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October 14, 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, Seventh Informational Filing Under Appendix XII Formula Rate of the Transmission Owner Tariff,
Docket No. ER25-____-000

Dear Secretary Bose:

Under Appendix XII of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sycamore-Penasquitos Transmission LLC ("Citizens") in connection with its lease of transfer capability in a portion of the underground segment of Sycamore-Penasquitos 230kV Transmission Project (SX-PQ) using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix XII Cycle 7¹ Informational Filing ("Filing" or "Cycle 7 Filing") pursuant to Section C.5 of Attachment 1 to Appendix XII of SDG&E's TO Tariff. The proposed effective date is January 1, 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,² nor does it subject SDG&E's Appendix XII Formula to modification.³

SDG&E requests that the Commission issue a public notice of filing for the Appendix XII Cycle 7 Filing and establish a comment date.

¹ The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 7 is the seventh annual filing under the Appendix XII Formula Rate.

² 16 U.S.C § 824d.

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

I. NATURE AND PURPOSE OF THE FILING

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

Appendix XII sets forth the ratemaking methodology for SDG&E to calculate the rate that it charges to Citizens in connection with the Transfer Capability Lease. SDG&E operates and maintains the underground line segment in which Citizens is leasing transfer capability and allocates to Citizens a portion of the costs of these activities via the Citizens SX-PQ Line Rate.

In general, under Appendix XII SDG&E develops its rate for Citizens based on certain recorded costs and submits such rate via a filing with the Commission made on or before October 31 of each year. Such charge will remain in effect through December 31 of the subsequent year. SDG&E’s TO5 Formula Rate was terminated and being modified for the next TO6 Formula Rate. Appendix XII will be modified accordingly once the new TO6 Formula Rate is approved.

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

The cost components identified above are calculated based on the previous calendar year’s data shown in SDG&E’s FERC Form 1. The True-Up Adjustment cost component for each Rate Effective Period is an annual reconciliation of the difference between (a) SDG&E’s actual costs of providing the transmission service during 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 XII CYCLE 7 FILING

The Appendix XII 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 7 Filing reflects a charge of \$0.912M compared to the charge of \$0.992M in the Cycle 6 Filing. This change reflects a decrease of approximately \$0.079M, or 8%, primarily due to a decrease in Section 4 true-up adjustment of \$0.079M as reflected in the following cost components:

(1)	Direct Maintenance Expense	=	\$0
(2)	Non-Direct Expenses	=	\$0.907M
(3)	Other Specific Expenses	=	(\$0.022M)
(4)	True-Up Adjustment	=	\$0.012M
(5)	Interest True-Up Adjustment	=	<u>\$0.011M</u>
	SUB-TOTAL	=	\$0.908M
(6)	Other Adjustments	=	<u>\$0.004M</u>
	TOTAL	=	<u>\$0.912M</u>

III. MISCELLANEOUS MATTERS

Adjustments to Reflect Correction of Error

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

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 the accrued bonus DTA ("Deferred Tax Asset") in rate base and to reclassify the in-house fire brigade charges from O&M to A&G. These corrections are reflected in the "Other BTRR Adjustments" of total BTRR.

As a result of the adjustments as described above, SDG&E is making a corresponding adjustment to the instant Appendix XII, Cycle 7 Informational Filing, so that Citizens Sycamore-Penasquitos 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 SX-PQ Underground Line Rate charged to Citizens Sycamore-Penasquitos.

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 7 Informational Filing consists of the following:

1. Transmittal Letter;
2. The Appendix XII Cycle 7 Formula Rate, which consists of the following Sections:
 - Section 1 – Direct Maintenance Expense Cost Component;
 - Section 2 – Non-Direct Expense Cost Component;

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- 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 ER19-1513, including the CAISO, and counsel to Citizens.

VI. COMMUNICATIONS

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

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Respectfully submitted,

/s/ Jonathan J. Newlander

Jonathan J. Newlander

Attorney for

San Diego Gas & Electric Company

Appendix XII Cycle 7

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

Summary of Cost Components

Rate Effective Period January 1, 2025 to December 31, 2025

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	907	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(23)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 884	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	12	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	11	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 908	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	4	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 912	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.594	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(1.886)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 73.708	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	1.022	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.940	Line 11 / 12 Months	30
31				31
32	Other Adjustments	0.331	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 76.000	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 912	Line 34 x Line 36	38
39				39

Summary of Cost Components

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 1 - Direct Maintenance Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2023
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17

1	<u>A. Derivation of Direct Maintenance Expense Allocated to Citizens</u>		
2	Total Direct Maintenance Cost	\$ -	Statement AH; Line 2
3	Citizens' Share of Direct Maintenance	13.10%	
4	Citizens Direct Maintenance	\$ -	Line 2 x Line 3
5	6 One Eighth O&M Rule	12.50%	FERC Method = 1/8 of O&M Expense
6	Citizens Portion of Cash Working Capital	\$ -	Line 4 x Line 6
7	8 Cost of Capital Rate	9.7709%	Statement AV2; Line 31
8	11 Return and Associated Income Taxes	\$ -	Line 7 x Line 9
9	12 Subtotal of Citizens Direct Maintenance Excluding FF	\$ -	Line 4 + Line 11
10	14 Transmission Related Municipal Franchise Fees Expense	1.0207%	Line 13 x Franchise Fee Rate
11	16		
12	17 Total Direct Maintenance Expense Including FF	\$ -	Line 13 + Line 15

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

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

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

Line No.	Amounts	Reference	Line No.
1			1
2	0.64%	Page 2; Line 6	2
3			3
4	0.85%	Page 2; Line 11	4
5			5
6	1.12%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.16%	Page 2; Line 34	10
11			11
12	0.52%	Page 2; Line 51	12
13			13
14	3.33%	Sum Lines 2 thru 12	14
15			15
16	1.0207%	Line 14 x Franchise Fee Rate	16
17			17
18	3.36%	Line 14 + Line 16	18
19			19
20			20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.36%	Line 18 Above	23
24			24
25	\$ 907	Line 21 x Line 23	25

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

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

Line No.	Amounts	Reference	Line No.
1	\$ 6,218,334	AV-4; Line 6	1
2			2
3			3
4	A. Transmission Related O&M Expense		
4	Transmission O&M Expense	Statement AH; Line 17	4
5			5
6	Transmission O&M Expense Carrying Charge Percentage	Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		
9	Total Transmission Related A&G Expense Including Property Ins.	Statement AH; Line 39	9
10			10
11	Transmission Related A&G Carrying Charge Percentage	Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		
14	Transmission Related Property Tax Expense	Statement AK; Line 17	14
15			15
16	Transmission Related Property Tax Carrying Charge Percentage	Line 14 / Line 1	16
17			17
18	D. Transmission Related Payroll Tax Expense		
19	Transmission Related Payroll Tax Expense	Statement AK; Line 28	19
20			20
21	Transmission Related Payroll Tax Carrying Charge Percentage	Line 19 / Line 1	21
22			22
23	E. Transmission Related Working Capital Revenue		
24	<u>Citizens Financed Transmission Projects:</u>		
25	Transmission Related M&S Allocated to Transmission	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	Statement AL; Line 9	26
27	Transmission Related Working Cash	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	Sum Lines 25 thru 27	28
29			29
30	Cost of Capital Rate	Statement AV2; Line 31	30
31			31
32	Transmission Working Capital Revenue	Line 28 x Line 30	32
33			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		
37	Net Transmission Related General Plant	AV-4; Line 4	37
38			38
39	Net Transmission Related Common Plant	AV-4; Line 5	39
40			40
41	Total Net Transmission Related General and Common Plant	Line 37 + Line 39	41
42			42
43	Cost of Capital Rate	Line 30	43
44			44
45	Transmission Related General and Common Return and Associated Income Taxes	Line 41 * Line 43	45
46			46
47	Transmission Related General and Common Depreciation Expense	Statement AJ; Line 17	47
48			48
49	Total Transmission Related General and Common Plant Revenues	Line 45 + Line 47	49
50			50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	Line 49 / Line 1	51

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 3 - Cost Component Containing Other Specific Expenses

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

(\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:				1
2					2
3			\$ (1,343)	AF-3; Line 5; Col. Average	3
4					4
5			9.7709%	Statement AV2; Line 31	5
6					6
7			\$ (131)	Line 3 x Line 5	7
8					8
9	B. Equity AFUDC Component of Transmission Depreciation Expense				9
10			\$ 22	AV-2B; Line 17	10
11					11
12	C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15					15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17					17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21					21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23
24					24
25			\$ 86	Sum Lines 14 thru 22	25
26					26
27		1.0207%	1	Line 25 x Franchise Fee Rate	27
28					28
29			\$ 87	Line 25 + Line 27	29
30					30
31			\$ (23)	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 True-Up Period - January 1, 2023 to December 31, 2023
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.
1												1
2												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												5
6												6
7		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	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue	7
8									wo Interest		with Interest	8
9	<u>Month</u>	<u>Year</u>	<u>Cost of Service</u> ¹	<u>Revenues</u> ²	<u>Adjustment</u> ³	<u>Adjustments</u> ⁴	<u>Revenues</u>	<u>in Revenue</u>	<u>Rate</u> ⁵	<u>Interest</u>	<u>Interest</u>	9
10	January	2023	74	74	(2)	0	\$ 73	\$ 1	0.54%	\$ 1	\$ 0.0	1 10
11	February	2023	74	74	(2)	0	73	1	0.48%	2	0.0	2 11
12	March	2023	74	74	(2)	0	73	1	0.54%	3	0.0	3 12
13	April	2023	74	74	(2)	0	73	1	0.62%	4	0.0	4 13
14	May	2023	74	74	(2)	0	73	1	0.64%	5	0.0	5 14
15	June	2023	74	74	(2)	0	73	1	0.62%	6	0.0	6 15
16	July	2023	74	74	(2)	0	73	1	0.68%	7	0.0	7 16
17	August	2023	74	74	(2)	0	73	1	0.68%	8	0.1	8 17
18	September	2023	74	74	(2)	0	73	1	0.66%	9	0.1	9 18
19	October	2023	74	74	(2)	0	73	1	0.71%	10	0.1	10 19
20	November	2023	74	74	(2)	0	73	1	0.69%	11	0.1	11 20
21	December	2023	74	74	(2)	0	73	1	0.71%	12	0.1	12 21
22			\$ 884	\$ 891	\$ (19)	\$ 0	\$ 873	\$ 12			0.5	22

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

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period January 1, 2024 to December 31, 2024
(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Cycle 6; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	909	Cycle 6; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(36)	Cycle 6; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 873	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	92	Cycle 6; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	Cycle 6; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 967	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	25	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 992	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	75.730	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(2.997)	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 72.733	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	7.633	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.128	Line 11 / 12 Months	30
31				31
32	Other Adjustments	2.083	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 82.661	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 992	Line 34 x Line 36	38
39				39

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

Summary of Cost Components

Rate Effective Period January 1, 2023 to December 31, 2023

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	930	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(58)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 873	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	26	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(7)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 891	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(0)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 891	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	77.520	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)	Line 5 / 12 Months	23
24				24
25	Total Citizens Monthly Prior Year Cost of Service	\$ 72.726	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	2.141	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	Line 11 / 12 Months	29
30				30
31	Other Adjustments	(0.009)	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	\$ 74.282	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 891	Line 34 x Line 36	37
38				38
39				39

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

Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 6

True-Up Period - January 1, 2023 to December 31, 2023

(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1							1
2	Calculations:		See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3							3
4		Prior Cycle True Up	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	4
5		Adjustment ¹	Rate	wo Interest	Interest	with Interest	5
6	<u>Month</u>	<u>Year</u>					6
7	January	2023	\$ 92	0.54%	\$ 92	\$ 0.5	92 7
8	February	2023		0.48%	92	0.4	93 8
9	March	2023		0.54%	93	0.5	93 9
10	April	2023		0.62%	93	0.6	94 10
11	May	2023		0.64%	94	0.6	94 11
12	June	2023		0.62%	94	0.6	95 12
13	July	2023		0.68%	95	0.6	95 13
14	August	2023		0.68%	95	0.6	96 14
15	September	2023		0.66%	96	0.6	97 15
16	October	2023		0.71%	97	0.7	97 16
17	November	2023		0.69%	97	0.7	98 17
18	December	2023		0.71%	98	0.7	99 18
19					\$	7.2	19

¹ Represents the true-up adjustment from the previous annual cycle filing. SDG&E accrues interest until the amount is fully collected/refunded in rates.

