
33	meentive Cost of Equity Component (Freience & Common)	2			0.0076	Line 31 + Line 32; Col. d	33

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	·			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,721	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,303,386 V	Pg12 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.5743%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,303,386 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5743%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + Federal Income Tax)*(ST)}$	 0.7669%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3412%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.9519%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	 10.2930%	Line 27 + Line 29	31

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV
Cost of Capital and Fair Rate of Return

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

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) 7 LTD = Long Term Debt	ct 226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 Long-Term Debt Component - Numerator: 10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429) 15 i = LTD interest	et 429.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831 - - \$ 219,387	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17 <u>Cost of Long-Term Debt:</u>				4.28%	Line 15 / Line 7	16 17
18 19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 4: 22 Cost of Preferred Equity 23	7)		112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
24 Common Equity Component: 25 Proprietary Capital 26 Less: Preferred Stock (Acct 204) 27 Less: Unappropriated Undistributed Subsidiary Earnings (A 28 Accumulated Other Comprehensive Income (Acct 219) 29 CS = Common Stock	cct 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874 \$ 7,114,955	Negative of Line 20 Above Sum Lines 25 thru 28	23 24 25 26 27 28 29
30				7,114,733	Sum Lines 25 till 28	30
31 Return on Common Equity: 33 34 35 Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	$ \begin{array}{c} 10.60\% \\ \hline (d) = (b) x (c) \\ \text{Weighted} \\ \text{Cost of Capital} \end{array} $	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34 35
36 37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital 41 42 Cost of Equity Component (Preferred & Common):	\$ 5,128,386	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.60%	1.79% 0.00% 6.16% 7.95%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42
43 44						43
45 Incentive Return on Common Equity: 46 47 48 Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	45 46 47 48
49 50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54 55 Incentive Cost of Equity Component (Preferred & Common	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55

¹ Amount is based upon December 31 balances.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line				Line
No.		 Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:			1
2	(2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,721	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,303,380 V	Pg21 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$	1.5743% √	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,303,380 V	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5743% √	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7669%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3412% √	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.9519%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	10.2930% √	Line 27 + Line 29	31

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Lin				Line
No		 Amounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:			1
2	(1.00-1)			2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
11				11
12		0.0000%	Federal Income Tax Expense	12
13				13
14				14
15				15
16				16
17				17
18	1 7 1	0.00%	Line 6 Above	18
19	1 1 1	\$ -	Line 8 Above	19
20		\$ -	Line 9 Above	20
21	1	0.0000%	Line 12 Above	21
22		8.84%	AV2; Line 22	22
23				23
24		 0.0000%	State Income Tax Expense	24
25				25
26		0.00000/		26
27		0.0000%	Line 12 + Line 24	27
28		0.00000/		28
29		0.0000%	AV1; Line 53	29
30		0.00000/		30
31	E. Incentive Cost of Capital Rate (ICOCR):	 0.0000%	Line 27 + Line 29	31

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line				D. C	Line
No.	A. Derivation of Transmission Rate Base:		Amounts	Reference	No.
	The Delivation of Transmission Page Base.				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,994,778	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		4,322	Page 2; Line 17	3
4	Transmission Related General Plant		26,245	Page 2; Line 18	4
5	Transmission Related Common Plant		56,813	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,082,158	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(865,538)	Pg13 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		- (0.65.520)	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(865,538)	Line 14 + Line 15	16
17	W 11 C 31				17
18	Working Capital: Transmission Polyted Materials and Complian	d.	50.000	D-0 D C4-4 4 A I . I in - 5	18
19	Transmission Related Materials and Supplies	\$	50,898	Pg9 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		25,494	Pg9 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital Total Working Capital	6	10,373 V	Pg9 Rev Statement AL; Line 19 Sum Lines 19 thru 21	21 22
22 23	Total Working Capital	\$	86,766 √	Sum Lines 19 thru 21	22
24	Other Regulatory Assets/Liabilities		_	Statement Misc.; Line 5	23
25	Other Regulatory Assets/Liabilities		-	Statement Wisc., Line 3	25
26	Total Transmission Rate Base	e	4,303,386 √	Sum Lines 6, 11, 16, 22, 24	26
27	Total Transmission Rate Base	<u> </u>	4,303,360 V	Sum Lines 0, 11, 10, 22, 24	27
28	B. Incentive ROE Project Transmission Rate Base:				28
29	Net Incentive Transmission Plant	\$	_	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	Ψ		Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$	_	Line 29 + Line 30	31
32	Total meetite (OD Froject Fransisioni rate Base			Ellie 25 · Ellie 30	32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:				33
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	_	<u>-</u>	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Line 34 + Line 35	36
37	, and				37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 6,266,537	Pg11 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,687	Pg11 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	44,024	Pg11 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	108,356	Pg11 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,437,604	Sum Lines 2 thru 5	6
7		 		7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,271,759	Pg12 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,365	Pg12 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	17,780	Pg12 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	51,543	Pg12 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,355,447	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 4,994,778	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,322	Line 3 Minus Line 10	17
18	Transmission Related General Plant	26,245	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	56,813	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,082,158	Sum Lines 16 thru 19	20
21		 		21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line No.		_	Amounts	Reference	Line No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,994,778 √	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		4,322 √	Page 2; Line 17	3
4	Transmission Related General Plant		26,245 √	Page 2; Line 18	4
5	Transmission Related Common Plant		56,813 √	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,082,158 V	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(865,538) √	Pg13 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(865,538) √	Line 14 + Line 15	16
17					17
18	Working Capital:	_			18
19	Transmission Related Materials and Supplies	S	50,898 √	Pg17 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		25,494 √	Pg17 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		10,367 √	Pg17 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	86,760 √	Sum Lines 19 thru 21	22
23	Od. D. L. A. (#1199)			6	23 24
24	Other Regulatory Assets/Liabilities		-	Statement Misc.; Line 5	
25	m . I m			G . T	25 26
26	Total Transmission Rate Base	\$	4,303,380 V	Sum Lines 6, 11, 16, 22, 24	
27	D.L. C. DOED 'CT. '' D.C.D.				27
28	B. Incentive ROE Project Transmission Rate Base: Net Incentive Transmission Plant	0		CL 111 . 7	28
29		\$	-	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	•	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base		-	Line 29 + Line 30	31 32
32	C. Incombine Transmission Disease Albertained Desired Date Date				32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:	6		CL 111 7	
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	\$	-	Shall be Zero Line 34 + Line 35	35 36
36 37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	3		Line 34 + Line 33	36 37
	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 6,266,537 √	Pg11 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,687 √	Pg11 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	44,024 √	Pg11 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	108,356 √	Pg11 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,437,604 √	Sum Lines 2 thru 5	6
7		 		7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,271,759 √	Pg12 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,365 √	Pg12 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	17,780 √	Pg12 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	51,543 √	Pg12 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,355,447 √	Sum Lines 9 thru 12	13
14		 		14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 4,994,778 √	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,322 √	Line 3 Minus Line 10	17
18	Transmission Related General Plant	26,245 √	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	56,813 √	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,082,158 √	Sum Lines 16 thru 19	20
21				21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

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

Appendix X Cycle 13 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 9 (\$1,000)

Line								Line
No.	_	611	C 1.2	612	614	61.5	617	No.
1 2	Calculations:	<u>Col. 1</u>	<u>Col. 2</u> = Col. 2 - Col. 6	<u>Col. 3</u>	Col. 4 See Footnote 2	Col. 5 See Footnote 3	$\frac{\text{Col. } 6}{\text{= Col. } 4 + \text{Col. } 5}$	1 2
3	Calculations.		- Col. 2 - Col. 0		Cumulative	See Poolitote 3	Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	. 7
8	January	2019	\$ 0.06	0.44%	\$ 0.06 \$		\$ 0.06	8
9 10	February March	2019 2019	0.06 0.06	0.40% 0.44%	0.11 0.17	0.00 0.00	0.11 0.17	9 10
11	April	2019	0.06	0.45%	0.23	0.00	0.23	11
12	May	2019	0.06	0.46%	0.28	0.00	0.28	12
13	June	2019	0.06	0.45%	0.34	0.00	0.34	13
14	July	2019	0.06	0.47%	0.40	0.00	0.40	14
15	August	2019	0.06	0.47%	0.46	0.00	0.46	15
16	September October	2019	0.06 0.06	0.45%	0.51	0.00 0.00	0.52 0.58	16 17
17 18	November	2019 2019	0.06	0.46% 0.45%	0.57 0.63	0.00	0.63	18
19	December	2019	0.06	0.46%	0.69	0.00	0.69	19
20	January	2020		0.42%	0.69	0.00	0.70	20
21	February	2020		0.39%	0.70	0.00	0.70	21
22	March	2020		0.42%	0.70	0.00	0.70	22
23	April	2020		0.39%	0.70	0.00	0.71	23
24 25	May June	2020 2020		0.40% 0.39%	0.71 0.71	0.00 0.00	0.71 0.71	24 25
26	July	2020		0.29%	0.71	0.00	0.71	26
27	August	2020		0.29%	0.71	0.00	0.72	27
28	September	2020		0.28%	0.72	0.00	0.72	28
29	October	2020		0.28%	0.72	0.00	0.72	29
30	November	2020		0.27%	0.72	0.00	0.72	30
31	December	2020		0.28%	0.72	0.00	0.72	31
32 33	January February	2021 2021		0.28% 0.25%	0.72 0.73	0.00 0.00	0.73 0.73	32 33
34	March	2021		0.28%	0.73	0.00	0.73	34
35	April	2021		0.27%	0.73	0.00	0.73	35
36	May	2021		0.28%	0.73	0.00	0.73	36
37	June	2021		0.27%	0.73	0.00	0.73	37
38	July	2021		0.28%	0.73	0.00	0.74	38
39	August	2021		0.28%	0.74	0.00 0.00	0.74 0.74	39 40
40 41	September October	2021 2021		0.27% 0.28%	0.74 0.74	0.00	0.74	41
42	November	2021		0.27%	0.74	0.00	0.75	42
43	December	2021		0.28%	0.75	0.00	0.75	43
44	January	2022		0.28%	0.75	0.00	0.75	44
	February	2022		0.25%	0.75	0.00	0.75	45
	March	2022 2022		0.28% 0.27%	0.75 0.75	0.00 0.00	0.75 0.76	46
48	April May	2022		0.28%	0.75	0.00	0.76	47 48
49	June	2022		0.27%	0.76	0.00	0.76	49
50	July	2022		0.31%	0.76	0.00	0.76	50
	August	2022		0.31%	0.76	0.00	0.76	51
	September	2022		0.30%	0.76	0.00	0.77	52
	October November	2022 2022		0.42% 0.40%	0.77 0.77	0.00 0.00	0.77 0.77	53 54
	December	2022		0.42%	0.77	0.00	0.77	54 55
	January	2023		0.54%	0.78	0.00	0.78	56
	February	2023		0.48%	0.78	0.00	0.78	57
58	March	2023		0.54%	0.78	0.00	0.79	58
59	April	2023		0.62%	0.79	0.00	0.79	59
	May	2023		0.64%	0.79	0.01	0.80	60
61	June	2023 2023		0.62% 0.68%	0.80 0.80	0.00 0.01	0.80	61
	July August	2023		0.68%	0.80	0.01	0.81 0.81	62 63
	September	2023		0.66%	0.81	0.01	0.82	64
	October	2023		0.71%	0.82	0.01	0.83	65
66	November	2023		0.69%	0.83	0.01	0.83	66
67	December	2023		0.71%	0.83	0.01	0.84	67

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

Appendix X Cycle 13 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 9 (\$1,000)

Line								Line
No.	_							No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
68	January	2024		0.72%	0.84	0.01	0.84	68
69	February	2024		0.68%	0.84	0.01	0.85	69
70	March	2024		0.72%	0.85	0.01	0.85	70
71	April	2024		0.70%	0.85	0.01	0.86	71
72	May	2024		0.72%	0.86	0.01	0.87	72
73	June	2024		0.70%	0.87	0.01	0.87	73
74	July	2024		0.72%	0.87	0.01	0.88	74
75	August	2024		0.72%	0.88	0.01	0.89	75
76	September	2024		0.70%	0.89	0.01	0.89	76
77	October	2024		0.70%	0.89	0.01	0.90	77
78	November	2024		0.70%	0.90	0.01	0.90	78
79	December	2024		0.70%	0.90	0.01	0.91	79
80			\$ 0.68		_	\$ 0.24		80

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

Posted FERC Interest rates Estimated FERC Interest rates

 $^{^{2}\}quad$ Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

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

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

Line					Line
No.	Description	<u>A</u> 1	mounts	Reference	No.
1	Other Adjustments due to Appendix X Cycle 10 Cost Adjustments Calculation:				1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	2.13	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		0.60	Page 14; Line 68; Col. 5	5
6				_	6
7	Total Annual Costs Adjustment	\$	2.74	Sum Lines 3 and 5	7
8	•				8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	0.228	Line 7 / Line 9	11

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

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

Appendix X Cycle 13 Annual Informational Filing Derivation of FERC Audit Adjustments Applicable to Appendix X Cycle 10 (\$1,000)

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

		Revised - Appendix X							
Line			Cycle 10	137,	ER24-176	Dif	fference		Line
No.	Description of Monthly Costs	1	Amounts		Amounts	Inc	r (Decr)	Reference	No.
19	•								19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	5.292	\$	5.292	\$	-	Page 3 and Page 4, Line 20	20
21									21
22	Section 2 - Non-Direct Expense Cost Component		245.833	٧	245.745		0.088	Page 3 and Page 4, Line 22	22
23									23
24	Section 3 - Cost Component Containing Other Specific Expenses		72.884		72.884		-	Page 3 and Page 4, Line 24	24
25									25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	324.094	√ \$	324.006	\$	0.088	Page 3 and Page 4, Line 26	26
27									27
28	Section 4 - True-Up Adjustment Cost Component		121.875	٧	121.786		0.090	Page 3 and Page 4, Line 28	28
29									29
	Section 5 - Interest True-Up Adjustment Cost Component		8.913		8.913		-	Page 3 and Page 4, Line 30	30
31									31
	Other Adjustments		(9.063)		(9.063)			Page 3 and Page 4, Line 32	32
33									33
34	Total Monthly Costs	\$	445.818	√ \$	445.641	\$	0.178	Page 3 and Page 4, Line 34	34
35									35
	Number of Months in Base Period		12		12			Page 3 and Page 4, Line 36	36
37									37
38	Total Annual Costs	\$	5,350	<u>\$</u>	5,348	\$	2	Page 3 and Page 4, Line 38	38
39									39

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

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

Summary of Cost Components

Rate Effective Period January 1, 2022 to December 31, 2022 (\$1,000)

Line				Line
No.	Description of Annual Costs	Amounts	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 64	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	2,950	V Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	875	Section 3; Page 1; Line 31	5
6	The Lorentz American Control of the	2.000		6
7	Total Citizens Annual Prior Year Cost of Service	\$ 3,889	V Sum Lines 1, 3, 5	7
8	Section A. Toro II. A liveture of Control of Community (Orange VIII. In control of Contr	1.402	D-7 D Continue 4- D TILL Col. 11- Line 21	8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,463	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	10
	Section 5 - Interest True-Up Adjustment Cost Component	107	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12	Section 5 - Interest True-Op Adjustment Cost Component	107	Section 3, 1 age interest 10 (C1), Col. 0, Line 20	12
	Subtotal Annual Costs	\$ 5,459	Sum Lines 7, 9, 11	13
14	Subtom : Imital Cooks	0,10	Sum Emiles (, , , , ,)	14
	Other Adjustments	(109)	Cost Adjustment Workpapers	15
16	, and the second se	()	1	16
17	Total Annual Costs	\$ 5,350	V Line 13 + Line 15	17
18				18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.292	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	245.833	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.884	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	324.094	V Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	121.875	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(9.063)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 445.818	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,350	V Line 34 x Line 36	38
39				39

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

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

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

Summary of Cost Components

Rate Effective Period January 1, 2022 to December 31, 2022 (\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ 64	Section 1; Page 1; Line 17	1,
2	Section 1 - Direct Maintenance Expense Cost Component	3 04	Section 1, rage 1, Line 1/	2
3	Section 2 - Non-Direct Expense Cost Component	2,949	V Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	875	Section 3; Page 1; Line 31	5
6				6
8	Total Citizens Annual Prior Year Cost of Service	\$ 3,888	V Sum Lines 1, 3, 5	7
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,461	V Pg9 Rev Section 4; Page TU; Col. 11; Line 21	8
10	Section 4 - True-op Augustinent Cost Component (Over) Onderconcetion	1,401	1 g) Rev Section 4, 1 age 10, Col. 11, Ellie 21	10
11	Section 5 - Interest True-Up Adjustment Cost Component	107	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 5,456	V Sum Lines 7, 9, 11	13
14		(4.00)	a	14
15	Other Adjustments	(109)	Cost Adjustment Workpapers	15 16
16 17	Total Annual Costs	\$ 5,348	V Line 13 + Line 15	17
18	Tom Timum Cooks	5,340	Eme 13 · Eme 13	18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.292	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	245.745	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.884	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	324.006	√ Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	121.786	V Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(9.063)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 445.641	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 5,348	V Line 34 x Line 36	38
39				39

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

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

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.81%	Page 2; Line 6	2
3	Transmission related occivi Expense		0.0170	ruge 2, Ellie 0	3
4	Transmission Related A&G Expense		0.93%	Page 2; Line 11	4
5	•			<i>5</i> ,	5
6	Transmission Related Property Tax Expense		1.06%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.19%	Page 2; Line 34	10
11					11
12	Transmission Related General & Common Plant Revenue		0.40%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.43%	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense 1.0	0275%	0.04%	Line 14 x Franchise Fee Rate	16
17					17
18	Total Annual Carrying Charge Rate		3.46%	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.46%	Line 18 Above	23
24					24
25	Total Non-Direct Expense	\$	2,950 √	Line 21 x Line 23	25

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

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

Section 2 - Non-Direct Expense Cost Component

Line No.		Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$ 5,397,566	Pg21 Rev AV-4; Line 6	1 2
3 4 5	A. Transmission Related O&M Expense Transmission O&M Expense	\$ 43,805	Statement AH; Line 17	3 4 5
6 7	Transmission O&M Expense Carrying Charge Percentage	0.81%	Line 4 / Line 1	6 7
8 9 10	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$ 50,381 V	Pg8 Rev Stmt AH; Line 45	8 9 10
11 12	Transmission Related A&G Carrying Charge Percentage	0.93%	Line 9 / Line 1	11 12
13 14 15	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	\$ 57,365	Pg15 Rev Statement AK; Line 17	13 14 15
16 17	Transmission Related Property Tax Carrying Charge Percentage	1.06%	Line 14 / Line 1	16 17
18 19 20	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$ 1,766	Statement AK; Line 28	18 19 20
21 22	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21 22
23 24 25	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects: Transmission Related M&S Allocated to Transmission	\$ 51,256	Pg9 Rev Statement AL; Line 5	23 24 25
26 27	Transmission Related Prepayments Allocated to Transmission Transmission Related Working Cash	37,299 11,773 √	Pg9 Rev Statement AL; Line 9 Pg9 Rev Statement AL; Line 19	26 27
28 29 30	Total Transmission Related Working Capital Cost of Capital Rate	\$ 100,329 ∨ 9.9705%	Sum Lines 25 thru 27 Pg10 Rev Stmnt AV; Page 2; Line 31	28 29 30
31 32	Transmission Working Capital Revenue	9.97037₀ \$ 10,003 √	Line 28 x Line 30	31 32
33 34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.19%	Line 32 / Line 1	33 34 35
36 37	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	\$ 29,077	Pg21 Rev AV-4; Line 4	36 37
38 39 40	Net Transmission Related Common Plant	61,184	Pg21 Rev AV-4; Line 5	38 39 40
41 42	Total Net Transmission Related General and Common Plant	\$ 90,261	Line 37 + Line 39	41 42
43 44	Cost of Capital Rate	9.9705% \$ 8,999	Line 30	43 44
45 46 47	Transmission Related General and Common Return and Associated Income Taxes Transmission Related General and Common Depreciation Expense	\$ 8,999 \$ 12,680	Line 41 * Line 43 Pg14 Rev Statement AJ; Line 17	45 46 47
48 49	Total Transmission Related General and Common Plant Revenues	\$ 21,679	Line 45 + Line 47	48 49
50 51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.40%	Line 49 / Line 1	50 51

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

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

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.		An	nounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.81%	Page 2; Line 6	2
3				5	3
4	Transmission Related A&G Expense		0.93% √	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.06%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9			0.100/		9
10	Transmission Related Working Capital Revenue		0.19%	Page 2; Line 34	10
11	Transmission Related General & Common Plant Revenue		0.40%	Page 2; Line 51	11 12
13	Transmission Related General & Common Plant Revenue		0.40%	Page 2; Line 31	13
14	Subtotal Annual Carrying Charge Rate		3.43% √	Sum Lines 2 thru 12	14
15	Subtout Attitude Carrying Charge Rate		5.45 / 6	Sum Emes 2 thru 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.02759	%	0.04%	Line 14 x Franchise Fee Rate	16
17					17
18	Total Annual Carrying Charge Rate		3.46% √	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.46% v	Line 18 Above	23
24					24
25	Total Non-Direct Expense	\$	2,949 √	Line 21 x Line 23	25

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

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

Section 2 - Non-Direct Expense Cost Component

Line	;				Line
No.			Amounts	Reference	No.
1 2	Net Transmission Plant	\$	5,397,566 √	Pg21 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	43,805	Statement AH; Line 17	4
5	•	·			5
6	Transmission O&M Expense Carrying Charge Percentage		0.81%	Line 4 / Line 1	6
7 8	D. T D. Let Let C. E				7 8
9	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	6	50,316 V	Pg13 Rev Stmt AH; Line 42	9
10	Total Transmission Related A&O Expense including Property ins.	3	30,310 V	rg13 Kev Sunt AH, Line 42	10
11	Transmission Related A&G Carrying Charge Percentage		0.93% √	Line 9 / Line 1	11
12	Transmission related Acco Carrying Charge Percentage		0.55 / 0 V	Eine // Eine 1	12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	S	57,365 √	Pg15 Rev Statement AK; Line 17	14
15				- 8	15
16	Transmission Related Property Tax Carrying Charge Percentage		1.06%	Line 14 / Line 1	16
17					17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,766	Statement AK; Line 28	19
20	y I		7	,	20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22					22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	S	51,256 V	Pg16 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		37,299 √	Pg16 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		11,765 V	Pg16 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	100,321 √	Sum Lines 25 thru 27	28
29					29
30	Cost of Capital Rate		9.9705%	Pg17 Rev Stmnt AV; Page 2; Line 31	30
31					31
32	Transmission Working Capital Revenue	\$	10,002 √	Line 28 x Line 30	32
33		·			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.19%	Line 32 / Line 1	34
35					35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	S	29,077 √	Pg21 Rev AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		61,184 √	Pg21 Rev AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	90,261 √	Line 37 + Line 39	41
42					42
43	Cost of Capital Rate		9.9705%	Line 30	43
44					44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	8,999 √	Line 41 * Line 43	45
46					46
47	Transmission Related General and Common Depreciation Expense	S	12,680 V	Pg14 Rev Statement AJ; Line 17	47
48					48
49	Total Transmission Related General and Common Plant Revenues	S	21,679 √	Line 45 + Line 47	49
50					50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.40%	Line 49 / Line 1	51

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

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

DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

True-Up Period - January 1, 2020 to December 31, 2020

(\$1,000)

Line No.												Line No.
2	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	<u>Col. 7</u>	Col. 8	Col. 9	Col. 10	Col. 11	2
3 Calculations:				= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4												4
5							٧		Cumulative		Cumulative	5
6							Monthly		Overcollection (-) or		Overcollection (-) or	6
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	w/o Interest	Interest	with Interest	9
10 January	2020	\$ 324 \$	289 \$	(84) \$	-	\$ 204	\$ 120	0.42%	\$ 120	\$ 0	\$ 120	10
11 February	2020	324	289	(84)	-	204	120	0.39%	240	1	240	11
12 March	2020	324	289	(84)	-	204	120	0.42%	360	1	361	12
13 April	2020	324	289	(84)	-	204	120	0.39%	481 √	2	482	13
14 May	2020	324	289	(84)	-	204	120	0.40%	602	2	604	14
15 June	2020	324	289	(84)	-	204	120	0.39%	724 √	3	726	15
16 July	2020	324	289	(84)	-	204	120	0.29%	846 √	2	848	16
17 August	2020	324	289	(84)	-	204	120	0.29%	968 √	3		v 17
18 September	2020	324	289	(84)	-	204	120	0.28%	1,090 √	3	1,093	v 18
19 October	2020	324	289	(84)	-	204	120	0.28%	1,213 √	3	1,216	v 19
20 November	2020	324	289	(84)	-	204	120	0.27%	1,336 √	3	1,339	v 20
21 December	2020	324	289	(84)	-	204	120	0.28%	1,459 √	4	1,463	v 21
22		\$ 3,889 \$	3,467 \$	(1,014) \$	-	\$ 2,454	\$ 1,436			\$ 27	_	22

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

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

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

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

DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

True-Up Period - January 1, 2020 to December 31, 2020

(\$1,000)

Line No. 1 2	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	Line No. 1
3 Calculations:			= C	Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4							J		Cumulative		Cumulative	4
6							Monthly		Overcollection (-) or		Overcollection (-) or	6
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 Month	<u>Year</u>	Cost of Service 1		Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	w/o Interest	Interest	with Interest	9
10 January	2020	\$ 324 \$	289 \$	(84) \$	-		\$ 120	0.42%	\$ 120 \$		0 \$ 120	10
11 February	2020	324	289	(84)	-	204	120	0.39%	239		1 240	11
12 March	2020	324	289	(84)	-	204	120	0.42%	360			12
13 April	2020	324	289	(84)	-	204	120	0.39%	480		2 482	13
14 May	2020	324	289	(84)	-	204	120	0.40%	602		2 604	14
15 June	2020	324	289	(84)	-	204	120	0.39%	723		3 726	
16 July	2020	324	289	(84)	-	204	120	0.29%	845			16
17 August	2020	324	289	(84)	-	204	120	0.29%	967			17
18 September	2020	324	289	(84)	-	204	120	0.28%	1,089		3 1,092	
19 October	2020	324	289	(84)	-	204	120	0.28%	1,212		3 1,215	
20 November	2020	324	289	(84)	-	204	120	0.27%	1,335		, , , , , , , , , , , , , , , , , , , ,	
21 December	2020	324	289	(84)	-	204	120	0.28%	1,458		4 1,461	
22		\$ 3,888 \$	3,467 \$	(1,014) \$	-	\$ 2,454	\$ 1,434		٧ <u>\$</u>	2	<u>7</u> √	22
		1					./					

- V Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 10 per ER22-139, cost adj. incl. in Appendix X Cycle 11 per ER23-109 and Appendix X Cycle 12 July Posting.
- Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
- ² Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
- 3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
- 4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
- Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
- 6 Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
- Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1.000)

Line FERC Form 1 Line No Page; Line; Col. Amounts Reference No. Derivation of Direct Maintenance Expense: 2 Total Direct Maintenance Cost \$ 124 AH-1: Line 50 2 3 Derivation of Non-Direct Transmission Operation and Maintenance Expense: 4 Total Non-Direct Transmission O&M Expense 100,389 AH-2: Line 37: Col. a Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services Negative of AH-2: Line 44; Col. b 8 Reliability, Planning & Standards Development (2.469) Negative of AH-2; Line 45; Col. b 8 Station Expenses (6,458)Negative of AH-2; Line 46; Col. b g 10 Negative of AH-2; Line 47; Col. b 10 Underground Line Expense (51) Transmission of Electricity by Others Negative of AH-2; Line 48; Col. b 12 Miscellaneous Transmission Expense (326)Negative of AH-2: Line 56; Col. b 12 (15.717 Negative of AH-2; Line 57: Col. b 13 Maintenance of Station Equipment 13 14 Maintenance of Overhead Lines (26.863) Negative of AH-2; Line 58; Col. b 14 15 Maintenance of Underground Lines (1,113)Negative of AH-2; Line 59; Col. b 15 Negative of AH-2; Line 43; Col. b 16 Other Transmission Non-Direct O&M Exclusion Adjustments 1,615 17 Total Non-Direct Adjusted Transmission O&M Expenses 43,805 Sum Lines 5 thru 16 17 18 18 19 19 Derivation of Non-Direct Administrative and General Expense: 20 595,484 Rev AH-3; Line 23; Col. a 20 Total Non-Direct Administrative & General Expense 21 Adjustments to Per Book A&G Expense: 22 Negative of Rev AH-3; Line 63; Col. a Abandoned Projects (2,361)22 Negative of Rev AH-3; Sum Lines 27, 31, 38, 46, 50, 56, 67; 23 CPUC energy efficiency programs 555 Col. a CPUC Intervenor Funding Expense - Transmission 24 Negative of Rev AH-3; Line 58; Col. a 24 25 CPUC Intervenor Funding Expense - Distribution (2.085)Negative of Rev AH-3; Line 59; Col. a 25 26 CPUC reimbursement fees (13,016)Negative of Rev AH-3; Line 55; Col. a 26 27 Injuries & Damages Not Applicable to 2020 Base Period 27 28 General Advertising Expenses 204 Negative of Rev AH-3; Line 62; Col. b 28 (130,507 29 Negative of Rev AH-3; Line 54; Col. b 29 Franchise Requirements 30 Hazardous substances - Hazardous Substance Cleanup Cost Account (12)Negative of Rev AH-3; Line 68; Col. a 31 Litigation expenses - Litigation Cost Memorandum Account (LCMA) (41)Negative of Rev AH-3; Line 57; Col. a 31 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 39, 40, 41, 32 Other A&G Exclusion Adjustments (24 674) 32 42, 43, 47, 48, 51, 52, 60, 65, 66; Col. a and Line 36; Col. b 33 Other Cost Adjustments (incl. in Appendix X Cycle 11; ER23-109) Rev AH-3; Line 23; Col. d 33 (90 34 16,552 34 Other Cost Adjustments (incl. in Appendix X Cycle 12; ER24-176) Rev AH-3; Line 23; Col. f 35 FERC Audit Adjustments (incl. in Appendix X Cycle 12; ER24-176) 6,110 Rev AH-3; Line 23; Col. h 35 36 612 v Negative of Pg8.3 Rev AH-3; Line 20; Col. j 36 Other Cost Adjustments Total Adjusted Non-Direct A&G Expenses Including Property Insurance 37 37 446 732 v Sum Lines 20 thru 36 38 Less: Property Insurance (Due to different allocation factor) (8,310)Negative of Rev AH-3; Line 5; Col. c 38 39 (16,552)39 Other Cost Adj (already incl. in prior cost adj per tab Pg8.1) Line 34 40 Other Cost Adj (already incl. in prior cost adj per tab Pg8.2) 18,468 Pg8.2 As Filed Stmt AH FERC Adj; Line 34 41 Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Line 37 thru Line 40 41 440,338 v 42 Transmission Wages and Salaries Allocation Factor 10.689 Statement AI: Line 17 42 43 Transmission Related Non-Direct Administrative & General Expenses 47.047 v Line 41 x Line 42 43 44 Property Insurance Allocated to Transmission, General, and Common Plant 3,334 Negative of Line 38 x Line 64 44 45 Transmission Related Non-Direct A&G Expense Including Property Insurance Expense 50,381 v Line 43 + Line 44 45 46 46 47 Derivation of Transmission Plant Property Insurance Allocation Factor: 47 48 Transmission Plant & Incentive Transmission Plant 6,714,115 Pg10 Rev Statement AD: Line 25 48 49 49 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 49,171 Transmission Related General Plant Pg10 Rev Statement AD; Line 29 51 Transmission Related Common Plant Pg10 Rev Statement AD: Line 31 51 52 Total Transmission Related Investment in Plant 6,884,975 Sum Lines 48 thru 51 52 53 53 54 54 Total Transmission Plant & Incentive Transmission Plant 6,714,115 Line 48 Above 55 557,039 Pg10 Rev Statement AD; Line 1 Total Steam Production Plant 55 56 Shall be Zero 56 Total Nuclear Production Plant 57 57 529,382 Pg10 Rev Statement AD; Line 7 Total Other Production Plant Pg10 Rev Statement AD; Line 9 58 Total Distribution Plant 7,760,992 58 59 Transmission Related Electric Miscellaneous Intangible Plant 59 Shall be Zero 60 Total General Plant Pg10 Rev Statement AD; Line 17 60 61 Pg10 Rev Statement AD; Line 19 61 Total Common Plant Total Plant in Service Excluding SONGS 17 160 691 62 Sum Lines 54 thru 61 62 63 63 Transmission Property Insurance and Tax Allocation Factor 1 64 40.12% Line 52 / Line 62 64

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost	\$	124	AH-1; Line 50	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense	\$	100,389	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:		(5.200)	N .: CAHO I: 44 G I I	6
7 8	Scheduling, System Control & Dispatch Services Reliability, Planning & Standards Development		(5,200) (2,469)	Negative of AH-2; Line 44; Col. b Negative of AH-2; Line 45; Col. b	7 8
9	Station Expenses		(6,458)	Negative of AH-2; Line 45; Col. b	9
10	Underground Line Expense		(51)	Negative of AH-2; Line 47; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 48; Col. b	11
12	Miscellaneous Transmission Expense		(326)	Negative of AH-2; Line 56; Col. b	12
13	Maintenance of Station Equipment		(15,717)	Negative of AH-2; Line 57; Col. b	13
14	Maintenance of Overhead Lines		(26,863)	Negative of AH-2; Line 58; Col. b	14
15	Maintenance of Underground Lines		(1,113)	Negative of AH-2; Line 59; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		1,615	Negative of AH-2; Line 43; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$	43,805	Sum Lines 5 thru 16	17
18	Derivation of Non-Direct Administrative and General Expense:				18
19 20	Total Non-Direct Administrative & General Expense:	· C	595,484	Dog 2 Doy All 2. Line 22. Col. o	19 20
21	Adjustments to Per Book A&G Expense:	Φ.	393,464	Pg8.2 Rev AH-3; Line 23; Col. a	21
22	Abandoned Projects		(2,361)	Pg8.2 Negative of Rev AH-3; Line 60; Col. a	22
				Pg8.2 Negative of Rev AH-3; Sum Lines 27, 31, 37, 44,	
23	CPUC energy efficiency programs		555	48, 54, 63; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission		-	Pg8.2 Negative of Rev AH-3; Line 56; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(2,085)	Pg8.2 Negative of Rev AH-3; Line 57; Col. a	25
26	CPUC reimbursement fees		(13,016)	Pg8.2 Negative of Rev AH-3; Line 53; Col. a	26
27	Injuries & Damages			Not Applicable to 2020 Base Period	27
28	General Advertising Expenses		204	Pg8.2 Negative of Rev AH-3; Line 59; Col. b	28
29	Franchise Requirements		(130,507)	Pg8.2 Negative of Rev AH-3; Line 52; Col. b	29
30 31	Hazardous substances - Hazardous Substance Cleanup Cost Account Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(12) (41)	Pg8.2 Negative of Rev AH-3; Line 64; Col. a Pg8.2 Negative of Rev AH-3; Line 55; Col. a	30 31
31	Lingation expenses - Lingation Cost Memorandum Account (LCMA)		(41)	Pg8.2 Negative of Rev AH-3; Line 33, Col. a Pg8.2 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33,	31
32	Other A&G Exclusion Adjustments		(24,674)	= = =	32
	out The Division Tajasanens		(2 1,07 1)	Line 35; Col. b	-
33	Other Cost Adjustments (included in Appendix X Cycle 11; ER23-109)		(90)	Pg8.2 Rev AH-3; Line 23; Col. d	33
34	Other Cost Adjustments		16,552	Pg8.2 Rev AH-3; Line 23; Col. f	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$	440,010		35
36	1 2		(8,310)	Pg8.2 Negative of Rev AH-3; Line 7; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$	431,699		37
38	Transmission Wages and Salaries Allocation Factor	<u></u>	10.68%	Statement AI; Line 17	38
39 40	Transmission Related Non-Direct Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant	3	46,124 3,335	Line 37 x Line 38 Negative of Line 36 x Line 60	39 40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Exp	nense S	49,459	<u> </u>	41
42	Transmission reduced from Direct reed Expense including Property Insurance Exp	<u> </u>	17,137	Elife 35 / Elife 10	42
43	Derivation of Transmission Plant Property Insurance Allocation Factor:				43
44	Transmission Plant & Incentive Transmission Plant	\$	6,717,604	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46	Transmission Related General Plant		49,194	Statement AD; Line 29	46
47	Transmission Related Common Plant		121,721	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	\$	6,888,519	Sum Lines 44 thru 47	48
49	TAIT ' DIAGLA' TO ' DIA	di di	6.717.604	T: 44.41	49
50 51	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant	\$	6,717,604 557,045	Line 44 Above Statement AD; Line 1	50 51
52	Total Nuclear Production Plant		337,043	Shall be Zero	52
53	Total Other Production Plant		529,466	Statement AD; Line 7	53
54	Total Distribution Plant		7,761,349	Statement AD; Line 9	54
55			-	Shall be Zero	55
56	Total General Plant		460,426	Statement AD; Line 17	56
57			1,139,245	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	\$	17,165,135	Sum Lines 50 thru 57	58
59					59
60	Transmission Property Insurance and Tax Allocation Factor ¹		40.13%	Line 48 / Line 58	60

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line		FERC Form 1		- 4	Line
No.		Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 124	AH-1; Line 50	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 100,389	AH-2; Line 37; Col. a	5 6
6 7	Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services		(5,200	Negative of AH-2; Line 44; Col. b	7
8	Reliability, Planning & Standards Development		(2,469		8
9	Station Expenses		(6,458		9
10	Underground Line Expense		(51	,	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 48; Col. b	11
12	Miscellaneous Transmission Expense		(326	,	12
13	Maintenance of Station Equipment		(15,717	,	13
14	Maintenance of Overhead Lines		(26,863		14
15 16	Maintenance of Underground Lines Other Transmission Non-Direct O&M Exclusion Adjustments		(1,113 1,615		15 16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 43,805		17
18	Total Front Direct Adjusted Transmission Ocen Expenses		Ψ 15,000	Sum Emes 5 thru 10	18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		\$ 595,484	Pg8.2 Rev AH-3; Line 23; Col. a	20
21	Adjustments to Per Book A&G Expense:			_	21
22	Abandoned Projects		(2,361		22
23	CPUC energy efficiency programs		555	54, 63; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission		-	Pg8.2 Negative of Rev AH-3; Line 56; Col. a	24
25 26	CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees		(2,085 (13,016		25 26
27	Injuries & Damages		(13,010	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses		204		28
29	Franchise Requirements		(130,507	8. 8	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(12		30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(41	Pg8.2 Negative of Rev AH-3; Line 55; Col. a	31
32	Other A&G Exclusion Adjustments		(24,674		32
22	Other Cost Adictions (included in Association V Costs 11, EP22 100)		(00	Col. b	22
33 34	Other Cost Adjustments (included in Appendix X Cycle 11; ER23-109) Other Cost Adjustments (included in Appendix X Cycle 12; July Posting)		(90 18,468	•	33 34
35	FERC Audit Adjustments		6,110		35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 448,036		36
37			(8,310		37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 439,725		38
39	Transmission Wages and Salaries Allocation Factor		10.68%		39
40	Transmission Related Non-Direct Administrative & General Expenses		\$ 46,982		40
41 42	Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 50,316		41 42
43	Transmission Related Non-Direct A&O Expense including Property insurance Expense		5 50,310	Eine 40 + Line 41	43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:				44
45	· ·		\$ 6,714,115	✓ Pg10 Rev Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	46
47	Transmission Related General Plant		49,171	√ Pg10 Rev Statement AD; Line 29	47
48	Transmission Related Common Plant		121,689		48
49	Total Transmission Related Investment in Plant		\$ 6,884,975	Sum Lines 45 thru 48	49
50	Tatal Tanancia in Direct 6 In ordina Tanancia in Direct		6 (714.115	√ Line 45 Above	50
	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant		\$ 6,714,115 557,039		51 52
53			337,037	Shall be Zero	53
	Total Other Production Plant		529,382		54
55	Total Distribution Plant		7,760,992	- ·	55
56	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	56
57			460,214		57
	Total Common Plant		1,138,949		58
59	Total Plant in Service Excluding SONGS		\$ 17,160,691	V Sum Lines 51 thru 58	59
60	Temporalization Department Incomes and Tay Allerting Enter 1		10 120	/	60
61	Transmission Property Insurance and Tax Allocation Factor ¹		40.12%	Line 49 / Line 59	61

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

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

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

	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) Addtl A&G Adj	(g) = (e) + (f) Adjusted A&G	(h) ¹⁰ FERC Audit Adj.	(i) = (g) + (h) Adj A&G with FERC Audit Adj	(j) 11 Add / (Deduct) A&G Cost Adi	(k) = (i) - (j) Revised A&G	Reference
, [920	Administrative & General A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	v \$ 930 °	\$ 46,373		\$ 46,373		\$ 46,373	Form 1; Page 323; Line 181
	921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	v 1,718	30,579		30,579		30,579	Form 1; Page 323; Line 182
	921	Office Supplies & Expenses	(10.072)	425	(10.545)		(10.747)	v 9,375 ∫	410.050	6.110	(12.5(2)		(10.700)	Form 1; Page 323; Line 182
	922 923	Less: Administrative Expenses Transferred-Credit Outside Services Employed	(18,872) 108,535	(125) 12,846	(18,747) 95,690		(18,747) 95,690	v (125) 5	(18,872) 97,939	6,110 v	(12,762) 97,939		(12,762) 97,939	Form 1; Page 323; Line 183 Form 1; Page 323; Line 184
	923	Outside Services Employed	100,555	12,040	75,070		75,070	v 2,166	71,737		71,737		71,737	Form 1; Page 323; Line 184
	924	Property Insurance	8,310		8,310		8,310		8,310		8,310		8,310	Form 1; Page 323; Line 185
	925	Injuries & Damages	181,130	1,105	180,025	√ (130) ⁵	179,895	v 747	180,642		180,642		180,642	Form 1; Page 323; Line 186
	926 927	Employee Pensions & Benefits Franchise Requirements	62,304 130,507	2,590 130,507	59,715 (0)		59,715	v 1,753	61,467		61,467		61,467	Form 1; Page 323; Line 187 Form 1; Page 323; Line 188
11	928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423		11,423		11,423		11,423	Form 1; Page 323; Line 189
	929 930.1	Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	(2,773) (204)	(204)	(2,773)		(2,773)		(2,773)		(2,773)	(612) v	(2,161)	Form 1; Page 323; Line 190 Form 1; Page 323; Line 191
	930.1	Miscellaneous General Expenses	2,511	218	2,293	v 40 6	2,333	v 596]	2,238		2,238		2,238	Form 1; Page 323; Line 192
	930.2	Miscellaneous General Expenses			,	•	, , , ,	v (691)			, , , ,		, , , ,	Form 1; Page 323; Line 192
	931	Rents Minteres of Court Plant	10,939 9,293	(1,915)	10,939		10,939		10,939		10,939		10,939	Form 1; Page 323; Line 193
17 18	935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209		11,209		11,209		11,209	Form 1; Page 323; Line 196
19		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	√ \$ (90)	\$ 422,923	√ \$ 16,552	\$ 439,476	\$ 6,110 v	\$ 445,586	\$ (612) v	\$ 446,198	Sum Lines 1 thru 17
20 21	413	Transmission Related A&G Expenses Charged to Citizens 1	534	_	534		534		534		534		534	
22		Haisinission Related Acco Expenses Charged to Chizens												
23		Total Adjusted Administrative & General Expenses	\$ 595,484	\$ 171,936	\$ 423,548	√ \$ (90)	\$ 423,458	√ \$ 16,552	\$ 440,010	\$ 6,110 v	\$ 446,120	\$ (612) v	\$ 446,732	Line 19 + Line 21
24 25										l				
26 E		Expenses:												
27 28	920	CPUC energy efficiency programs CEMA Costs	\$ 38 874											
29		WMPMA Costs	57	\$ 968										
30	001	CEMA/WMPMA exclusion corrections						930	'					
31 32	921	CPUC energy efficiency programs CEMA Costs	(0) 8,255											
33		WMPMA Costs	1,120	9,375										
34		Other Exclusion - FERC Audit Adjustment (Finding #7) 3						1,718						
35 36	922	CEMA/WMPMA exclusion corrections WMPMA Costs		(125)				9,375						
37	122	CEMA/WMPMA exclusion corrections		(123)				(125)						
	923	CPUC energy efficiency programs	(18)											
39 40		CEMA Costs WMPMA Costs	2,086 80											
41		Other Exclusion - 3P Adjustment ²	3,185											
42		Other Exclusion - FERC Audit Adjustment (Finding #3) 3	6,031											
43		Other Exclusion - FERC Audit Adjustment (Finding #8) 3	1,481	12,846										
44 45		Other Exclusion - FERC Audit Adjustment (Finding #7) 3						84 ⁵ 2,166 ⁵						
		CEMA/WMPMA exclusion corrections CPUC energy efficiency programs	278					2,100						
47		WMPMA Costs	747											
48 49		Customer Information System CEMA/WMPMA exclusion corrections	81	1,105				747						
	926	CPUC energy efficiency programs	646					/4/						
51		Customer Information System	191											
52 53		WMPMA Costs CEMA/WMPMA exclusion corrections	1,753	2,590				1,753						
54	927	Franchise Requirements		130,507				1,700						
55 56	928	CPUC reimbursement fees	13,016											
57		CPUC energy efficiency programs Litigation expenses - Litigation Cost Memorandum Account (LCMA)	428 41											
58		CPUC Intervenor Funding Expense - Transmission	-											
59 60		CPUC Intervenor Funding Expense - Distribution Other Exclusion - FERC Audit Adjustment (Finding #5) 3	2,085 1,003	16,572										
	929	Duplicate Charges (Company Energy Use) 11	1,003											
62	930.1	General Advertising Expenses	2.25	(204)										
63 64	930.2	Abandoned Projects Other Exclusion - FERC Audit Adjustment (Finding #7) 3	2,361					596						
65		Other Exclusion - FERC Audit Adjustment (Finding #7) Other Exclusion - FERC Audit Adjustment (Finding #7)	(691)					(691)						
66		2019 Abandoned Projects Correction 4	(1,452)	218										
67 68		CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account	(1,927) 12	(1,915)										
69		·												
70 71		Total Excluded Expenses	:	\$ 171,936				\$ 16,552						
71														
73		Items in BOLD have changed to correct the over-allocation of "Duplicate G												
74	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2020		d back to deri	ve Total Adjuste	d A&G Expenses in S	AP							
75 76	2	Account 7000717, which was created to track Citizens Border East Line A&G Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) pr		O&M FEDC	Accounts 560	566 580 and 588 to A	&G FEDC							
77		Account 923, in 2020. Entries are excluded here and reflected as an "Other Adju												
78		Adjusting journal entries related to prior year O&M and A&G costs (2016 - 201	9) that resulted	from the 2020	FERC Audit ar	e excluded from Appe								
79		The impacts of the adjusting entries is reflected in the per book amount and wer		the adjusted	2020 total. The i	impact of FERC Audit	adjustments							
80 81	4	and corresponding refunds will be accounted for in a separate refund analysis file Represents reclassification of 2019 abandoned project costs from A&G FERC A		EEDC Accord	unt 426 5 Ear-	is avoluded been as a	aflacted ==							
81		an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapers'		LILAC ACCO	ша -20. Э. ЕПГУ	cacaacu nere and r	carried as							
83		Removal of EPRI dues from Appendix X Cycle 10 and going forward per response	nse to Six Citie											
	6	Add back of credit balance included in FERC account 930.2 related to electric v	ehicles or clean	transportation										
84	7	Represents FERC Audit adjusting entry on Finding #7 - accounting for donations												
85					C audit adjustm	ents and corresponding	retunds will be a	accounted for in a	separate FERC	Audit refund anal	ysis files with FERC			
85 86		resulting from the 2020 FERC Audit that should be added back in the TO5 Cycl Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed TO												
85	8	Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed TC												
85 86 87	8 9 10		5 Cycle 4 filing s to CWIP.	g. The total am	nount that should									