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 6
True-Up Period - January 1, 2023 to December 31, 2023
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	Line No.	
1								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	Month	Year	Rate ¹	Balance	Amortization	Principal	Interest	Balance	6
7	January	2024	0.63%	\$ 99	\$ (9)	8	\$ 0.6	91	7
8	February	2024	0.63%	91	(9)	8	0.6	83	8
9	March	2024	0.63%	83	(9)	8	0.5	75	9
10	April	2024	0.63%	75	(9)	8	0.5	67	10
11	May	2024	0.63%	67	(9)	8	0.4	59	11
12	June	2024	0.63%	59	(9)	8	0.4	50	12
13	July	2024	0.63%	50	(9)	8	0.3	42	13
14	August	2024	0.63%	42	(9)	8	0.3	34	14
15	September	2024	0.63%	34	(9)	8	0.2	25	15
16	October	2024	0.63%	25	(9)	8	0.2	17	16
17	November	2024	0.63%	17	(9)	8	0.1	9	17
18	December	2024	0.63%	9	(9)	9	0.1	0	18
19	Total Base Period Interest ⁴						7.2		19
20	Total Base Period Interest and Current Year Interest						<u>\$ 11.3</u>		20

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

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

³ Amortization reduces the beginning balance to zero by the end of December and is derived as follows:

Beginning Balance / $\{[(1+Rate)^{12}-1]/[Rate*(1+Rate)^{12}]\}$.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD
Cost of Plant

Base Period & True-Up Period 12 - Months Ending December 31, 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	Total Steam Production Plant ^{1,3}			\$ 584,039	AD-1; Line 18	1
2						2
3	Total Nuclear Production Plant ^{1,3}			-	AD-2; Line 18	3
4						4
5	Total Hydraulic Production Plant ^{1,3}			-	AD-3; Line 18	5
6						6
7	Total Other Production Plant ^{1,3}			554,696	AD-4; Line 18	7
8						8
9	Total Distribution Plant ^{2,3,5}	\$ 9,750,399	\$ 11,031,888	10,391,143	AD-5; Line 6	9
10						10
11	Transmission Plant ^{1,3}			8,017,057	AD-6; Line 23	11
12						12
13	Incentive Transmission Plant ¹			-	AD-7; Line 18	13
14						14
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	112,870	125,195	119,033	AD-8; Line 6	15
16						16
17	Total General Plant ^{2,4}	571,823	614,792	593,308	AD-9; Line 6	17
18						18
19	Total Common Plant ^{2,4}	1,555,621	1,812,002	1,683,812	AD-10; Line 10	19
20						20
21	Total Plant in Service			\$ 21,943,088	Sum Lines 1 thru 19	21
22						22
23	Transmission Wages and Salaries Allocation Factor			10.14%	Statement A1; Line 17	23
24						24
25	Total Transmission Plant & Incentive Transmission Plant			\$ 8,017,057	Line 11 + Line 13	25
26						26
27	Transmission Related Electric Miscellaneous Intangible Plant			12,068	Line 15 x Line 23	27
28						28
29	Transmission Related General Plant			60,153	Line 17 x Line 23	29
30						30
31	Transmission Related Common Plant			170,715	Line 19 x Line 23	31
32						32
33	Transmission Related Total Plant in Service			\$ 8,259,994	Sum Lines 25 thru 31	33
34						34
35	Transmission Plant Allocation Factor ⁵			37.64%	Line 33 / Line 21	35

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line 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
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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	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	-		Form 1; Page 204-207; Footnote Data (a); EOY
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

HYDRAULIC PRODUCTION PLANT

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	\$ -	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	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line 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
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

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)**

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 9,583,285	SDG&E Records	\$ 9,750,399	Form 1; Page 204-207; Footnote Data (a); BOY	1
2						2
3	Dec-23	10,855,750	SDG&E Records	11,031,888	Form 1; Page 204-207; Footnote Data (a); EOY	3
4						4
5						5
6	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	6
7						7

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line 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
9	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
13	Dec-23	8,381,786	SDG&E Records	8,232,400		Form 1; Page 204-207; Footnote Data (a); EOY
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 Amount ²			<u>\$ 27,000</u>	Lease Agreement	21
22						22
23	Total Transmission Plant Cost Average Balance			<u>\$ 8,017,057</u>	Line 18 + Line 21	23

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	27,000	SDG&E Records	1
2	Jan-23	-		27,000		2
3	Feb	-		27,000		3
4	Mar	-		27,000		4
5	Apr	-		27,000		5
6	May	-		27,000		6
7	Jun	-		27,000		7
8	Jul	-		27,000		8
9	Aug	-		27,000		9
10	Sep	-		27,000		10
11	Oct	-		27,000		11
12	Nov	-		27,000		12
13	Dec-23	-	SDG&E Records	27,000	2023 Form 1; Page 213; Line 2; Col. f	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ 351,000	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 27,000	Average of Lines 1 thru 13	18
19						19

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

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

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	352.0	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	355.0	Poles and Fixtures	1,080,815	-		-	-	-	-	1,080,815	SDG&E Records	13
14	356.0	OH Conductors and Device	940,376	-		-	-	-	-	940,376	SDG&E Records	14
15	357.0	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 TOTAL 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)**

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	356.0	OH Conductors and Device	1,006,113	-		-	-	-	-	1,006,113	SDG&E Records	14
15	357.0	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												20
21	GRAND TOTAL 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.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Plant Per Book	Reference	Incentive Transmission Plant Ratemaking	Reference	Line No.
1	Dec-22	\$ -	SDG&E Records	\$ -	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	-	SDG&E Records	13
14	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	14
15	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	15
16						16
17						17
18						18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-22	\$ 571,823	Form 1; Page 204-207; Footnote Data (a); BOY	1
2				2
3	Dec-23	614,792	Form 1; Page 204-207; Footnote Data (a); EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 593,308	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line 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 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	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,937,212	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 69,951	\$ 76,610	73,281	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	243,050	268,072	255,561	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	646,345	756,371	701,358	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			10.14%	Statement AE; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 7,430	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			25,910	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			71,108	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 2,041,660	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	Shall be Zero	19

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

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

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

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

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 No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line 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		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)
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 Accumulated Depreciation			<u>\$ 3,713</u>	AE-1A; Line 18	21
22						22
23	Total Transmission Plant Accumulated Depreciation Average Balance			<u>\$ 1,937,212</u>	Line 18 + Line 21	23

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

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

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-22	\$ 3,220	SDG&E Records	\$ 3,220	SDG&E Records	1
2	Jan-23	3,302		3,302		2
3	Feb	3,384		3,384		3
4	Mar	3,466		3,466		4
5	Apr	3,549		3,549		5
6	May	3,631		3,631		6
7	Jun	3,713		3,713		7
8	Jul	3,795		3,795		8
9	Aug	3,877		3,877		9
10	Sep	3,960		3,960		10
11	Oct	4,042		4,042		11
12	Nov	4,124		4,124		12
13	Dec-23	4,206	SDG&E Records	4,206	SDG&E Records	13
14						14
15	Total 13 Months	\$ 48,269	Sum Lines 1 thru 13	\$ 48,269	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 3,713	Average of Lines 1 thru 13	\$ 3,713	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)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclasp as Transmission	(3) Distribution Account 108 Reserves Reclasp to Transmission	(4) Transmission Account 108 Reserves Reclasp as Steam Prod.	(5) Transmission Account 108 Reserves Reclasp as Other Prod.	(6) Transmission Account 108 Reserves Reclasp as Nuclear	(7) Transmission Account 108 Reserves Reclasp as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans 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 TOTAL 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)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclasp as Transmission	(3) Distribution Account 108 Reserves Reclasp to Transmission	(4) Transmission Account 108 Reserves Reclasp as Steam Prod.	(5) Transmission Account 108 Reserves Reclasp as Other Prod.	(6) Transmission Account 108 Reserves Reclasp as Nuclear	(7) Transmission Account 108 Reserves Reclasp as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Reference	Line No.
1	303.0	Production Related to Trans 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	-	-	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	-	-	-	-	-	-	68,288	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 2,056,226	\$ -	\$ -	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,021,799	Sum Lines 9 thru 17	19
20												20
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 2,056,226	\$ 1	\$ 835	\$ (5,604)	\$ (649)	\$ -	\$ (28,174)	\$ 2,022,635	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
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2023 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

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

GENERAL PLANT

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

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

COMMON PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF ¹

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 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	FERC Account 190	\$ 105,149	\$ 103,537	\$ 104,343	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,205,566)	(1,227,885)	(1,216,726)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(8,584)	(9,530)	(9,057)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (1,109,001)	\$ (1,133,878)	\$ (1,121,440)	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Shall be Zero	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Shall be Zero	13

√ Items in **BOLD** have changed compared to the original Appendix XII Cycle 6 filing per ER24-175 due to Six Cities protesting the inclusion of the Accrued Bonus DTA in ratebase.

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

² The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b).

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) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,030	\$ -	\$ -	\$ 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	Total of Account 190	\$ 1,253	\$ 103,896	\$ -	\$ 105,149	Sum Lines 2 thru 4	5
6							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 (a)	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	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2022 Form 1; Page 276-277; Footnote Data (a)	13
14		-	-	-	-		14
15	Total of Account 283	\$ (8,584)	\$ -	\$ -	\$ (8,584)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	19
20		-	-	-	-		20
21	Total of Account 190	\$ -	\$ -	\$ -	\$ -	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	\$ (3,228)	\$ -	\$ -	\$ (3,228)	2022 Form 1; Page 274-275; Footnote Data (a)	24
25		-	-	-	-		25
26	Total of Account 282	\$ (3,228)	\$ -	\$ -	\$ (3,228)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	29
30		-	-	-	-		30
31	Total of Account 283	\$ -	\$ -	\$ -	\$ -	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	34

✓ Items in BOLD have changed compared to the original Appendix XII Cycle 6 filing per ER24-175 due to Six Cities protesting the inclusion of the Accrued Bonus DTA in ratebase.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2023
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (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	<u>\$ 1,155</u>	<u>\$ 102,382</u>	<u>\$ -</u>	<u>\$ 103,537</u>	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (872,111)	\$ (361,227)	\$ 8,734	\$ (1,224,605)	2023 Form 1; Page 274-275; Footnote Data (b)	8
9		-	-	-	-		9
10	Total of Account 282	<u>\$ (872,111)</u>	<u>\$ (361,227)</u>	<u>\$ 8,734</u>	<u>\$ (1,224,605)</u>	Sum Lines 8 thru 9	10
11							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		-	-	-	-		14
15	Total of Account 283	<u>\$ (9,530)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9,530)</u>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	19
20		-	-	-	-		20
21	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	\$ (3,281)	\$ -	\$ -	\$ (3,281)	2023 Form 1; Page 274-275; Footnote Data (b)	24
25		-	-	-	-		25
26	Total of Account 282	<u>\$ (3,281)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,281)</u>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	29
30		-	-	-	-		30
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2023 Base Period	34

CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation
Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$1,000)

Line No.	Description	12/31/2022	12/31/2023		Reference	Line No.
		ADIT	ADIT	Average		
1	Citizens With Bonus D	\$ (3,228)	\$ (3,281)	\$ (3,254)	SDG&E Records	1
2						2
3	Citizens Without Bonus D	(1,815)	(2,009)	(1,912)	SDG&E Records	3
4						4
5	Difference With and Without Bonus Deprec. ¹	\$ (1,414)	\$ (1,272)	\$ (1,343)	Line 1 Minus Line 3	5
6						6

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

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

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 No.	Month	Transmission Plant Held for Future Use	Reference	Line 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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 124,646	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	(1,441)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(12,719)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(10,371)	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	(2,881)	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	\$ 39,967	Sum Lines 5 thru 16	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 627,254	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(908)	Negative of AH-3; Line 37; Col. a	22
23	CPUC energy efficiency programs	(1,384)	Negative of AH-3; Sum Lines (26, 32); Col. a; and Line 28; Col. b	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	CPUC reimbursement fees	(22,097)	Negative of AH-3; Line 30; Col. a	26
27	Injuries & Damages	-	Not Applicable to 2023 Base Period	27
28	General Advertising Expenses	(55)	Negative of AH-3; Line 36; Col. b	28
29	Franchise Requirements	(112,752)	Negative of AH-3; Line 29; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	-	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
32	Other A&G Exclusion Adjustments	4,852	Negative of AH-3; Sum Lines (27, 38); Col. a; and Sum Lines (24, 25, 35); Col. b	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 493,641	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(10,584)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 483,056	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.14%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 48,975	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	4,000	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 52,975	Line 37 + Line 38	39
40				40
41	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			41
42	Transmission Plant & Incentive Transmission Plant	\$ 8,017,057	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	60,153	Statement AD; Line 29	44
45	Transmission Related Common Plant	170,715	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 8,247,926	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 8,017,057	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
51	Total Other Production Plant	554,696	Statement AD; Line 7	51
52	Total Distribution Plant	10,391,143	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	593,308	Statement AD; Line 17	54
55	Total Common Plant	1,683,812	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 21,824,056	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	37.79%	Line 46 / Line 56	58

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

SAN DIEGO GAS & ELECTRIC COMPANY
2023 Citizens Direct Maintenance
12 Months Ending December 31, 2023
(\$1,000)

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

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

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

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 10,110	\$ 116	\$ 9,994	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	566	-	566	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,922	-	1,922	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	274	-	274	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	2,767	2,767	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	142	-	142	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,508	1,441	1,068	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses ¹	12,719	12,719	-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses ¹	10,371	10,371	-	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	12	-	12	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	17,850	2,881	14,969	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,939	-	3,939	Form 1; Page 320-323; Line 98	15
16							16
17		Total Electric Transmission Operation	\$ 63,180	\$ 30,295	\$ 32,885	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 2,904	\$ -	\$ 2,904	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	547	-	547	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,337	-	1,337	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	1,948	-	1,948	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	131	-	131	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment ¹	18,954	18,954	-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines ¹	33,838	33,838	-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines ²	1,592	1,592	-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	36	-	36	Form 1; Page 320-323; Line 110	29
30							30
31		Total Electric Transmission Maintenance	\$ 61,288	\$ 54,383	\$ 6,904	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 124,467	\$ 84,678	\$ 39,789	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens ³	179	-	179		35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 124,646	\$ 84,678	\$ 39,967	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	560	Executive ICP		\$ 116			41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		2,767			42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,441			43
44	562	Station Expenses ¹		12,719			44
45	563	Overhead Line Expenses ¹		10,371			45
46	565	Transmission of Electricity by Others (ERRA)		-			46
47	566	Misc. Transmission Expenses:					47
48		Century Energy Systems Balancing Account (CES-21BA)	\$ -				48
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	6				49
50		ISO Grid Management Costs (ERRA)	851				50
51		Reliability Services (RS rates)	249				51
52		Other (TRBAA, TACBAA)	609				52
53		In-house fire brigade costs ⁴	1,167	2,881			53
54	570	Maintenance of Station Equipment ¹		18,954			54
55	571	Maintenance of Overhead Lines ¹		33,838			55
56	572	Maintenance of Underground Lines ²		1,592			56
57							57
58		Total Excluded Expenses		\$ 84,678			58
59							59
60		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31).					60
61		As a result, such items are excluded in Column b.					61
62		² Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					62
63		³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2023, which is added back to derive Total Adjusted Electric					63
64		Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.					64
65		⁴ Represents 2023 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).					65
66							66

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<i>Administrative & General</i>					
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							15
16		Total Administrative & General Expenses	\$ 626,994	\$ 133,613	\$ 493,381	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	260	-	260		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 627,254	\$ 133,613	\$ 493,641	Line 16 + Line 18	20
21							21
22							22
23		Excluded Expenses:					23
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		-			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 2023, which is added back to derive Total Adjusted A&G Expenses in SAP					44
45		Account 7000722, which was created to track Citizens SX-PQ 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 Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).					46
47							47

SAN DIEGO GAS & ELECTRIC COMPANY
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)	\$ 14,294		1
2				2
3	Transmission Wages & Salaries ¹	16,489	AI-1; Line 50	3
4				4
5	Transmission Wages & Salaries ²	16,043	AI-1; Line 48	5
6				6
7	Distribution Wages & Salaries	77,850		7
8				8
9	Customer Accounts Wages & Salaries	19,469		9
10				10
11	Customer Services and Informational Wages & Salaries	18,488		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G	<u>\$ 162,633</u>	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	<u>10.14%</u>	Line 3 / Line 15	17

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI - Workpapers
Transmission Wages & Salaries
12 Months Ending December 31, 2023
(\$1,000)

Line No.	FERC Account	Description	Amounts ¹	Exclusions ²	Line No.
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 95		1
2	560100E	OPERATION SUPERVISION	4,128		2
3	560170E	OPERATION EXECUTIVE COMPENSATION	344		3
4	560200E	OPERATION ENGINEERING	1,229		4
5	561100E	LOAD DISPATCHING - RELIABILITY	473		5
6	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1,311		6
7	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	212		7
8	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		8
9	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	89		9
10	561600E	TRANSMISSION SERVICE STUDIES	-		10
11	561700E	GENERATION INTERCONNECTION STUDIES	-		11
12	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	802		12
13	562000E	STATION EXPENSES	206	\$ 206	13
14	562100E	STATION OPERATION EXPENSE	2,166	2,166	14
15	563000E	OVERHEAD LINE EXPENSES	2	2	15
16	563100E	OPERATION OVERHEAD LINES	840	840	16
17	563200E	ENCROACHMENTS OVERHEAD R/W	-	-	17
18	564000E	UNDERGROUND LINE EXPENSES	7		18
19	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	4,639		19
20	566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-		20
21	567000E	RENTS	-		21
22	568100E	MAINTENANCE SUPERVISION	1,100		22
23	568200E	MAINTENANCE ENGINEERING	65		23
24	569000E	MAINTENANCE OF STRUCTURES	23		24
25	569100E	MAINTENANCE OF COMPUTER HARDWARE	708		25
26	569200E	MAINTENANCE OF COMPUTER SOFTWARE	848		26
27	569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-		27
28	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	2		28
29	570000E	MAINTENANCE OF STATION EQUIPMENT	970	970	29
30	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	7,510	7,510	30
31	570121E	RTU SUPERVISORY EQUIPMENT	185		31
32	570122E	TELEMETER SYSTEM MAINTENANCE	230		32
33	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	364	364	33
34	570600E	MAINTENANCE STATION EQUIPMENT	381	381	34
35	570700E	SAN ONOFRE SUBSTATION	70	70	35
36	571000E	MAINTENANCE OF OVERHEAD LINES	1,218	1,218	36
37	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	801	801	37
38	571120E	TRAINING IN HOTSTICK MAINTENANCE	10	10	38
39	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	120	120	39
40	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	347	347	40
41	571700E	ACCESS & PATROL ROAD MAINTENANCE	204	204	41
42	571800E	CONSTRUCTION RELATED EXPENSES	-	-	42
43	571930E	OH PREV MAINT - INSPECTIONS	-	-	43
44	571960E	OH PREV MAINT - FOLLOW-UP	0	0	44
45	572000E	MAINTENANCE OF UNDERGROUND LINES	834	834	45
46	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	-		46
47					47
48		Total Transmission Wages & Salaries	\$ 32,531	\$ 16,043	48
49					49
50		Total Adjusted Citizens Transmission Wages & Salaries		\$ 16,489	50
51					51

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ

Depreciation and Amortization Expense

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ -	Shall be Zero	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	-	Shall be Zero	3
4				4
5	General Plant Depreciation Expense	26,427	AJ-1; Line 1	5
6				6
7	Common Plant Depreciation Expense	164,470	AJ-2; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	10.14%	Statement AI; Line 17	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ -	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	2,679	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	16,675	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	\$ 19,354	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 No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-23	\$ 26,427	Form 1; Page 336-337; Line 10; Col. f	1
2				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 No.	Month	Description	Amounts	Reference	Line No.
1	Dec-23	Total Common Plant Per Book	\$ 222,557	2023 Form 1; Page 356; Accts 303 to 398	1
2		Electric Split of Common Utility Plant	73.90%	2023 Form 1; Page 356; 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

SAN DIEGO GAS & ELECTRIC COMPANY
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.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 184,142		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2023 Base Period	3
4				4
5	Net Property Taxes Excl. Citizens	\$ 184,142	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes	296		7
8				8
9	Net Property Taxes Incl. Citizens	\$ 184,439	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes ³	-	Not Applicable to 2023 Base Period	11
12				12
13	Total Property Taxes Expense	<u>\$ 184,439</u>	Line 9 + Line 11	13
14				14
15	Transmission Property Insurance and Tax Allocation Factor	<u>37.79%</u>	Statement AH; Line 58	15
16				16
17	Transmission Related Property Taxes Expense	<u>\$ 69,705</u>	Line 13 x Line 15	17
18				18
19				19
20	Total Payroll Taxes Expense ⁴	\$ 19,228		20
21				21
22	Add: Citizens Allocated Portion of Payroll Taxes	9		22
23				23
24	Total Payroll Taxes Expense Incl. Citizens	\$ 19,237	Line 20 + Line 22	24
25				25
26	Transmission Wages and Salaries Allocation Factor	<u>10.14%</u>	Statement AI; Line 17	26
27				27
28	Transmission Related Payroll Taxes Expense	<u>\$ 1,950</u>	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. I.

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

⁴ Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 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.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 134,440	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		37.64%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,607	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 100,558	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,853	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 39,967		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	52,975		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 92,943		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		\$ 11,618	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

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line 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 No.	Month	Total Electric Plant Prepayments	Reference	Line 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
6	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

SAN DIEGO GAS & ELECTRIC COMPANY

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.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	\$ (265)		1
2					2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities				3
4	FERC Account 190		-	AR-1; Line 7; Col. c	4
5	FERC Account 282		-	AR-1; Line 14; Col. c	5
6	FERC Account 283		-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$ -	Sum Lines 4 thru 6	7
8					8
9	Other Federal Tax Adjustments		-	Not Applicable to 2023 Base Period	9
10					10
11	Total Federal Tax Adjustments ¹		\$ (265)	Sum Lines 1, 7, 9	11

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES ¹
Base Period 12 Months Ending December 31, 2023
(\$1,000)

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

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

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

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>			1		
2	Bonds (Acct 221)	\$ 8,350,000		2		
3	Less: Reacquired Bonds (Acct 222)	-		3		
4	Other Long-Term Debt (Acct 224)	400,000		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	(29,213)		6		
7	LTD = Long Term Debt	\$ 8,720,787	Sum Lines 2 thru 6	7		
8				8		
9	<u>Long-Term Debt Component - Numerator:</u>			9		
10	Interest on Long-Term Debt (Acct 427)	\$ 340,602		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	6,104		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	689		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	-		14		
15	i = LTD interest	\$ 347,394	Sum Lines 10 thru 14	15		
16				16		
17	<u>Cost of Long-Term Debt:</u>	3.98%	Line 15 / Line 7	17		
18				18		
19	<u>Preferred Equity Component:</u>			19		
20	PF = Preferred Stock (Acct 204)	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	\$ -		21		
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22		
23				23		
24	<u>Common Equity Component:</u>			24		
25	Proprietary Capital	\$ 9,901,206		25		
26	Less: Preferred Stock (Acct 204)	-	Negative of Line 20 Above	26		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	8,348		28		
29	CS = Common Stock	\$ 9,909,554	Sum Lines 25 thru 28	29		
30				30		
31				31		
32	<u>Return on Common Equity:</u>		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1		
33				33		
34		(a)	(b)	(c)	(d) = (b) x (c)	
35	<u>Weighted Cost of Capital:</u>	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
36						
37	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	9,909,554	53.19%	10.60%	5.64%	Col. c = Line 32 Above
40	Total Capital	\$ 18,630,341	100.00%		7.50%	Sum Lines 37 thru 39
41						
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.64%	Line 38 + Line 39; Col. d
43						
44						
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero
46						
47		(a)	(b)	(c)	(d) = (b) x (c)	
48	<u>Incentive Weighted Cost of Capital:</u>	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	
49						
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52
54						
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 51 + Line 52; Col. d

¹ Amount is based upon December 31 balances.