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

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

920	aintenance of General Plant otal Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens otal Adjusted Administrative & General Expenses xpenses: PUC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	S	46,411 : 28,861 (18,872) 108,535 (18,130 62,304 130,507 27,996 (2,773) (204) 2,511 10,939 9,293 594,949 : 534	\$ 968 9,375 (125) 12,846 1,105 2,590 130,507 16,572 (204) 218 (1,915) \$ 171,936	\$ 45,443 19,486 (18,747) 95,690 8,310 180,025 59,715 (2,773) - 2,293 10,939 11,209	(130) 5	19,486 (18,747) 95,690 8,310 179,895 59,715 (0) 11,423 (2,773)	v S 930 ° v 1.718 ° 7 v 9,375 ° 9 (125) ° v 84 ° 7 v 2,166 ° 7 v 1.753 ° 0	\$ 46,373 30,579 (18,872) 97,939 8,310 180,642 61,467 (0) 11,423 (2,773)	Form 1; Page 323; Line 181 Form 1; Page 323; Line 182 Form 1; Page 323; Line 182 Form 1; Page 323; Line 183 Form 1; Page 323; Line 184 Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186 Form 1; Page 323; Line 187 Form 1; Page 323; Line 187 Form 1; Page 323; Line 188 Form 1; Page 323; Line 189
2 921 Office 3 921 Office 4 922 Outside 5 923 Outside 6 923 Outside 7 924 Prope 8 925 Emple 10 927 Franc 11 928 Regul 12 929 Less: 13 930.1 Gener 14 930.2 Misce 15 930.2 Misce 16 931 Rents 17 935 Maint 18 Total 20 Total 22 Utside 23 Total 24 Utside 25 Excluded Expe 27 920 CPUC 28 WMP 30 CEM 31 921 CPUC 32 WMP 30 QEM 33 WMP 34 Other 35 921 CPUC 32 WMP 34 Other 35 CEM 36 922 WMP 37 CEM 38 923 CPUC 39 WMP 30 Other 31 921 CPUC 32 CEM 33 WMP 34 Other 35 CEM 46 925 CPUC 47 Other 41 Other 42 Other 43 Other 44 Other 45 CEM 46 925 CPUC 47 CUST 48 CEM 49 QEM 40 WMP 41 Other 41 Other 42 Other 43 Other 44 CEM 45 CEM 46 925 CPUC 47 CUST 48 CEM 49 QEM 49 QEM 40 CEM 41 Other 42 Other 43 Other 44 Other 45 CEM 46 925 CPUC 47 CUST 48 CEM 49 QEM 49 QEM 40 CEM 41 Other 42 Other 43 Other 44 Other 45 CEM 46 PS PS CPUC 47 CUST 48 CEM 49 QEM 40 Other 41 Other 42 Other 43 Other 44 Other 45 CEM 46 PS PS CPUC 47 CUST 48 CEM 49 PS CPUC 40 CUST 51 CEM 52 CPUC 53 CEM 54 PS CPUC 55 OTH 56 CPUC 57 CEM 58 CPUC 59 QEM 59 QEM 50 CEM 51 CEM 52 CPUC 53 CEM 54 PS CPUC 55 OTH 56 CPUC 57 CEM 58 CPUC 59 OTH 59 OTH 50 OTH 51 CEM 52 CPUC 54 CPUC 55 OTH 56 CPUC 57 CEM 58 CPUC 59 OTH 59 OTH 50 OTH 50 OTH 51 CEM 52 CPUC 54 CPUC 55 OTH 56 OTH 57 CEM 58 CPUC 59 OTH 59 OTH 50	ffice Supplies & Expenses ffice Supplies & Expenses sis: Administrative Expenses Transferred-Credit utside Services Employed operty Insurance uries & Damages imployee Pensions & Benefits anchise Requirements guilatory Commission Expenses sis: Duplicate Charges (Company Energy Use) meral Advertising Expenses iscellaneous General Expenses iscellaneous General Expenses isments antenance of General Plant btal Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens **Total Adjusted Administrative & General Expenses **Datal Adjusted Administrative & General Expenses **Datal Adjusted Administrative & General Expenses **Datal Adjusted Administrative & General Expenses **DAT Costs **MA Costs **EMA/WMPMA exclusion corrections	S	28,861 (18,872) 108,535 8,310 181,130 62,304 130,507 27,996 (2,773) (204) 2,511 10,939 9,293 594,949	9,375 (125) 12,846 1,105 2,590 130,507 16,572 (204) 218 (1,915)	19,486 (18,747) 95,690 8,310 180,025 59,715 (9) 11,423 (2,773) - 2,293		19,486 (18,747) 95,690 8,310 179,895 59,715 (0) 11,423 (2,773)	v 1,718] ' v 9,375] ' (125) ' (125) ' v 84] ' v 2,166] ' v 747 ' v 1,753 ' v	30,579 (18,872) 97,939 8,310 180,642 61,467 (0) 11,423	Form 1; Page 323; Line 182 Form 1; Page 323; Line 182 Form 1; Page 323; Line 183 Form 1; Page 323; Line 184 Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186 Form 1; Page 323; Line 187 Form 1; Page 323; Line 187
921 Office	ffice Supplies & Expenses ss: Administrative Expenses Transferred-Credit stride Services Employed operty Insurance juries & Damages imployee Pensions & Benefits anchise Requirements gulatory Commission Expenses sses: Duplicate Charges (Company Energy Use) eneral Advertising Expenses iscellaneous General Expenses iscellaneous General Expenses iscellaneous General Expenses ants anietnance of General Plant total Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens **Total Adjusted Administrative & General Expenses **Spenses:** PUC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	S	(18,872) 108,535 8,310 181,130 62,304 130,507 27,996 (2,773) (204) 2,511 10,939 9,293 594,949	(125) 12,846 1,105 2,590 130,507 16,572 (204) 218	(18,747) 95,690 8,310 180,025 59,715 (0) 11,423 (2,773) 2,293		(18,747) 95,690 8,310 179,895 59,715 (0) 11,423 (2,773)	v 9,375] ° (125) ° v 84] ′ v 2,166] ° v 747 ° v 1,753 °	(18,872) 97,939 8,310 180,642 61,467 (0) 11,423	Form 1; Page 323; Line 182 Form 1; Page 323; Line 183 Form 1; Page 323; Line 184 Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186 Form 1; Page 323; Line 187 Form 1; Page 323; Line 188
922 Less: 923 Outsis 7 924 Prope 8 925 Injuri 9 926 Emple 10 927 France 11 928 Regul 12 929 Less: 13 930.1 General 14 930.2 Misce 15 930.2 Misce 16 931 Rents 17 935 Maint 18 Total 20 413 Trans 22 23 Total 22 23 Total 22 23 Total 24 413 Trans 25 Excluded Expe 26 Excluded Expe 27 CPUC 28 WMP 30 CEM 31 921 CPUC 32 CEM 33 P21 CPUC 41 Other 42 Other 43 Other 44 Other 45 925 CPUC 47 Custo 48 CEM 49 P26 CPUC 59 P26 CPUC 59 P26 CPUC 59 CPUC 59 P20 CPUC 50 P30.1 General 51 General 52 CPUC 53 CPUC 54 P27 CPUC 56 CPUC 57 CPUC 59 P30.1 General 50 P30.1 General	sses: Administrative Expenses Transferred-Credit utside Services Employed operty Insurance uuries & Damages Imployee Pensions & Benefits anchise Requirements gulatory Commission Expenses ss: Duplicate Charges (Company Energy Use) eneral Advertising Expenses iscellaneous General Expenses iscellaneous General Expenses iscellaneous General Expenses aintenance of General Plant total Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens total Adjusted Administrative & General Expenses Expenses: 2012 Cenergy efficiency programs EMA Costs MPMA Costs MEMAWMPMA exclusion corrections	S	8,310 181,130 62,304 130,507 27,996 (2,773) (204) 2,511 10,939 9,293 594,949 534	12,846 1,105 2,590 130,507 16,572 (204) 218 (1,915)	95,690 8,310 180,025 59,715 (0) 11,423 (2,773) - 2,293 10,939		95,690 8,310 179,895 59,715 (0) 11,423 (2,773)	(125) ° 84 7 7 1,166 ° 9 1,753 ° 9	97,939 8,310 180,642 61,467 (0) 11,423	Form 1; Page 323; Line 183 Form 1; Page 323; Line 184 Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186 Form 1; Page 323; Line 187 Form 1; Page 323; Line 188
923 Outside	utside Services Employed utside Services Employed operty Insurance puries & Damages uployee Pensions & Benefits anchise Requirements gulatory Commission Expenses ss: Duplicate Charges (Company Energy Use) meral Advertising Expenses iscellaneous General Expenses iscellaneous General Expenses iscellaneous General Plant btal Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens total Adjusted Administrative & General Expenses 20tal Adjusted Administrative & General Expenses EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	S	8,310 181,130 62,304 130,507 27,996 (2,773) (204) 2,511 10,939 9,293 594,949 534	12,846 1,105 2,590 130,507 16,572 (204) 218 (1,915)	95,690 8,310 180,025 59,715 (0) 11,423 (2,773) - 2,293 10,939		95,690 8,310 179,895 59,715 (0) 11,423 (2,773)	v 84 7 v 2,166 9 v 747 9 v 1,753 9	97,939 8,310 180,642 61,467 (0) 11,423	Form 1; Page 323; Line 184 Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186 Form 1; Page 323; Line 187 Form 1; Page 323; Line 188
Property	operty Insurance turies & Damages uployee Pensions & Benefits anchise Requirements segulatory Commission Expenses ses: Duplicate Charges (Company Energy Use) eneral Advertising Expenses iscellaneous General Expenses iscellaneous General Expenses iscellaneous General Expenses anitenance of General Plant stal Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens tal Adjusted Administrative & General Expenses Stal Adjusted Administrative & General Expenses EXPENSES: VIC energy efficiency programs EMA Costs MPMA Costs MPMA Costs EMA/WMPMA exclusion corrections	S	181,130 62,304 130,507 27,996 (2,773) (204) 2,511 10,939 9,293 594,949	2,590 130,507 16,572 (204) 218	180,025 59,715 (0) 11,423 (2,773) - 2,293		8,310 179,895 59,715 (0) 11,423 (2,773)	√ 747 ° √ 1,753 °	180,642 61,467 (0) 11,423	Form 1; Page 323; Line 184 Form 1; Page 323; Line 185 Form 1; Page 323; Line 186 Form 1; Page 323; Line 187 Form 1; Page 323; Line 188
8 925 Injuris 9 926 Emple 10 927 Franc 11 928 Regul 12 929 Less: 13 930.1 Gener 14 930.2 Misce 16 931 Rents 17 935 Maint 18 19 Total 21 413 Trans 22 Total 24 Total 25 Excluded Exps 27 920 CPUC 28 CEM. 29 WMP 30 CEM 31 921 CPUC 32 CEM. 33 WMP 34 Other 35 922 CPUC 36 CEM. 37 CEM 40 WMP 41 Other 42 Other 43 Other 44 Other 45 CEM 46 925 CPUC 47 CEM 48 CEM 49 P27 Franc 50 P26 CPUC 51 CEM 52 CPUC 53 CPUC 54 P27 Franc 55 P28 CPUC 56 CPUC 57 P26 CPUC 58 CPUC 59 P26 CPUC 59 P26 CPUC 59 P26 CPUC 59 P26 CPUC 59 P27 Franc 59 P28 CPUC 59 P28 CPUC 59 P26 CPUC 59 P27 Franc 59 P28 CPUC 59 P28 CPUC 59 P26 CPUC 59 P27 Franc 59 P28 CPUC 59 P26 CPUC 59 P27 Franc 59 P28 CPUC 59 P38 CPUC 59 CPUC 59 P38 CPUC 59 CPUC 50	juries & Damages imployee Pensions & Benefits anchise Requirements gulatory Commission Expenses ser: Duplicate Charges (Company Energy Use) eneral Advertising Expenses iscellaneous General Expenses iscellaneous General Expenses entis aintenance of General Plant otal Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens otal Adjusted Administrative & General Expenses **Datal Adjusted Administrative & General Expenses **PUC energy efficiency programs EMA Costs **MPMA Costs **EMA/WMPMA exclusion corrections	S	181,130 62,304 130,507 27,996 (2,773) (204) 2,511 10,939 9,293 594,949	2,590 130,507 16,572 (204) 218	180,025 59,715 (0) 11,423 (2,773) - 2,293		179,895 59,715 (0) 11,423 (2,773)	v 1,753 ⁹	180,642 61,467 (0) 11,423	Form 1; Page 323; Line 186 Form 1; Page 323; Line 187 Form 1; Page 323; Line 188
9 926 Emple 10 927 France 11 928 Regul 12 929 Less: 13 930.1 Misce 16 931 Rents 17 935 Maint 18 Post Total 20 Total 20 Total 21 413 Trans 22 Total 25 Excluded Exne 27 920 CPUC 28 WMP 30 CEM 31 921 CPUC 32 CEM. 33 922 WMP 34 Other 35 922 CPUC 36 PSS CEM 37 CEM 38 923 CPUC 41 Other 42 Other 43 Other 44 Other 45 CEM 46 925 CPUC 47 WMP 48 CEM 49 Other 49 Other 50 PSS CPUC 51 CEM 52 CEM 53 PSS CPUC 55 CPUC 56 CEM 57 PSS CPUC 58 CPUC 59 PSS CPUC 50 PSS	mployee Pensions & Benefits anchise Requirements gulatory Commission Expenses sss: Duplicate Charges (Company Energy Use) meral Advertising Expenses iscellaneous General Expenses iscellaneous General Expenses ints anintenance of General Plant total Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens total Adjusted Administrative & General Expenses Expenses: UC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	S	62,304 130,507 27,996 (2,773) (204) 2,511 10,939 9,293 594,949	2,590 130,507 16,572 (204) 218	59,715 (0) 11,423 (2,773) - 2,293		59,715 (0) 11,423 (2,773)	v 1,753 ⁹	61,467 (0) 11,423	Form 1; Page 323; Line 187 Form 1; Page 323; Line 188
10 927 Franc 11 928 Regul 12 929 Less: 13 930.1 Giener 14 930.2 Missee 15 930.2 Missee 16 931 Rents 17 935 Maint 18 19 Total 20 413 Trans 22 23 24 25 26 Excluded Expe 27 920 CPUC 28 29 CPUC 28 WMP 30 CEM 31 921 CPUC 32 CEM. 33 WMP 34 Other 41 Other 42 Other 44 Other 44 Other 45 Other 46 925 CPUC 47 WMP 41 Other 42 Other 44 Other 45 CEM 56 P926 CPUC 57 CEUC 59 926 CPUC 59 926 CPUC 59 P26 CPUC 59 P27 Franc 52 CEM 54 P27 Franc 55 CPUC 59 P28	anchise Requirements gulatory Commission Expenses ss: Duplicate Charges (Company Energy Use) eneral Advertising Expenses iscellaneous General Expenses iscellaneous General Expenses ents aintenance of General Plant otal Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens tal Adjusted Administrative & General Expenses Expenses: VIC energy efficiency programs EMA Costs MPMA Costs MPMA Costs EXPLAYMMPMA exclusion corrections	s	130,507 27,996 (2,773) (204) 2,511 10,939 9,293 594,949	130,507 16,572 (204) 218 (1,915)	(0) 11,423 (2,773) - 2,293		(0) 11,423 (2,773)		(0) 11,423	Form 1; Page 323; Line 188
11 928 Regular 12 929 Less: 13 930.1 Gener 14 930.2 Misce 16 931 Rents 17 935 Maint 18 19 Total 20 Total 22 413 Trans 22 3 Total 24	gulatory Commission Expenses ss: Duplicate Charges (Company Energy Use) eneral Advertising Expenses iscellaneous General Expenses iscellaneous General Expenses entits aintenance of General Plant otal Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens total Adjusted Administrative & General Expenses National Adjusted Administrative & General Expenses EVIC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	s	27,996 (2,773) (204) 2,511 10,939 9,293 594,949	16,572 (204) 218 (1,915)	11,423 (2,773) - 2,293		11,423 (2,773)		11,423	
12 929 Less: 13 930.1 Girchies 16 930.2 Misce 16 931 Rents 17 935 Maint 18 922 23 70tal 22 23 70tal 22 24 25 26 Excluded Expe 22 23 24 25 26 Excluded Expe 22 23 24 25 26 27 28 CEM. 33 921 CPUC 33 921 CPUC 33 921 CPUC 33 921 CEM 33 921 CEM 33 921 CEM 33 921 CEM 34 Other 44 Other 45 46 925 CEM 47 CHM 47 CHM 47 CHM 48 CEM 49 CEM 47 CUsto CHM 47 CUsto CEM 48 CEM 49 CEM 47 CUsto CEM 50 926 CPUC CP	sse: Duplicate Charges (Company Energy Use) meral Advertising Expenses iscellaneous General Expenses iscellaneous General Expenses istellaneous General Expenses ints anitenance of General Plant total Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens total Adjusted Administrative & General Expenses Expenses: UC energy efficiency programs EMA Costs MPMA Costs MPMA costs EMA/WMPMA exclusion corrections	s	(2,773) (204) 2,511 10,939 9,293 594,949 :	(204) 218 (1,915)	(2,773) - 2,293 10,939		(2,773)			
15 930.2 Missee 16 931.1 Rents 17 935 Maint 18 17 935 Maint 18 19 Total 20 1413 Trans 22 44 25 Excluded Expe 27 920 CPUC 28 CEM. 30 CEM. 31 921 CPUC 32 CEM. 33 CPUC 34 Other 41 Other 42 Other 43 Other 44 Other 45 CEM. 46 925 CPUC 47 WMP 46 Other 57 CEM 58 P22 CPUC 59 P26 CPUC 51 CEM. 52 CEM. 53 CPUC 54 CEM. 55 P27 CEM. 56 CEM. 57 CEM. 58 CEM. 59 CEM. 50 CEM. 50 CEM. 51 CEM. 52 CPUC 53 CPUC 54 CEM. 55 P26 CPUC 56 CEM. 57 CEM. 58 CEM. 59 CEM. 59 CEM. 50 Other 51 CEM. 52 CEM. 53 CEM. 54 P27 F7ac. 55 P26 CPUC 56 CEM. 57 CEM. 58 CEM. 59 P26 CPUC 59 P26 CPUC 59 P26 CPUC 59 P26 CPUC 59 P27 F7ac. 59 P28 CPUC 59 P28 CPUC 59 P20 CPUC 59 P30	iscellaneous General Expenses iscellaneous General Expenses ints aintenance of General Plant otal Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens total Adjusted Administrative & General Expenses valentees: "UC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	s	2,511 10,939 9,293 594,949 :	(1,915)	10,939	40 6	-			Form 1; Page 323; Line 190
16 930.2 Missee 16 931 Rents 18 Jan Paris 18 Jan Paris 20 I 1413 Trans 22 C2 Follows Fore 23 GEM WMP 30 CEM 31 921 CPUC 32 CEM 33 P21 CPUC 34 Other 44 Other 45 CEM 46 925 CEM 47 Other 48 CEM 49 Other 41 Other 42 Other 43 Other 44 Other 45 CEM 46 P25 CEM 47 CEM 48 P27 Franc 59 P26 CPUC 59 P26 CPUC 51 CEM 52 CEM 53 CEM 54 P27 Franc 55 P28 CPUC 55 P28 CPUC 56 P26 CPUC 57 CEM 58 CPUC 59 P26 CPUC 59 P26 CPUC 59 P26 CPUC 59 P26 CPUC 59 P27 Franc 59 P28 CPUC 59 P38 CPUC 59 P3	iscellaneous General Expenses ents aintenance of General Plant total Administrative & General Expenses ensmission Related A&G Expenses Charged to Citizens total Adjusted Administrative & General Expenses valentees: UC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	s	10,939 9,293 594,949 :	(1,915)	10,939	40 6	2,333		-	Form 1; Page 323; Line 191
16	ents aintenance of General Plant total Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens total Adjusted Administrative & General Expenses sypenses: UC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	s	9,293 594,949 5					v 596 2 ⁷	2,238	Form 1; Page 323; Line 192
17 935 Maint 18 20 Total 20 413 Trans 22 3 Total 24 24 25 Exclude Expe 27 920 CPUC 28 CEM. 30 QEM 31 921 CPUC 32 CEM. 33 WMP 34 Other 35 CEM 40 WMP 41 Other 41 Other 42 Other 43 Other 44 Other 45 CEM 46 925 CPUC 47 WMP 48 CEM 49 926 CEM 40 Uther 51 CEM 52 CEM 53 CEM 54 927 CEM 55 CEM 56 CEM 67 CEM 68 925 CPUC 59 QE 51 CEM 52 CEM 53 CEM 65 CEM 66 925 CPUC 60 Other 61 930.1 Gener 62 930.2 Abana 64 Other 65 Other 66 935 CPUC 66 Other	aintenance of General Plant otal Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens otal Adjusted Administrative & General Expenses xpenses: PUC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	s	9,293 594,949 5					√ (691) ⁸		Form 1; Page 323; Line 192
18 Total 20 413 Trans 22 23 Total 24 25 Excluded Exps 26 Excluded Exps 27 920 CPUC 28 WMP 30 CEM 31 921 CPUC 32 CEM 33 WMP 34 Other 35 CEM 36 922 WMP 37 CEM 38 923 CPUC 39 CEM 40 WMP 41 Other 42 Other 43 Other 44 Other 45 CEM 56 925 CPUC 57 CEM 58 CPUC 59 926 CPUC 59 928 CPUC 59 928 CPUC 59 920 CPUC 59 Other 51 CEM 52 CEM 53 CEM 54 927 Franc 55 928 CPUC 57 CEM 58 CPUC 59 Other 60 Other 61 930.1 Gener 62 Other 63 Other 64 Other 65 Other 66 935 CPUC 66 67 Other 68 Other 69 Other 60 Other 61 Other 62 Other 63 Other 64 Other 65 Other 66 Other 67 Other 68 Other 69 Other 60 Other 61 Other 62 Other 63 Other 64 Other 65 Other 66 Other 67 Other 68 Other 69 Other 60 Other 60 Other 61 Other 62 Other 63 Other 64 Other 65 Other 66 Other 67 Other 68 Other 69 Other 69 Other 60 Other 60 Other 61 Other 62 Other 63 Other 64 Other 65 Other 66 Other 67 Other 68 Other 69 Other 60 Other 60 Other 61 Other 62 Other 63 Other 64 Other 65 Other 66 Other 67 Other 68 Other 69 Other 60 Other 60 Other 61 Other 62 Other 64 Other 65 Other 66 Other 67 Other 67 Other 68 Other 69 Other 60 Other 60 Other 61 Other 61 Other 62 Other 63 Other 64 Other 65 Other 66 Other 67 Other 68 Other 69 Other 60 Other 60 Other 61 Other 61 Other 62 Other 64 Other 65 Other 66 Other 67 Other 67 Other 68 Other 69 Other 60 Other 61 Other 61 Other 61 Other 62 Other 64 Other 65 Other 65 Other 66 Other 67 Other 67 Other 67 Other 67 Other 68 Ot	otal Administrative & General Expenses ansmission Related A&G Expenses Charged to Citizens tal Adjusted Administrative & General Expenses Expenses: PUC energy efficiency programs EMA Costs MAM Costs EMA/WMPMA exclusion corrections	s	594,949		11,207		10,939 11,209		10,939 11,209	Form 1; Page 323; Line 193 Form 1; Page 323; Line 196
19	ansmission Related A&G Expenses Charged to Citizens ¹ otal Adjusted Administrative & General Expenses xpenses: PUC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	s	534	\$ 171,936	1		11,209		11,209	10m 1, rage 323, Line 190
21	otal Adjusted Administrative & General Expenses Expenses: UC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections			į	\$ 423,014	\$ (90)	\$ 422,923	√ \$ 16,552	\$ 439,476	Sum Lines 1 thru 17
223 234 255 26	otal Adjusted Administrative & General Expenses Expenses: UC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections									
23 Total 24 25 26 Excluded Expe 27 920 CPUC 28 CEM. 30 CEM 31 921 CPUC 33 CEM. 33 CEM. 34 Other 35 CEM. 36 922 WMP 37 CEM. 38 923 CPUC 38 CEM. 39 CEM. 30 Other 41 Other 42 Other 43 Other 44 Other 45 CEM. 46 925 CPUC 47 CUsto 50 926 CPUC 51 CEM. 52 P28 CPUC 53 CEM. 54 927 Franc 55 928 CPUC 55 928 CPUC 56 CPUC 57 Litiga 58 CPUC 59 CPUC 50 CPUC 50 CPUC 50 CPUC 50 CPUC 51 CPUC 52 CPUC 53 CPUC 54 CPUC 55 CPUC 56 CPUC 57 CPUC 59 CPUC 59 CPUC 59 CPUC 50 CP	XPERSES: PUC energy efficiency programs EMA Costs MPMA Costs EMAWMPMA exclusion corrections		595,484	-	534	 	534		534	
24 25 27 292 CPUC 27 28 CEM 29 29 CPUC 27 28 CEM 29 21 21 21 21 21 21 21	XPERSES: PUC energy efficiency programs EMA Costs MPMA Costs EMAWMPMA exclusion corrections		270,101	s 171,936	\$ 423,548	s (90)	\$ 423,458	√ \$ 16,552	\$ 440,010	Line 19 + Line 21
25	PUC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	s		. 1/1,730	- 723,340	(70)	743,430	y 10,004	740,010	
27	PUC energy efficiency programs EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	s								
28 CEM WMP 30 CEM 31 921 CPUC 32 CEM 33 CEM 34 Other 35 CEM 36 922 WMP 41 Other 42 Other 42 Other 44 Other 45 CEM 46 925 CPUC 47 Custo 59 926 CPUC 51 CEM 54 927 Franc 55 928 CPUC 56 CPUC 57 Litiga 57 CEM 58 CPUC 59 920 CPUC 59 Other 60 Other 61 930.1 Gener 62 930.2 Abana 64 Other 65 Other 66 935 CPUC	EMA Costs MPMA Costs EMA/WMPMA exclusion corrections	٠	38							
291 CFM	MPMA Costs EMA/WMPMA exclusion corrections		38 874							
31 921 CPUC 32 CEM 33 WMP 34 Other 36 922 WMP 37 CEM 38 923 CPUC 39 CEM 40 Other 41 Other 42 Other 44 Other 45 CEM 46 925 CPUC 47 WMP 48 CUSTO 50 926 CPUC 51 CEM 50 926 CPUC 51 CEM 51 CEM 52 WMP 53 CEM 54 927 Franc 55 928 CPUC 55 CPUC 56 CPUC 57 CEM 58 CPUC 59 Other 60 Other 61 930.1 Gener 62 930.2 Abania 64 Other 65 Other 66 935 CPUC 660 Other 67 CPUC 67 CPUC 68 CPUC 69 CPUC 69 CPUC 69 CPUC 69 CPUC 60 CPUC 60 Other 61 930.1 Gener 62 Other 63 Other 64 Other			57	\$ 968						
32 CEM. 33 WMP 34 Other 35 CEM 36 922 WMP 37 CEM 38 923 CPUC 40 Other 41 Other 42 Other 43 Other 44 CEM 46 925 CPUC 47 WMP 48 CEM 46 925 CPUC 51 Custo 52 OFPUC 51 CUSTO 52 CEM 64 927 Franc 55 926 CPUC 55 QEM 56 CPUC 57 CEM 60 Other 61 930.1 Gener 62 930.2 Abana 64 Other 65 Other 66 935 CPUC 66 Other 67 Other 68 Other 69 Other 69 Other 60 Other 61 Other 62 Other 63 Other 64 Other 65 Other 66 Other 67 Other 67 Other 68 Other 69 Other 69 Other 60 Other								930 9		
334 Other 356 922 WMP 36 922 CEM 37 CEM 38 923 CPUC 40 WMP 41 Other 42 Other 43 Other 44 Other 45 CEM 46 925 CPUC 47 Custo 50 926 CPUC 51 CS 52 QEM 54 927 Franc 52 CEM 54 927 Franc 55 928 CPUC 55 928 CPUC 56 CPUC 57 Litiga 58 CPUC 59 926 CPUC 57 CEM 54 927 Franc 55 928 CPUC 56 CPUC 57 CEM 56 CPUC 57 CEM 56 CPUC 57 CEM 57 CEM 58 CPUC 60 Other 61 930.1 Gener 62 930.2 Abana 64 Other 65 Other 66 935 CPUC	PUC energy efficiency programs		(0)							
34	EMA Costs MPMA Costs		8,255 1,120	9,375						
35 922 WMP 37 CEM 38 923 CPUC 40 WMP 41 Other 42 Other 43 Other 44 P25 CEM 46 925 CPUC 47 Custo 50 926 CPUC 51 CEM 52 P28 CPUC 53 CEM 54 927 Franc 55 928 CPUC 55 928 CPUC 56 CPUC 57 Litiga 58 CPUC 59 Q30 Other 61 930.1 Gener 62 930.2 Abana 64 Other 65 935 CPUC	ther Exclusion - FERC Audit Adjustment (Finding #7) 3	-	1,120	7,0.0				1,718 7		
38 923 CPUC 40 Other 41 Other 42 Other 43 Other 44 CEM 45 CEM 46 925 CPUC 51 CUSto 55 926 CPUC 55 928 CPUC 56 CPUC 57 CEM 58 CPUC 59 Q28 CPUC 56 CPUC 57 CPUC 58 CPUC 59 Q30.2 Abana 64 Other 61 930.1 Gener 62 930.2 Other 64 Other 65 Other 66 935 CPUC	EMA/WMPMA exclusion corrections							9,375 9		
38 923 CPUC 40 WMP 41 Other 42 Other 43 Other 44 CEM 45 CEM 46 925 CPUC 47 Custo 50 926 CPUC 51 CEM 53 CEM 54 927 Franc 55 928 CPUC 55 928 CPUC 56 CPUC 57 Litiga 58 CPUC 59 930. Other 61 930.1 Gener 62 930.2 Abana 64 Other 65 935 CPUC	MPMA Costs			(125)						
39 CEM 40 WMP 41 Other 42 Other 43 Other 44 Other 45 CEM 46 925 CPUC 50 926 CPUC 51 CUS 52 WMP 53 CEM 54 927 Franc 55 928 CPUC 56 CPUC 57 CPUC 56 CPUC 57 CPUC 56 CPUC 60 Other 61 930.1 Gener 62 930.2 Aban 64 Other 65 Other 66 Other 66 Other 67 Other 68 Other 69 Other 69 Other 69 Other 60 Other 61 930.1 Gener 62 Other 63 Other 64 Other	EMA/WMPMA exclusion corrections							(125) 9		
40 Other 41 Other 42 Other 43 Other 44 Properties of the propertie	PUC energy efficiency programs		(18)							
41 Other 42 Other 43 Other 44 Other 45 CEM 46 925 CPUC 47 WMP 48 CEM 50 926 CPUC 51 CEM 52 WMP 53 CEM 54 927 Franc 55 928 CPUC 56 CPUC 61 930.1 Gener 62 930.2 Aban 64 Other 65 Other 66 935 CPUC	EMA Costs MPMA Costs		2,086 80							
42 Other 43 Other 44 Other 45 CEM 46 925 CPUG 47 WMP 48 Custo 50 926 CPUG 51 CEM 52 WMP 53 CEM 54 927 Franc 55 928 CPUG 56 CPUG 60 Other 61 930.1 Gener 61 930.1 Gener 62 930.2 Abant 64 Other 65 Other 66 935 CPUG 66 Other 67 Other	ther Exclusion - 3P Adjustment ²		3,185							
43 Other 44 Other 45 CEM 46 925 CPUC 47 Custo 50 926 CPUC 51 Custo 52 928 CPUC 55 928 CPUC 56 928 CPUC 56 928 CPUC 57 Litiga 58 CPUC 60 Other 61 930.1 Gener 61 930.1 Gener 62 930.2 Abana 64 Other 65 935 CPUC 66 Other	ther Exclusion - FERC Audit Adjustment (Finding #3) 3		6,031							
45 CPUG 47 Quarter State	ther Exclusion - FERC Audit Adjustment (Finding #8) 3		1,481	12,846						
46 925 CPUC 47 WMP 48 Custo 50 926 CPUC 51 CC WMP 53 926 CPUC 53 928 CPUC 55 928 CPUC 56 CPUC 57 Litiga 58 CPUC 60 Other 61 930.1 Gener 62 930.2 Abana 64 Other 65 935 CPUC	ther Exclusion - FERC Audit Adjustment (Finding #7) 3							84 7		
47 Custo 48 CEM 50 926 CPUC 51 Custo 52 WMP 53 928 CPUC 55 928 CPUC 57 Litiga 58 CPUC 60 930.2 Aban 61 930.1 Gener 62 930.2 Aban 63 Other 64 Other 65 935 CPUC 66 935 CPUC	EMA/WMPMA exclusion corrections							2,166 9		
48 Custo 50 926 CPUC 51 Custo 52 WMP 53 CEM 55 928 CPUC 56 CPUC 57 CPUC 60 Other 61 930.1 Gener 62 930.2 Abant 64 Other 65 935 CPUC 66 Other 67 Other 68 Other 69 Other 69 Other 69 Other	PUC energy efficiency programs		278							
49 CEM	MPMA Costs istomer Information System		747 81	1,105						
50 926 CPUC 51 Custo 52 WMP 53 CEM 54 927 Franc 55 928 CPUC 56 CPUC 57 Litiga 58 CPUC 60 Other 61 930.1 Gener 62 930.2 Aban 63 Other 64 Other 65 935 CPUC	EMA/WMPMA exclusion corrections	-	- 01	1,103				747 9		
52 WMP 53 CEM 54 927 Franc 55 928 CPUC 56 CPUC 57 Litiga 58 CPUC 60 Other 61 930.1 Gener 62 930.2 Abanc 63 Other 64 Other 65 2019 66 935 CPUC	PUC energy efficiency programs		646							
53 CEM 54 928 CPUC 55 928 CPUC 56 CPUC 57 CPUC 60 Other 61 930.1 Gener 62 930.2 Aban 63 Other 64 Other 65 2019 66 935 CPUC	stomer Information System		191							
54 927 Franc 55 928 CPUG 56 CPUG 57 Litiga 58 CPUG 60 Other 61 930.1 Gener 62 930.2 Aband 63 Other 64 Other 66 935 CPUG	MPMA Costs		1,753	2,590				1,753 9		
55 928 CPUC 56 CPUC 57 Litiga 58 CPUC 60 Other 61 930.1 Gener 62 930.2 Aban 63 Other 64 Other 65 2019 66 935 CPUC	EMA/WMPMA exclusion corrections anchise Requirements			130,507				1,733		
57 Litiga 58 CPUC 59 CPUC 60 Other 61 930.1 Gener 62 930.2 Abana 63 Other 64 Other 65 2019 66 935 CPUC	PUC reimbursement fees		13,016	130,307						
58 CPUC 59 CPUC 60 Other 61 930.1 Gener 62 930.2 Abanc 63 Other 64 Other 65 2019 66 935 CPUC	PUC energy efficiency programs		428							
59 CPUC 60 Other 61 930.1 Gener 62 930.2 Abanc 63 Other 64 Other 65 2019 66 935 CPUC	tigation expenses - Litigation Cost Memorandum Account (LCMA)		41							
60 Other 61 930.1 Gener 62 930.2 Aband 63 Other 64 Other 65 2019 66 935 CPUC	PUC Intervenor Funding Expense - Transmission PUC Intervenor Funding Expense - Distribution		2,085							
61 930.1 Gener 62 930.2 Aband 63 Other 64 Other 65 2019 66 935 CPUC	ther Exclusion - FERC Audit Adjustment (Finding #5) 3		1,003	16,572						
63 Other 64 Other 65 2019 66 935 CPUC	eneral Advertising Expenses			(204)						
64 Other 65 2019 66 935 CPUC	bandoned Projects		2,361					-0.2		
65 2019 66 935 CPUC	ther Exclusion - FERC Audit Adjustment (Finding #7) 3		(691)					596 ⁷ (691) ⁸		
66 935 CPUC	ther Exclusion - FERC Audit Adjustment (Finding #7) 3		(1,452)	218				(031)		
	19 Abandoned Projects Correction 4		(1,927)	210						
67 Hazar	PUC energy efficiency programs		12	(1,915)	=					
68		-								
69 Total 70	PUC energy efficiency programs azardous Substances-Hazardous Substance Cleanup Cost Account			\$ 171,936	=			\$ 16,552		
71	PUC energy efficiency programs									
72 √ Items	PUC energy efficiency programs azardous Substances-Hazardous Substance Cleanup Cost Account						dix X Cycle 10 per	ER22-139 and cost adj. in	cl. in Appendix X Cycle	e 11 per ER23-109.
	PUC energy efficiency programs azardous Substances-Hazardous Substance Cleanup Cost Account	and CEMA/V	s added back	k to derive Total A	djusted A&G Exper	ases in SAP				
	PUC energy efficiency programs zardous Substances-Hazardous Substance Cleanup Cost Account total Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a tis amount represents the Non-Direct A&G expenses billed to Citizens in 2	020, which is			*** ***					
	PUC energy efficiency programs zzardous Substances-Hazardous Substance Cleanup Cost Account otal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj.; ais amount represents the Non-Direct A&G expenses billed to Citizens in 2 ccount 7000717, which was created to track Citizens Border East Line A&	020, which is G Expense.		I DED O						
	PUC energy efficiency programs tzardous Substances-Hazardous Substance Cleanup Cost Account total Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj.; tis amount represents the Non-Direct A&G expenses billed to Citizens in 2 coount 7000717, which was created to track Citizens Border East Line A& expresents reclassification of 2018 and 2019 3P (People, Process, Priorities)	020, which is G Expense. project costs								
//	PUC energy efficiency programs zardous Substances-Hazardous Substance Cleanup Cost Account otal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a sis amount represents the Non-Direct A&G expenses billed to Citizens in 2 cocount 7000717, which was created to track Citizens Border East Line A& greesents reclassification of 2018 and 2019 3P (People, Process, Priorities) cocount 923, in 2020. Entries are excluded here and reflected as an "Other A	020, which is G Expense. project costs Adjustments"	in Cycle 10	0 (see separate Cost	st Adjustment workpa	apers).				
	PUC energy efficiency programs zzardous Substances-Hazardous Substance Cleanup Cost Account otal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a is amount represents the Non-Direct A&G expenses billed to Citizens in 2 coount 7000717, which was created to track Citizens Border East Line A& presents reclassification of 2018 and 2019 3P (People, Process, Priorities) coount 923, in 2020. Entries are excluded here and reflected as an 'Other A djusting journal entries related to prior year O&M and A&G costs (2016 - 2	020, which is G Expense. project costs Adjustments" 2019) that res	in Cycle 10 sulted from	0 (see separate Cost the 2020 FERC A	t Adjustment workpa udit are excluded fro	apers). om Appendix X Cycle 10.				
	PUC energy efficiency programs zzardous Substances-Hazardous Substance Cleanup Cost Account otal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a us amount represents the Non-Direct A&G expenses billed to Citizens in 2 ccount 7000717, which was created to track Citizens Border East Line A& epresents reclassification of 2018 and 2019 3P (People, Process, Priorities) ccount 923, in 2020. Entries are excluded here and reflected as an "Other A justing journal entries related to prior year O&M and A&G costs (2016 - 2 us impacts of the adjusting entries is reflected in the per book amount and v	020, which is G Expense. project costs Adjustments" 2019) that res were excluded	in Cycle 10 sulted from the ac	0 (see separate Cost the 2020 FERC A	t Adjustment workpa udit are excluded fro	apers). om Appendix X Cycle 10.				
оо керге	PUC energy efficiency programs zardous Substances-Hazardous Substance Cleanup Cost Account otal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a iis amount represents the Non-Direct A&G expenses billed to Citizens in 2 coount 7000717, which was created to track Citizens Border East Line A& presents reclassification of 2018 and 2019 3 P (People, Process, Priorities) coount 923, in 2020. Entries are excluded here and reflected as an "Other A fljusting journal entries related to prior year O&M and A&G costs (2016 - ti empacts of the adjusting entries is reflected in the per book amount and v d corresponding refunds will be accounted for in a separate refund analysis	020, which is G Expense. project costs Adjustments" 2019) that res were excluded s filed with FI	in Cycle 10 sulted from t d from the ac ERC.	0 (see separate Cost the 2020 FERC Audjusted 2020 total.	et Adjustment workpa audit are excluded fro The impact of FER	papers). om Appendix X Cycle 10. C Audit adjustments				
	PUC energy efficiency programs zardous Substances-Hazardous Substance Cleanup Cost Account otal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a is amount represents the Non-Direct A&G expenses billed to Citizens in 2 cocount 7000717, which was created to track Citizens Border East Line A& presents reclassification of 2018 and 2019 3P (People, Process, Priorities) cocount 923, in 2020. Entries are excluded here and reflected as an "Other A djusting journal entries related to prior year O&M and A&G costs (2016 - 2 in impacts of the adjusting entries is reflected in the per book amount and d corresponding refunds will be accounted for in a separate refund analysis expresents reclassification of 2019 abandoned project costs from A&G FERR	020, which is G Expense. project costs Adjustments" 2019) that res were excluded s filed with FI C Account 93	in Cycle 10 sulted from t d from the ac ERC.	0 (see separate Cost the 2020 FERC Audjusted 2020 total.	et Adjustment workpa audit are excluded fro The impact of FER	papers). om Appendix X Cycle 10. C Audit adjustments				
	PUC energy efficiency programs zardous Substances-Hazardous Substance Cleanup Cost Account ortal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a sis amount represents the Non-Direct A&G expenses billed to Citizens in 2 coount 7000717, which was created to track Citizens Border East Line A& presents reclassification of 2018 and 2019 3P (People, Process, Priorities) coount 923, in 2020. Entries are excluded here and reflected as an "Other A djusting journal entries related to prior year O&M and A&G costs (2016 - 2 he impacts of the adjusting entries is reflected in the per book amount and va d corresponding refunds will be accounted for in a separate refund analyse presents reclassification of 2019 abandoned project costs from A&G FERC "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpape	020, which is G Expense. project costs Adjustments" 2019) that res were excluded is filed with FI C Account 93 ers).	in Cycle 10 sulted from the act ERC. 30.2 to FERC	0 (see separate Cost the 2020 FERC Andjusted 2020 total. CC Account 426.5.	et Adjustment workpa audit are excluded fro The impact of FER	papers). om Appendix X Cycle 10. C Audit adjustments				
	PUC energy efficiency programs zaradous Substances-Hazardous Substance Cleanup Cost Account stal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a sia amount represents the Non-Direct A&G expenses billed to Citizens in 2 cocount 7000717, which was created to track Citizens Border East Line A& presents reclassification of 2018 and 2019 3P (People, Process, Priorities) cocount 923, in 2020. Entries are excluded here and reflected as an "Other A djustime plournal entries related to prior year O&M and A&G costs (2016 - justime) gournal entries related to prior year O&M and A&G costs (2016 - d) of the properties of the	020, which is G Expense. project costs Adjustments" 2019) that reswere excluded as filed with FI C Account 93 ers).	in Cycle 10 sulted from to d from the ac FERC. 30.2 to FERC	0 (see separate Cost the 2020 FERC Andjusted 2020 total. CC Account 426.5.	at Adjustment workpr audit are excluded fro . The impact of FER Entry is excluded he	apers). om Appendix X Cycle 10. C Audit adjustments ere and reflected as				
	PUC energy efficiency programs zardous Substances-Hazardous Substance Cleanup Cost Account ortal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a sis amount represents the Non-Direct A&G expenses billed to Citizens in 2 coount 7000717, which was created to track Citizens Border East Line A& presents reclassification of 2018 and 2019 3P (People, Process, Priorities) coount 923, in 2020. Entries are excluded here and reflected as an "Other A djusting journal entries related to prior year O&M and A&G costs (2016 - 2 he impacts of the adjusting entries is reflected in the per book amount and va d corresponding refunds will be accounted for in a separate refund analyse presents reclassification of 2019 abandoned project costs from A&G FERC "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpape	020, which is G Expense. project costs Adjustments" 2019) that res were excluded a filed with FIC Account 93 ers). ponse to Six G ic vehicles or	r in Cycle 10 sulted from the act EERC. 30.2 to FERC Cities protes	0 (see separate Cost the 2020 FERC Ai adjusted 2020 total. C Account 426.5.1 est.	at Adjustment workpr audit are excluded fire. The impact of FERO Entry is excluded he	apers). om Appendix X Cycle 10. iC Audit adjustments ere and reflected as		as missed in prior year cos	t adjustment filings	
	PUC energy efficiency programs zaradous Substances-Hazardous Substances-Hazardous Substance Cleanup Cost Account otal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a iis amount represents the Non-Direct A&G expenses billed to Citizens in 2 coount 7000717, which was created to track Citizens Border East Line A& greesents reclassification of 2018 and 2019 3P (People, Process, Priorities) coount 923, in 2020. Entries are excluded here and reflected as an "Other A djusting journal entries related to prior year O&M and A&G costs (2016 - 2 ie impacts of the adjusting entries is reflected in the per book amount and v d corresponding refunds will be accounted for in a separate refund analysis expresents reclassification of 2019 abandoned project costs from A&G FERC "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpaper moval of EPRI dues from Appendix X Cycle 10 and going forward per res tild back of credit balance included in FERC account 930.2 related to electr	020, which is G Expense. project costs Adjustments" 2019) that res were excluded a filed with FIC Account 93 ers). ponse to Six 6 ic vehicles or tions & lobby	r in Cycle 10 sulted from the act EERC. 30.2 to FERC Cities protes r clean transpying expense	0 (see separate Cost the 2020 FERC Ai adjusted 2020 total. C Account 426.5. I est. sportation initiative ses related to prior y	at Adjustment workpr undit are excluded fro . The impact of FERO Entry is excluded he es which is a balancir year A&G costs (201	napers). om Appendix X Cycle 10. CC Audit adjustments ere and reflected as ng account. 16 - 2019) credited in the	2020 balances that v			
87 9 2020 88	PUC energy efficiency programs zaradous Substances-Hazardous Substance Cleanup Cost Account obtal Excluded Expenses ems in BOLD have changed due to A&G adj. missed in prior cost adj. a sis amount represents the Non-Direct A&G expenses billed to Citizens in 2 coount 7000717, which was created to track Citizens Border East Line A& presents reclassification of 2018 and 2019 3P (People, Process, Priorities) coount 923, in 2020. Entries are excluded here and reflected as an 'Other A' djusting journal entries related to prior year O&M and A&G costs (2016 - : se impacts of the adjusting entries is reflected in the per book amount and v d corresponding refunds will be accounted for in a separate refund analysis presents reclassification of 2019 abandoned project costs from A&G FERC "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapemoval of EPRI dues from Appendix X Cycle 10 and going forward per reside back of credit balance included in FERC account 930.2 related to electr presents FERC Audit adjusting entry on Finding #7 - accounting for dona	020, which is G Expense. project costs Adjustments" 2019) that reswere excluded is filed with FI C Account 93 ers). ponse to Six 6 ic vehicles or tions & lobby Cycle 4 A&G.	r in Cycle 10 sulted from the act EERC. 30.2 to FERC Cities protes r clean transpying expense The impact	0 (see separate Cost the 2020 FERC Audjusted 2020 total. CC Account 426.5.1 est. sportation initiative ses related to prior y et of FERC audit ad	at Adjustment workpr audit are excluded fro. The impact of FERO Entry is excluded he es which is a balancin year A&G costs (201 djustments and corre-	napers). om Appendix X Cycle 10. C Audit adjustments ere and reflected as ng account. 16 - 2019) credited in the esponding refunds will be.	2020 balances that v	eparate FERC Audit refund		s.

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

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

	ERC	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adi	(e) = (c) + (d) Revised A&G	(f) Addtl A&G Adi	(g) = (e) + (f) Adjusted A&G	(h) FERC Audit Adi.	(i) = (g) + (h) Adj A&G with FERC Audit Adj	Reference	Line No.
No.	Acct	Administrative & General	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	Adj	A&G	Adj.	FERC Audit Adj	Keierence	No.
1	920	A&G Salaries	\$ 46,411	s 968	s 45,443		\$ 45,443	√ \$ 1,015 °	\$ 46,458		\$ 46,458	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	√ 1,718 ⁷	30,707		30,707	Form 1; Page 323; Line 182	2
3	921	Office Supplies & Expenses						√ 9,503 ∫ °				Form 1; Page 323; Line 182	3
	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	(125) 9	(18,872)	√ 6,110 ¹⁰	(12,762)	Form 1; Page 323; Line 183	4
	923	Outside Services Employed	108,535	12,846	95,690		95,690	v 84 √ v 2,732 √	98,505		98,505	Form 1; Page 323; Line 184 Form 1; Page 323; Line 184	5
	923 924	Outside Services Employed Property Insurance	8,310		8,310		8,310	√ 2,732 J °	8,310		8,310	Form 1; Page 323; Line 184 Form 1; Page 323; Line 185	6 7
	924	Injuries & Damages	181.130	1.105	180.025	y (130) 5	179,895	y 1.052 °	180,947		180.947	Form 1; Page 323; Line 186	8
9	926	Employee Pensions & Benefits	62,304	2,590	59,715		59,715	v 2,585 °	62,299		62,299	Form 1; Page 323; Line 187	9
	927	Franchise Requirements	130,507	130,507	(0)		(0)		(0)		(0)	Form 1; Page 323; Line 188	10
	928 929	Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use)	27,996 (2,773)	16,572	11,423 (2,773)		11,423 (2,773)		11,423 (2,773)		11,423 (2,773)	Form 1; Page 323; Line 189 Form 1; Page 323; Line 190	11 12
	30.1	General Advertising Expenses	(2,773)	(204)	(2,773)		(2,773)		(2,773)		(2,773)	Form 1: Page 323; Line 190	13
	30.2	Miscellaneous General Expenses	2,511	218	2,293	√ 40 6	2,333	v 596] 7	2,238		2,238	Form 1; Page 323; Line 192	14
15 5	30.2	Miscellaneous General Expenses				-		v (691) 8				Form 1; Page 323; Line 192	15
16	931	Rents	10,939	/4.045	10,939		10,939		10,939		10,939	Form 1; Page 323; Line 193	16
17 18	935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209		11,209		11,209	Form 1; Page 323; Line 196	17 18
19		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	s 423,014	√ \$ (90)	s 422,923	√ \$ 18,468	\$ 441,392	√ \$ 6,110	\$ 447,502	Sum Lines 1 thru 17	19
20	413		534		534		534		534		534		20
21 22	413	Transmission Related A&G Expenses Charged to Citizens ¹	5.54	-	534		534		534		534		21 22
23		Total Adjusted Administrative & General Expenses	s 595,484	s 171,936	s 423,548	√ \$ (90)	\$ 423,458	√ \$ 18,468	\$ 441,926	√ \$ 6,110	\$ 448,036	Line 19 + Line 21	23
24													24
25 26 E:	relude	1 Expenses:											25
27		CPUC energy efficiency programs	\$ 38										27
28 29		CEMA Costs	874										28
30		WMPMA Costs CEMA/WMPMA exclusion corrections	57	\$ 968				1,015 9					25 26 27 28 29 30 31
	921	CPUC energy efficiency programs	(0)					1,015					31
32		CEMA Costs	8,255										32
33 34		WMPMA Costs	1,120	9,375				9.503 9					32 33 34 35
	922	CEMA/WMPMA exclusion corrections WMPMA Costs		(125)				9,503					35
36	/	CEMA/WMPMA exclusion corrections		()				(125) 9					36
	923	CPUC energy efficiency programs	(18)										37
38 39		CEMA Costs WMPMA Costs	2,086										38
40		Other Exclusion - 3P Adjustment ²	3,185										37 38 39 40
41		Other Exclusion - FERC Audit Adjustment (Finding #3) 3	6,031										41
42		Other Exclusion - FERC Audit Adjustment (Finding #8) 3	1,481	12,846									42
43		CEMA/WMPMA exclusion corrections						2,732 9					43
44 45	925	CPUC energy efficiency programs WMPMA Costs	278 747										44
46		Customer Information System	81	1,105									46
47		CEMA/WMPMA exclusion corrections		-				1,052 9					47
48 49	926	CPUC energy efficiency programs Customer Information System	646 191										48
50		WMPMA Costs	1.753	2,590									43 44 45 46 47 48 49 50 51
51		CEMA/WMPMA exclusion corrections						2,585 9					51
		Franchise Requirements CPUC reimbursement fees		130,507									52
53	928	CPUC reimbursement fees CPUC energy efficiency programs	13,016 428										53
54 55		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41										55
56 57		CPUC Intervenor Funding Expense - Transmission	-										56
58		CPUC Intervenor Funding Expense - Distribution Other Exclusion - FERC Audit Adjustment (Finding #5)	2,085 1,003	16,572									52 53 54 55 56 57 58 59 60
59 9	930.1	General Advertising Expenses		(204)									59
	930.2	Abandoned Projects	2,361										60
61 62		Other Exclusion - FERC Audit Adjustment (Finding #7) 3	(691) (1,452)	218				691 ⁸					61
	935	2019 Abandoned Projects Correction ⁴ CPUC energy efficiency programs	(1,432)										62 63
64		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)	•								64 65
65 66		Total Excluded Expenses		s 171,936									65
67		Tour Exeruted Expenses		. 1/1,230									66 67
68 69							PD 44 4						68 69
69 70	√ 1	Items in BOLD have changed due to various FERC Audit adj. compared to This amount represents the Non-Direct A&G expenses billed to Citizens in 2020.					r ER23-109 and A	ppendix X Cycle 12	July Posting.				69 70
71		This amount represents the Non-Direct A&G expenses billed to Citizens in 2020. Account 7000717, which was created to track Citizens Border East Line A&G E		a to ucrive 1 otal Ac	gusteu A&O Expen	ING III OAF							71
72	2	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) pro		A FERC Accounts 5	60, 566, 580, and 5	588 to A&G FERC							72
73		Account 923, in 2020. Entries are excluded here and reflected as an "Other Adju-	stments" in Cycle 10	(see separate Cost	Adjustment workpa	ipers).							73 74
74	3	Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2019)											74
75		The impacts of the adjusting entries is reflected in the per book amount and were	excluded from the	adjusted 2020 total.	The impact of FER	C Audit adjustments							75
76 77	4	and corresponding refunds will be accounted for in a separate refund analysis file Represents reclassification of 2019 abandoned project costs from A&G FERC A	ea with FERC.	C Account 426 5	Entry is excluded be-	one and reflected as							76 77
78		Represents reclassification of 2019 abandoned project costs from A&G FERC A an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapers).		C Account 420.5. I	amy is excluded he	are and renected as							78
79	5	Removal of EPRI dues from Appendix X Cycle 10 and going forward per respon		test.									79
80	6	Add back of credit balance included in FERC account 930.2 related to electric vo	chicles or clean trans	portation initiatives									80
81	7	Represents FERC Audit adjusting entry on Finding #7 - accounting for donations	& lobbying expens	es related to prior ye	ear A&G costs (201	6 - 2019) credited in the							81
82		resulting from the 2020 FERC Audit that should be added back in the TO5 Cycle							refund analysis fil	es with FERC.			82
83 84	9	Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed TC 2020 CEMA/WMPMA exclusion corrections.	to Cycle 4 filing. Th	e total amount that	snould have been ex	couded in 2020 A&G for	tne 2016 to 2019 is	snown in footnote 7.					83 84
85	10	2020 CEMA/WMPMA exclusion corrections. FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs	to CWIP.										85
86													86

SAN DIEGO GAS & ELECTRIC COMPANY

Working Capital

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

Line No.		FERC Form 1 Page; Line; Col.	rking ash		-Months age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^{1,2}	450.1; Sch. Pg. 227; 12; c		\$	128,758	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				39.81%	Pg10 Rev Statement AD; Line 35	3
4							4
5	Transmission Related Materials and Supplies			\$	51,256	Line 1 x Line 3	5
6							6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	93,697	AL-2; Line 18	7
8							8
9	Transmission Related Prepayments			\$	37,299	Line 3 x Line 7	9
10							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 43,805			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		50,381	٧		Pg8 Rev Statement AH; Line 45	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 24	14
15	Total		\$ 94,187	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = 1/8 of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 11,773	٧		Line 15 x Line 17	19

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

- The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.
- The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During the preparation of the Appendix X Cycle 10 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 10 is the correct amount.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Worki Casł	_		-Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies 1,2	450.1; Sch. Pg. 227; 12; c			\$	128,758	AL-1; Line 18	1
3	Transmission Plant Allocation Factor					39.81% V	Pg10 Rev Statement AD; Line 35	3
5	Transmission Related Materials and Supplies				\$	51,256 V	Line 1 x Line 3	5
	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	93,697	AL-2; Line 18	7
8 9	Transmission Related Prepayments				\$	37,299 √	Line 3 x Line 7	9
10 11	C. Derivation of Transmission Related Cash Working Capital - Retail:							10 11
12	Transmission O&M Expense		\$	43,805			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			50,316	٧		Pg13 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 24	14
15	Total		\$	94,121	٧		Sum Lines 12 thru 14	15
16								16
17	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17
18				,				18
19	Transmission Related Cash Working Capital - Retail Customers		\$	11,765	٧		Line 15 x Line 17	19

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

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

² The 13-Month Avg. for Electric Materials & Supplies included on FERC Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col c is incorrect. During the preparation of the Appendix X Cycle 10 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 10 is the correct amount.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

Line No.			<u>_1</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	(26)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 6,053,573 - - (13,173) \$ 6,040,400	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4. i = LTD interest	29.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450 - \$ 239,335	Sum Lines 10 thru 14	9 10 11 12 13 14
16 17	Cost of Long-Term Debt:				3.96%	Line 15 / Line 7	16 17
18 19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	17 18 19 20 21 22 23 24
	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,729,414 - - 10,034	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock				\$ 7,739,448	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,040,400 - 7,739,448 \$ 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 10.60%	1.74% 0.00% 5.95% 7.69%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				5.95%	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
51 52 53 54	Common Equity Total Capital	\$ - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2020
(\$1,000)

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

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1,000)

Line			FERC Form 1			Line
No.		_	Page; Line; Col.	Amounts	Reference	No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225)			112; 18; c 112; 19; c 112; 21; c 112; 22; c	\$ 6,053,573 - - -		1 2 3 4 5
6 Less: Unamortized Discount on Long-Term Debt-Debit (Acc 7 LTD = Long Term Debt 8 9 Long-Term Debt Component - Numerator:	t 226)		112; 23; c	\$ 6,040,400	Sum Lines 2 thru 6	6 7 8 9
10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acc	429 1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450		10 11 12 13 14
15 i = LTD interest	. 125.1)		117, 00, 0	\$ 239,335	Sum Lines 10 thru 14	15 16
17 <u>Cost of Long-Term Debt:</u> 18				3.96%	Line 15 / Line 7	17 18
 19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 43' 22 Cost of Preferred Equity 23 24 Common Equity Component: 	")		112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23 24
25 Proprietary Capital 26 Less: Preferred Stock (Acct 204) 27 Less: Unappropriated Undistributed Subsidiary Earnings (Acc 28 Accumulated Other Comprehensive Income (Acct 219)	ct 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,729,414 - - 10,034	Negative of Line 20 Above	25 26 27 28
29 CS = Common Stock 30			, -,	\$ 7,739,448	Sum Lines 25 thru 28	29 30
31 32 Return on Common Equity: 33 34	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 Weighted Cost of Capital: 36	Amounts 1	Ratio	Capital	Cost of Capital		35 36
 37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital 41 	\$ 6,040,400 - 7,739,448 \$ 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 10.60%	1.74% 0.00% 5.95% 7.69%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 <u>Cost of Equity Component (Preferred & Common):</u> 43				5.95%	Line 38 + Line 39; Col. d	42 43
44 45 Incentive Return on Common Equity: 46 47	(a)	(b) Cap. Struct.	(c) Cost of	0.00% (d) = (b) x (c) Weighted	Shall be Zero	44 45 46 47
48 <u>Incentive Weighted Cost of Capital:</u> 49	Amounts 1	Ratio	Capital	Cost of Capital		48 49
50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	50 51 52 53 54
55 Incentive Cost of Equity Component (Preferred & Common)	<u>.</u>			0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Lin No		Am		Reference	
1	Cost of Capital Rate (COCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		5.95%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$	3,402	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$	8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$	4,553,929 v	Pg21 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	Federal Income Tax Rate	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		1.5363%	Federal Income Tax Expense	12
13				·	13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		5.95%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$	4,553,929 √	Line 9 Above	20
21	FT = Federal Income Tax Expense		1.5363%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	State Income Tax Rate	22
23					23
24			0.7439%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27			2.2802%	Line 12 + Line 24	27
28					28
29			7.6903%	AV1; Line 40	29
30					30
31	E. Cost of Capital Rate (COCR):		9.9705%	Line 27 + Line 29	31

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2020 (\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,303,793	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	3,512	Page 2; Line 17	3
4	Transmission Related General Plant	29,077	Page 2; Line 18	4
5	Transmission Related Common Plant	61,184	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,397,566	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:	(0.10.055)		13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (943,957)	Pg12 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	- (0.10.055)	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (943,957)	Line 14 + Line 15	16
17	we to the second			17
18	Working Capital:	ф <u>51.25</u> 6	DOD CO. ALL: 5	18
19	Transmission Related Materials and Supplies	\$ 51,256	Pg9 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	37,299	Pg9 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	11,773 V	Pg9 Rev Stmt AL; Line 19	21 22
22	Total Working Capital	\$ 100,329 V	Sum Lines 19 thru 21	23
24	Other Regulatory Assets/Liabilities		Statement Misc.; Line 5	23
25	Office Regulatory Assets/Liabilities		Statement Wisc., Line 3	25
26	Total Transmission Rate Base	\$ 4,553,937 √	Sum Lines 6, 11, 16, 22, 24	26
27	Total Transmission Rate Base	3 4,333,937 V	Sum Emes 0, 11, 10, 22, 24	27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum, Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 29 + Line 30	31
32	Total incentive ROL Hoject Hansinission Rate Base	<u> </u>	Eme 25 Eme 30	32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	_	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	s -	Line 34 + Line 35	36
37			Zine 3. · Zine 33	37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

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

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	6,714,115	Pg10 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		19,670	Pg10 Rev Statement AD; Line 27	3
4	Transmission Related General Plant		49,171	Pg10 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant		121,689	Pg10 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,904,645	Sum Lines 2 thru 5	6
7		<u></u>			7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	\$	1,410,322	Pg11 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		16,158	Pg11 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		20,094	Pg11 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		60,505	Pg11 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,507,079	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	5,303,793	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		3,512	Line 3 Minus Line 10	17
18	Transmission Related General Plant		29,077	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		61,184	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,397,566	Sum Lines 16 thru 19	20
21					21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve		-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$		Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line					Line
No.	A D A S A S A S A S A S A S A S A S A S	A	Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,303,793 V	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		3,512 √	Page 2; Line 17	3
4	Transmission Related General Plant		29,077 √	Page 2; Line 18	4
5	Transmission Related Common Plant		61,184 √	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,397,566 V	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(943,957) √	Pg12 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(943,957) √	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	51,256 √	Pg16 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		37,299 √	Pg16 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		11,765 v	Pg16 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$	100,321 V	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities		-	Statement Misc.; Line 5	24
25	Total Transmission Rate Base		4 552 020 -4	C I: (11 16 22 24	25
26	Total Transmission Rate Base	3	4,553,929 √	Sum Lines 6, 11, 16, 22, 24	26
27	B. Incentive ROE Project Transmission Rate Base:				27 28
28	B. Incentive ROE Project Transmission Rate Base: Net Incentive Transmission Plant	S		Shall be Zero	28 29
29 30	Incentive Transmission Plant Accum. Def. Income Taxes	\$	-	Shall be Zero Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	S	-	Line 29 + Line 30	31
32	Total incentive ROE Project Transmission Rate Base	3	-	Line 29 + Line 30	31
33	C. Incentive Transmission Plant Abandoned Project Rate Base:				32
34	Incentive Transmission Plant Abandoned Project Cost	\$		Shall be Zero	33 34
35	Incentive Transmission Plant Abandoned Project Cost Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	\$	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Accum. Del. inc. Taxes	\$	-	Line 34 + Line 35	36
37	Total incentive Transmission Plant Abandoned Project Cost Rate Base	3	-	Line 34 + Line 33	36 37
	D. Incentive Transmission Construction Work In Progress	\$		Shall be Zero	38
38	D. Interitive Transmission Construction work III Flogress	3		Shan de Zelo	38

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

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

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

Line

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 6,714,115 V	Pg10 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	19,670 √	Pg10 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	49,171 √	Pg10 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	121,689 V	Pg10 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,904,645 v	Sum Lines 2 thru 5	6
7		 <u>.</u>		7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,410,322 V	Pg11 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	16,158 √	Pg11 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	20,094 √	Pg11 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	60,505 √	Pg11 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,507,079 √	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,303,793 v	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,512 √	Line 3 Minus Line 10	17
18	Transmission Related General Plant	29,077 √	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 61,184 v	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,397,566 √	Sum Lines 16 thru 19	20
21		 		21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

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

Appendix XII Cycle 13 Annual Informational Filing

Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 10 (\$1,000)

Line								Line
No. 1	-	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	Col. 4	Col. 5	Col. 6	No. 1
2	Calculations:	<u>C01. 1</u>	= Col. 2 - Col. 6	<u>Con 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5 6			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
7	Month	Year	Undercollection (+) in Revenue	Interest Rate ¹	in Revenue wo Interest	Interest	in Revenue with Interest	6 7
8	January	2020	\$ 0.18	0.42%		\$ 0.00	\$ 0.18	8
9	February	2020	0.18	0.39%	0.36	0.00	0.36	9
10	March	2020	0.18	0.42%	0.53	0.00	0.54	10
11	April	2020	0.18	0.39%	0.71	0.00	0.72	11
12	May	2020	0.18	0.40%	0.89	0.00	0.90	12
13 14	June July	2020 2020	0.18 0.18	0.39% 0.29%	1.07 1.26	0.00 0.00	1.08 1.26	13 14
15	August	2020	0.18	0.29%	1.44	0.00	1.44	15
16	September	2020	0.18	0.28%	1.62	0.00	1.62	16
17	October	2020	0.18	0.28%	1.80	0.00	1.81	17
18	November	2020	0.18	0.27%	1.98	0.01	1.99	18
19 20	December January	2020	0.18	0.28%	2.17 2.17	0.01	2.17 2.18	19 20
21	February	2021		0.25%	2.18	0.01	2.18	21
22	March	2021		0.28%	2.18	0.01	2.19	22
23	April	2021		0.27%	2.19	0.01	2.20	23
24	May	2021		0.28%	2.20	0.01	2.20	24
25	June	2021		0.27%	2.20	0.01	2.21	25
26 27	July August	2021 2021		0.28% 0.28%	2.21 2.21	0.01 0.01	2.21 2.22	26 27
28	September	2021		0.27%	2.22	0.01	2.23	28
29	October	2021		0.28%	2.23	0.01	2.23	29
30	November	2021		0.27%	2.23	0.01	2.24	30
31	December	2021		0.28%	2.24	0.01	2.24	31
32 33	January February	2022 2022		0.28% 0.25%	2.24 2.25	0.01 0.01	2.25 2.26	32 33
34	March	2022		0.28%	2.26	0.01	2.26	34
35	April	2022		0.27%	2.26	0.01	2.27	35
36	May	2022		0.28%	2.27	0.01	2.28	36
37	June	2022		0.27%	2.28	0.01	2.28	37
38 39	July August	2022 2022		0.31% 0.31%	2.28 2.29	0.01 0.01	2.29 2.30	38 39
40	September	2022		0.30%	2.30	0.01	2.30	40
41	October	2022		0.42%	2.30	0.01	2.31	41
42	November	2022		0.40%	2.31	0.01	2.32	42
43 44	December January	2022 2023		0.42%	2.32 2.33	0.01	2.33	43 44
45	February	2023		0.48%	2.34	0.01	2.34	45
46	March	2023		0.54%	2.36	0.01	2.37	46
47	April	2023		0.62%	2.37	0.01	2.38	47
48	May	2023		0.64%	2.38	0.02	2.40	48
49 50	June July	2023 2023		0.62% 0.68%	2.40 2.41	0.01 0.02	2.41 2.43	49 50
51	August	2023		0.68%	2.43	0.02	2.45	51
52	September	2023		0.66%	2.45	0.02	2.46	52
53	October	2023		0.71%	2.46	0.02	2.48	53
	November	2023		0.69%	2.48	0.02	2.50	54
55 56	December January	2023 2024		0.71% 0.72%	2.50 2.51	0.02	2.51 2.53	55 56
57	February	2024		0.68%	2.53	0.02	2.55	57
58	March	2024		0.72%	2.55	0.02	2.57	58
59	April	2024		0.70%	2.57	0.02	2.59	59
60	May	2024		0.72%	2.59	0.02	2.60	60
61	June July	2024		0.70%	2.60	0.02	2.62	61
62	August	2024 2024		0.72% 0.72%	2.62 2.64	0.02 0.02	2.64 2.66	62 63
64		2024		0.72%	2.66	0.02	2.68	64
65	October	2024		0.70%	2.68	0.02	2.70	65
66	November	2024		0.70%	2.70	0.02	2.72	66
67 68	December	2024	\$ 2.13	0.70%	2.72	0.02 0.60	2.74	67 68
00			J 4.13		_3	0.00	-	00

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

Posted FERC Interest rates Estimated FERC Interest rates

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

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

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

Line					Line
No.	Description	<u>A</u> 1	mounts	Reference	No.
1	Other Adjustments due to Appendix X Cycle 11 Cost Adjustments Calculation:				1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	10.79	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		2.58	Page 14; Line 56; Col. 5	5
6	•				6
7	Total Annual Costs Adjustment	\$	13.37	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	1.114	Line 7 / Line 9	11

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

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

Appendix X Cycle 13 Annual Informational Filing
Derivation of FERC Audit Adjustments Applicable to Appendix X Cycle 11
(\$1,000)

			A		В	C =	A - B		
T:		Ap	levised - pendix X	Cy	Filed - Appendix X cle 11 ER23-109,	D:e	erence		T :
Line No.	Description of Annual Costs		Cycle 11 Amounts		and ER24-176 Amounts		(Decr)	Reference	Line No.
	•								
	Section 1 - Direct Maintenance Expense Cost Component	\$	82	\$	82	\$	-	Page 3 and Page 4, Line 1	1
2					* * * * *				2
3	Section 2 - Non-Direct Expense Cost Component		3,175	٧	3,169		6	Page 3 and Page 4, Line 3	3
5	Section 3 - Cost Component Containing Other Specific Expenses		768		768			Page 3 and Page 4, Line 5	5
6	Section 3 Cost Component Containing Other Specific Expenses	-	700		700			rage 5 and rage 1, Eme 5	6
7	Total Citizens' Annual Prior Year Cost of Service	\$	4,024	۷ \$	4,019	\$	6	Page 3 and Page 4, Line 7	7
8									8
	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		82	٧	77		5	Page 3 and Page 4, Line 9	9
10					7.4			D 0 1D 17: 11	10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		74		74			Page 3 and Page 4, Line 11	11 12
	Subtotal Annual Costs	\$	4,180	v \$	4,169	s	11	Page 3 and Page 4, Line 13	13
14	Subtotal Allinual Costs	Ψ	4,100	• 4	.,	y.	••	rage 5 and rage 1, Elife 15	14
15	Other Adjustments		(2)		(2)		-	Page 3 and Page 4, Line 15	15
16									16
17	Total Annual Costs	\$	4,178	٧_\$	4,167	\$	11	Page 3 and Page 4, Line 17	17
18									18

			Revised - ppendix X		Filed - Appendix X ycle 11 ER23-109,				
Line		ĺ	Cycle 11		and ER24-176	Dif	ference		Line
No.	Description of Monthly Costs	1	Amounts	Amounts		Inc	r (Decr)	Reference	No.
19									19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	6.829	\$	6.829	\$	-	Page 3 and Page 4, Line 20	20
21									21
22	Section 2 - Non-Direct Expense Cost Component		264.550	٧	264.104		0.446	Page 3 and Page 4, Line 22	22
23									23
24	Section 3 - Cost Component Containing Other Specific Expenses		63.982		63.982			Page 3 and Page 4, Line 24	24
25	m . 100 . 10				*****	_			25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	335.360	v \$	334.915	\$	0.446	Page 3 and Page 4, Line 26	26
27									27
28	Section 4 - True-Up Adjustment Cost Component		6.837	٧	6.384		0.453	Page 3 and Page 4, Line 28	28
29			(122		(122			D 2 1D 41: 20	29
30	Section 5 - Interest True-Up Adjustment Cost Component		6.132		6.132		-	Page 3 and Page 4, Line 30	30
31	Od. A.F. A.		(0.120)		(0.120)			D 2 1D 4 I 22	31 32
32 33	Other Adjustments		(0.138)		(0.138)			Page 3 and Page 4, Line 32	32
33	Total Monthly Costs	\$	348.192	., ¢	347.210	\$	0.982	Page 3 and Page 4, Line 34	34
35	Total Monthly Costs	3	340.192	V D	347.210		0.962	rage 3 and rage 4, Line 34	35
36	Number of Months in Base Period		12		12			Page 3 and Page 4, Line 36	36
37	Number of Monuis in Base Feriod		12		12			rage 3 and rage 4, Line 30	37
38	Total Annual Costs	•	4,178	v \$	4,167	•	11	Page 3 and Page 4, Line 38	38
39	Total Alliuai Costs		4,176	v 3	4,107	Φ	11	1 age 3 and 1 age 4, Line 36	39
39									39

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

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

Summary of Cost Components

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

Line No.	Description of Annual Costs	Amounts			Reference				
	Section 1 - Direct Maintenance Expense Cost Component	\$ 8	82		Section 1; Page 1; Line 17	1			
2	Section 2 - Non-Direct Expense Cost Component	3,17	75	٧	Pg5 Rev Section 2; Page 1; Line 25	3			
4 5	Section 3 - Cost Component Containing Other Specific Expenses	76	58		Section 3; Page 1; Line 31	4 5			
6 7	Total Citizens Annual Prior Year Cost of Service	\$ 4,02	24	٧	Sum Lines 1, 3, 5	6 7			
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		82	٧	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	8 9			
10 11	Section 5 - Interest True-Up Adjustment Cost Component		74		Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11			
12 13	Subtotal Annual Costs	\$ 4,18	80	v	Sum Lines 7, 9, 11	12 13			
14 15	Other Adjustments	,	(2)		Cost Adjustment Workpapers	14 15			
16 17	Total Annual Costs	\$ 4,17		v		16 17			
18	Total Allinda Costs	9 4,1	70	<u> </u>	Eme 13 · Eme 13	18			

Line				
No.	Description of Monthly Costs	Amounts	Reference	
19				
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 6.829	Line 1 / 12 Months	
21				
22	Section 2 - Non-Direct Expense Cost Component	264.550 √	Line 3 / 12 Months	
23				
24	Section 3 - Cost Component Containing Other Specific Expenses	63.982	Line 5 / 12 Months	
25				
26	Total Citizens Monthly Prior Year Cost of Service	\$ 335.360 √	Sum Lines 20, 22, 24	
27				
28	Section 4 - True-Up Adjustment Cost Component	6.837 ∨	Line 9 / 12 Months	
29				
30	Section 5 - Interest True-Up Adjustment Cost Component	6.132	Line 11 / 12 Months	
31				
32	Other Adjustments	(0.138)	Line 15 / 12 Months	
33				
34	Total Monthly Costs	\$ 348.192 V	Sum Lines 26, 28, 30, 32	
35				
36	Number of Months in Base Period	12		
37				
38	Total Annual Costs	\$ 4,178 √	Line 34 x Line 36	
39				

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

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

Summary of Cost Components

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

Line No.	Description of Annual Costs		Amounts	Reference			
,	D. C. J. Di William F. C. C.	6	92	G : 1 D 1 V 17			
2	Section 1 - Direct Maintenance Expense Cost Component	Þ	82	Section 1; Page 1; Line 17	2		
3	Section 2 - Non-Direct Expense Cost Component		3,169	∨ Pg5 Rev Section 2; Page 1; Line 25	3		
4					4		
_	Section 3 - Cost Component Containing Other Specific Expenses		768	Section 3; Page 1; Line 31	5		
7	Total Citizens Annual Prior Year Cost of Service	\$	4,019	∨ Sum Lines 1, 3, 5	7		
8		-	, ,	, , , ,	8		
	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		77	V Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9		
10 11	Section 5 - Interest True-Up Adjustment Cost Component		74		10 11		
12	Section 5 - Interest True-Op Adjustment Cost Component		7-		12		
13	Subtotal Annual Costs	\$	4,169	√ Sum Lines 7, 9, 11	13		
14			(2)		14		
15 16	Other Adjustments		(2)	3 1 1	15 16		
17	Total Annual Costs	\$	4,167		17		
18					18		