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.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2023
(S1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
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)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Deprn Exp.	Line No.
1	2001	\$ 66	1
2			2
3	2002	7	3
4			4
5	2003	34	5
6			6
7	2004	44	7
8			8
9	2005	60	9
10			10
11	2006	113	11
12			12
13	2007	360	13
14			14
15	2008	355	15
16			16
17	2009	97	17
18			18
19	2010	135	19
20			20
21	2011	169	21
22			22
23	2012	1,617	23
24			24
25	2013	1,310	25
26			26
27	2014	172	27
28			28
29	2015	233	29
30			30
31	2016	420	31
32			32
33	2017	930	33
34			34
35	2018	1,055	35
36			36
37	2019	630	37
38			38
39	2020	983	39
40			40
41	2021	1,065	41
42			42
43	2022	1,026	43
44			44
45	2023	392	45
46			46
47			47
48	Total	\$ 11,274	48
49			49
50	Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)	(56)	50
51			51
52	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	\$ 11,218	52
53			53

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5-Cycle 7 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2023
(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base
Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 6,079,845	Page 2; Line 16	2
3	4,639	Page 2; Line 17	3
4	34,243	Page 2; Line 18	4
5	99,607	Page 2; Line 19	5
6	<u>\$ 6,218,334</u>	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	<u>\$ -</u>	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
13			13
14	\$ (1,121,440)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (1,121,440)</u>	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
18			18
19	\$ 50,607	Statement AL; Line 5	19
20	37,853	Statement AL; Line 9	20
21	11,618	Statement AL; Line 19	21
22	<u>\$ 100,078</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 5,196,972</u>	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	<u>\$ -</u>	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
33			33
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	<u>\$ -</u>	Line 34 + Line 35	36
37			37
38	<u>\$ -</u>	Shall be Zero	38

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of End Use Transmission Rate Base
Base Period & True-Up Period 12 - Months Ending December 31, 2023
(\$1,000)

Line				
No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 8,017,057	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	12,068	Statement AD; Line 27	3
4	Transmission Related General Plant	60,153	Statement AD; Line 29	4
5	Transmission Related Common Plant	170,715	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 8,259,994</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,937,212	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	7,430	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	25,910	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	71,108	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 2,041,660</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 6,079,845	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,639	Line 3 Minus Line 10	17
18	Transmission Related General Plant	34,243	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	99,607	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 6,218,334</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY
Miscellaneous Statement

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

¹ None of the above items apply to SDG&E's Appendix XII Cycle 7 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 SX-PQ Underground Line Segment
Appendix XII Cycle 7 Annual Informational Filing
Other Cost Adjustments Summary
For Appendix XII Cycles 1 to 6
(\$1,000)

Line No.	Description	Base Period 2017 - Appendix XII Cycle 1 ¹	Base Period 2018 - Appendix XII Cycle 2 ²	Base Period 2019 - Appendix XII Cycle 3 ³	Base Period 2020 - Appendix XII Cycle 4 ⁴	Base Period 2021 - Appendix XII Cycle 5 ⁵	Base Period 2022 - Appendix XII Cycle 6 ⁶	Total	Line No.
1	<u>Other Adjustments Resulting from Error Corrections:</u>								1
2	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 0.30	\$ 0.22	\$ 0.41	\$ 1.66	\$ 4.29	\$ (3.99)	\$ 2.88	2
3	Interest Expense	0.14	0.09	0.14	0.47	1.03	(0.79)	1.08	3
4	Total Annual Costs Adjustment	\$ 0.45	\$ 0.31	0.56	2.13	5.32	(4.78)	3.97	4
5	Number of Months in Base Period	12	12	12	12	12	12	12	5
6	Total Monthly Costs Adjustment	\$ 0.037	\$ 0.026	\$ 0.046	\$ 0.177	\$ 0.443	\$ (0.399)	\$ 0.331	6

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

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

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

⁴ Information and related workpapers are included within tab labeled 'Appendix XII Cycle 4 Cost Adjustment'

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

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

San Diego Gas & Electric Company
Citizen's Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 7 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 1
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	Other Adjustments due to Appendix XII Cycle 1 Cost Adjustments Calculation:			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 0.30	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>0.14</u>	Page 13; Line 104; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 0.45	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u>\$ 0.037</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 7 Informational Filing, SDG&E is correcting Appendix XII Cycle 1 for approximately \$450 for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error had minimally understated the Citizens Share of the SX-PQ Underground Line Segment in the previous Appendix XII Cycle 1 filing causing its correction in the Appendix XII Cycle 7 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Appendix XII Cycle 7 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix XII Cycle 1
(\$1,000)

Line No.	Description of Annual Costs	A	B	C = A - B	Reference	Line No.
		Revised - Appendix XII Cycle 1 Amounts	As Filed - Appendix XII Cycle 1 ER19-1513 and ER24-175 Amounts	Difference Incr (Decr)		
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	788	788	0	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	-	-	-	Page 3 and Page 4, Line 5	5
6						6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 788	\$ 788	\$ 0	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	-	-	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	-	-	Page 3 and Page 4, Line 11	11
12						12
13	Subtotal Annual Costs	\$ 788	\$ 788	\$ 0	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	-	-	-	Page 3 and Page 4, Line 15	15
16						16
17	Total Annual Costs	<u>\$ 788</u>	<u>\$ 788</u>	<u>\$ 0</u>	Line 13 + Line 15	17
18						18

Line No.	Description of Monthly Costs	A	B	C = A - B	Reference	Line No.
		Revised - Appendix XII Cycle 1 Amounts	As Filed - Appendix XII Cycle 1 ER19-1513 and ER24-175 Amounts	Difference Incr (Decr)		
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21						21
22	Section 2 - Non-Direct Expense Cost Component	65.666 ✓	65.641	0.025	Page 3 and Page 4, Line 22	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses	-	-	-	Page 3 and Page 4, Line 24	24
25						25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 65.666 ✓	\$ 65.641	\$ 0.025	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component	-	-	-	Page 3 and Page 4, Line 28	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	-	-	Page 3 and Page 4, Line 30	30
31						31
32	Other Adjustments	-	-	-	Page 3 and Page 4, Line 32	32
33						33
34	Total Monthly Costs	\$ 65.666 ✓	\$ 65.641	\$ 0.025	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period	12	12	-	Page 3 and Page 4, Line 36	36
37						37
38	Total Annual Costs	<u>\$ 788</u>	<u>\$ 788</u>	<u>\$ 0</u>	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.

REVISED

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

Summary of Cost Components

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

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	788	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	-	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 788	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 788	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 788	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	65.666 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	-	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 65.666 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 65.666 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	\$ 788	Line 34 x Line 36	38
39				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 SX-PQ UNDERGROUND LINE SEGMENT
Summary of Cost Components**

Rate Effective Period June 1, 2019 to December 31, 2019

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	788 ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	-	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 788 ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 788 ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 788 ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	65.641 ✓	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	-	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 65.641 ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 65.641 ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 788 ✓	Line 34 x Line 36	38
39				39

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 1 filing per ER19-1513.

REVISED

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

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

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	0.69%	Page 2; Line 6	2
3			3
4	0.74%	Page 2; Line 11	4
5			5
6	0.91%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.17%	Page 2; Line 34	10
11			11
12	0.34%	Page 2; Line 51	12
13			13
14	2.89%	Sum Lines 2 thru 12	14
15			15
16	1.0277%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	<u>2.92%</u>	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	2.92%	Line 18 Above	23
24			24
25	<u>\$ 788</u>	Line 21 x Line 23	25

REVISED

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

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

Line No.	Amounts	Reference	Line No.
1	\$ 4,228,679	Pg11 Rev AV-4; Line 6	1
2			2
3	A. Transmission Related O&M Expense		3
4	\$ 29,283	Pg7 Rev Statement AH; Line 18	4
5			5
6	0.69%	Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		8
9	\$ 31,163 v	Pg7 Rev Statement AH; Line 40	9
10			10
11	0.74%	Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		13
14	\$ 38,627	Statement AK; Line 17	14
15			15
16	0.91%	Line 14 / Line 1	16
17			17
18	D. Transmission Related Payroll Tax Expense		18
19	\$ 1,403	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23	E. Transmission Related Working Capital Revenue		23
24			24
25	\$ 45,646	Pg8 Rev Statement AL; Line 5	25
26	16,992	Pg8 Rev Statement AL; Line 9	26
27	7,556 v	Pg8 Rev Statement AL; Line 19	27
28	\$ 70,194 v	Sum Lines 25 thru 27	28
29			29
30	10.5177%	Pg10 Rev Statement AV2; Line 31	30
31			31
32	\$ 7,383 v	Line 28 x Line 30	32
33			33
34	0.17%	Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		36
37	\$ 21,680	Pg11 Rev AV-4; Line 4	37
38			38
39	38,956	Pg11 Rev AV-4; Line 5	39
40			40
41	\$ 60,636	Line 37 + Line 39	41
42			42
43	10.5177%	Line 30	43
44			44
45	\$ 6,378	Line 41 * Line 43	45
46			46
47	\$ 7,922	Pg11 Rev Statement AJ; Line 17	47
48			48
49	\$ 14,299	Line 45 + Line 47	49
50			50
51	0.34%	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.

AS FILED SEC.2 NON-DIR EXP WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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

Section 2 - Non-Direct Expense Cost Component

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>			1
2	Transmission Related O&M Expense	0.69% ✓	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.74%	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	0.91%	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	0.17% ✓	Page 2; Line 34	10
11				11
12	Transmission Related General & Common Plant Revenue	0.34%	Page 2; Line 51	12
13				13
14	Subtotal Annual Carrying Charge Rate	2.89% ✓	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense	1.0277% 0.03%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	2.92% ✓	Line 14 + Line 16	18
19				19
20	<u>B. Derivation of Non-Direct Expense</u>			20
21	Citizens Lease Payment	\$ 27,000	Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	2.92% ✓	Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 788 ✓	Line 21 x Line 23	25

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 1 filing per ER19-1513.

AS FILED SEC.2 NON-DIR EXP WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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

Section 2 - Non-Direct Expense Cost Component

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Net Transmission Plant	\$ 4,228,679 ✓	Pg15 Rev AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 29,283 ✓	Pg10 Rev Statement AH; Line 18	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.69% ✓	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.	\$ 31,117 ✓	Pg10 Rev Statement AH; Line 39	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.74%	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 38,627	Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	0.91%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,403	Statement AK; Line 28	19
20				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	<u>Citizens Financed Transmission Projects:</u>			24
25	Transmission Related M&S Allocated to Transmission	\$ 45,646 ✓	Pg12 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	16,992 ✓	Pg12 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	7,550 ✓	Pg12 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 70,188 ✓	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.5177%	Pg13 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 7,382 ✓	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			36
37	Net Transmission Related General Plant	\$ 21,680 ✓	Pg15 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	38,956 ✓	Pg15 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 60,636 ✓	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.5177%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 6,378 ✓	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 7,922 ✓	Pg11 Rev Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 14,299 ✓	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.34%	Line 49 / Line 1	51

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 1 filing per ER19-1513.