Line						Line
No.	Description of Monthly Costs	Aı	nounts		Reference	No.
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	6.829		Line 1 / 12 Months	20
21						21
22	Section 2 - Non-Direct Expense Cost Component		264.104	٧	Line 3 / 12 Months	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses		63.982		Line 5 / 12 Months	24
25						25
26	Total Citizens Monthly Prior Year Cost of Service	\$	334.915	٧	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component		6.384	٧	Line 9 / 12 Months	28
29						29
	Section 5 - Interest True-Up Adjustment Cost Component		6.132		Line 11 / 12 Months	30
31						31
32	Other Adjustments		(0.138)	-	Line 15 / 12 Months	32
33						33
34	Total Monthly Costs	\$	347.210	٧	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period		12			36
37						37
38	Total Annual Costs	\$	4,167	٧	Line 34 x Line 36	38
39		·	•	-		39

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

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

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line					Line
No.		_	Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.85%	Page 2; Line 6	2
3	•				3
4	Transmission Related A&G Expense		1.03%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	T		0.100/	D 2 I 24	9
10 11	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10 11
12	Transmission Related General & Common Plant Revenue		0.50%	Page 2; Line 51	12
13	Transmission related General & Common Frank Revenue		0.5070	rage 2, Eme 31	13
14	Subtotal Annual Carrying Charge Rate		3.69% √	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense 1.	0275%	0.04%	Line 14 x Franchise Fee Rate	16
17	•				17
18	Total Annual Carrying Charge Rate		3.73% √	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.73% √	Line 18 Above	23
24	Total New Disease Frances		2.155	Lina 21 - Lina 22	24
25	Total Non-Direct Expense	<u>s</u>	3,175 √	Line 21 x Line 23	25

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

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

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line No.			Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,726,431	Pg18 Rev AV-4; Line 6	1 2
3 4 5	A. Transmission Related O&M Expense Transmission O&M Expense	\$	48,471	Statement AH; Line 17	3 4 5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.85%	Line 4 / Line 1	6 7
8 9 10	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	\$	59,054 √	Pg8 Rev Statement AH; Line 42	8 9 10
11 12	Transmission Related A&G Carrying Charge Percentage		1.03%	Line 9 / Line 1	11 12
13 14 15	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	\$	63,025	Pg13 Rev Statement AK; Line 17	13 14 15
16 17	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16 17
18 19 20	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$	1,931	Statement AK; Line 28	18 19 20
21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21 22
23 24 25	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects: Transmission Related M&S Allocated to Transmission	\$	47,739	Pg9 Rev Statement AL; Line 5	23 24 25
26 27	Transmission Related Prepayments Allocated to Transmission Transmission Related Working Cash	Ф	41,184 13,441 V	Pg9 Rev Statement AL; Line 9 Pg9 Rev Statement AL; Line 19	26 27
28 29 30	Total Transmission Related Working Capital Cost of Capital Rate	\$	102,364 v	Sum Lines 25 thru 27 Pg10 Rev Statement AV2; Line 31	28 29 30
31 32	Transmission Working Capital Revenue	\$	9.9211% 10,156 √	Line 28 x Line 30	31 32
33 34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	33 34 35
36 37 38	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	\$	33,829	Pg18 Rev AV-4; Line 4	36 37 38
39 40	Net Transmission Related Common Plant		84,844	Pg18 Rev AV-4; Line 5	39 40
41 42	Total Net Transmission Related General and Common Plant	\$	118,674	Line 37 + Line 39	41 42
43 44 45	Cost of Capital Rate Transmission Related General and Common Return and Associated Income Taxes	s	9.9211%	Line 30 Line 41 * Line 43	43 44 45
46 47	Transmission Related General and Common Depreciation Expense	\$	16,804	Statement AJ; Line 17	46 47
48 49 50	Total Transmission Related General and Common Plant Revenues	\$	28,577	Line 45 + Line 47	48 49 50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.50%	Line 49 / Line 1	51

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

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

Section 2 - Non-Direct Expense Cost Component

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

Line				D. C	Line
No.		A	mounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.85%	Page 2; Line 6	2
3				<i>2</i> ,	3
4	Transmission Related A&G Expense		1.03% √	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11					11
12	Transmission Related General & Common Plant Revenue		0.50%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.68%	Sum Lines 2 thru 12	14
15		750/	0.040/		15
16	Transmission Related Municipal Franchise Fees Expense 1.02	/5%	0.04%	Line 14 x Franchise Fee Rate	16
17	Total Assessed Committee Chause Date		2.720/	Line 14 + Line 16	17
18 19	Total Annual Carrying Charge Rate		3.72%	Line 14 + Line 16	18 19
	D. Denisostian of New Direct Ferrance				20
20 21	B. Derivation of Non-Direct Expense Citizens Lease Payment	\$	85,194	Lease Agreement	20
22	Chizens Lease Fayment	Φ	65,194	Lease Agreement	22
23	Total Annual Carrying Charge Rate		3.72%	Line 18 Above	23
24	Tour rundar our ying Onargo rate	-	3.72/0	Eme 10 Above	24
25	Total Non-Direct Expense	\$	3,169 V	Line 21 x Line 23	25

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

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

Section 2 - Non-Direct Expense Cost Component

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

Line No.			manuta	Reference	Line No.
INO.		A	mounts	Reference	No.
1 2	Net Transmission Plant	\$	5,726,431 V	Pg18 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	48,471	Statement AH; Line 17	4
5					5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.85%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	58,703 √	Pg12 Rev Statement AH; Line 41	9
10				_	10
11	Transmission Related A&G Carrying Charge Percentage		1.03% √	Line 9 / Line 1	11
12					12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	63,025 √	Pg13 Rev Statement AK; Line 17	14
15			1.100/		15
16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16
17 18	D. Transmission Related Payroll Tax Expense				17 18
19	Transmission Related Payroll Tax Expense	\$	1,931	Statement AK: Line 28	19
20	Transmission Related Layron Tax Expense	φ	1,931	Statement AK, Line 28	20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22	Transmission retained rayion ran carrying change retorninge		0.0570	Elite 15 / Elite 1	22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	47,739 V	Pg14 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		41,184 √	Pg14 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		13,397 √	Pg14 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	102,320 √	Sum Lines 25 thru 27	28
29					29
30	Cost of Capital Rate		9.9211%	Pg15 Rev Statement AV2; Line 31	30
31					31
32	Transmission Working Capital Revenue	\$	10,151 √	Line 28 x Line 30	32
33	To the law it of the control of the production of the control of t		0.100/	I: 22 /I: 1	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	34 35
35	F. Transmission Related General & Common Plant Revenue				36
36 37	Net Transmission Related General Plant	\$	33,829 √	Pg18 Rev AV-4; Line 4	37
38	Net Transmission Related General Flant	Ф	33,629 V	1 g16 Rev Av-4, Line 4	38
39	Net Transmission Related Common Plant		84,844 v	Pg18 Rev AV-4; Line 5	39
40	TWO TRANSPORT TO MAKE COMMISSION AND TRANSPORTED TO THE PROPERTY OF THE PROPER		0.,011	191010111111, 20	40
41	Total Net Transmission Related General and Common Plant	\$	118.674 √	Line 37 + Line 39	41
42	Total Net Transmission Related General and Common Plant	Ψ	110,074	Ellie 37 · Ellie 39	42
43	Cost of Capital Rate		9.9211%	Line 30	43
44		-	,,,		44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	11,774 √	Line 41 * Line 43	45
46		•	*		46
47	Transmission Related General and Common Depreciation Expense	\$	16,804	Statement AJ; Line 17	47
48					48
49	Total Transmission Related General and Common Plant Revenues	\$	28,577	Line 45 + Line 47	49
50					50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.50%	Line 49 / Line 1	51

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

SAN DIEGO GAS & ELECTRIC COMPANY

CITIZENS' SHARE OF THE BORDER EAST LINE

DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

True-Up Period - January 1, 2021 to December 31, 2021

(\$1,000)

Line No.												Line No.
1												1
2	Col. 1	<u>Col. 2</u>	Col. 3	Col. 4	Col. 5	Col. 6	<u>Col. 7</u>	Col. 8	Col. 9	Col. 10	Col. 11	2
3 Calculation	is:		=	Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4												4
5									Cumulative		Cumulative	5
6							Monthly		Overcollection (-) or		Overcollection (-) or	6
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue	_	in Revenue	8
9 Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	<u>Interest</u>	with Interest	9
10 January	2021	\$ 335	470	(141) \$	-	\$ 329	\$ 7	0.28%	\$ 7 v 5	0		I 10
11 February	2021	335	470	(141)	-	329	7	0.25%	13	0	13	11
12 March	2021	335	470	(141)	-	329	7	0.28%	20 √	0		12
13 April	2021	335	470	(141)	-	329	7	0.27%	27 √	0		J 13
14 May	2021	335	470	(141)	-	329	7	0.28%	34 √	0		I 14
15 June	2021	335	470	(141)	-	329	7	0.27%	41 √	0	41 \	1 15
16 July	2021	335	470	(141)	-	329	7	0.28%	47 √	0		1 6
17 August	2021	335	470	(141)	-	329	7	0.28%	54 √	0		/ 17
18 September	2021	335	470	(141)	-	329	7	0.27%	61 √	0	61 \	1 8
19 October	2021	335	470	(141)	-	329	7	0.28%	68 √	0	68 1	1 9
20 November		335	470	(141)	-	329	7	0.27%	75 √	0	75 v	v 20
21 December	2021	335	470	(141)	-	329	7	0.28%	82 V	0	82 v	
22		\$ 4,024 \$	5,637 \$	(1,694) \$	-	\$ 3,944	\$ 81			1	_	22

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

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

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

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

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

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

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

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

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

DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

True-Up Period - January 1, 2021 to December 31, 2021 (\$1,000)

Line No.												Line No. 1
2	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	Col. 5	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	Col. 10	Col. 11	2
3 Calculations:				= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4									Cumulative		Cumulative	4
6							Monthly		Overcollection (-) or		Overcollection (-) or	6
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 Month	Year	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 January	2021	\$ 335	470	(141) \$	-	\$ 329	\$ 6	0.28%	\$ 6 5		\$ 6	10
11 February	2021	335	470	(141)	-	329	6	0.25%	13 √	(13 v	1 11
12 March	2021	335	470	(141)	-	329	6	0.28%	19 √	(19 v	1 12
13 April	2021	335	470	(141)	-	329	6	0.27%	25 √	(25 v	
14 May	2021	335	470	(141)	-	329	6	0.28%	32 √	(32 v	
15 June	2021	335	470	(141)	-	329	6	0.27%	38 √	(1 15
16 July	2021	335	470	(141)	-	329	6	0.28%	44 √	(1 16
17 August	2021	335	470	(141)	-	329	6	0.28%	51 √	(51 v	
18 September	2021	335	470	(141)	-	329	6	0.27%	57 √	(18
19 October	2021	335	470	(141)	-	329	6	0.28%	63 ∨	(64 v	
20 November	2021	335	470	(141)	-	329	6	0.27%	70 √	(70 v	
21 December	2021	335	470	(141)	-	329	6	0.28%	76 √	(77_v	
22		\$ 4,019 \$	5,637	(1,694) \$	-	\$ 3,944	\$ 75		\$	1	=	22
		٧					V					

- V Items in BOLD have changed due to various FERC Audit adj. compared to Appendix X Cycle 11 filing per ER23-109 and cost adj. incl. in Appendix X Cycle 12 July Posting's cost adj.
- Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
- Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
- 3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
- 4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
- Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
- 6 Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
- ⁷ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 160	AH-1; Line 42	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 110,693	AH-2; Line 37; Col. a	5
6 7	Adjustments to Per Book Transmission O&M Expense:		(3,844)	Negative of AH-2; Line 42; Col. b	6 7
8	Scheduling, System Control & Dispatch Services Reliability, Planning & Standards Development		(1,816)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses		(8,259)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense		(59)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		- 1	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(3,708)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment		(19,574)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines		(24,433)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines		(424)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(106)	Negative of AH-2; Line 41; Col. b	16
17 18	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 48,471	Sum Lines 5 thru 16	17 18
18	Derivation of Non-Direct Administrative and General Expense:				18
20	Total Non-Direct Administrative & General Expense		\$ 657,458	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:		Ψ 057,430	741-5, Ellie 20, Col. a	21
22	Abandoned Projects		(5,025)	Negative of AH-3; Line 50; Col. a	22
23	CPUC energy efficiency programs		(13,176)	Negative of AH-3; Sum Lines 28, 31, 37, 45, 51; Col.	23
23	CFOC energy efficiency programs		(13,170)	a and Line 24, 26, 53; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission		-	Negative of AH-3; Line 46; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(617)	Negative of AH-3; Line 47; Col. a	25
26	CPUC Reimbursement Fees		(22,236)	Negative of AH-3; Line 43; Col. a	26
27 28	Injuries & Damages General Advertising Expenses		(66)	Not Applicable to 2021 Base Period Negative of AH-3; Line 49; Col. b	27 28
29	Franchise Requirements		(128,580)	Negative of AH-3; Line 49; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(26)	Negative of AH-3; Line 55; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(965)	Negative of AH-3; Line 44; Col. a	31
22				Negative of AH-3; Sum Lines 29, 32, 33, 34, 35, 38,	32
32	Other A&G Exclusion Adjustments		(9,748)	39, 40; Col. a	32
33	Other Cost Adjustments (incl. in Appendix X Cycle 12; ER24-176)		12,177	Rev AH-3; Line 20; Col. d	33
34	FERC Audit Adjustment (incl. in Appendix X Cycle 12; ER24-176)		530	Rev AH-3; Line 20; Col. f	34
35 36	Other Cost Adjustments		\$ 492,785 v		35 36
37	Total Adjusted Non-Direct A&G Expenses Including Property Insurance Less: Property Insurance (Due to different allocation factor)		(8,616)	Negative of AH-3; Line 5; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 484,169 v		38
39	Transmission Wages and Salaries Allocation Factor		11.49%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses		\$ 55,637 v	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant		3,417	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 59,054 v	Line 40 + Line 41	42
43					43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:		e 7.17(.250	D. O. D Statement A.D. I in 25	44
45 46	Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant		\$ 7,176,358	Pg9 Rev Statement AD; Line 25 Shall be Zero	45 46
47	Transmission Related General Plant		57,795	Pg9 Rev Statement AD; Line 29	47
48	Transmission Related Common Plant		156,892	Pg9 Rev Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant		\$ 7,391,044	Sum Lines 45 thru 48	49
50					50
51	Total Transmission Plant & Incentive Transmission Plant		\$ 7,176,358	Line 45 Above	51
52	Total Steam Production Plant		566,171	Pg9 Rev Statement AD; Line 1	52
53	Total Nuclear Production Plant		-	Shall be Zero	53
54	Total Other Production Plant		542,692	Pg9 Rev Statement AD; Line 7	54
55	Total Distribution Plant Townsie in Plant of Floric Microllogous Letters it in Plant		8,482,669	Pg9 Rev Statement AD; Line 9	55
56 57	Transmission Related Electric Miscellaneous Intangible Plant Total General Plant		502,946	Shall be Zero Pg9 Rev Statement AD; Line 17	56 57
58	Total Common Plant		1,365,303	Pg9 Rev Statement AD; Line 17 Pg9 Rev Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS		\$ 18,636,138	Sum Lines 51 thru 58	59
60					60
61	Transmission Property Insurance and Tax Allocation Factor ¹		39.66%	Line 49 / Line 59	61
	• •				

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line		FERC Form 1			Line
No.	<u>-</u>	Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 160	AH-1; Line 42	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 110,693	AH-2; Line 37; Col. a	5
6 7	Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services		(3,844)	Negative of AH-2; Line 42; Col. b	6 7
8	Reliability, Planning & Standards Development		(1,816)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses		(8,259)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense		(59)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(3,708)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment		(19,574)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines		(24,433)	Negative of AH-2; Line 53; Col. b	14 15
15 16	Maintenance of Underground Lines Other Transmission Non-Direct O&M Exclusion Adjustments		(424) (106)	Negative of AH-2; Line 54; Col. b Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 48,471	Sum Lines 5 thru 16	17
18	Town Non Broot ray about Times most of Court Emponeer				18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		\$ 657,458	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:				21
22	Abandoned Projects		(5,025)	Negative of AH-3; Line 49; Col. a	22
23	CPUC energy efficiency programs		(13,176)	Negative of AH-3; Sum Lines 26, 28, 31, 37, 45, 50; Col. a and Line 24, 26, 52; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission		_	Negative of AH-3; Line 46; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(617)	Negative of AH-3; Line 47; Col. a	25
26	CPUC Reimbursement Fees		(22,236)	Negative of AH-3; Line 38; Col. a	26
27	Injuries & Damages		-	Not Applicable to 2021 Base Period	27
28	General Advertising Expenses		(66)	Negative of AH-3; Line 48; Col. b	28
29	Franchise Requirements		(128,580)	Negative of AH-3; Line 42; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(26)	Negative of AH-3; Line 54; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(965)	Negative of AH-3; Line 39; Col. a	31
32	Other A&G Exclusion Adjustments		(9,748)	Negative of AH-3; Sum Lines 29, 32, 33, 34, 35, 38, 39, 40; Col. a	32
33	Other Cost Adjustments		12,177	Pg8.2 Rev AH-3; Line 20; Col. d	33
34	FERC Audit Adjustment		530 v		34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 489,725 v	Sum Lines 20 thru 34	35
	Less: Property Insurance (Due to different allocation factor)		(8,616)	Negative of AH-3; Line 5; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 481,110 \		37
38 39	Transmission Wages and Salaries Allocation Factor		\$ 55,286 v	Statement AI; Line 17 Line 37 x Line 38	38 39
40	Transmission Related Non-Direct Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant		3,417	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 58,703		41
42			-		42
43	Derivation of Transmission Plant Property Insurance Allocation Factor:				43
44	Transmission Plant & Incentive Transmission Plant		\$ 7,176,358		44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46	Transmission Related General Plant		57,795 v		46
47	Transmission Related Common Plant Total Transmission Related Investment in Plant		156,892 v		47
48 49	Total Transmission Related investment in Flant		\$ 7,391,044 v	Sum Lines 44 thru 47	48 49
	Total Transmission Plant & Incentive Transmission Plant		\$ 7,176,358 v	Line 44 Above	50
51	Total Steam Production Plant		566,171		51
	Total Nuclear Production Plant		-	Shall be Zero	52
53	Total Other Production Plant		542,692	Pg9 Rev Statement AD; Line 7	53
54	Total Distribution Plant		8,482,669		54
55	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	55
56	Total General Plant		502,946		56
57 58	Total Common Plant Total Plant in Service Excluding SONGS		1,365,303 v \$ 18,636,138 v		57 58
58 59	10m I mit in betwee Excluding bowers		3 10,030,138	Sum Lines 30 uitu 37	59
	Transmission Property Insurance and Tax Allocation Factor ¹		39.66% v	Line 48 / Line 58	60
00	Transmission Property insurance and Tax Anocation Pactor		39.00%	Line 70 / Line 30	00

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

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

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Addtl A&G Excl. Adj	(e) = (c) + (d) Adj A&G with Addtl Excl. Adj	(f) ⁴ FERC Audit j Adj.	(g) = (e) + (f) Adj A&G with FERC Audit Adj	(h) ⁵ Add / (Deduct) A&G Cost Adj	(i) = (g) - (h) Revised A&G	Reference	Line No.
	920	Administrative & General A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	v \$ 881 ³	\$ 62,283		\$ 62,283		\$ 62,283	Form 1; Page 320-323; Line 181	١,
2	920		33,308	7,379	25,928		33,308		33,308		33,308	Form 1; Page 320-323; Line 181 Form 1; Page 320-323; Line 182	2
3	921	Office Supplies & Expenses		1,319		√ 7,379 ³		530					3
4	923	Less: Administrative Expenses Transferred-Credit Outside Services Employed	(20,277) 108,587	10,897	(20,277) 97,689	√ 1,396 ³	(20,277)	330 1	(19,747) 99,086		(19,747) 99,086	Form 1; Page 320-323; Line 183 Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616	10,657	8,616	ν 1,390	8,616		8,616		8,616	Form 1; Page 320-323; Line 185	-
6	925	Injuries & Damages	215.579	1.418	214,161	y 996 ³	215.157		215,157		215,157	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	56,506	2,077	54,429	•	55,940		55,940		55,940	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0	V 1,511	0		0		0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304		11,304		11,304		11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)		(12,934))	(12,934)	(3,059) v	(9,875)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0		0		0		0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	v 0 3	5,513		5,513		5,513	Form 1; Page 320-323; Line 192	12 13
13	931 935	Rents	12,352	14 26	12,338	v 14 3	12,352		12,352		12,352	Form 1; Page 320-323; Line 193	13
14 15	935	Maintenance of General Plant	18,209	26	18,183		18,183		18,183		18,183	Form 1; Page 320-323; Line 196	15
16		Total Administrative & General Expenses	s 656,792	\$ 180,439	s 476,353	√ \$ 12,177	\$ 488,530	\$ 530	s 489,060	\$ (3,059) v	\$ 492,119	Sum Lines 1 thru 14	16
17		, , , , , , , , , , , , , , , , , , , ,											17
18	413	Transmission Related A&G Expenses Charged to Citizens 1	666	-	666		666		666		666		18
19													19
20 21		Total Adjusted Administrative & General Expenses	\$ 657,458	\$ 180,439	\$ 477,018	√ \$ 12,177	\$ 489,195	\$ 530	\$ 489,725	\$ (3,059) V	\$ 492,785	Line 16 + Line 18	20 21
22						1		1			1		22
23	Exclude	d Expenses:											23
24	920	Energy Efficiency		\$ 881									23 24 25
25		CEMA/WMPMA exclusion corrections				881 ³							25
26	921	Energy Efficiency		7,379									26
27	022	CEMA/WMPMA exclusion corrections	\$ 1.396			7,379 3							27 28
28 29	923	Energy Efficiency Other Exclusion - FERC Audit Adjustments (Finding #3) 2	\$ 1,396 9,501	10,897									28
30		CEMA/WMPMA exclusion corrections	7,501	10,077		1,396 ³							30
31	925	Energy Efficiency	1.300			1,570							31
32		Customer Information System	57										32
33		Electric Power Research Institute (EPRI) Dues	51										33
34		Covid-19 Pandemic Protections	8										34
35 36		Residential Disconnect Protections	3	1,418		996 3							35 36
37	926	CEMA/WMPMA exclusion corrections Energy Efficiency	1,948			990							37
38	720	Customer Information System	88										38
39		CSI Transition, Stabilization, & OCM	36										39
40		Residential Disconnect Protections	5	2,077									40
41		CEMA/WMPMA exclusion corrections				1,511 3							41
42 43	927 928	Franchise Requirements CPUC Reimbursement Fees	22,236	128,580									42 43
44	920	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965										44
45		Energy Efficiency	258										45
46		CPUC Intervenor Funding Expense - Transmission	-										46
47		CPUC Intervenor Funding Expense - Distribution	617	24,076									47
48 49	929 930.1	Duplicate Charges (Company Energy Use) 5		66									48 49
50	930.1	General Advertising Expenses Abandoned Projects	5,025	66									50
51	150.2	Energy Efficiency	0,025	5,025									51
52		CEMA/WMPMA exclusion corrections				0 3							52
53	931	Energy Efficiency		14									53
54		CEMA/WMPMA exclusion corrections				14 3							54
55	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26									55
56 57		Total Excluded Expenses		\$ 180,439									56 57
58		Total Excluded Expenses		3 180,439	į:								58
59													59
60	٧	Items in BOLD have changed to correct the over-allocation of "Duplicate C	harges (Company l	Energy Use)" Cred	it in FERC Accoun	nt no. 929.							60
61	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2021,											61
62		Account 7000717, which was created to track Citizens Border East Line A&G E	xpense.	-									62
63	2	Adjusting journal entries related to prior year A&G costs (2016-2019) that resulte	d from the 2020 FE										63
64		The impacts of the adjusting entries is reflected in the per book amount and were			he impact of FERC	Audit							64
65		adjustments and corresponding refunds will be accounted for in a separate refund	analysis filed with F	ERC.									65
66	3	2021 CEMA/WMPMA exclusion corrections.											66
67	4	FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Cost											67
68	5	This is to correct the overallocation of duplicate charges credit for company energ	y use in FERC Acco	unt no. 929.									68
69													69

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

FERC		(a) Total	(b) Excluded	(c) = (a) - (b) Total	(d) Addtl A&G	(e) = (c) + (d) Adj A&G	(f) FERC Audit	(g) = (e) + (f) Adj A&G with	
Acct	Description Administrative & General	Per Books	Expenses	Adjusted	Excl. Adj	with Addtl Excl. Adj	Adj.	FERC Audit Adj	Reference
920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	v \$ 881 ³	\$ 62,283		\$ 62,283	Form 1; Page 320-323; Line 181
921	Office Supplies & Expenses	33,308	7,379	25,928	v 7,379 3	33,308		33,308	Form 1; Page 320-323; Line 182
922			1,319	(20,277)	V 7,379		v 530 ⁴	(19,747)	
	Less: Administrative Expenses Transferred-Credit	(20,277)	40.00			(20,277)	V 530		Form 1; Page 320-323; Line 183
923	Outside Services Employed	108,587	10,897	97,689	√ 1,396 ³	99,086		99,086	Form 1; Page 320-323; Line 184
924	Property Insurance	8,616		8,616		8,616		8,616	Form 1; Page 320-323; Line 185
925	Injuries & Damages	215,579	1,418	214,161	v 996 ³	215,157		215,157	Form 1; Page 320-323; Line 186
926	Employee Pensions & Benefits	56,506	2,077	54,429	√ 1,511 ³	55,940		55,940	Form 1; Page 320-323; Line 187
927	Franchise Requirements	128,580	128,580	0		0		0	Form 1; Page 320-323; Line 188
928	Regulatory Commission Expenses	35,380	24,076	11,304		11,304		11,304	Form 1; Page 320-323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)		(12,934)		(12,934)	Form 1; Page 320-323; Line 190
930.1	General Advertising Expenses	66	66	0	_	0		0	Form 1; Page 320-323; Line 191
930.2	Miscellaneous General Expenses	10,539	5,025	5,513	v 0 ³	5,513		5,513	Form 1; Page 320-323; Line 192
931	Rents	12,352	14	12,338	√ 14 ³	12,352		12,352	Form 1; Page 320-323; Line 193
935	Maintenance of General Plant	18,209	26	18,183		18,183		18,183	Form 1; Page 320-323; Line 196
	Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	√ \$ 12,177	\$ 488,530	√ \$ 530	\$ 489,060	Sum Lines 1 thru 14
413	Transmission Related A&G Expenses Charged to Citizens 1	666	-	666		666		666	
	Total Adjusted Administrative & General Expenses	\$ 657,458	\$ 180,439	\$ 477,018	√ \$ 12,177	\$ 489,195	√ \$ 530	\$ 489,725	Line 16 + Line 18
	1 Expenses:								
920	Energy Efficiency		\$ 881						
	CEMA/WMPMA exclusion corrections				881				
921	Energy Efficiency		7,379						
	CEMA/WMPMA exclusion corrections				7,379 ³				
923	Energy Efficiency	\$ 1,396							
	Other Exclusion - FERC Audit Adjustments (Finding #3) 2	9,501	10,897						
	CEMA/WMPMA exclusion corrections		-		1,396 ³				
925	Energy Efficiency	1,300							
	Customer Information System	57							
	Electric Power Research Institute (EPRI) Dues	51							
	Covid-19 Pandemic Protections	8							
	Residential Disconnect Protections	3	1,418						
	CEMA/WMPMA exclusion corrections		_		996 ³				
926	Energy Efficiency	1,948							
	Customer Information System	88							
	CSI Transition, Stabilization, & OCM	36							
	Residential Disconnect Protections	5	2,077						
	CEMA/WMPMA exclusion corrections				1,511 ³				
927	Franchise Requirements		128,580						
	CPUC Reimbursement Fees	22,236							
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965							
	Energy Efficiency	258							
	CPUC Intervenor Funding Expense - Transmission	-							
	CPUC Intervenor Funding Expense - Distribution	617							
	General Advertising Expenses		66						
930.2	Abandoned Projects	5,025							
	Energy Efficiency	0	5,025						
	CEMA/WMPMA exclusion corrections				0 3				
931	Energy Efficiency		14						
	CEMA/WMPMA exclusion corrections				14 3				
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26	_					
	Total Excluded Expenses		\$ 180,439	_					
				-					
٧	Items in BOLD have changed due to various FERC Audit adj. compared	to Appendix X Cycle	11 filing per ER23	-109 and cost adj.	ncl. in Appendix	X Cycle 12 July Postin	g's cost adj.		
1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2	021, which is added be	ack to derive Total A	djusted A&G Expe	nses in SAP				
	Account 7000717, which was created to track Citizens Border East Line A&								
2	Adjusting journal entries related to prior year A&G costs (2016-2019) that re		FERC Audit are exc	luded from TO5 Cw	le 5.				
	The impacts of the adjusting entries is reflected in the per book amount and v								
				. The impact of FER	- Auun				
	adjustments and corresponding refunds will be accounted for in a separate re-	tund analysis filed with	h FERC.						
3	2021 CEMA/WMPMA exclusion corrections.								
	FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead	Costs to CWID							
4	r ERC Audit Adjustment - Comphance Finding #3 - Allocation of Overhead	COSIS IO C WIF.							

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

Line No.		FERC Form 1 Page; Line; Col.	orking Cash		-Months age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹			\$	121,247	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				39.37%	Pg9 Rev Statement AD; Line 35	3
4					<u>.</u>		4
5	Transmission Related Materials and Supplies			\$	47,739	Line 1 x Line 3	5
6					<u> </u>		6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)		\$	104,601	AL-2; Line 18	7
8							8
9	Transmission Related Prepayments			\$	41,184	Line 3 x Line 7	9
10	• •						10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 48,471			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		59,054	٧		Pg8 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission		_			Negative of Statement AH; Line 24	14
15	Total		\$ 107,525	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = $1/8$ of O&M Expense	17
18						_	18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 13,441	٧		Line 15 x Line 17	19

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	orking Cash		-Months age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹			\$	121,247	AL-1; Line 18	1
2	Transmission Plant Allocation Factor				39.37% √	Pg9 Rev Statement AD; Line 35	2
4	Transmission Frank / Modulon Factor				37.3176 V	1 g) hev Sancinent 115, Eine 33	4
5	Transmission Related Materials and Supplies			\$	47,739 √	Line 1 x Line 3	5
6							6
7	B. Prepayments ^{1, 2}	110-111; Footnote Data (b)		\$	104,601	AL-2; Line 18	7
8					<u> </u>		8
9	Transmission Related Prepayments			\$	41,184 √	Line 3 x Line 7	9
10					<u> </u>		10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 48,471			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		58,703	٧		Pg12 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 24	14
15	Total		\$ 107,174	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = 1/8 of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 13,397	٧		Line 15 x Line 17	19

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

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.			<u>-</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2: LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 6,417,859 - - - (16,894) \$ 6,400,965	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42 i = LTD interest	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 237,654 4,408 1,275 - - \$ 243,337	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16							16
17 18 19 20 21 22 23 24	Cost of Long-Term Debt: Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 15 / Line 7 Line 21 / Line 20	17 18 19 20 21 22 23 24
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acet 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acet 2 Accumulated Other Comprehensive Income (Acet 219)	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - - 10,117	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock				\$ 8,258,701	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41 42 43	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Equity Component (Preferred & Common):	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.60%	1.66% 0.00% 5.97% 7.63%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	37 38 39 40 41 42 43
44							44
45 46 47 48 49	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	45 46 47 48 49
50 51 52 53	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - S	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	50 51 52 53
54 55	Incentive Cost of Equity Component (Preferred & Common):	ψ <u>-</u>	0.0076		0.00%	Line 51 + Line 52; Col. d	54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV Cost of Capital and Fair Rate of Return

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

No.	Lin					Line
2 3 a. Federal Income Tax Component:	No		A	mounts	Reference	No.
2 3 a. Federal Income Tax Component:	1	Incentive Cost of Capital Rate (COCE) Calculation:				1
3 1 2 3 3 2 3 4 4 4 4 4 4 5 5	2					2
5 Where: A = Sum of Preferred Stock and Return on Equity Component 0.00% of Preferred Stock and Return on Equity Component of Transmission Total Federal Tax Adjustments 5 - Shall be Zero of Preferred Stock and Return on Equity Component of Transmission Depreciation Expense 5 - Shall be Zero of Shall be		a. Federal Income Tax Component:				3
A = Sum of Preferred Stock and Return on Equity Component 0.000% B = Transmission Total Federal Tax Adjustments \$	4					4
B = Transmission Total Federal Tax Adjustments	5	Where:				5
C = Equity AFUDC Component of Transmission Depreciation Expense S	6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
D = Incentive ROE Project Transmission Rate Base S	7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
FT = Federal Income Tax Rate for Rate Effective Period	8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
1	9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
Federal Income Tax = (((A)+(C/D))*FT)-(B/D)	10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
13 14 15 16 16 17 18 19 18 19 19 19 19 19	11					11
14 15 15 16 17 16 17 17 17 17 18 19 19 19 19 19 19 19	12	Federal Income Tax = $\overline{(((A) + (C/D)) * FT) - (B/D)}$		0.0000%	Federal Income Tax Expense	12
15 B. State Income Tax Component: 16 16 17 18 18 19 19 19 19 19 19	13	(1 - FT)				13
16 17 Where:	14					14
17 Where: 17 18 A = Sum of Preferred Stock and Return on Equity Component 0.00% Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 8 Above 19 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 9 Above 20 21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 21 FT = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 25 26 24 State Income Tax = ((1 - ST) 25 26 25 (1 - ST) 25 26 26 0.0000% State Income Tax Expense 24 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 D. Total Incentive Weighted Cost of Capital: 30	15	B. State Income Tax Component:				15
18 A = Sum of Preferred Stock and Return on Equity Component 0.00% Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 8 Above 19 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 9 Above 20 21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 23 23 23 24 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 25 26 26 26 27 26 26 27 26 27 27 26 27 27 27 27 27 27 27 28 29 29 29 29 29 29 29 20	16					16
19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ -	17	Where:				17
C = Incentive ROE Project Transmission Rate Base S - Line 9 Above 20	18			0.00%	Line 6 Above	18
21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 24 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30	19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 24 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30	20		\$	-	Line 9 Above	20
23 24 State Income Tax ((A) + (B / C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 (2 - Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 27 C. Total Federal & State Income Tax Rate: 0.0000% AV1; Line 53 29 28 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30 30 30 31 32 33 34 35 32 33 34 35 35 35 36 36 36 36 36 37 37 37 37 38 38 38 38 38 38 38 38	21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
24 State Income Tax (IA) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 (2 - C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 (2 - C. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 (3 - C. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 30	22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
25 (1 - ST) 25 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30	23					23
26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30				0.0000%	State Income Tax Expense	
27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30	25	(1 - ST)				
28 29 <u>D. Total Incentive Weighted Cost of Capital:</u> 30 AV1; Line 53 29 30 30	26					26
29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30	27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
30						
				0.0000%	AV1; Line 53	
21 F. Incentive Cost of Capital Pate	30					30
51 <u>E. incentive cost of Capital Rate (ICOCR):</u> 0.0000/6 Elile 27 + Elile 29 51	31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

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

Line FERC Form 1 Line No Page; Line; Col. Amounts Reference No. Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 112-113: 18: с 6 417 859 2 3 Less: Reacquired Bonds (Acct 222) 112-113: 19: c 3 4 Other Long-Term Debt (Acct 224) 112-113; 21; c 4 Unamortized Premium on Long-Term Debt (Acct 225) 112-113; 22; с Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226) 112-113; 23; с (16,894)LTD = Long Term Debt Sum Lines 2 thru 6 6 400 965 9 Long-Term Debt Component - Numerator: 9 10 Interest on Long-Term Debt (Acct 427) 114-117; 62; c 10 4,408 Amort. of Debt Disc. and Expense (Acct 428) 114-117; 63; с Amortization of Loss on Reacquired Debt (Acct 428.1) 114-117; 64; c 12 1,275 12 Less: Amort. of Premium on Debt-Credit (Acct 429) 114-117: 65: c 13 13 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1) 114-117; 66; c 14 15 i = LTD interest 243.337 Sum Lines 10 thru 14 15 16 16 17 Cost of Long-Term Debt: 3.80% Line 15 / Line 7 17 18 18 19 Preferred Equity Component: 19 20 PF = Preferred Stock (Acct 204) 112-113; 3; c 20 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 21 118-119; 29; c 21 22 Cost of Preferred Equity 0.00% Line 21 / Line 20 22 23 23 24 Common Equity Component: 24 25 25 Proprietary Capital 112-113; 16; c 26 Less: Preferred Stock (Acct 204) 112-113; 3; c Negative of Line 20 Above 26 27 Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) 112-113: 12: с 27 28 10.117 28 Accumulated Other Comprehensive Income (Acct 219) 112-113; 15; c 29 CS = Common Stock8,258,701 Sum Lines 25 thru 28 29 30 30 31 31 32 TO5 Offer of Settlement; Section II.A.1.5.1 Return on Common Equity: 32 33 (a) (b) (c) (d) = (b) x (c)33 34 Cap. Struct. Cost of Weighted 34 35 Weighted Cost of Capital: Cost of Capital 35 Ratio Capital Amounts 1 36 36 37 Long-Term Debt 6,400,965 43.66% 3.80% 1.66% Col. c = Line 17 Above 37 38 0.00% 0.00% 0.00% Col. c = Line 22 Above 38 Preferred Equity 8 258 701 56.34% 10.60% 39 5 97% Col. c = Line 32 Above 39 Common Equity 40 Total Capital 14,659,666 100.00% 7.63% Sum Lines 37 thru 39 40 41 41 42 Cost of Equity Component (Preferred & Common): 5.97% 42 Line 38 + Line 39; Col. d 43 43 44 44 0.00% 45 45 Incentive Return on Common Equity: Shall be Zero 46 (b) 46 (a) (c) $(d) = (b) \times (c)$ 47 Weighted Cap. Struct. Cost of 47 48 Cost of Capital 48 Incentive Weighted Cost of Capital: Amounts 1 Ratio Capital 49 49 0.00% 0.00% 0.00% 50 Long-Term Debt Shall be Zero 50 51 Preferred Equity 0.00% 0.00% 0.00% Shall be Zero 51 52 0.00% 0.00% Common Equity 0.00% Shall be Zero 52 53 Total Capital 0.00% 0.00% Sum Lines 50 thru 52 53 54 54 55 Incentive Cost of Equity Component (Preferred & Common): 0.00% Line 51 + Line 52; Col. d 55

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,655	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,823,157 V	Pg18 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11		 		11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.5423% √	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.97%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,823,157 ∨	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5423% √	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23		0.54500/		23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7472%	State Income Tax Expense	24
25 26	(1 - ST)			25 26
26	C. Total Federal & State Income Tax Rate:	2.2895% v	Line 12 + Line 24	26
28	C. Total redefal & State income 1ax Rate.	2.2895% V	Line 12 + Line 24	28
29	D. Total Weighted Cost of Capital:	7.6315%	AV1; Line 40	29
30	D. Total Weighted Cost of Capital.	7.031370	Av 1, Lille 40	30
31	E. Cost of Capital Rate (COCR):	 9.9211%	Line 27 + Line 29	31

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line No.		,		Reference	Line No.
INO.	A. Derivation of Transmission Rate Base:	<i>F</i>	Amounts	Reference	No.
	THE PROPERTY OF THE PROPERTY O				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,604,865	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		2,893	Page 2; Line 17	3
4	Transmission Related General Plant		33,829	Page 2; Line 18	4
5	Transmission Related Common Plant		84,844	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,726,431	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(1,005,595)	Pg11 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(1,005,595)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	47,739	Pg9 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		41,184	Pg9 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		13,441 V	Pg9 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	102,364 √	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities		-	Statement Misc.; Line 5	24
25					25
26	Total Transmission Rate Base	\$	4,823,200 V	Sum Lines 6, 11, 16, 22, 24	26
27					27
28	B. Incentive ROE Project Transmission Rate Base:				28
29	Net Incentive Transmission Plant	\$	-	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes		-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$	<u> </u>	Line 29 + Line 30	31
32					32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:	•			33
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes		-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	<u> </u>	Line 34 + Line 35	36
37	DI C T C C C WILD	Ф		CL 11.1 7	37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line

A. Derivation of Net Transmission Plant:

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line					Line
No.			Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,604,865 V	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		2,893	Page 2; Line 17	3
4	Transmission Related General Plant		33,829 V	Page 2; Line 18	4
5	Transmission Related Common Plant		84,844 √	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,726,431 V	Sum Lines 2 thru 5	6
7		<u></u>			7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(1,005,595) V	Pg11 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(1,005,595) √	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	47,739 √	Pg14 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		41,184 √	Pg14 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		13,397 V	Pg14 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	102,320 √	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities		-	Statement Misc.; Line 5	24
25					25
26	Total Transmission Rate Base	\$	4,823,157 √	Sum Lines 6, 11, 16, 22, 24	26
27					27
28	B. Incentive ROE Project Transmission Rate Base:				28
29	Net Incentive Transmission Plant	\$	-	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes		-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$	<u> </u>	Line 29 + Line 30	31
32					32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:				33
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes		-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	<u> </u>	Line 34 + Line 35	36
37					37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line

A. Derivation of Net Transmission Plant:

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

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

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

Appendix X Cycle 13 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 11 (\$1,000)

Line	;							Line
No.	_	<u>Col. 1</u>	Col. 2	<u>Col. 3</u>	Col. 4	<u>Col. 5</u>	Col. 6	No. 1
2	Calculations:	<u>C01. 1</u>	= Col. 2 - Col. 6	<u>C01. 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3	Calculations.		COI. 2 - COI. 0		Cumulative	See I dollide 3	Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
,		2021						- 8
8	January		\$ 0.90 0.90	0.28%				8 9
9 10	February March	2021	0.90	0.25%	1.80	0.00 0.01	1.80	10
		2021	0.90	0.28%	2.70	0.01	2.71	
11	April	2021		0.27%	3.61	0.01	3.62	11
12	May	2021	0.90	0.28%	4.51 5.42	0.01	4.53	12 13
13	June	2021	0.90	0.27%			5.44	
14	July	2021	0.90 0.90	0.28%	6.34	0.02 0.02	6.35	14
15	August	2021		0.28%	7.25		7.27 8.19	15
16	September	2021	0.90	0.27%	8.17	0.02		16
17	October	2021	0.90 0.90	0.28%	9.09	0.02	9.11	17
18	November	2021		0.27%	10.01	0.03	10.04	18
19	December	2021 2022	0.90	0.28%	10.94 10.97	0.03	10.97	19
20	January						11.00	20
21	February	2022		0.25%	11.00	0.03	11.03	21
22	March	2022		0.28%	11.03	0.03	11.06	22
23	April	2022		0.27%	11.06	0.03	11.09	23
24	May	2022		0.28%	11.09	0.03	11.12	24
25	June	2022		0.27%	11.12	0.03	11.15	25
26	July	2022		0.31%	11.15	0.03	11.18	26
27	August	2022		0.31%	11.18	0.03	11.22	27
28	September	2022		0.30%	11.22	0.03	11.25	28
29	October	2022		0.42%	11.25	0.05	11.30	29
30	November	2022		0.40%	11.30	0.05	11.34	30
31	December	2022		0.42%	11.34	0.05	11.39	31
32	January	2023		0.54%	11.39	0.06	11.45	32
33	February	2023		0.48%	11.45	0.05	11.51	33
34	March	2023		0.54%	11.51	0.06	11.57	34
35	April	2023		0.62%	11.57	0.07	11.64	35
36	May	2023		0.64%	11.64	0.07	11.72	36
37	June	2023		0.62%	11.72	0.07	11.79	37
38 39	July	2023 2023		0.68% 0.68%	11.79	0.08 0.08	11.87 11.95	38 39
40	August	2023		0.66%	11.87	0.08	12.03	40
	September October				11.95			
41 42	November	2023 2023		0.71% 0.69%	12.03 12.11	0.09 0.08	12.11 12.20	41 42
43	December	2023		0.71%	12.11	0.08	12.28	43
	January	2024		0.72%	12.28	0.09	12.28	- 43 44
	February	2024		0.68%	12.28	0.09	12.46	
	March			0.72%		0.08		45
		2024 2024			12.46	0.09	12.55	46
	April Mov			0.70%	12.55		12.63	47 48
	May	2024 2024		0.72% 0.70%	12.63	0.09 0.09	12.72	48
	June	2024		0.70%	12.72		12.81	49 50
	July				12.81	0.09	12.91	50
	August	2024		0.72%	12.91	0.09	13.00	51 52
	September	2024		0.70%	13.00	0.09	13.09	52 53
	October	2024		0.70%	13.09	0.09	13.18	53 54
55	November	2024 2024		0.70% 0.70%	13.18	0.09	13.27	54 55
	December	2024	e 10.70	0.70%	13.27	0.09	13.37	_ 55 _ 56
56			\$ 10.79			\$ 2.58	i	56

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

Posted FERC Interest rates

Estimated FERC Interest rates

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

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

San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 13 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 12 (\$1,000)

Line					Line
No.	Description	<u> </u>	<u>Amounts</u>	Reference	No.
1	Other Cost Adjustments due to Appendix X Cycle 12 Cost Adjustments Calculation	<u>n:</u>			1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	(12.40)	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		(2.46)	Page 15 Line 44; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	(14.85)	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	(1.238)	Line 7 / Line 9	11

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

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE Appendix X Cycle 13 Annual Informational Filing

Appendix A Cycle 13 Annual informational rilling
Derivation of Other Adjustments Applicable to Appendix X Cycle 12
(\$1,000)

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

Line No.	Description of Monthly Costs		ised - Appendix X Cycle 12 Amounts		iled - Appendix X cle 12 ER24-176 Amounts	fference cr (Decr)	Reference	
19	, , , , , , , , , , , , , , , , , , ,					(22)		\neg
20 21	Section 1 - Direct Maintenance Expense Cost Component	\$	1.445	\$	1.445	\$ -	Page 3 and Page 4, Line 20	
22 23	Section 2 - Non-Direct Expense Cost Component		256.311	٧	256.781	(0.470)	Page 3 and Page 4, Line 22	
24 25	Section 3 - Cost Component Containing Other Specific Expenses		60.681		60.681	 	Page 3 and Page 4, Line 24	
26 27	Total Citizens' Monthly Prior Year Cost of Service	\$	318.437	v \$	318.907	\$ (0.470)	Sum Lines 20, 22, 24	
28 29	Section 4 - True-Up Adjustment Cost Component		(2.021)	٧	(1.541)	(0.480)	Page 3 and Page 4, Line 28	
30 31	Section 5 - Interest True-Up Adjustment Cost Component		0.262		0.262	-	Page 3 and Page 4, Line 30	
32 33	Other Adjustments		4.417		4.417	 	Page 3 and Page 4, Line 32	
34 35	Total Monthly Costs	\$	321.095	v \$	322.045	\$ (0.950)	Sum Lines 26, 28, 30, 32	
36 37	Number of Months in Base Period		12		12	 	Page 3 and Page 4, Line 36	
38 39	Total Annual Costs	<u>\$</u>	3,853	v <u>\$</u>	3,865	\$ (12)	Page 3 and Page 4, Line 38	

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

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

Summary of Cost Components

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

Line					Line
No.	Description of Annual Costs	An	nounts	Reference	No.
	•				1
1	Section 1 - Direct Maintenance Expense Cost Component	\$	17	Section 1; Page 1; Line 17	1
2					2
3	Section 2 - Non-Direct Expense Cost Component		3,076	∨ Pg5 Rev Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		728	Section 3; Page 1; Line 31	5
6					6
7	Total Citizens Annual Prior Year Cost of Service	\$	3,821	V Sum Lines 1, 3, 5	7
8					8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(24)	V Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10			2	C (5 D I (TH (CV) C 1 (I C 20	10
	Section 5 - Interest True-Up Adjustment Cost Component		3	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12	S-14-4-1 A1 C4-	6	2 000	S I in 7 0 11	12
13 14	Subtotal Annual Costs	\$	3,800	V Sum Lines 7, 9, 11	13 14
15	Other Adjustments		53	Cost Adjustment Workpapers	15
16	Outer Adjustificitis		- 33	Cost Aujustinent Workpapers	16
17	Total Annual Costs	•	3,853	√ Line 13 + Line 15	17
18		φ	3,033	Elife 13 · Elife 13	18

Line			Li	ine
No.	Description of Monthly Costs	Amounts	Reference N	Vo.
19			1	19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 1.44	45 Line 1 / 12 Months 2	20
21			2	21
22	Section 2 - Non-Direct Expense Cost Component	256.31	11 V Line 3 / 12 Months 2	22
23			2	23
24	Section 3 - Cost Component Containing Other Specific Expenses	60.68	Example 2 Line 5 / 12 Months 2	24
25			2	25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 318.43	37 v Sum Lines 20, 22, 24	26
27			2	27
28	Section 4 - True-Up Adjustment Cost Component	(2.02	21) V Line 9 / 12 Months 2	28
29			2	29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.26	262 Line 11 / 12 Months 3	30
31			3	31
32	Other Adjustments	4.41	Line 15 / 12 Months 3	32
33			3	33
34	Total Monthly Costs	\$ 321.09	95 V Sum Lines 26, 28, 30, 32 3	34
35			3	35
36	Number of Months in Base Period	1.	12	36
37			3	37
38	Total Annual Costs	\$ 3,85	153 V Line 34 x Line 36	38
39			3	39

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

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

Summary of Cost Components

Rate Effective Period January 1, 2024 to December 31, 2024

(\$1,000)

Line					Line
No.	Description of Annual Costs	1	Amounts	Reference	No.
110.	Description of Amnual Costs		imounts	Reference	110.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	17	Section 1; Page 1; Line 17	1
2		*			2
3	Section 2 - Non-Direct Expense Cost Component		3,081	Section 2; Page 1; Line 25	3
4	1 1		- /	, 6 ,	4
5	Section 3 - Cost Component Containing Other Specific Expenses		728	Section 3; Page 1; Line 31	5
6	• • • •				6
7	Total Citizens Annual Prior Year Cost of Service	\$	3,827	Sum Lines 1, 3, 5	7
8					8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(18)	Section 4; Page TU; Col. 11; Line 21	9
10					10
11	Section 5 - Interest True-Up Adjustment Cost Component		3	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12					12
13	Subtotal Annual Costs	\$	3,812	Sum Lines 7, 9, 11	13
14					14
15	Other Adjustments		53	Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$	3,865	Line 13 + Line 15	17
18					18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 1.445	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	256.781	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	60.681	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 318.907	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(1.541)	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.262	Line 11 / 12 Months	30
31				31
32	Other Adjustments	4.417	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 322.045	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 3,865	Line 34 x Line 36	38
39				39

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

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.		Amo	ounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.81% √	Page 2; Line 6	2
3	1			5 /	3
4	Transmission Related A&G Expense		0.95% √	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9			0.4-07		9
10	Transmission Related Working Capital Revenue		0.17%	Page 2; Line 34	10
11	Transmission Related General & Common Plant Revenue		0.510/	D 2. I i 51	11
13	Transmission Related General & Common Plant Revenue		0.51%	Page 2; Line 51	12 13
14	Subtotal Annual Carrying Charge Rate		3.57% √	Sum Lines 2 thru 12	13
15	Subtotal Allindar Carrying Charge Rate		3.37 /0 4	Built Ellies 2 thru 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.0207%	,	0.04%	Line 14 x Franchise Fee Rate	16
17	Tallonios on Teamer Part Tallonio Compensor			Zine 11 il 11 anomise 1 ee 1 ano	17
18	Total Annual Carrying Charge Rate		3.61% √	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.61% V	Line 18 Above	23
24					24
25	Total Non-Direct Expense	\$	3,076 √	Line 21 x Line 23	25

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

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

Section 2 - Non-Direct Expense Cost Component

Net Transmission Plant	Line No.		A	mounts	Reference	Line No.
A TREMISSION RELIGION ENTERPORT TREMISSION COME PERPORT TREMISSION COME PERPORT TREMISSION COME PERPORT TREMISSION COME PERPORT TREMISSION RELIGIO ASCE EXPONE TREMISSION RELIGIO ASCE E		Net Transmission Plant	\$	5,929,043	AV-4; Line 6	-
Transmission Related A&G Expense Carrying Charge Percentage		A. Transmission Related O&M Expense				
Transmission Related A&G Expense Carrying Charge Percentage	4	Transmission O&M Expense	\$	48,233 √	Pg9 Rev Statement AH; Line 18	4
Paramission Related A&G Expense Including Property Ins.						
Pote Transmission Related A&G Expesse Including Property Ins. 10 10 10 11 11 11 11 1		Transmission O&M Expense Carrying Charge Percentage		0.81% √	Line 4 / Line 1	
10	8					
1 Tamenission Related RaG Carrying Charge Percentage 9,95% v Line 9 / Line 9 / Line 1 12 12 13 14 Tamenission Related Property Tax Expens 5 65,476 Statement AK; Line 17 14 15 15 15 15 15 15 15		Total Transmission Related A&G Expense Including Property Ins.	\$	56,264 √	Pg9 Rev Statement AH; Line 41	
1	11	Transmission Related A&G Carrying Charge Percentage		0.95% √	Line 9 / Line 1	11
Namission Related Property Tax Expense 5.65,476 Statement AK; Line 17 1.65 1		C.T D.L. ID T. E.				
15			•	65 176	Statement AK: Line 17	
16 Transmission Related Property Tax Carrying Charge Percentage 1.10% Line 14 Line 1 16 17 Transmission Related Payroll Tax Expense \$ 1.802 Statement AK; Line 28 18 18 Transmission Related Payroll Tax Expense \$ 0.03% Line 19 / Line 1 20 21 Transmission Related Payroll Tax Carrying Charge Percentage 0.03% Line 19 / Line 1 21 22 Line Taximission Related Payroll Tax Carrying Charge Percentage 0.03% Line 19 / Line 1 21 23 Line Taximission Related Working Capital Revenue 23 1.00 23 24		Transmission Related Froperty Tax Expense	,	03,470	Statement AK, Line 17	
17		Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	
Namission Related Payroll Tax Expense S 1,802 Statement AK; Line 28 19 20 20 20 20 20 20 20 2					Zine I., Zine I	
20 1 Transmission Related Payroll Tax Carrying Charge Percentage 0.03% Line 19 / Line 1 20 22 2 Language Percentage 0.03% Line 19 / Line 1 21 23 E. Transmission Related Working Capital Revenue 23 25 Transmission Related M&S Allocated to Transmission \$ 45,902 Statement AL; Line 5 25 26 Transmission Related Working Cash 13,062 Y Pg10 Rev Statement AL; Line 1 26 27 Transmission Related Working Capital \$ 102,981 Y Sum Lines 25 thru 27 28 28 Total Transmission Related Working Capital Revenue \$ 9,872 Y Sum Lines 25 thru 27 28 30 Cost of Capital Rate \$ 9,872 Line 28 x Line 30 32 31 Transmission Related Working Capital Revenue \$ 9,872 Line 28 x Line 30 32 32 Transmission Related General & Common Plant Revenue \$ 9,872 Line 32 / Line 1 36 33 Transmission Related General & Common Plant Revenue \$ 9,872 AV-4; Line 4 37 34 Transmission Related General and Common P	18	D. Transmission Related Payroll Tax Expense				18
21 Transmission Related Payroll Tax Carrying Charge Percentage 0.03% Line 19 / Line 1 21 22 F. Transmission Related Working Capital Revenue 23 24 Citzens Financed Transmission Projects: 24 25 Transmission Related Prepayments Allocated to Transmission \$ 44,902 Statement AL; Line 5 24 26 Transmission Related Working Cash 13,062 Pg10 Rev Statement AL; Line 9 26 27 Transmission Related Working Capital 5 102,981 Pg11 Rev Statement AL; Line 9 26 28 Total Transmission Related Working Capital 9 102,981 Pg11 Rev Statement AL; Line 9 26 29 Total Transmission Related Working Capital 9 102,981 Pg11 Rev Statement AL; Line 9 26 30 Cost of Capital Rate 9 5,8872 Pg11 Rev Statement AL; Line 9 28 31 Transmission Related Working Capital Revenue 9 5,872 Line 28 x Line 30 32 31 Transmission Related General Repetude 9 5,872 Line 28 x Line 30 34 32 Transmission Related General Plat 9 5,078 AV-4; Line 4 <td>19</td> <td>Transmission Related Payroll Tax Expense</td> <td>\$</td> <td>1,802</td> <td>Statement AK; Line 28</td> <td>19</td>	19	Transmission Related Payroll Tax Expense	\$	1,802	Statement AK; Line 28	19
22 1.						
23 1.		Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	
24 Citizens Financed Transmission Projects: 24 25 Transmission Related M&S Allocated to Transmission \$ 45,902 Statement AI; Line 9 25 26 Transmission Related Working Cash 13,062 Y Pg10 Rev Statement AI; Line 9 27 27 Transmission Related Working Capital \$ 102,981 Y Sum Lines 25 thru 27 28 28 Total Transmission Related Working Capital 9,5859% Pg11 Rev Statement AV; Line 19 29 30 Cos of Capital Rate 9,5859% Pg11 Rev Statement AV; Line 31 30 31 Transmission Working Capital Revenue \$ 9,872 Y Line 28 x Line 30 32 32 Transmission Related Working Capital Revenue \$ 9,872 Y Line 28 x Line 30 32 33 Transmission Related General Revenue \$ 0,17% Line 32 / Line 1 34 34 Transmission Related General Plant \$ 33,089 AV-4; Line 4 37 38 Transmission Related General Plant \$ 128,768 AV-4; Line 5 38 40 Total Net Transmission Related General and Common Plant <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
25 Transmission Related M&S Allocated to Transmission \$ 45,902 Statement AL; Line 5 25 26 Transmission Related Perpyments Allocated to Transmission 26 44,016 Statement AL; Line 9 26 27 Transmission Related Working Cash 28 Pg10 Rev Statement AL; Line 19 27 28 Total Transmission Related Working Cash \$ 102,981 v Sum Lines 25 thru 27 28 29 Oso of Capital Rate 9,5859% Pg11 Rev Statement AV2; Line 3 30 31 Transmission Working Capital Revenue 30 31 31 31 31 31 31 31 31 31 31 31 31 32 32 32 32 32 32 33 32 33 32 33 34 32 32 32 33 34 32 32 32 32 32 33 34 32 32 32 32 32 32 32 32 32 32 32 32 32 32						
26 framsission Related Prepayments Allocated to Transmission 44,016 Statement AL; Line 9 26 27 Transmission Related Working Cash 910,028 I Pg 10 Rev Statement AL; Line 19 27 28 Total Transmission Related Working Capital 20 Sm Lines 25 thru 27 29 29 Os of Capital Rate 9,5859% Pg11 Rev Statement AV2; Line 31 30 30 Transmission Working Capital Revenue 9,872 V Line 28 x Line 30 32 31 Transmission Related Working Capital Revenue Carrying Charge Percentage 0,17% Line 32 / Line 1 33 35 Transmission Related General Revenue 9,507% AV-4; Line 1 36 36 F. Transmission Related General Plant 9,507% AV-4; Line 5 36 36 F. Transmission Related General Plant 9,507% AV-4; Line 5 36 37 Net Transmission Related General and Common Plant \$ 33,689 AV-4; Line 5 36 40 Total Net Transmission Related General and Common Plant \$ 128,768 Line 37 + Line 39 41 42 Transmission Relate			0	45.002	Control AT The Co	
27 Transmission Related Working Cashl 13.062 V Pg10 Rev Statement AL; Line 19 27 28 Total Transmission Related Working Capital 5 102,981 V Sum Lines 25 thru 27 28 29 20 2			\$			
28 Total Transmission Related Working Capital S 102,981 V Sum Lines 25 thru 27 28 29 29 29 29 29 29 30 20 20 31<				-	*	
29 Cost of Capital Rate 9,5859% Pg11 Rev Statement AV2; Line 31 30 31 Transmission Working Capital Revenue \$ 9,872 v Line 28 x Line 30 32 32 Transmission Related Working Capital Revenue Carrying Charge Percentage 0.17% Line 32 / Line 1 34 34 Transmission Related General & Common Plant Revenue 30 34 1 34 </td <td></td> <td></td> <td>\$</td> <td></td> <td></td> <td></td>			\$			
Solid Capital Rate 9.5859% Pg11 Rev Statement AV2; Line 31 30 31 31 32 33 33 34 35 35 35 35 35		Total Transmission related Working Capital	Ψ	102,701	Sum Emes 25 thru 27	
31 32 33 34 35 35 35 35 35 35		Cost of Capital Rate		9.5859%	Pg11 Rev Statement AV2; Line 31	
33 Transmission Related Working Capital Revenue Carrying Charge Percentage 0.17% Line 32 / Line 1 34 35 5 5 5 1 36 1 36 36 36 36 5 37 Net Transmission Related General Plant \$ 33,689 AV-4; Line 4 37 38 38 38 AV-4; Line 5 39 38 38 38 38 39 Net Transmission Related Common Plant 95,078 AV-4; Line 5 39 39 39 AV-4; Line 5 39 39 39 40 41 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 43 42 43 43 44<	31	•			,	31
34 Transmission Related Working Capital Revenue Carrying Charge Percentage 0.17% Line 32 / Line 1 34 35 35 35 35 35 35 35 36 36 36 36 36 36 36 37 Net Transmission Related General Plant 37 39 39 39 39 39 39 40 40 40 41 40 41 42 42 42 42 42 42 42 42 42 43 43 43 44	32	Transmission Working Capital Revenue	\$	9,872 √	Line 28 x Line 30	32
35 36 5. Transmission Related General & Common Plant Revenue 36 37 38 33,689 38 38 38 38 38 38 38	33					33
36 F. Transmission Related General & Common Plant Revenue 36 37 Net Transmission Related General Plant \$ 33,689 AV-4; Line 4 37 38 Net Transmission Related Common Plant 95,078 AV-4; Line 5 39 40 1 7 total Net Transmission Related General and Common Plant \$ 128,768 Line 37 + Line 39 41 41 Total Net Transmission Related General and Common Plant \$ 9,5859% Line 30 43 42 9,5859% Line 30 43 44 Transmission Related General and Common Return and Associated Income Taxes \$ 12,343 Line 41 * Line 43 45 46 Transmission Related General and Common Depreciation Expense \$ 17,901 Statement AJ; Line 17 47 48 49 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 49 50 50 50 50 50 50 50		Transmission Related Working Capital Revenue Carrying Charge Percentage		0.17%	Line 32 / Line 1	
37 Net Transmission Related General Plant \$ 33,689 AV-4; Line 4 37 38 38 38 38 38 38 38 39 Net Transmission Related Common Plant 95,078 AV-4; Line 5 39 40 41 40 40 41 42 42 42 42 42 42 42 42 42 42 42 42 42 42 42 43 43 43 43 44<						
38 38 39 Net Transmission Related Common Plant 95,078 AV-4; Line 5 39 40 Total Net Transmission Related General and Common Plant \$ 128,768 Line 37 + Line 39 41 42 Stransmission Related General Rate 9,5859% Line 30 43 44 Transmission Related General and Common Return and Associated Income Taxes \$ 12,343 Line 41 * Line 43 45 46 Transmission Related General and Common Depreciation Expense \$ 17,901 Statement AJ; Line 17 47 48 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 49 50 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 49			•			
39 Net Transmission Related Common Plant 95,078 AV-4; Line 5 39 40 40 41 Total Net Transmission Related General and Common Plant \$ 128,768 Line 37 + Line 39 41 42 42 43 Cost of Capital Rate 9,5859% Line 30 43 44 Transmission Related General and Common Return and Associated Income Taxes \$ 12,343 Line 41 * Line 43 45 46 Transmission Related General and Common Depreciation Expense \$ 17,901 Statement AJ; Line 17 47 48 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 49 50 50		Net Transmission Related General Plant	\$	33,689	AV-4; Line 4	
A0 A1 Total Net Transmission Related General and Common Plant \$ 128,768 Line 37 + Line 39 41 42 42 43 Cost of Capital Rate 9,5859% Line 30 43 44 45 Transmission Related General and Common Return and Associated Income Taxes \$ 12,343 Line 41 * Line 43 45 46 46 47 Transmission Related General and Common Depreciation Expense \$ 17,901 Statement AJ; Line 17 47 48 48 49 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 49 50 50 50 50 50 50 50 5		Not Transmission Deleted Common Blant		05.078	AV 4. I : 5	
41 Total Net Transmission Related General and Common Plant \$ 128,768 Line 37 + Line 39 41 42 42 43 Cost of Capital Rate 9.5859% Line 30 43 44 Transmission Related General and Common Return and Associated Income Taxes \$ 12,343 Line 41 * Line 43 45 46 Transmission Related General and Common Depreciation Expense \$ 17,901 Statement AJ; Line 17 47 48 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 49 50 50		Net Transmission Related Common Plant		93,078	AV-4; Line 5	
42 43 Cost of Capital Rate 9.5859% Line 30 43 44		Total Nick Transpiration Product I Community I Community Plant	•	120.760	Line 27 Line 20	
43 Cost of Capital Rate 9.5859% Line 30 43 44 44 45 Transmission Related General and Common Return and Associated Income Taxes \$ 12,343 Line 41 * Line 43 45 46 46 47 Transmission Related General and Common Depreciation Expense \$ 17,901 Statement AJ; Line 17 47 48 49 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 49 50 50		Total Net Transmission Related General and Common Plant	3	128,708	Line 3/ + Line 39	
44		Cost of Canital Rate		9 5859%	Line 30	
45 Transmission Related General and Common Return and Associated Income Taxes \$ 12,343 Line 41 * Line 43 45 46 46		Cost of Capital Rate		7.303770	Line 50	
46		Transmission Related General and Common Return and Associated Income Taxes	\$	12.343	Line 41 * Line 43	
47 Transmission Related General and Common Depreciation Expense \$ 17,901 Statement AJ; Line 17 47 48 48 49 Total Transmission Related General and Common Plant Revenues \$ 30,245 Line 45 + Line 47 49 50		Takes	-	,	Eme .1 Eme .5	
48 49 Total Transmission Related General and Common Plant Revenues 50 50 50 50 50 50 50 50 50 50 50 50 50		Transmission Related General and Common Depreciation Expense	\$	17,901	Statement AJ; Line 17	
50					•	48
	49	Total Transmission Related General and Common Plant Revenues	\$	30,245	Line 45 + Line 47	49
51 Total Transmission Related General and Common Plant Carrying Charge Percentage 0.51% Line 49 / Line 1 51	50					50
	51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.51%	Line 49 / Line 1	51