REVISED

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	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 87,096	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(6,098)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development	(2,804)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses	(7,321)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense	(4,984)	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	(6,066)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(12,092)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(16,365)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(598)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2017 Base Period	16
17	FERC Audit Adjustments	(1,484)	Pg10.2 Rev AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 29,283	Sum Lines 5 thru 17	18
19				19
20	<u>Derivation of Non-Direct Administrative and General Expense:</u>			20
21	Total Non-Direct Administrative & General Expense	\$ 425,629	Rev AH-3; Line 20; Col. a	21
22	Adjustments to Per Book A&G Expense:			22
23	Damages & Injuries	-	Negative of Rev AH-3; Line 25; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of Rev AH-3; Line 29; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(591)	Negative of Rev AH-3; Line 30; Col. a	25
26	CPUC reimbursement fees	(8,070)	Negative of Rev AH-3; Line 31; Col. a	26
27	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(62)	Negative of Rev AH-3; Line 32; Col. a	27
28	General Advertising Expenses	(193)	Negative of Rev AH-3; Line 34; Col. b	28
29	CPUC energy efficiency programs	(260)	Negative of Rev AH-3; Sum Lines 24, 26, 28, 35, 37; Col. a or b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(70)	Negative of Rev AH-3; Line 38; Col. b	30
31	Other A&G Exclusion Adjustments	(120,323)	Negative of Rev AH-3; Sum Lines 27, 36; Col. a or b	31
32	FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)	(1,534)	Rev AH-3; Line 20; Col. d	32
33	Other Cost Adjustments	459 ✓	Pg7.2 Negative of Rev AH-3; Line 20; Col. f	33
34	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 294,984	Sum Lines 21 thru 33	34
35	Less: Property Insurance (Due to different allocation factor)	(5,392)	Negative of AH-3; Line 5; Col. c	35
36	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 289,592	Line 34 + Line 35	36
37	Transmission Wages and Salaries Allocation Factor	10.04%	Statement A; Line 17	37
38	Transmission Related Non-Direct Administrative & General Expenses	\$ 29,083	Line 36 x Line 37	38
39	Property Insurance Allocated to Transmission, General, and Common Plant	2,080	Negative of Line 35 x Line 59	39
40	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 31,163	Line 38 + Line 39	40
41				41
42	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			42
43	Transmission Plant & Incentive Transmission Plant	\$ 5,164,792	Pg7 Rev Statement AD; Line 25	43
44	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	44
45	Transmission Related General Plant	36,286	Pg7 Rev Statement AD; Line 29	45
46	Transmission Related Common Plant	79,533	Pg7 Rev Statement AD; Line 31	46
47	Total Transmission Related Investment in Plant	\$ 5,280,611	Sum Lines 43 thru 46	47
48				48
49	Total Transmission Plant & Incentive Transmission Plant	\$ 5,164,792	Line 43 Above	49
50	Total Steam Production Plant	567,644	Pg7 Rev Statement AD; Line 1	50
51	Total Nuclear Production Plant	-	Shall be Zero	51
52	Total Other Production Plant	510,344	Pg7 Rev Statement AD; Line 7	52
53	Total Distribution Plant	6,294,515	Pg7 Rev Statement AD; Line 9	53
54	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	54
55	Total General Plant	361,309	Pg7 Rev Statement AD; Line 17	55
56	Total Common Plant	791,935	Pg7 Rev Statement AD; Line 19	56
57	Total Plant in Service Excluding SONGS	\$ 13,690,539	Sum Lines 9 thru 56	57
58				58
59	Transmission Property Insurance and Tax Allocation Factor ¹	38.57%	Line 47 / Line 57	59

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

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

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:			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			4
5	Total Non-Direct Transmission O&M Expense	\$ 87,096	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(6,098)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development	(2,804)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses	(7,321)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense	(4,984)	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	(6,066)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(12,092)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(16,365)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(598)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2017 Base Period	16
17	FERC Audit Adjustments	(1,484) ✓	Pg10.2 Rev AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 29,283 ✓	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	\$ 425,629	AH-3; Line 20; Col. a	21
22	Adjustments to Per Book A&G Expense:			22
23	Damages & Injuries	-	Negative of AH-3; Line 25; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 29; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution	(591)	Negative of AH-3; Line 30; Col. a	25
26	CPUC reimbursement fees	(8,070)	Negative of AH-3; Line 31; Col. a	26
27	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(62)	Negative of AH-3; Line 32; Col. a	27
28	General Advertising Expenses	(193)	Negative of AH-3; Line 33; Col. b	28
29	CPUC energy efficiency programs	(260)	Negative of AH-3; Sum Lines 24, 26, 28, 34, 36; Col. a or b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(70)	Negative of AH-3; Line 37; Col. b	30
31	Other A&G Exclusion Adjustments	(120,323)	Negative of AH-3; Sum Lines 27, 35; Col. a or b	31
32	FERC Audit Adjustments	(1,534) ✓	Pg10.4 Rev AH-3; Line 20; Col. d	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 294,525 ✓	Sum Lines 21 thru 32	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	\$ 289,133 ✓	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.04%	Statement A; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 29,037 ✓	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	2,080	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 31,117 ✓	Line 37 + Line 38	39
40				40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:			41
42	Transmission Plant & Incentive Transmission Plant	\$ 5,164,792 ✓	Pg7 Rev Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	36,286 ✓	Pg7 Rev Statement AD; Line 29	44
45	Transmission Related Common Plant	79,533 ✓	Pg7 Rev Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 5,280,611 ✓	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 5,164,792 ✓	Line 40 Above	48
49	Total Steam Production Plant	567,644 ✓	Pg7 Rev Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	Total Other Production Plant	510,344 ✓	Pg7 Rev Statement AD; Line 7	51
52	Total Distribution Plant	6,294,515 ✓	Pg7 Rev Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	53
54	Total General Plant	361,309 ✓	Pg7 Rev Statement AD; Line 17	54
55	Total Common Plant	791,935 ✓	Pg7 Rev Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 13,690,539 ✓	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	38.57%	Line 46 / Line 56	58

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 1 filing per ER19-1513.

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

REVISED

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) FERC Audit Adj	(e) = (c) + (d) Adj A&G with FERC Audit Adj	(f) ⁶ Add / (Deduct) A&G Cost Adj	(g) = (e) - (f) Revised A&G	Reference	Line No.
Administrative & General											
1	920	A&G Salaries	\$ 36,248	\$ -	\$ 36,248		\$ 36,248	\$ 36,248	Form 1; Page 323; Line 181	1	
2	921	Office Supplies & Expenses	7,641	-	7,641	√ (462) ⁵	7,179	7,179	Form 1; Page 323; Line 182	2	
3	922	Less: Administrative Expenses Transferred-Credit	(7,635)	-	(7,635)	√ (2,350) ²	(9,985)	(9,985)	Form 1; Page 323; Line 183	3	
4	923	Outside Services Employed	83,058	-	83,058	√ 1,267 ³	84,326	84,326	Form 1; Page 323; Line 184	4	
5	924	Property Insurance	5,392	-	5,392		5,392	5,392	Form 1; Page 323; Line 185	5	
6	925	Injuries & Damages	95,755	83	95,672		95,672	95,672	Form 1; Page 323; Line 186	6	
7	926	Employee Pensions & Benefits	40,059	177	39,882		39,882	39,882	Form 1; Page 323; Line 187	7	
8	927	Franchise Requirements	120,401	120,401	-		-	-	Form 1; Page 323; Line 188	8	
9	928	Regulatory Commission Expenses	18,405	8,723	9,682	√ 216 ⁴	9,898	9,898	Form 1; Page 323; Line 189	9	
10	929	Less: Duplicate Charges (Company Energy Use)	(2,221)	-	(2,221)		(2,221)	(459) √	(1,762)	Form 1; Page 323; Line 190	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	√ (206) ⁵	7,105	7,105	Form 1; Page 323; Line 192	12	
13	931	Rents	11,961	-	11,961		11,961	11,961	Form 1; Page 323; Line 193	13	
14	935	Maintenance of General Plant	9,138	70	9,068		9,068	9,068	Form 1; Page 323; Line 196	14	
15										15	
16		Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1,534)	\$ 294,525	\$ (459) √	\$ 294,984	Sum Lines 1 thru 14	16
17										17	
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	-	-	-		-	-		18	
19										19	
20		Total Adjusted Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1,534)	\$ 294,525	\$ (459) √	\$ 294,984	Line 16 + Line 18	20
21										21	
22										22	
23		Excluded 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	Franchise Requirements		120,401						27	
28	928	CPUC energy efficiency programs	-							28	
29		CPUC Intervenor Funding Expense - Transmission	-							29	
30		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	929	Duplicate Charges (Company Energy Use) ⁶								33	
34	930.1	General Advertising Expenses		193						34	
35	930.2	CPUC energy efficiency programs	-							35	
36		Abandoned Projects	(77)	(77)						36	
37	931	CPUC energy efficiency programs		-						37	
38	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		70						38	
39										39	
40		Total Excluded Expenses		\$ 129,569						40	
41										41	
42										42	
43	√	Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.								43	
44	¹	This amount represents the Non-Direct A&G expenses billed to Citizens in 2017, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.								44	
45										45	
46	²	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.								46	
47	³	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.								47	
48	⁴	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.								48	
49	⁵	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.								49	
50	⁶	This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.								50	
51										51	

AS FILED AH-3 WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) FERC Audit Adj	(e) = (c) + (d) Adj A&G with FERC Audit Adj	Reference	Line No.
		<u>Administrative & General</u>							
1	920	A&G Salaries	\$ 36,248	\$ -	\$ 36,248		\$ 36,248	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	7,641	-	7,641	√ (462) ⁵	7,179	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(7,635)	-	(7,635)	√ (2,350) ²	(9,985)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	83,058	-	83,058	√ 1,267 ³	84,326	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,392	-	5,392		5,392	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	95,755	83	95,672		95,672	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	40,059	177	39,882		39,882	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	120,401	120,401	-		-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	18,405	8,723	9,682	√ 216 ⁴	9,898	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(2,221)	-	(2,221)		(2,221)	Form 1; Page 323; Line 190	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	√ (206) ⁵	7,105	Form 1; Page 323; Line 192	12
13	931	Rents	11,961	-	11,961		11,961	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,138	70	9,068		9,068	Form 1; Page 323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1,534)	\$ 294,525	Sum Lines 1 thru 14	16
17									17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	-	-	-		-		18
19									19
20		Total Adjusted Administrative & General Expenses	\$ 425,629	\$ 129,569	\$ 296,060	√ \$ (1,534)	\$ 294,525	Line 16 + Line 18	20
21									21
22									22
23		<u>Excluded Expenses:</u>							23
24	925	CPUC energy efficiency programs	\$ 83						24
25		Injuries & Damages	-	\$ 83					25
26	926	CPUC energy efficiency programs		177					26
27	927	Franchise Requirements		120,401					27
28	928	CPUC energy efficiency programs	-						28
29		CPUC Intervenor Funding Expense - Transmission	-						29
30		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		193					33
34	930.2	CPUC energy efficiency programs	-						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	√	Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 1 filing per ER19-1513.							42
43	¹	This amount represents the Non-Direct A&G expenses billed to Citizens in 2017, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.							43
44									44
45	²	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.							45
46	³	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.							46
47	⁴	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.							47
48	⁵	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.							48
49									49

REVISED

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.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 119,385	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.23%	Pg7 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 45,646	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 44,443	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 16,992	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 29,283		Pg7 Rev Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	31,163	✓	Pg7 Rev Statement AH; Line 40	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 60,446	✓	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	\$ 7,556	✓	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.**

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

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.	Working Cash	13-Months Average 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		38.23% v	Pg7 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 45,646 v	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		\$ 16,992 v	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ 29,283 v	Pg10 Rev Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		31,117 v	Pg10 Rev Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 23	14
15	Total		\$ 60,400 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		\$ 7,550 v	Line 15 x Line 17	19

v Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 1 filing per ER19-1513.

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

REVISED

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

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1				1		
<u>Long-Term Debt Component - Denominator:</u>						
2				2		
3	112; 18; c	\$ 4,573,220		3		
4	112; 19; c	-		4		
5	112; 21; c	-		5		
6	112; 22; c	-		6		
7	112; 23; c	(11,675)		7		
8		\$ 4,561,545	Sum Lines 2 thru 6	8		
9				9		
<u>Long-Term Debt Component - Numerator:</u>						
10	117; 62; c	\$ 185,809		10		
11	117; 63; c	3,446		11		
12	117; 64; c	3,335		12		
13	117; 65; c	-		13		
14	117; 66; c	-		14		
15		\$ 192,589	Sum Lines 10 thru 14	15		
16				16		
17		4.22%	Line 15 / Line 7	17		
18				18		
<u>Preferred Equity Component:</u>						
19				19		
20	112; 3; c	\$ -		20		
21	118; 29; c	\$ -		21		
22		0.00%	Line 21 / Line 20	22		
23				23		
<u>Common Equity Component:</u>						
24				24		
25	112; 16; c	\$ 5,596,415		25		
26	112; 3; c	-	Negative of Line 20 Above	26		
27	112; 12; c	-		27		
28	112; 15; c	8,217		28		
29		\$ 5,604,632	Sum Lines 25 thru 28	29		
30				30		
31				31		
32		11.20%	SDG&E Return on Equity	32		
33	(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Cap. Struct.	Cost of	Weighted	34	
35	Amounts ¹	Ratio	Capital	Cost of Capital	35	
36					36	
37	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Line 17 Above	37
38	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	5,604,632	55.13%	11.20%	6.17%	Col. c = Line 32 Above	39
40	\$ 10,166,178	100.00%		8.07%	Sum Lines 37 thru 39	40
41						41
42				6.17%	Line 38 + Line 39; Col. d	42
43						43
44						44
45				0.00%	Shall be Zero	45
46	(a)	(b)	(c)	(d) = (b) x (c)		46
47		Cap. Struct.	Cost of	Weighted		47
48	Amounts ¹	Ratio	Capital	Cost of Capital		48
49						49
50	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54						54
55				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

² ROE is pursuant to SDG&E's TO5 Formula Informational Filing in Docket No. ER19-221-000.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.17%	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 + Line 38	8
9	D = Transmission Rate Base	\$ 3,598,172 v	Pg11 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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6728%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.17%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,524	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,598,172 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6728%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7759%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.4487%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	8.0690%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	10.5177%	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 is embedded in the Equity AFUDC component of Transmission Depreciation expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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, 2017

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1				1	
<u>Long-Term Debt Component - Denominator:</u>					
2				2	
3	112; 18; c	\$ 4,573,220		3	
4	112; 19; c	-		4	
5	112; 21; c	-		5	
6	112; 22; c	-		6	
7	112; 23; c	(11,675)		7	
8		\$ 4,561,545	Sum Lines 2 thru 6	8	
9				9	
<u>Long-Term Debt Component - Numerator:</u>					
10	117; 62; c	\$ 185,809		10	
11	117; 63; c	3,446		11	
12	117; 64; c	3,335		12	
13	117; 65; c	-		13	
14	117; 66; c	-		14	
15		\$ 192,589	Sum Lines 10 thru 14	15	
16				16	
17		4.22%	Line 15 / Line 7	17	
18				18	
<u>Preferred Equity Component:</u>					
19				19	
20	112; 3; c	\$ -		20	
21	118; 29; c	\$ -		21	
22		0.00%	Line 21 / Line 20	22	
23				23	
<u>Common Equity Component:</u>					
24				24	
25	112; 16; c	\$ 5,596,415		25	
26	112; 3; c	-	Negative of Line 20 Above	26	
27	112; 12; c	-		27	
28	112; 15; c	8,217		28	
29		\$ 5,604,632	Sum Lines 25 thru 28	29	
30				30	
31				31	
32			11.20%	SDG&E Return on Equity	
33	(a)	(b)	(c)	(d) = (b) x (c)	
34		Cap. Struct.	Cost of	Weighted	
35		Ratio	Capital	Cost of Capital	
36					
37	\$ 4,561,545	44.87%	4.22%	1.89%	Col. c = Line 17 Above
38	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	5,604,632	55.13%	11.20%	6.17%	Col. c = Line 32 Above
40	\$ 10,166,178	100.00%		8.07%	Sum Lines 37 thru 39
41					
42				6.17%	Line 38 + Line 39; Col. d
43					
44					
45				0.00%	Shall be Zero
46	(a)	(b)	(c)	(d) = (b) x (c)	
47		Cap. Struct.	Cost of	Weighted	
48		Ratio	Capital	Cost of Capital	
49					
50	\$ -	0.00%	0.00%	0.00%	Shall be Zero
51	-	0.00%	0.00%	0.00%	Shall be Zero
52	-	0.00%	0.00%	0.00%	Shall be Zero
53	\$ -	0.00%		0.00%	Sum Lines 50 thru 52
54					
55				0.00%	Line 51 + Line 52; Col. d

¹ Amount is based upon December 31 balances.

² ROE is pursuant to SDG&E's TO5 Formula Informational Filing in Docket No. ER19-221-000.

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.17%	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 + Line 38	8
9	D = Transmission Rate Base	\$ 3,598,166 v	Pg15 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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6728%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.17%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 5,524	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,598,166 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6728%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7759%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.4487%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	8.0690%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	10.5177%	Line 27 + Line 29	31

v Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 1 filing per ER19-1513.

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

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

REVISED

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.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
<u>D. Incentive Transmission Construction Work In Progress</u>			

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

REVISED

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.

<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>		1
2	Transmission Plant	\$ 5,164,792	Pg7 Rev Statement AD; Line 11 2
3	Transmission Related Electric Misc. Intangible Plant	16,449	Pg7 Rev Statement AD; Line 27 3
4	Transmission Related General Plant	36,286	Pg7 Rev Statement AD; Line 29 4
5	Transmission Related Common Plant	79,533	Pg7 Rev Statement AD; Line 31 5
6	Total Gross Transmission Plant	<u>\$ 5,297,060</u>	Sum Lines 2 thru 5 6
7			7
8	<u>Transmission Related Depreciation Reserve:</u>		8
9	Transmission Plant Depreciation Reserve	\$ 1,003,655	Pg8 Rev Statement AE; Line 1 9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	9,543	Pg8 Rev Statement AE; Line 11 10
11	Transmission Related General Plant Depr Reserve	14,606	Pg8 Rev Statement AE; Line 13 11
12	Transmission Related Common Plant Depr Reserve	40,577	Pg8 Statement AE; Line 15 12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,068,381</u>	Sum Lines 9 thru 12 13
14			14
15	<u>Net Transmission Plant:</u>		15
16	Transmission Plant	\$ 4,161,137	Line 2 Minus Line 9 16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,906	Line 3 Minus Line 10 17
18	Transmission Related General Plant	21,680	Line 4 Minus Line 11 18
19	Transmission Related Common Plant	38,956	Line 5 Minus Line 12 19
20	Total Net Transmission Plant	<u>\$ 4,228,679</u>	Sum Lines 16 thru 19 20
21			21
22	<u>B. Incentive Project Net Transmission Plant:</u>		22
23	Incentive Transmission Plant	\$ -	Shall be Zero 23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero 24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24 25

SAN DIEGO GAS & ELECTRIC COMPANY
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.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 4,161,137	Page 2; Line 16	2
3	6,906	Page 2; Line 17	3
4	21,680	Page 2; Line 18	4
5	38,956	Page 2; Line 19	5
6	<u>\$ 4,228,679</u>	Sum Lines 2 thru 5	6
7			7
8			8
<u>Rate Base Additions:</u>			
9	\$ 2,813	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	<u>\$ 2,813</u>	Line 9 + Line 10	11
12			12
13			13
<u>Rate Base Reductions:</u>			
14	\$ (703,514)	Pg9 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (703,514)</u>	Line 14 + Line 15	16
17			17
18			18
<u>Working Capital:</u>			
19	\$ 45,646	Pg12 Rev Statement AL; Line 5	19
20	16,992	Pg12 Rev Statement AL; Line 9	20
21	7,550	Pg12 Rev Statement AL; Line 19	21
22	<u>\$ 70,188</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 3,598,166</u>	Sum Lines 6, 11, 16, 22, 24	26
27			27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	<u>\$ -</u>	Line 29 + Line 30	31
32			32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	<u>\$ -</u>	Line 34 + Line 35	36
37			37
38	<u>\$ -</u>	Shall be Zero	38

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 1 filing per ER19-1513.

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.

A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1	
2	Transmission Plant	\$ 5,164,792	✓	Pg7 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	16,449	✓	Pg7 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	36,286	✓	Pg7 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	79,533	✓	Pg7 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 5,297,060	✓	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$ 1,003,655	✓	Pg8 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	9,543	✓	Pg8 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	14,606	✓	Pg8 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	40,577	✓	Pg8 Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,068,381	✓	Sum Lines 9 thru 12	13
14					14
15	<u>Net Transmission Plant:</u>				15
16	Transmission Plant	\$ 4,161,137	✓	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	6,906	✓	Line 3 Minus Line 10	17
18	Transmission Related General Plant	21,680	✓	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	38,956	✓	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 4,228,679	✓	Sum Lines 16 thru 19	20
21					21
22	<u>B. Incentive Project Net Transmission Plant:</u>				22
23	Incentive Transmission Plant	\$ -		Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-		Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -		Line 23 Minus Line 24	25

✓ Items in **BOLD** have changed due to various FERC audit adj. compared to Appendix XII Cycle 1 filing per ER19-1513.

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

**Appendix XII Cycle 7 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 1**

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly	Monthly	Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Interest	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Rate ¹	in Revenue	Interest	in Revenue	6
7	Month	Year	in Revenue	wo Interest	Interest	with Interest	7
8	January	2017	\$ 0.03	0.30%	\$ 0.03	\$ 0.00	8
9	February	2017	0.03	0.27%	0.05	-	9
10	March	2017	0.03	0.30%	0.08	0.00	10
11	April	2017	0.03	0.30%	0.10	0.00	11
12	May	2017	0.03	0.32%	0.13	0.00	12
13	June	2017	0.03	0.30%	0.15	0.00	13
14	July	2017	0.03	0.34%	0.18	0.00	14
15	August	2017	0.03	0.34%	0.20	0.00	15
16	September	2017	0.03	0.33%	0.23	0.00	16
17	October	2017	0.03	0.36%	0.25	0.00	17
18	November	2017	0.03	0.35%	0.28	0.00	18
19	December	2017	0.03	0.36%	0.31	0.00	19
20	January	2018		0.36%	0.31	0.00	20
21	February	2018		0.33%	0.31	0.00	21
22	March	2018		0.36%	0.31	0.00	22
23	April	2018		0.37%	0.31	0.00	23
24	May	2018		0.38%	0.31	0.00	24
25	June	2018		0.37%	0.31	0.00	25
26	July	2018		0.40%	0.31	0.00	26
27	August	2018		0.40%	0.32	0.00	27
28	September	2018		0.39%	0.32	0.00	28
29	October	2018		0.42%	0.32	0.00	29
30	November	2018		0.41%	0.32	0.00	30
31	December	2018		0.42%	0.32	0.00	31
32	January	2019		0.44%	0.32	0.00	32
33	February	2019		0.40%	0.32	0.00	33
34	March	2019		0.44%	0.32	0.00	34
35	April	2019		0.45%	0.33	0.00	35
36	May	2019		0.46%	0.33	0.00	36
37	June	2019		0.45%	0.33	0.00	37
38	July	2019		0.47%	0.33	0.00	38
39	August	2019		0.47%	0.33	0.00	39
40	September	2019		0.45%	0.33	0.00	40
41	October	2019		0.46%	0.33	0.00	41
42	November	2019		0.45%	0.34	0.00	42
43	December	2019		0.46%	0.34	0.00	43
44	January	2020		0.42%	0.34	0.00	44
45	February	2020		0.39%	0.34	0.00	45
46	March	2020		0.42%	0.34	0.00	46
47	April	2020		0.39%	0.34	0.00	47
48	May	2020		0.40%	0.34	0.00	48
49	June	2020		0.39%	0.35	0.00	49
50	July	2020		0.29%	0.35	0.00	50
51	August	2020		0.29%	0.35	0.00	51
52	September	2020		0.28%	0.35	0.00	52
53	October	2020		0.28%	0.35	0.00	53
54	November	2020		0.27%	0.35	0.00	54
55	December	2020		0.28%	0.35	0.00	55