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

SAN DIEGO GAS & ELECTRIC COMPANY

CITIZENS' SHARE OF THE BORDER EAST LINE Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.83%	Page 2; Line 6	2
3	·				3
4	Transmission Related A&G Expense		0.94%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	The state of the s		0.170/	B 24: 24	9
10	Transmission Related Working Capital Revenue		0.17%	Page 2; Line 34	10 11
11	Transmission Related General & Common Plant Revenue		0.51%	Page 2; Line 51	12
13	Transmission Related General & Common Flant Revenue		0.5170	rage 2, Line 31	13
14	Subtotal Annual Carrying Charge Rate		3.58%	Sum Lines 2 thru 12	14
15	Subtour I minute Curry ing Change Faute		3.5070	Sum Emiles 2 till a 12	15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.04%	Line 14 x Franchise Fee Rate	16
17					17
18	Total Annual Carrying Charge Rate		3.62%	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment		\$ 85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.62%	Line 18 Above	23
24					24
25	Total Non-Direct Expense		\$ 3,081	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY

CITIZENS' SHARE OF THE BORDER EAST LINE
Section 2 - Non-Direct Expense Cost Component
Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,929,043	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	49,405	Statement AH; Line 17	4
5					5
6	Transmission O&M Expense Carrying Charge Percentage		0.83%	Line 4 / Line 1	6
7					7
8	B. Transmission Related A&G Expense	0	55.456	G	8
9 10	Total Transmission Related A&G Expense Including Property Ins.	\$	55,476	Statement AH; Line 39	9 10
11	Transmission Related A&G Carrying Charge Percentage		0.94%	Line 9 / Line 1	10
12	Transmission Related A&G Carrying Charge referringe		0.9470	Eine 97 Eine 1	12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	65,476	Statement AK; Line 17	14
15		<u> </u>	<u> </u>		15
16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16
17					17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,802	Statement AK; Line 28	19
20					20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22	F. T				22 23
23 24	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects:				23
25	Transmission Related M&S Allocated to Transmission	S	45,902	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	φ	44,016	Statement AL; Line 9	26
27	Transmission Related Working Cash		13,110	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	S	103,029	Sum Lines 25 thru 27	28
29	<i>8</i> 1	•	,.		29
30	Cost of Capital Rate		9.5859%	Statement AV2; Line 31	30
31					31
32	Transmission Working Capital Revenue	\$	9,876	Line 28 x Line 30	32
33					33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.17%	Line 32 / Line 1	34
35					35
36	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	e.	22 (00	AX7.4.X: 4	36
37 38	Net Transmission Related General Plant	\$	33,689	AV-4; Line 4	37 38
39	Net Transmission Related Common Plant		95,078	AV-4: Line 5	38 39
40	Net Haisinission Related Common Frant		93,078	Av-4, Line 3	40
41	Total Net Transmission Related General and Common Plant	\$	128,768	Line 37 + Line 39	41
42	Total Net Transmission Related General and Common Plant	э	126,706	Line 3/ + Line 39	42
43	Cost of Capital Rate		9.5859%	Line 30	43
44	Cost of Capital Nate	-	7.565770	Line 30	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	12,343	Line 41 * Line 43	45
46	The state of the s	-	,	Eme (1 Eme (5	46
47	Transmission Related General and Common Depreciation Expense	\$	17,901	Statement AJ; Line 17	47
48	. '			•	48
49	Total Transmission Related General and Common Plant Revenues	\$	30,245	Line 45 + Line 47	49
50					50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.51%	Line 49 / Line 1	51

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

DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

True-Up Period - January 1, 2022 to December 31, 2022

(\$1,000)

Line No.												Line No.
2	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	<u>Col. 7</u>	Col. 8	Col. 9	Col. 10	Col. 11	2
3 Calculation				Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4												4
5									Cumulative		Cumulative	5
6							Monthly		Overcollection (-) or		Overcollection (-) or	6
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 Month		Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	<u>Interest</u>	with Interest	9
10 January	2022	\$ 318	438	(127) \$	9		\$ (2)	0.28%	\$ (2)		0) \$ (2)	10
11 February	2022	318	438	(127)	9	320	(2)	0.25%	(4) √		/	v 11
12 March	2022	318	438	(127)	9	320	(2)	0.28%	(6) √	(v 12
13 April	2022	318	438	(127)	9	320	(2)	0.27%	(8) √	(0) (8)	v 13
14 May	2022	318	438	(127)	9	320	(2)	0.28%	(10) √	(0) (10)	v 14
15 June	2022	318	438	(127)	9	320	(2)	0.27%	(12) √	(0) (12)	V 15
16 July	2022	318	438	(127)	9	320	(2)	0.31%	(14) √	(0) (14)	V 16
17 August	2022	318	438	(127)	9	320	(2)	0.31%	(16) √	(0) (16)	v 17
18 September	2022	318	438	(127)	9	320	(2)	0.30%	(18) √	(0) (18)	v 18
19 October	2022	318	438	(127)	9	320	(2)	0.42%	(20) √	(0) (20)	v 19
20 November	2022	318	438	(127)	9	320	(2)	0.40%	(22) √	(0) (22)	v 20
21 December	2022	318	438	(127)	9	320	(2)	0.42%	(24) √	(0) (24)	v 21
22	·	\$ 3,821 \$	5,261 \$	(1,525) \$	109	\$ 3,845	\$ (24)			5 (0)	22
		· ·		·		·	- 1		-	·		

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

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

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

DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

True-Up Period - January 1, 2022 to December 31, 2022

(\$1,000)

Lin No													Line No.
1		6-1-1	C-1.2	G-1.2	C-1.4	C-1.5	C-1.6	C-1.7	C-1.0	G-1.0	C-1 10	C-1-11	1
3	Calculations:	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	Col. 4 = Col. 4; Line 22 / 12	<u>Col. 5</u>	<u>Col. 6</u> = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	Col. 9 See Footnote 6	Col. 10 See Footnote 7	<u>Col. 11</u> = Col. 9 + Col. 10	3
4	Curvalutions				CON 1, 2me 22 / 12		bain con y and con y	2011 2 2011 0		See I comote o	See Foodilote /	con y · con ro	4
5										Cumulative		Cumulative	5
6								Monthly		Overcollection (-) or		Overcollection (-) or	6
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9	Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
	January	2022	\$ 31		(127) \$	9	\$ 320		0.28%	\$ (2) \$			10
	February	2022	31		(127)	9	320	(2)	0.25%	(3)			11
12	March	2022	31		(127)	9	320	(2)	0.28%	(5)			12
	April	2022	31		(127)	9	320	(2)	0.27%	(6)	(13
14	May	2022	31		(127)	9	320	(2)	0.28%	(8)	(14
	June	2022	31	9 438	(127)	9	320	(2)	0.27%	(9)	(0) (9)	15
16	July	2022	31		(127)	9	320	(2)	0.31%	(11)	(0) (11)	16
17	August	2022	31	9 438	(127)	9	320	(2)	0.31%	(12)	(0) (12)	17
18	September	2022	31		(127)	9	320	(2)	0.30%	(14)	(0) (14)	18
19	October	2022	31		(127)	9	320	(2)	0.42%	(15)	(0) (15)	19
	November	2022	31		(127)	9	320	(2)	0.40%	(17)			20
21	December	2022	31	9 438	(127)	9	320	(2)	0.42%	(18)	(0) (18)	21
22			\$ 3,82	7 \$ 5,261	\$ (1,525) \$	109	\$ 3,845	\$ (18)			(0)	22

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

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

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF ¹ Deferred Credits

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

FERC Form 1 Line Line (c) = [(a)+(b)]/2No. Page; Line; Col. Average Balance Reference FERC Account 190 110,503 vv \$ 131,555 W AF-1 and AF-2; Line 5 + Line 21; Col. d FERC Account 282 (1,197,276) AF-1 and AF-2; Line 10 + Line 26; Col. d FERC Account 283 (8,238) AF-1 and AF-2; Line 15 + Line 31; Col. d Total Transmission Related ADIT ² (1,028,553) √ \$ (1,119,363) vv \$ (1,073,958) vv Sum Lines 1 thru 5 9 Incentive Transmission Plant ADIT Shall be Zero 10 10 11 Transmission Plant Abandoned ADIT AF-1 and AF-2; Line 34; Col. d 12 13 Incentive Transmission Plant Abandoned Project Cost ADIT Shall be Zero

 [✓] Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to the original Appendix X Cycle 11 filing per ER23-109.
 ✓ Items in BOLD have changed for adjustments attributed to Accrued Bonus DTA as required in SDG&E's FERC Order ER24-524.

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

² The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b).

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF ¹ Deferred Credits

Line No.	FERC Form 1 Page; Line; Col.	 (a) 31-Dec-21	:	(b) 31-Dec-22	= [(a)+(b)]/2 erage Balance	Reference	Line No.
1 FERC Account 190		\$ 152,608	\$	110,770	\$ 131,689	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
FERC Account 282		(1,173,269) V		(1,221,282)	(1,197,276)	AF-1 and AF-2; Line 10 + Line 26; Col. d	2 3 4
5 FERC Account 283		(7,891)		(8,584)	 (8,238)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
7 Total Transmission Related ADIT ²		\$ (1,028,553) v	\$	(1,119,097)	\$ (1,073,825)	Sum Lines 1 thru 5	7
9 Incentive Transmission Plant ADIT		\$ -	\$	-	\$ -	Shall be Zero	8 9 10
11 Transmission Plant Abandoned ADIT		\$ -	\$	-	\$ 	AF-1 and AF-2; Line 34; Col. d	11 12
13 Incentive Transmission Plant Abandoned Project Cost ADIT		\$ -	\$	-	\$ -	Shall be Zero	13

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

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

² The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b).

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

${\bf ACCUMULATED\ DEFERRED\ INCOME\ TAXES-ELECTRIC\ TRANSMISSION}$

Base Period 12 Months Ending December 31, 2022 (\$1,000)

Line		Re	(a) measured	Exc	(b) ess Reserve	Exce	(c) ss Reserve	(d) =	[Sum (a) thru (c)]		Line
No.	Description	1	Amount	I	rotected	Unp	protected		Total	Reference	No.
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	1,030	√ \$	-	\$	-	\$	1,030 √	SDG&E Records	2
3	Post Retirement Benefits Net Operating Loss		223		103,896		-		223 103,896	2022 Form 1; Page 234; Footnote Data (d) 2022 Form 1; Page 234; Footnote Data (d)	3
5	Total of Account 190	•	1,253	J &		\$		<u> </u>	105,149 ✓	Sum Lines 2 thru 4	5
6	Total of Account 190	ð	1,255	—	103,690	3		3	105,149 V	Sum Lines 2 unu 4	6
7	Account 282 (Non-Citizens)										7
8	Accumulated Depreciation Timing Differences	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	8
9	1 8		-		-		-		-	, , , , , , , , , , , , , , , , , , , ,	9
10	Total of Account 282	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	Sum Lines 8 thru 9	10
11											11
12	Account 283 (Non-Citizens)										12
13	Ad Valorem Taxes	\$	(8,584)	\$	-	\$	-	\$	(8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	13
14			-						<u>-</u>		14
15	Total of Account 283	\$	(8,584)	\$		\$		\$	(8,584)	Sum Lines 13 thru 14	15
16 17											16 17
18	Account 190 (Citizens Sunrise)										18
19	Net Operating Loss	\$	_	\$	5,354	\$	_	\$	5,354	2022 Form 1; Page 234; Footnote Data (d)	19
20	Title operating 2000	Ψ	_	Ψ.	-	Ψ	_	•	-	2022 1 01111 1, 1 ugo 25 1, 1 00 uno to 2 unu (u)	20
21	Total of Account 190	\$		\$	5,354	\$		\$	5,354	Sum Lines 19 thru 20	21
22											22
23	Account 282 (Citizens Sunrise)										23
24	Accumulated Depreciation Timing Differences	\$	(10,988)	\$	(7,956)	\$	-	\$	(18,944)	2022 Form 1; Page 274-275; Footnote Data (b)	24
25							-				25
26	Total of Account 282	\$	(10,988)	\$	(7,956)	\$	-	\$	(18,944)	Sum Lines 24 thru 25	26
27	4 200 (GM G 1)										27
28	Account 283 (Citizens Sunrise)	•		•		¢.		6		N. A. 1. 11 (2022 B. B. 1	28
29 30		\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	29 30
31	Total of Account 283	\$		<u> </u>	<u>-</u>	<u>s</u>		<u>\$</u>	-	Sum Lines 29 thru 30	31
32	Total of Account 203	Φ		<u> </u>	-	3		J)	-	Sum Lines 27 unu 30	32
33											33
34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	34

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION Base Period 12 Months Ending December 31, 2022 (\$1,000)

Line No.	Description		(a) measured Amount		(b) eess Reserve Protected		(c) ss Reserve protected	(d) :	= [Sum (a) thru (c)] Total	Reference	Line No.
	•										
1 2	Account 190 (Non-Citizens) Compensation Related Items	\$	1,296	\$		s		\$	1,296	2022 Form 1; Page 234; Footnote Data (d)	1
3	Post Retirement Benefits	Ф	223	Φ	-	Φ	_	Φ	223	2022 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss		-		103,896		_		103,896	2022 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190	\$	1,520	\$	103,896	\$		\$	105,415	Sum Lines 2 thru 4	5
6			7		,				,		6
7	Account 282 (Non-Citizens)										7
8	Accumulated Depreciation Timing Differences	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	8
9					-		-		-		9
10	Total of Account 282	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	Sum Lines 8 thru 9	10
11											11
12 13	Account 283 (Non-Citizens) Ad Valorem Taxes	\$	(8,584)	¢.		\$		\$	(8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	12 13
13	Ad Valorem Taxes	Ф	(8,364)	Ф	-	Þ	-	Ф	(0,304)	2022 Form 1, Fage 270-277, Foothole Data (b)	13
15	Total of Account 283	<u>s</u>	(8,584)	\$		<u>\$</u>		\$	(8,584)	Sum Lines 13 thru 14	15
16	Total of Account 200	Ψ	(0,304)			Ψ		Ψ	(0,304)	Suit Ellies 13 tilta 11	16
17											17
18	Account 190 (Citizens Sunrise)										18
19	Net Operating Loss	\$	-	\$	5,354	\$	-	\$	5,354	2022 Form 1; Page 234; Footnote Data (d)	19
20					-		-				20
21	Total of Account 190	\$	-	\$	5,354	\$	-	\$	5,354	Sum Lines 19 thru 20	21
22											22
23	Account 282 (Citizens Sunrise)	s	(10.000)	•	(7.050)	•		\$	(10.044)	2022 F 1 B 274 275 F 4 4 B 4 (1)	23 24
24 25	Accumulated Depreciation Timing Differences	Э	(10,988)	Э	(7,956)	Ф	-	Э	(18,944)	2022 Form 1; Page 274-275; Footnote Data (b)	25
26	Total of Account 282	<u>s</u>	(10,988)	•	(7,956)	•		\$	(18,944)	Sum Lines 24 thru 25	26
27	Total of Account 202	Ψ	(10,200)	Ψ	(1,230)	Ψ		Ψ	(10,744)	Suit Effect 2 dira 25	27
28	Account 283 (Citizens Sunrise)										28
29		\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	29
30			-		-		-		-	•	30
31	Total of Account 283	\$	-	\$	-	\$	-	\$	-	Sum Lines 29 thru 30	31
32									<u></u>		32
33 34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	33 34

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

		(- ,,			
Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:		¢ 24	ATT 1. I in a 42	1
2	Total Direct Maintenance Cost		\$ 34	AH-1; Line 42	2 3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 112,972	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:		¥ 223,77		6
7	Scheduling, System Control & Dispatch Services		(3,357)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development		(1,630)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses		(11,638)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense		0	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(2,108)	Negative of AH-2; Line 52; Col. b	12
13 14	Maintenance of Station Equipment		(18,835) (25,278)	Negative of AH-2; Line 53; Col. b	13 14
15	Maintenance of Overhead Lines Maintenance of Underground Lines		(578)	Negative of AH-2; Line 54; Col. b Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(144)	Negative of AH-2; Line 33, Col. b	16
17	Other Cost Adjustments		(1,172) √	Negative of Pg9.2 Rev AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 48,233 √	Sum Lines 5 thru 17	18
19	·				19
20	Derivation of Non-Direct Administrative and General Expense:				20
21	Total Non-Direct Administrative & General Expense		\$ 655,963	Rev AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:				22
23	Abandoned Projects		(402)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs		(803)	Negative of AH-3; Sum Lines (32, 38); Col. a; and	24
25				Line 34; Col. b	25
25 26	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution		(1.905)	Negative of AH-3; Line 36; Col. a	25 26
27	CPUC Reimbursement Fees		(1,805) (22,865)	Negative of AH-3; Line 40; Col. a Negative of AH-3; Line 36; Col. a	27
28	Injuries & Damages		(22,803)	Not Applicable to 2022 Base Period	28
29	General Advertising Expenses		(8)	Negative of AH-3; Line 41; Col. b	29
30	Franchise Requirements		(136,001)	Negative of AH-3; Line 35; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account		· · · · · · · · ·	Negative of AH-3; Line 44; Col. b	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of AH-3; Line 37; Col. a	32
33	Other A&G Exclusion Adjustments		(239)	Negative of AH-3; Sum Lines (33, 43); Col. a; and	33
	-			Sum Lines (26, 27, 30); Col. b	
34	Other Cost Adjustments		7,345 V	Negative of Pg9.4 Rev AH-3; Line 21; Col. d	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 501,185 V	Sum Lines 21 thru 34	35
36 37	Less: Property Insurance (Due to different allocation factor) Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		(8,930) \$ 492,255 √	Negative of Rev AH-3; Pg8.2; Line 6; Col. c Line 35 + Line 36	36 37
38	Transmission Wages and Salaries Allocation Factor		10.73%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses		\$ 52,803 V	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant		3,461	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 56,264 √	Line 39 + Line 40	41
42					42
43	Derivation of Transmission Plant Property Insurance Allocation Factor:				43
44	Transmission Plant & Incentive Transmission Plant		\$ 7,561,575	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
	Transmission Related General Plant		58,500	Statement AD; Line 29	46
	Transmission Related Common Plant Total Transmission Related Investment in Plant		164,103	Statement AD; Line 31	47
48	Total Transmission Related investment in Plant		\$ 7,784,178	Sum Lines 44 thru 47	48
49 50	Total Transmission Plant & Incentive Transmission Plant		\$ 7,561,575	Line 44 Above	49 50
51	Total Steam Production Plant		573,458	Statement AD; Line 1	51
	Total Nuclear Production Plant		-	Shall be Zero	52
53	Total Other Production Plant		539,342	Statement AD; Line 7	53
54	Total Distribution Plant		9,334,733	Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	55
56	Total General Plant		545,363	Statement AD; Line 17	56
57	Total Common Plant		1,529,847	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS		\$ 20,084,318	Sum Lines 50 thru 57	58
59					59
60	Transmission Property Insurance and Tax Allocation Factor ¹		38.76%	Line 48 / Line 58	60

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 34	AH-1; Line 42	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:		e 112.072	AH 2 T: 27 C I	4
5 6	Total Non-Direct Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense:		\$ 112,972	AH-2; Line 37; Col. a	5 6
7	Scheduling, System Control & Dispatch Services		(3,357)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development		(1,630)		8
9	Station Expenses		(11,638)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense		0	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(2,108)	Negative of AH-2; Line 52; Col. b	12
13 14	Maintenance of Station Equipment Maintenance of Overhead Lines		(18,835)	Negative of AH-2; Line 53; Col. b	13 14
15	Maintenance of Underground Lines		(25,278) (578)	Negative of AH-2; Line 54; Col. b Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(144)		16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 49,405	Sum Lines 5 thru 16	17
18	j i				18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		\$ 655,963	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:				21
22	Abandoned Projects		(402)	Negative of AH-3; Line 39; Col. a	22
23	CPUC energy efficiency programs		(803)	Negative of AH-3; Sum Lines (29, 35); Col. a; and Line 31; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission			Negative of AH-3; Line 36; Col. a	24
25	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution		(1,805)	Negative of AH-3; Line 37; Col. a	25
26	CPUC Reimbursement Fees		(22,865)	Negative of AH-3; Line 33; Col. a	26
27	Injuries & Damages		-	Not Applicable to 2022 Base Period	27
28	General Advertising Expenses		(8)	Negative of AH-3; Line 38; Col. b	28
29	Franchise Requirements		(136,001)	Negative of AH-3; Line 32; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of AH-3; Line 41; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of AH-3; Line 34; Col. a	31
32	Other A&G Exclusion Adjustments		(239)	Negative of AH-3; Sum Lines (30, 40); Col. a; and Sum Lines (25, 26, 28); Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 493,839	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)		(8,930)		34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 484,909	Line 33 + Line 34	35
36 37	Transmission Wages and Salaries Allocation Factor Transmission Related Non-Direct Administrative & General Expenses		\$ 52,015	Statement AI; Line 17 Line 35 x Line 36	36 37
38	Property Insurance Allocated to Transmission, General, and Common Plant		3,461	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 55,476	Line 37 + Line 38	39
40					40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:				41
42	Transmission Plant & Incentive Transmission Plant		\$ 7,561,575	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	43
44	Transmission Related General Plant		58,500	Statement AD; Line 29	44
45 46	Transmission Related Common Plant Total Transmission Related Investment in Plant		\$ 7,784,178	Statement AD; Line 31 Sum Lines 42 thru 45	45 46
46	Total Transmission Related investment in Flant		\$ /,/84,1/8	Sum Lines 42 thru 43	46
48	Total Transmission Plant & Incentive Transmission Plant		\$ 7,561,575	Line 42 Above	48
	Total Steam Production Plant		573,458	Statement AD; Line 1	49
	Total Nuclear Production Plant		-	Shall be Zero	50
	Total Other Production Plant		539,342	Statement AD; Line 7	51
52	Total Distribution Plant		9,334,733	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	53
	Total General Plant		545,363	Statement AD; Line 17	54
55	Total Common Plant		1,529,847	Statement AD; Line 19	55
56 57	Total Plant in Service Excluding SONGS		\$ 20,084,318	Sum Lines 48 thru 55	56 57
57	Transmission Property Insurance and Tax Allocation Factor ¹		20 7/0/	Line 46 / Line 56	57 50
58	Transmission Property Insurance and Tax Anocation Factor		38.76%	Line 46 / Line 56	58

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

SAN DIEGO GAS & ELECTRIC COMPANY Electric Transmission O&M Expenses 12 Months Ending December 31, 2022 (S1,000)

FERC Acct	Description		(a) Fotal Books	(b) Exclude Expense		(c) = (a) - (b) Total Adjusted		(d) ⁴ .dd / (Deduct) &M Cost Adj		(e) = (c) - (d) Revised O&M	Reference
5.00	Electric Transmission Operation		0.100		14:		50		_		n . n
560	Operation Supervision and Engineering	\$	9,102	\$		\$ 8,9			\$	8,958	Form 1; Page 320-323; Line 83
561.1	Load Dispatch - Reliability		965		-		65			965	Form 1; Page 320-323; Line 85
561.2	Load Dispatch - Monitor and Operate Transmission System		1,893		-	1,8				1,893	Form 1; Page 320-323; Line 86
561.3	Load Dispatch - Transmission Service and Scheduling		158		-		58			158	Form 1; Page 320-323; Line 87
561.4	Scheduling, System Control and Dispatch Services		3,357	3	3,357					-	Form 1; Page 320-323; Line 88
561.5	Reliability, Planning and Standards Development		140		-	1-	40			140	Form 1; Page 320-323; Line 89
561.6	Transmission Service Studies		-		-	-				-	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies		-		-	-				-	Form 1; Page 320-323; Line 91
561.8	Reliability, Planning and Standards Development Services		2,612		1,630	9	82			982	Form 1; Page 320-323; Line 92
562	Station Expenses 1		11,638	1	1,638	-				-	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses		10,659		-	10,6	59			10,659	Form 1; Page 320-323; Line 94
564	Underground Line Expenses		(0)		(0)	-				-	Form 1; Page 320-323; Line 95
565	Transmission of Electricity by Others		- '		- ` `	-				-	Form 1; Page 320-323; Line 96
566	Misc. Transmission Expenses		16,813		2,108	14,7	05	1,172	v	13,533	Form 1; Page 320-323; Line 97
567	Rents		3,610		-	3,6		,		3,610	Form 1; Page 320-323; Line 98
						- /-			1		, 5
	Total Electric Transmission Operation	S	60,946	\$ 13	8,876	\$ 42,0	70 s	1,172	v s	40,898	Sum Lines 1 thru 15
			,		/	2,0	- 1	-,-,2	-	.0,0,0	
	Electric Transmission Maintenance										
568	Maintenance Supervision and Engineering	s	2,150	s	_	\$ 2,1	50		s	2,150	Form 1; Page 320-323; Line 101
569	Maintenance of Structures	9	1,192	Ψ		1,1			Ψ	1,192	Form 1; Page 320-323; Line 102
569.1	Maintenance of Computer Hardware		1,022			1,0				1,022	Form 1; Page 320-323; Line 103
569.2	Maintenance of Computer Flardware Maintenance of Computer Software		2,016			2,0				2,016	Form 1; Page 320-323; Line 103
569.3	Maintenance of Communication Equipment		2,016		_		64			2,016	Form 1; Page 320-323; Line 104
569.4	Maintenance of Communication Equipment Maintenance of Misc. Regional Transmission Plant		102				02			102	Form 1; Page 320-323; Line 105 Form 1; Page 320-323; Line 106
	_			1.	0.025	1	02			102	
570	Maintenance of Station Equipment ¹		18,835		8,835	-				=	Form 1; Page 320-323; Line 107
571	Maintenance of Overhead Lines 2		25,278	2:	5,278	-				=	Form 1; Page 320-323; Line 108
572	Maintenance of Underground Lines 1		578		578	-				-	Form 1; Page 320-323; Line 109
573	Maintenance of Misc. Transmission Plant		34		-		34			34	Form 1; Page 320-323; Line 110
	Total Electric Transmission Maintenance	\$	51,272	\$ 44	4,691	\$ 6,5	80 \$	-	\$	6,580	Sum Lines 20 thru 29
	Total Electric Transmission O&M Expenses	\$	112,218	\$ 63	3,568	\$ 48,6	50 \$	1,172	v \$	47,478	Line 17 + Line 31
	F										
413	Transmission O&M Expenses Charged to Citizens ³		754		_	7	54			754	
	Transmission Octor Expenses Charged to Citizens		,,,,			,	-			,,,,	
	Total Adjusted Electric Transmission O&M Expenses	s	112,972	\$ 6.	3,568	s 49,4	05 \$	1,172	,/ ¢	48,233	Line 33 + Line 35
	Tom rujusta Electro Transmission Seem Expenses		112,7.2		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,.	00 0	1,1/2		10,200	Ente 33 · Ente 33
xclude	d Expenses (recovery method in parentheses)										
xcludeo 560	d Expenses (recovery method in parentheses) Executive ICP			\$	144						
560					144 3,357						
560 561.4	Executive ICP										
560 561.4	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA)				3,357						
560 561.4 561.8 562	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses ¹				3,357 1,630 1,638						
560 561.4 561.8 562 564	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses				3,357 1,630						
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA)				3,357 1,630 1,638						
560 561.4 561.8 562 564	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses:	s			3,357 1,630 1,638						
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA)	\$	-		3,357 1,630 1,638						
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	\$			3,357 1,630 1,638						
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses 1 Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA)	\$	- - 993 473		3,357 1,630 1,638						
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates)	\$	473	1	3,357 1,630 1,638 (0)						
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA)	\$		1	3,357 1,630 1,638						
560 561.4 561.8 562 564 565 566	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs In-house fire brigade costs	\$	473	1	3,357 1,630 1,638 (0) -						
560 561.4 561.8 562 564 565 566	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA)	s	473	1	3,357 1,630 1,638 (0)						
560 561.4 561.8 562 564 565 566	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment 1	\$	473	1	3,357 1,630 1,638 (0) - 2,108 8,835						
560 561.4 561.8 562 564 565 566 570	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses 1 Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment Maintenance of Overhead Lines 2	\$	473	1	3,357 1,630 1,638 (0) - 2,108 8,835 5,278						
560 561.4 561.8 562 564 565 566 570	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment 1	S	473	1	3,357 1,630 1,638 (0) - 2,108 8,835						
560 561.4 561.8 562 564 565 566 570 571	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Underground Lines	s	473	1;	3,357 1,630 1,638 (0) - 2,108 8,835 5,278 578						
560 561.4 561.8 562 564 565 566 570	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses 1 Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment Maintenance of Overhead Lines 2	\$	473	1;	3,357 1,630 1,638 (0) - 2,108 8,835 5,278						
560 561.4 561.8 562 564 565 566 570	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Underground Lines	S	473	1;	3,357 1,630 1,638 (0) - 2,108 8,835 5,278 578						
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses ¹ Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Underground Lines ² Maintenance of Underground Lines ¹ Total Excluded Expenses		473 641	11: 2:	3,357 1,630 1,638 (0) - 2,108 8,835 5,278 578 3,568						
560 561.4 561.8 562 564 565 566 570	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Underground Lines		473 641	11: 2:	3,357 1,630 1,638 (0) - 2,108 8,835 5,278 578 3,568	s FERC Order I	ER24-5	524.			
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses ¹ Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Underground Lines ² Maintenance of Underground Lines ¹ Total Excluded Expenses	rigade Ex	473 641	1: 2: 5 6. equired in SI	3,357 1,630 1,638 (0) - 2,108 8,835 5,278 578 3,568						
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses ¹ Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment Maintenance of Overhead Lines Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B	rigade Ex	473 641	1: 2: 5 6. equired in SI	3,357 1,630 1,638 (0) - 2,108 8,835 5,278 578 3,568						
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment Maintenance of Overhead Lines Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B Citizens O&M should not include substation, underground, and overhead in	irigade Ex _l ine mainten	473 641	1: 2: 5 6. equired in SI	3,3,357 1,630 1,638 (0) - - 2,108 8,835 5,278 578 Tariff (See Section I.C -	numbe	er 31).			
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment Maintenance of Overhead Lines Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B Citizens O&M should not include substation, underground, and overhead li As a result, such items are excluded in Column b. Account 571 for Overhead Line Maintenance is excluded because Citizens	rigade Exp ine mainten is charged	473 641 Denses as reance per the	1: 2: 5 6. Supured in SI Appendix X Maintenance	3,3,357 1,630 1,638 (0) - - 2,108 8,835 578 578 Tariff (See Section I.C - which is reflected	numbe	er 31). H-1.			
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses ¹ Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ² Maintenance of Underground Lines ¹ Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B Citizens O&M should not include substation, underground, and overhead li As a result, such items are excluded in Column b. Account 571 for Overhead Line Maintenance is excluded because Citizens This amount represents the Direct Maintenance and Non-Direct O&M expe	irigade Ex ine mainten is charged enses billed	473 641 Denses as reance per the via a Direct to Citizens	1 2: S 6. S 4. Appendix X Maintenance in 2022, whise	1,630 1,638 (0) 2,108 8,835 55,278 578 Tariff (1)	See Section I.C - which is reflected led back to derive	numbe	er 31). H-1.	ic		
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs Maintenance of Station Equipment Maintenance of Overhead Lines Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B Citizens O&M should not include substation, underground, and overhead li As a result, such items are excluded in Column b. Account 571 for Overhead Line Maintenance is excluded because Citizens	irigade Ex ine mainten is charged enses billed	473 641 Denses as reance per the via a Direct to Citizens	1 2: S 6. S 4. Appendix X Maintenance in 2022, whise	1,630 1,638 (0) 2,108 8,835 55,278 578 Tariff (1)	See Section I.C - which is reflected led back to derive	numbe	er 31). H-1.	ic		

SAN DIEGO GAS & ELECTRIC COMPANY Electric Transmission O&M Expenses 12 Months Ending December 31, 2022 (\$1,000)

FERC			(a) Total	F	(b) Excluded	(c) = (a) - (b) Total	
Acct	Description	Pe	er Books		Expenses	Adjusted	Reference
	Electric Transmission Operation						
560	Operation Supervision and Engineering	\$	9,102	\$	144	\$ 8,958	Form 1; Page 320-323; Line 8:
561.1	Load Dispatch - Reliability		965		-	965	Form 1; Page 320-323; Line 8:
561.2	Load Dispatch - Monitor and Operate Transmission System		1,893		-	1,893	Form 1; Page 320-323; Line 86
561.3	Load Dispatch - Transmission Service and Scheduling		158		-	158	Form 1; Page 320-323; Line 8
561.4	Scheduling, System Control and Dispatch Services		3,357		3,357	_	Form 1; Page 320-323; Line 88
561.5	Reliability, Planning and Standards Development		140		-	140	
561.6	Transmission Service Studies		-		_	-	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies		_		_	_	Form 1; Page 320-323; Line 9
561.8	Reliability, Planning and Standards Development Services		2,612		1,630	982	
562	Station Expenses ¹		11,638		11,638	-	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses		10,659		-	10,659	
564	Underground Line Expenses		(0)		(0)	-	Form 1; Page 320-323; Line 9:
565	Transmission of Electricity by Others		-		-	-	Form 1; Page 320-323; Line 96
566	Misc. Transmission Expenses		16,813		2,108	14,705	Form 1; Page 320-323; Line 9
567	Rents		3,610		-	3,610	Form 1; Page 320-323; Line 98
	Total Electric Transmission Operation	\$	60,946	\$	18,876	\$ 42,070	Sum Lines 1 thru 15
					-,	,,,,,	
	Electric Transmission Maintenance						
568	Maintenance Supervision and Engineering	\$	2,150	\$	_	\$ 2,150	Form 1; Page 320-323; Line 10
569	Maintenance of Structures	φ	1,192	Ψ	-	1,192	
569.1	Maintenance of Structures Maintenance of Computer Hardware		1,192	Ī	-	1,192	, 5
	*				-	-	
569.2	Maintenance of Computer Software		2,016		-	2,016	
569.3	Maintenance of Communication Equipment		64		-	64	, 5
569.4	Maintenance of Misc. Regional Transmission Plant		102		-	102	Form 1; Page 320-323; Line 10
570	Maintenance of Station Equipment ¹		18,835		18,835	-	Form 1; Page 320-323; Line 10
571	Maintenance of Overhead Lines ²		25,278		25,278	_	Form 1; Page 320-323; Line 10
572			578		578	_	Form 1; Page 320-323; Line 10
	Maintenance of Underground Lines 1				3/6		
573	Maintenance of Misc. Transmission Plant		34			34	Form 1; Page 320-323; Line 11
	Total Electric Transmission Maintenance	\$	51,272	\$	44,691	\$ 6,580	Sum Lines 20 thru 29
	Total Electric Transmission O&M Expenses	\$	112,218	\$	63,568	\$ 48,650	Line 17 + Line 31
413	Transmission O&M Expenses Charged to Citizens ³		754		-	754	. I
	, ,						7
	Total Adjusted Electric Transmission O&M Expenses	\$	112,972	\$	63,568	\$ 49,405	Line 33 + Line 35
	J.F						
560	Executive ICP			\$	144		
				Ф			
561.4					3,357		
	Reliability, Planning and Standards Development Services (ERRA)				1,630		
562	Station Expenses ¹				11,638		
564	Underground Line Expenses				(0)		
565	Transmission of Electricity by Others (ERRA)				-		
566	Misc. Transmission Expenses:						
	Century Energy Systems Balancing Account (CES-21BA)	\$	_				
	Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	•	_				
	ISO Grid Management Costs (ERRA)		993				
	Reliability Services (RS rates)		473				
	• • •				2 100		
	Other (TRBAA, TACBAA)		641		2,108		
570	Maintenance of Station Equipment ¹				18,835		
571	Maintenance of Overhead Lines ²				25,278		
572	Maintenance of Underground Lines ¹				578		
5,2	mannenance of Onderground Lines				570	•	
	Total Excluded Expenses			\$	63,568		
	•				/	•	
1	Citizens O&M should not include substation, underground, and overhead	line main	tenance per t	he Ap	pendix X Tar	iff (See Section I.C	- number 31).
	As a result, such items are excluded in Column b.						
			ad via a Dira	at Mai	intenance orde	er, which is reflecte	d on AH-1.
2	Account 571 for Overhead Line Maintenance is excluded because Citizen	is is charo					
	Account 571 for Overhead Line Maintenance is excluded because Citizer	-					
2	Account 571 for Overhead Line Maintenance is excluded because Citizer This amount represents the Direct Maintenance and Non-Direct O&M ex Transmission O&M Expenses in SAP Account 7000716, which was crea	penses bil	led to Citize	ns in 2	022, which is	added back to deriv	

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

Line FERC No. Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Addtl A&G Adj	(e) = (c) - (d) Revised A&G	Reference
1 920	Administrative & General A&G Salaries	\$ 36,490		\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181
2 921	Office Supplies & Expenses	31,910	845	31,065	v (1,681) ⁷	32,746	Form 1; Page 320-323; Line 182
3 922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)	(1,001)	(14,907)	Form 1; Page 320-323; Line 183
4 923	Outside Services Employed	93,392	(15,527)	108,920	v 1,497 7	109,146	Form 1; Page 320-323; Line 184
5 923	Outside Services Employed	,	(==,==/)	,	v (1,723) 8	,	
6 924	Property Insurance	8,930		8,930	. (, ,	8,930	Form 1; Page 320-323; Line 185
7 925	Injuries & Damages	232,737	316	232,421		232,421	Form 1; Page 320-323; Line 186
8 926	Employee Pensions & Benefits	55,888	(213)	56,102		56,102	Form 1; Page 320-323; Line 187
9 927	Franchise Requirements	136,001	136,001	-		-	Form 1; Page 320-323; Line 188
10 928	Regulatory Commission Expenses	36,826	25,397	11,429		11,429	Form 1; Page 320-323; Line 189
11 929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	v (5,438) ⁹	(16,637)	Form 1; Page 320-323; Line 190
12 930.1 13 930.2	General Advertising Expenses Miscellaneous General Expenses	6,625	8 507	6,117		6,117	Form 1; Page 320-323; Line 191 Form 1; Page 320-323; Line 192
14 931	Rents	14,137	307	14,137		14,137	Form 1; Page 320-323; Line 193
15 935	Maintenance of General Plant	24,458	_	24,458		24,458	Form 1; Page 320-323; Line 196
16 17	Total Administrative & General Expenses	\$ 655,210	\$ 162,123	\$ 493,087	√ \$ (7,345)	\$ 500,432	Sum Lines 1 thru 15
18			3 102,123		(1,043)		Suit Ellies Fully 13
19 413 20	Transmission Related A&G Expenses Charged to Citizens ¹	752	-	752		752	
21	Total Adjusted Administrative & General Expenses	\$ 655,963	s 162,123	\$ 493,839	v \$ (7,345)	\$ 501,185	Line 17 + Line 19
22							
23	A.F.						
24 <u>Exclude</u> 25 921	Other Fredrice FERC Andit Adjustments (Finding #7) 2	841	6		(1.691) 7		
26	Other Exclusion - FERC Audit Adjustments (Finding #7) ² Electric Power Research Institute (EPRI) Dues	4	845		(1,681)		
27 922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³		14,790				
28 923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)	14,750				
29	Lobbying and discrimination related legal charges 5	(10,002)			1,497 7		
30	Electric Power Research Institute (EPRI) Dues	5	(15,527)		2,177		
31	In-house fire brigade costs		. (- / /		(1,723) 8		
32 925	Energy Efficiency	291					
33	Electric Power Research Institute (EPRI) Dues	26	316				
34 926	Energy Efficiency		(213)				
35 927 36 928	Franchise Requirements	22.965	136,001				
37 928	CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA)	22,865					
38	Energy Efficiency	726					
39	CPUC Intervenor Funding Expense - Transmission	-					
40	CPUC Intervenor Funding Expense - Distribution	1,805	25,397				
41 929	Duplicate Charges (Company Energy Use)				(5,438) 9		
42 930.1	General Advertising Expenses		8				
43 930.2 44	Abandoned Projects Electric Power Research Institute (EPRI) Dues	402 105	507				
45 935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	103	507				
46	Thizardous Substances Thizardous Substance Creating Cost Account			=			
47	Total Excluded Expenses		\$ 162,123	_	\$ (7,345)		
48				=			
49	The second secon				TTD 6		
50 √ 51	Items in BOLD have changed to correct the over-allocation of "Duplicate C Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, an						
52 1	This amount represents the Non-Direct A&G expenses billed to Citizens in 202					ppendix A Cyt	e. 12 Electric October ming.
53	Account 7000717, which was created to track Citizens Border East Line A&G			,			
54 2	Represents FERC Audit adjusting entry on Finding #7 - accounting for donation	*	nses related to prior	year A&G costs tha	t were missed and		
55	credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 0		•	•		e	
56	accounted for in a separate FERC Audit refund analysis filed with FERC.		-,				
57 3	Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs	to CWIP approved b	by FERC audit staff	was debited to A&G	G costs in 2022 are		
58	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corres						
59	filed with FERC.	=			•		
60	Represents reversal of prior exclusions on Finding #3 originally reported in TC	05 Cycle 4 at \$6,0311	K and in TO5 Cycle	5 at \$9,501K for a	total of \$15,532K to F	E923.	
61	The actual approved amount as shown in footnote 3 is \$14,790K. The impact of	•	•				
62	separate FERC Audit refund analysis filed with FERC.	-	•				
63 5	Represents Sempra legal fees and personnel dispute matters related to lobbying	and discrimination	related legal matters	s that should have b	een below the line cha	arges.	
64	This should have been shown as a credit in the exclusion to add back the credit	in the 2022 A&G ar	nd accounted for sep	parately in the FERO	Audit refund analysi	s filed with FERC	<u>.</u>
65 7	A&G exclusion adjustment in SDG&E's TO5 Cycle 6 Dec filing per ER24-524	that were not part o	f the Appendix X C	ycle 12 Oct filing p	er ER24-176 as descri	bed in footnote 6.	
66 8	Represents 2022 O&M expenses for in-house fire brigade costs transferred to A	&G FERC account	923, Outside Servic	es Employed per Fl	ERC Order in SDG&E	s TO5 Cycle 6 (E	ER24-524).
67	This is to correct the overallocation of duplicate charges credit for company en	ergy use in FERC A	ecount no. 929.				
68		-*					

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

FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses		
Acct	Administrative & General	rer books	Expenses	Aujuste	d Keierence
920	A&G Salaries	\$ 36,490	\$	- \$ 36	,490 Form 1; Page 320-323; Line 181
921	Office Supplies & Expenses	31,910			,065 Form 1; Page 320-323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(117)			,907) Form 1; Page 320-323; Line 183
923	Outside Services Employed	93,392		,	,920 Form 1; Page 320-323; Line 184
924	Property Insurance	8,930	(,	/	,930 Form 1; Page 320-323; Line 185
925	Injuries & Damages	232,737			,421 Form 1; Page 320-323; Line 186
926	Employee Pensions & Benefits	55,888	(,102 Form 1; Page 320-323; Line 187
927	Franchise Requirements	136,001	136,	· ·	- Form 1; Page 320-323; Line 188
928	Regulatory Commission Expenses	36,826			,429 Form 1; Page 320-323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(22,074)			,074) Form 1; Page 320-323; Line 190
930.1	General Advertising Expenses	8		8	- Form 1; Page 320-323; Line 191
930.2	Miscellaneous General Expenses	6,625			,117 Form 1; Page 320-323; Line 192
931	Rents	14,137			,137 Form 1; Page 320-323; Line 193
935	Maintenance of General Plant	24,458			,458 Form 1; Page 320-323; Line 196
	Total Administrative & General Expenses	\$ 655,210	\$ 162,	123 \$ 493	,087 Sum Lines 1 thru 14
413	Transmission Related A&G Expenses Charged to Citizens ¹	752		-	752
	Total Adjusted Administrative & Consul Ermaness	\$ 655,963	s 162,	123 \$ 493	,839 Line 16 + Line 18
	Total Adjusted Administrative & General Expenses	\$ 055,905	\$ 102,	123 \$ 493	.,639 Line 10 + Line 18
Excluded	d Expenses:				
921	Other Exclusion - FERC Audit Adjustments (Finding #7)	841			
721	Electric Power Research Institute (EPRI) Dues	4		845	
022	· · · · · · · · · · · · · · · · · · ·			790	
922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³	(4.5.500)	14,	790	
923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)			
	Electric Power Research Institute (EPRI) Dues	5	(15,	527)	
925	Energy Efficiency	291			
	Electric Power Research Institute (EPRI) Dues	26		316	
926	Energy Efficiency		,	213)	
927	Franchise Requirements		136,	001	
928	CPUC reimbursement fees	22,865			
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1			
	Energy Efficiency	726			
	CPUC Intervenor Funding Expense - Transmission	-			
	CPUC Intervenor Funding Expense - Distribution	1,805	25,	397	
930.1	General Advertising Expenses			8	
930.2	Abandoned Projects	402			
02.5	Electric Power Research Institute (EPRI) Dues	105		507	
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account			<u>-</u>	
	77.4 IF 1 1 IF		0 100	122	
	Total Excluded Expenses	:	\$ 162,	123	
1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2		ck to derive To	otal Adjusted A&G	Expenses in SAP
	Account 7000717, which was created to track Citizens Border East Line A&	G Expense.			
2	Represents FERC Audit adjusting entry on Finding #7 - accounting for dona	tions & lobbying expens	ses related to p	rior year A&G cost	s that were missed and
	credited in 2022 resulting from the 2020 FERC Audit are excluded from TO		-	=	
		juic o. The impact o	LICO MMAIL	und 00	
3	accounted for in a separate FERC Audit refund analysis filed with FERC.	· · CMID	EEDC "		100 1 2000
3	Represents FERC Audit adjusting entry on Finding #3 - allocation of OH co				
	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and confiled with FERC.	responding refunds will	be accounted	for in a separate FE	RC Audit refund analysis
4	Represents reversal of prior exclusions on Finding #3 originally reported in	TO5 Cycle 4 at \$6,031K	and in TO5 C	ycle 5 at \$9,501K f	or a total of \$15,532K to FE923.
	The actual approved amount as shown in footnote 3 is \$14,790K. The impact				
	separate FERC Audit refund analysis filed with FERC.	j		1 0	

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Line No.		FERC Form 1 Page; Line; Col.	Working 13-Months Cash Average Balance			Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹			\$	119,084	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				38.55%	Statement AD; Line 35	3
4					<u>.</u>		4
5	Transmission Related Materials and Supplies			\$	45,902	Line 1 x Line 3	5
6					<u>.</u>		6
7	B. Prepayments ¹	110-111; Footnote Data (b)		\$	114,190	AL-2; Line 18	7
8	1 7						8
9	Transmission Related Prepayments			\$	44,016	Line 3 x Line 7	9
10							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 48,233	,		Pg9 Rev Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		56,264	/		Pg9 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 24	14
15	Total		\$ 104,497	/		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = $1/8$ of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 13,062 \	1		Line 15 x Line 17	19

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Line No.		FERC Form 1 Working Page; Line; Col. Cash		13-Months Average Balance		Reference	Line No.	
1	A. Plant Materials and Operating Supplies ¹				\$	119,084	AL-1; Line 18	1
2								2
3	Transmission Plant Allocation Factor					38.55%	Statement AD; Line 35	3
4						<u>.</u>		4
5	Transmission Related Materials and Supplies				\$	45,902	Line 1 x Line 3	5
6								6
7	B. Prepayments ¹	110-111; Footnote Data (b)			\$	114,190	AL-2; Line 18	7
8								8
9	Transmission Related Prepayments				\$	44,016	Line 3 x Line 7	9
10	• •							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		\$	49,405			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			55,476			Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 24	14
15	Total		\$	104,881			Sum Lines 12 thru 14	15
16								16
17	One Eighth O&M Rule			12.50%			FERC Method = $1/8$ of O&M Expense	17
18								18
19	Transmission Related Cash Working Capital - Retail Customers		\$	13,110			Line 15 x Line 17	19

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42	9.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 -		9 10 11 12 13 14
15 16 17	i = LTD interest Cost of Long-Term Debt:				\$ 284,837	Sum Lines 10 thru 14 Line 15 / Line 7	15 16 17
18 19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
24 25 26 27 28 29	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 2 Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - - - - - - - - - - - - -	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29
30 31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	30 31 32 33 34
35 36 37 38 39 40 41 42 43	Weighted Cost of Capital: Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Equity Component (Preferred & Common):	Amounts 1 \$ 7,780,099	Ratio 46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.60%	Cost of Capital 1.69% 0.00% 5.71% 7.40%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	35 36 37 38 39 40 41 42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line			D.C	Line No.	
No.		 Amounts	Reference	No.	
1	Cost of Capital Rate (COCR) Calculation:			1	
2	- ()			2	
3	a. Federal Income Tax Component:			3	
4				4	
5	Where:			5	
6	A = Sum of Preferred Stock and Return on Equity Component	5.71%	AV1; Line 42	6	
7	B = Transmission Total Federal Tax Adjustments	\$ 3,866	Negative of Statement AR; Line 11	7	
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 10,188	AV-2A; Line 44	8	
9	D = Transmission Rate Base	\$ 4,958,066 v	Pg13 Rev AV-4; Page 1; Line 26	9	
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10	
11				11	
12	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$	1.4729%	Federal Income Tax Expense	12	
13	(1 - FT)			13	
14				14	
15	B. State Income Tax Component:			15	
16				16	
17	Where:			17	
18	A = Sum of Preferred Stock and Return on Equity Component	5.71%	Line 6 Above	18	
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19	
20	C = Transmission Rate Base	\$ 4,958,066 v	Line 9 Above	20	
21	FT = Federal Income Tax Expense	 1.4729%	Line 12 Above	21	
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22	
23				23	
24		 0.7162%	State Income Tax Expense	24	
25	(1 - ST)			25	
26				26	
27	C. Total Federal & State Income Tax Rate:	2.1891%	Line 12 + Line 24	27	
28				28	
29	D. Total Weighted Cost of Capital:	7.3968%	AV1; Line 40	29	
30				30	
31	E. Cost of Capital Rate (COCR):	9.5859%	Line 27 + Line 29	31	

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line					Line
No.		A	Amounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2	meentive cost of capital Kate (KCK R) caretation.				2
3	a. Federal Income Tax Component:				3
1	a. rederar income rax Component.				1
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1: Line 55	6
7	B = Transmission Total Federal Tax Adjustments	S	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	S	_	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	_	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period	-	21%	AV2; Line 10	10
11				1112, 2	11
12	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)			1	13
14					14
15	B. State Income Tax Component:				15
16	· · · · · · · · · · · · · · · · · · ·				16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$		0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 420) i = LTD interest	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 - - \$ 284,837	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				3.66%	Line 15 / Line 7	16 17
18 19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25 26 27 28 29	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - 7,253 \$ 9,073,448	Negative of Line 20 Above	25 26 27 28 29
30	CS = Common Stock				\$ 9,073,448	Sum Lines 25 thru 28	30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34 35
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	<u> </u>		36
37 38 39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 7,780,099 - 9,073,448 \$ 16,853,547	46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.60%	1.69% 0.00% 5.71% 7.40%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.71%	Line 38 + Line 39; Col. d	41 42 43
44							44
45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% $(d) = (b) x (c)$ Weighted Cost of Capital	Shall be Zero	45 46 47 48
49 50 51 52 53 54 55	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line Line No. Reference No. Amounts A. Derivation of Transmission Rate Base: Net Transmission Plant: Transmission Plant Page 2; Line 16 2 5,797,012 Page 2; Line 17 Transmission Related Electric Miscellaneous Intangible Plant 3,264 3 Transmission Related General Plant 33,689 Page 2; Line 18 Page 2; Line 19 5 Transmission Related Common Plant 95,078 Total Net Transmission Plant Sum Lines 2 thru 5 5,929,043 6 8 Rate Base Additions: Transmission Plant Held for Future Use 9 Statement AG: Line 1 10 Transmission Plant Abandoned Project Cost Statement Misc.; Line 3 10 Line 9 + Line 10 11 Total Rate Base Additions 11 12 12 13 Rate Base Reductions: 13 14 Transmission Related Accum. Def. Inc. Taxes (1,073,958) V Pg8 Rev Statement AF; Line 7 14 15 Transmission Plant Abandoned Accum, Def. Inc. Taxes Statement AF: Line 11 15 Total Rate Base Reductions Line 14 + Line 15 16 (1,073,958) \ 16 17 17 18 Working Capital: 18 Transmission Related Materials and Supplies Statement AL; Line 5 19 45,902 19 20 Transmission Related Prepayments 44,016 Statement AL; Line 9 20 Pg10 Rev Statement AL; Line 19 21 Transmission Related Cash Working Capital 13,062 V 21 22 Total Working Capital Sum Lines 19 thru 21 102,981 √ 22 23 23 24 Other Regulatory Assets/Liabilities Statement Misc.; Line 5 24 25 25 26 Total Transmission Rate Base 4,958,066 √ Sum Lines 6, 11, 16, 22, 24 26 2.7 27 B. Incentive ROE Project Transmission Rate Base: 28 28 29 Net Incentive Transmission Plant Shall be Zero 29 Incentive Transmission Plant Accum. Def. Income Taxes 30 Shall be Zero 30 31 Total Incentive ROE Project Transmission Rate Base Line 29 + Line 30 31 32 32 C. Incentive Transmission Plant Abandoned Project Rate Base: 33 Shall be Zero 34 34 Incentive Transmission Plant Abandoned Project Cost 35 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes Shall be Zero 35 Line 34 + Line 35 36 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 36 37 37 Shall be Zero 38 D. Incentive Transmission Construction Work In Progress 38

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 7,561,575	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	16,346	Statement AD; Line 27	3
4	Transmission Related General Plant	58,500	Statement AD; Line 29	4
5	Transmission Related Common Plant	164,103	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,800,523	Sum Lines 2 thru 5	6
7		 		7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,764,563	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	13,082	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	24,810	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	69,025	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,871,480	Sum Lines 9 thru 12	13
14		 		14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,797,012	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,264	Line 3 Minus Line 10	17
18	Transmission Related General Plant	33,689	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	95,078	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,929,043	Sum Lines 16 thru 19	20
21		 		21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,797,012	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	3,264	Page 2; Line 17	3
4	Transmission Related General Plant	33,689	Page 2; Line 18	4
5	Transmission Related Common Plant	95,078	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,929,043	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	_	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (1,073,825)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,073,825)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 45,902	Statement AL; Line 5	19
20	Transmission Related Prepayments	44,016	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	13,110	Statement AL; Line 19	21
22	Total Working Capital	\$ 103,029	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25				25
26	Total Transmission Rate Base	\$ 4,958,247	Sum Lines 6, 11, 16, 22, 24	26
27				27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	<u> </u>	Line 29 + Line 30	31
32				32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35	36
37			Cl. 111 - 7	37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 7,561,575	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	16,346	Statement AD; Line 27	3
4	Transmission Related General Plant	58,500	Statement AD; Line 29	4
5	Transmission Related Common Plant	164,103	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,800,523	Sum Lines 2 thru 5	6
7				7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,764,563	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	13,082	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	24,810	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	69,025	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,871,480	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,797,012	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,264	Line 3 Minus Line 10	17
18	Transmission Related General Plant	33,689	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 95,078	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,929,043	Sum Lines 16 thru 19	20
21				21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ <u>-</u>	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Appendix X Cycle 13 Annual Informational Filing

Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 12 (\$1,000)

Line No.								Line No.
1	=	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:	<u>C01. 1</u>	= Col. 2 - Col. 6	<u>Coi. 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3	Culculations.		COI. 2 COI. 0		Cumulative	See I domote 5	Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2022	\$ (1.03)	0.28%	\$ (1.03) 5			8
9	February	2022	(1.03)	0.25%	(2.07)	(0.00)	(2.07)	9
10	March	2022	(1.03)	0.28%	(3.11)	(0.01)	(3.11)	
11	April	2022	(1.03)	0.27%	(4.15)	(0.01)	(4.16)	
12	May	2022	(1.03)	0.28%	(5.19)	(0.01)	(5.20)	
13	June	2022	(1.03)	0.27%	(6.23)	(0.02)	(6.25)	
14	July	2022	(1.03)	0.31%	(7.28)	(0.02)	(7.30)	
15	August	2022	(1.03)	0.31%	(8.34)	(0.02)	(8.36)	
16	September	2022	(1.03)	0.30%	(9.40)	(0.03)	(9.42)	
17	October	2022	(1.03)	0.42%	(10.46)	(0.04)	(10.50)	
18	November	2022	(1.03)	0.40%	(11.53)	(0.04)	(11.57)	18
19	December	2022	(1.03)	0.42%	(12.61)	(0.05)	(12.66)	19
20	January	2023	(====)	0.54%	(12.66)	(0.07)	(12.73)	20
21	February	2023		0.48%	(12.73)	(0.06)	(12.79)	
22	March	2023		0.54%	(12.79)	(0.07)	(12.86)	
23	April	2023		0.62%	(12.86)	(0.08)	(12.94)	
24	May	2023		0.64%	(12.94)	(0.08)	(13.02)	
25	June	2023		0.62%	(13.02)	(0.08)	(13.10)	
26	July	2023		0.68%	(13.10)	(0.09)	(13.19)	
27	August	2023		0.68%	(13.19)	(0.09)	(13.28)	
28	September	2023		0.66%	(13.28)	(0.09)	(13.37)	
29	October	2023		0.71%	(13.37)	(0.09)	(13.46)	
30	November	2023		0.69%	(13.46)	(0.09)	(13.55)	
31	December	2023		0.71%	(13.55)	(0.10)	(13.65)	
32	January	2024		0.72%	(13.65)	(0.10)	(13.75)	32
33	February	2024		0.68%	(13.75)	(0.09)	(13.84)	33
34	March	2024		0.72%	(13.84)	(0.10)	(13.94)	
35	April	2024		0.70%	(13.94)	(0.10)	(14.04)	35
36	May	2024		0.72%	(14.04)	(0.10)	(14.14)	36
37	June	2024		0.70%	(14.14)	(0.10)	(14.24)	37
38	July	2024		0.72%	(14.24)	(0.10)	(14.34)	38
39	August	2024		0.72%	(14.34)	(0.10)	(14.45)	39
40	September	2024		0.70%	(14.45)	(0.10)	(14.55)	
41	October	2024		0.70%	(14.55)	(0.10)	(14.65)	
42	November	2024		0.70%	(14.65)	(0.10)	(14.75)	
43	December	2024		0.70%	(14.75)	(0.10)	(14.85)	43
44	· 		\$ (12.40)		_ \$	(2.46)		44

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

Posted FERC Interest rates

Estimated FERC Interest rates

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

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