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

**Appendix XII Cycle 7 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 1**

(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3				Cumulative		Cumulative	3	
4		Monthly		Overcollection (-) or		Overcollection (-) or	4	
5		Undercollection (-) 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%	0.35	0.00	0.35	56
57	February	2021		0.25%	0.35	0.00	0.36	57
58	March	2021		0.28%	0.36	0.00	0.36	58
59	April	2021		0.27%	0.36	0.00	0.36	59
60	May	2021		0.28%	0.36	0.00	0.36	60
61	June	2021		0.27%	0.36	0.00	0.36	61
62	July	2021		0.28%	0.36	0.00	0.36	62
63	August	2021		0.28%	0.36	0.00	0.36	63
64	September	2021		0.27%	0.36	0.00	0.36	64
65	October	2021		0.28%	0.36	0.00	0.36	65
66	November	2021		0.27%	0.36	0.00	0.36	66
67	December	2021		0.28%	0.36	0.00	0.37	67
68	January	2022		0.28%	0.37	0.00	0.37	68
69	February	2022		0.25%	0.37	0.00	0.37	69
70	March	2022		0.28%	0.37	0.00	0.37	70
71	April	2022		0.27%	0.37	0.00	0.37	71
72	May	2022		0.28%	0.37	0.00	0.37	72
73	June	2022		0.27%	0.37	0.00	0.37	73
74	July	2022		0.31%	0.37	0.00	0.37	74
75	August	2022		0.31%	0.37	0.00	0.37	75
76	September	2022		0.30%	0.37	0.00	0.37	76
77	October	2022		0.42%	0.37	0.00	0.38	77
78	November	2022		0.40%	0.38	0.00	0.38	78
79	December	2022		0.42%	0.38	0.00	0.38	79
80	January	2023		0.54%	0.38	0.00	0.38	80
81	February	2023		0.48%	0.38	0.00	0.38	81
82	March	2023		0.54%	0.38	0.00	0.39	82
83	April	2023		0.62%	0.39	0.00	0.39	83
84	May	2023		0.64%	0.39	0.00	0.39	84
85	June	2023		0.62%	0.39	0.00	0.39	85
86	July	2023		0.68%	0.39	0.00	0.40	86
87	August	2023		0.68%	0.40	0.00	0.40	87
88	September	2023		0.66%	0.40	0.00	0.40	88
89	October	2023		0.71%	0.40	0.00	0.40	89
90	November	2023		0.69%	0.40	0.00	0.41	90
91	December	2023		0.71%	0.41	0.00	0.41	91
92	January	2024		0.72%	0.41	0.00	0.41	92
93	February	2024		0.68%	0.41	0.00	0.41	93
94	March	2024		0.72%	0.41	0.00	0.42	94
95	April	2024		0.70%	0.42	0.00	0.42	95
96	May	2024		0.72%	0.42	0.00	0.42	96
97	June	2024		0.70%	0.42	0.00	0.43	97
98	July	2024		0.72%	0.43	0.00	0.43	98
99	August	2024		0.72%	0.43	0.00	0.43	99
100	September	2024		0.70%	0.43	0.00	0.44	100
101	October	2024		0.72%	0.44	0.00	0.44	101
102	November	2024		0.70%	0.44	0.00	0.44	102
103	December	2024		0.72%	0.44	0.00	0.45	103
104		\$ 0.30			\$ 0.14			104

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

Posted FERC Interest rates

San Diego Gas & Electric Company
Citizen's Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 7 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 2
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>Other Adjustments due to Appendix XII Cycle 2 Cost Adjustments Calculation:</u>			1
2	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before			2
3	Interest	\$ 0.22	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>0.09</u>	Page 13; Line 92; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 0.31	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u>\$ 0.026</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 7 Informational Filing, SDG&E is correcting Appendix XII Cycle 2 for approximately \$310 for the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929. This error had minimally understated the Citizens Share of the SX-PQ Underground Line Segment in the previous Appendix XII Cycle 2 filing causing its correction in the Appendix XII Cycle 7 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Appendix XII Cycle 7 Annual Informational Filing
 Derivation of Other Adjustments Applicable to Appendix XII Cycle 2
 (\$1,000)

Line No.	Description of Annual Costs	A	B	C = A - B	Reference	Line No.
		Revised - Appendix XII Cycle 2 Amounts	As Filed - Appendix XII Cycle 2 ER20-209, ER22-133 and ER24-175 Amounts	Difference Incr (Decr)		
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	817 ✓	816	0	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	<u>87</u>	<u>87</u>	<u>-</u>	Page 3 and Page 4, Line 5	5
6						6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 903	\$ 903	\$ 0	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	-	-	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	<u>-</u>	<u>-</u>	<u>-</u>	Page 3 and Page 4, Line 11	11
12						12
13	Subtotal Annual Costs	\$ 903	\$ 903	\$ 0	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	Page 3 and Page 4, Line 15	15
16						16
17	Total Annual Costs	<u>\$ 903</u>	<u>\$ 903</u>	<u>\$ 0</u>	Line 13 + Line 15	17
18						18

Line No.	Description of Monthly Costs	A	B	C = A - B	Reference	Line No.
		Revised - Appendix XII Cycle 2 Amounts	As Filed - Appendix XII Cycle 2 ER20-209, ER22-133 and ER24-175 Amounts	Difference Incr (Decr)		
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21						21
22	Section 2 - Non-Direct Expense Cost Component	68.048 ✓	68.030	0.018	Page 3 and Page 4, Line 22	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses	<u>7.234</u>	<u>7.234</u>	<u>-</u>	Page 3 and Page 4, Line 24	24
25						25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 75.282 ✓	\$ 75.264	\$ 0.018	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component	-	-	-	Page 3 and Page 4, Line 28	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	-	-	Page 3 and Page 4, Line 30	30
31						31
32	Other Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	Page 3 and Page 4, Line 32	32
33						33
34	Total Monthly Costs	\$ 75.282 ✓	\$ 75.264	\$ 0.018	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period	<u>12</u>	<u>12</u>	<u>-</u>	Page 3 and Page 4, Line 36	36
37						37
38	Total Annual Costs	<u>\$ 903</u>	<u>\$ 903</u>	<u>\$ 0</u>	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.

REVISED

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

Rate Effective Period January 1, 2020 to December 31, 2020
(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	817 v	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	87	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 903	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 903	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 903	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	68,048 v	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	7,234	Line 5 / 12 Months	23
24				24
25	Total Citizens Monthly Prior Year Cost of Service	\$ 75,282 v	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	29
30				30
31	Other Adjustments	-	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	\$ 75,282 v	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 903	Line 34 x Line 36	37
38				38
39				39

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 SUMMARY OF COST COMPONENTS WITH FERC AUDIT ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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

Summary of Cost Components

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

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	816 v	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	87	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 903 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 903 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 903 v	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.030 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	7.234	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 75.264 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 75.264 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	\$ 903 v	Line 34 x Line 36	38
39				39

v Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 2 filing per ER20-209 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

REVISED

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

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

Line No.	Amounts	Reference	Line No.		
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1		
2	Transmission Related O&M Expense	0.70%	Page 2; Line 6	2	
3				3	
4	Transmission Related A&G Expense	0.77% ✓	Page 2; Line 11	4	
5				5	
6	Transmission Related Property Tax Expense	0.94%	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	0.37%	Page 2; Line 51	12	
13				13	
14	Subtotal Annual Carrying Charge Rate	2.99%	Sum Lines 2 thru 12	14	
15				15	
16	Transmission Related Municipal Franchise Fees Expense	1.0277%	0.03%	Line 14 x Franchise Fee Rate	16
17				17	
18	Total Annual Carrying Charge Rate	3.02%	Line 14 + Line 16	18	
19				19	
20	<u>B. Derivation of Non-Direct Expense</u>		20		
21	Citizens Lease Payment	\$ 27,000	Lease Agreement	21	
22				22	
23	Total Annual Carrying Charge Rate	3.02%	Line 18 Above	23	
24				24	
25	Total Non-Direct Expense	\$ 817 ✓	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.

REVISED

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

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 4,635,235	Pg18 Rev AV-4; Line 6	1
2			2
3	A. Transmission Related O&M Expense		3
4	\$ 32,550	Pg7 Rev Statement AH; Line 19	4
5			5
6	Transmission O&M Expense Carrying Charge Percentage	Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		8
9	\$ 35,467 v	Pg7 Rev Statement AH; Line 42	9
10			10
11	Transmission Related A&G Carrying Charge Percentage	Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		13
14	\$ 43,678	Pg13 Rev Statement AK; Line 17	14
15			15
16	Transmission Related Property Tax Carrying Charge Percentage	Line 14 / Line 1	16
17			17
18	D. Transmission Related Payroll Tax Expense		18
19	\$ 1,355	Statement AK; Line 28	19
20			20
21	Transmission Related Payroll Tax Carrying Charge Percentage	Line 19 / Line 1	21
22			22
23	E. Transmission Related Working Capital Revenue		23
24	<u>Citizens Financed Transmission Projects:</u>		24
25	\$ 52,109	Pg8 Rev Statement AL; Line 5	25
26	19,694	Pg8 Rev Statement AL; Line 9	26
27	8,502 v	Pg8 Rev Statement AL; Line 19	27
28	\$ 80,305 v	Sum Lines 25 thru 27	28
29			29
30	10.6506%	Pg10 Rev Statement AV2; Line 31	30
31			31
32	\$ 8,553 v	Line 28 x Line 30	32
33			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		36
37	\$ 23,700	Pg18 Rev AV-4; Line 4	37
38			38
39	47,878	Pg18 Rev AV-4; Line 5	39
40			40
41	\$ 71,578	Line 37 + Line 39	41
42			42
43	10.6506%	Line 30	43
44			44
45	\$ 7,623	Line 41 * Line 43	45
46			46
47	\$ 9,533	Pg12 Rev Statement AJ; Line 17	47
48			48
49	\$ 17,157	Line 45 + Line 47	49
50			50
51	0.37%	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 SX-PQ UNDERGROUND LINE SEGMENT

Section 2 - Non-Direct Expense Cost Component

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

Line No.	Amounts	Reference	Line No.	
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1	
2	Transmission Related O&M Expense	0.70% ✓	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.76%	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	0.94%	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	0.37%	Page 2; Line 51	12
13				13
14	Subtotal Annual Carrying Charge Rate	2.99% ✓	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense	1.0277% 0.03%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	3.02% ✓	Line 14 + Line 16	18
19				19
20	<u>B. Derivation of Non-Direct Expense</u>		20	
21	Citizens Lease Payment	\$ 27,000	Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	3.02% ✓	Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 816 ✓	Line 21 x Line 23	25

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 2 filing per ER20-209 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

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

Line No.		Amounts	Reference	Line No.
1	Net Transmission Plant	\$ 4,635,235	Pg18 Rev AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 32,550	Pg11 Rev Statement AH; Line 19	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.70%	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.	\$ 35,431	Pg11 Rev Statement AH; Line 41	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.76%	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 43,678	Pg13 Rev Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	0.94%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,355	Statement AK; Line 28	19
20				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	\$ 52,109	Pg14 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	19,694	Pg14 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	8,498	Pg14 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 80,300	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.6506%	Pg15 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 8,552	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 23,700	Pg18 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	47,878	Pg18 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 71,578	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.6506%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 7,623	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 9,533	Pg12 Rev Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 17,157	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.37%	Line 49 / Line 1	51

√ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 2 filing per ER20-209 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			4
5	Total Non-Direct Transmission O&M Expense	\$ 88,575	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,878)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development	(2,718)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses	(8,343)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense	(4,406)	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense	(3,046)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(14,935)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(14,792)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(671)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2018 Base Period	16
17	Other Cost Adjustments	(544)	AH-2, Line 37; Col. d	17
18	FERC Audit Adjustments	(693)	Pg11.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 32,550	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	\$ 477,838	Rev AH-3; Line 20; Col. a	22
23	Adjustments to Per Book A&G Expense:			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	CPUC reimbursement fees	(8,601)	Negative of Rev AH-3; Line 33; Col. a	27
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. a or b	32
33	Other Cost Adjustments (incl. in Appendix XII Cycle 4; ER22-133)	826	Rev AH-3, Line 20; Col. d	33
34	FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)	1,984	Rev AH-3; Line 20; Col. f	34
35	Other Cost Adjustments	360 ✓	Pg7.2 Negative of Rev AH-3; Line 20; Col. h	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 335,866	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	\$ 330,343	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor	10.08%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses	\$ 33,296	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant	2,171	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 35,467	Line 40 + Line 41	42
43				43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:			44
45	Transmission Plant & Incentive Transmission Plant	\$ 5,677,788	Pg8 Rev Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Transmission Related General Plant	39,535	Pg8 Rev Statement AD; Line 29	47
48	Transmission Related Common Plant	92,179	Pg8 Rev Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant	\$ 5,809,502	Sum Lines 45 thru 48	49
50				50
51	Total Transmission Plant & Incentive Transmission Plant	\$ 5,677,788	Line 45 Above	51
52	Total Steam Production Plant	545,861	Pg8 Rev Statement AD; Line 1	52
53	Total Nuclear Production Plant	-	Shall be Zero	53
54	Total Other Production Plant	518,891	Pg8 Rev Statement AD; Line 7	54
55	Total Distribution Plant	6,731,031	Pg8 Rev Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	56
57	Total General Plant	392,237	Pg8 Rev Statement AD; Line 17	57
58	Total Common Plant	914,537	Pg8 Rev Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS	\$ 14,780,344	Sum Lines 51 thru 58	59
60				60
61	Transmission Property Insurance and Tax Allocation Factor ¹	39.31%	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.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 88,575	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,878)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development	(2,718)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses	(8,343)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense	(4,406)	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense	(3,046)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(14,935)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(14,792)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(671)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2018 Base Period	16
17	Other Cost Adjustments	(544)	AH-2, Line 37; Col. d	17
18	FERC Audit Adjustments	(693) ✓	Pg11.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses	<u>\$ 32,550</u> ✓	Sum Lines 5 thru 18	19
20				20
21	<u>Derivation of Non-Direct Administrative and General Expense:</u>			21
22	Total Non-Direct Administrative & General Expense	\$ 477,838	AH-3; Line 20; Col. a	22
23	Adjustments to Per Book A&G Expense:			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	General Advertising Expenses	(243)	Negative of AH-3; Line 35; Col. b	29
30	CPUC energy efficiency programs	(447)	Negative of AH-3; Sum Lines 26, 28, 30, 36; Col. a or b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account	(65)	Negative of AH-3; Line 38; Col. b	31
32	Other A&G Exclusion Adjustments	(134,313)	Negative of AH-3; Sum Lines 24, 25, 29, 37; Col. a or b	32
33	Other Cost Adjustments	826	AH-3, Line 20; Col. d	33
34	FERC Audit Adjustments	1,984 ✓	Pg11.6 Rev AH-3; Line 20; Col. f	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	<u>\$ 335,506</u> ✓	Sum Lines 22 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	(5,233)	Negative of AH-3; Line 5; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	<u>\$ 329,983</u> ✓	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	<u>10.08%</u>	Statement A; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	<u>\$ 33,260</u> ✓	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	<u>2,171</u>	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	<u>\$ 35,431</u> ✓	Line 39 + Line 40	41
42				42
43	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			43
44	Transmission Plant & Incentive Transmission Plant	<u>\$ 5,677,788</u> ✓	Pg8 Rev Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	<u>39,535</u> ✓	Pg8 Rev Statement AD; Line 29	46
47	Transmission Related Common Plant	<u>92,179</u> ✓	Pg8 Rev Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	<u>\$ 5,809,502</u> ✓	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	<u>\$ 5,677,788</u> ✓	Line 44 Above	50
51	Total Steam Production Plant	<u>545,861</u> ✓	Pg8 Rev Statement AD; Line 1	51
52	Total Nuclear Production Plant	-	Shall be Zero	52
53	Total Other Production Plant	<u>518,891</u> ✓	Pg8 Rev Statement AD; Line 7	53
54	Total Distribution Plant	<u>6,731,031</u> ✓	Pg8 Rev Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	55
56	Total General Plant	<u>392,237</u> ✓	Pg8 Rev Statement AD; Line 17	56
57	Total Common Plant	<u>914,537</u> ✓	Pg8 Rev Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	<u>\$ 14,780,344</u> ✓	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	<u>39.31%</u> ✓	Line 48 / Line 58	60

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 2 filing per ER20-209 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

REVISED

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) FERC Audit Adj	(g) = (e) + (f) Adj A&G with FERC Audit Adj	(h) ⁷ Add / (Deduct) A&G Cost Adj	(i) = (g) - (h) Revised A&G	Reference	Line No.
		Administrative & General											
1	920	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	1	8,713		8,713	v (1,352) ⁶	7,361		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)		(7,520)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	93,646	334	93,313	v 826	94,139	v (2) ^{4,6}	94,136		94,136	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,523	-	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		112,543	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	48,997	344	48,653		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	v 693 ⁵	11,577		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)	v (360)	(1,262)	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	v (74) ⁶	5,490		5,490	Form 1; Page 323; Line 192	12
13	931	Rents	11,844	-	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		8,991	Form 1; Page 323; Line 196	14
15													15
16		Total Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	v \$ 826	\$ 333,522	v \$ 1,984	\$ 335,506	\$ (360)	\$ 335,866	Sum Lines 1 thru 14	16
17													17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	-	-	-		-		-		-		18
19													19
20		Total Adjusted Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	v \$ 826	\$ 333,522	v \$ 1,984	\$ 335,506	\$ (360)	\$ 335,866	Line 16 + Line 18	20
21													21
22													22
23		Excluded Expenses:											23
24	921	Litigation expenses (ERRA)		\$ 1									24
25	923	Litigation expenses (ERRA)		334									25
26	925	CPUC energy efficiency programs	103										26
27		Injuries & Damages	-	103									27
28	926	CPUC energy efficiency programs		344									28
29	927	Franchise Requirements		131,978									29
30	928	CPUC energy efficiency programs	-										30
31		CPUC Intervenor Funding Expense - Transmission	-										31
32		CPUC Intervenor Funding Expense - Distribution	1,334										32
33		CPUC reimbursement fees	8,601										33
34		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	141	10,076									34
35	929	Duplicate Charges (Company Energy Use)⁷											35
36	930.1	General Advertising Expenses		243									36
37	930.2	CPUC energy efficiency programs	-										37
38		Abandoned Projects	2,000	2,000									38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		65									39
40													40
41		Total Excluded Expenses		\$ 145,143									41
42													42
43		v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.											43
44		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2018, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.											44
45		² Represents reclassification of 2018 3P (People, Process, Priorities) project costs from O&M FERC accounts 560, 580 and 588 to A&G FERC 923, in 2020. This correction is reflected as an "Other Adjustments" in Appendix XII Cycle 4.											45
46		³ FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.											46
47		⁴ FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.											47
48		⁵ FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.											48
49		⁶ FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.											49
50		⁷ This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.											50
51													51
52													52
53													53

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) FERC Audit Adj	(g) = (e) + (f) Adj A&G with FERC Audit Adj	Reference	Line No.
		<u>Administrative & General</u>									
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	v (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	v 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	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	v 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	v (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	v \$ 826	\$ 333,522	v \$ 1,984	\$ 335,506	Sum Lines 1 thru 14	16
17											17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	-	-	-	-	-		-		18
19											19
20		Total Adjusted Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	v \$ 826	\$ 333,522	v \$ 1,984	\$ 335,506	Line 16 + Line 18	20
21											21
22											22
23		<u>Excluded Expenses:</u>									23
24	921	Litigation expenses (ERRA)		\$ 1							24
25	923	Litigation expenses (ERRA)		334							25
26	925	CPUC energy efficiency programs	103								26
27		Injuries & Damages	-	103							27
28	926	CPUC energy efficiency programs	-	344							28
29	927	Franchise Requirements		131,978							29
30	928	CPUC energy efficiency programs	-								30
31		CPUC Intervenor Funding Expense - Transmission	-								31
32		CPUC Intervenor Funding Expense - Distribution	1,334								32
33		CPUC reimbursement fees	8,601								33
34		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	141	10,076							34
35	930.1	General Advertising Expenses		243							35
36	930.2	CPUC energy efficiency programs	-								36
37		Abandoned Projects	2,000	2,000							37
38	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		65							38
39											39
40		Total Excluded Expenses		\$ 145,143							40
41											41
42	v	Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 2 filing per ER20-209 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.									42
43	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2018, which is added back to derive Total Adjusted A&G Expenses in SAP									43
44		Account 7000722, which was created to track Citizens SX-PQ A&G Expense.									44
45	2	Represents reclassification of 2018 3P (People, Process, Priorities) project costs from O&M FERC accounts 560, 580 and 588 to A&G FERC 923, in 2020.									45
46		This correction is reflected as an "Other Adjustments" in Appendix XII Cycle 4.									46
47	3	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.									47
48	4	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside services employed.									48
49	5	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.									49
50	6	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.									50
51											51

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c	\$ 133,752	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.96% v	Pg8 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 52,109 v	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 50,549	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 19,694 v	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				
12	Transmission O&M Expense		\$ 32,550	Pg7 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		35,467 v	Pg7 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 23	14
15	Total		\$ 68,017 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		\$ 8,502 v	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.

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c	\$ 133,752	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.96% v	Pg8 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 52,109 v	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 50,549	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 19,694 v	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ 32,550 v	Pg11 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		35,431 v	Pg11 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 23	14
15	Total		\$ 67,981 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		\$ 8,498 v	Line 15 x Line 17	19

v Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 2 filing per ER20-209 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

REVISED

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

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

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

¹ Amount is based upon December 31 balances.

² ROE is pursuant to SDG&E's TO5 Formula Informational Filing in Docket No. ER19-221-000.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (CCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.25%	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	\$ 6,529	AV-2A; Line 38	8
9	D = Transmission Rate Base	\$ 3,927,749 √	Pg11 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 = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.6979%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.25%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 6,529	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,927,749 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6979%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7871%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.4850%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	8.1656%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (CCR):</u>	10.6506%	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.

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.	
1				1	
<u>Long-Term Debt Component - Denominator:</u>					
2				2	
3	112; 18; c	\$ 4,776,266		3	
4	112; 19; c	-		4	
5	112; 21; c	-		5	
6	112; 22; c	-		6	
7	112; 23; c	(12,610)		7	
8		\$ 4,763,656	Sum Lines 2 thru 6	8	
9				9	
<u>Long-Term Debt Component - Numerator:</u>					
10	117; 62; c	\$ 200,012		10	
11	117; 63; c	3,451		11	
12	117; 64; c	2,799		12	
13	117; 65; c	-		13	
14	117; 66; c	-		14	
15		\$ 206,263	Sum Lines 10 thru 14	15	
16				16	
17		4.33%	Line 15 / Line 7	17	
18				18	
<u>Preferred Equity Component:</u>					
19				19	
20	112; 3; c	\$ -		20	
21	118; 29; c	\$ -		21	
22		0.00%	Line 21 / Line 20	22	
23				23	
<u>Common Equity Component:</u>					
24				24	
25	112; 16; c	\$ 6,011,923		25	
26	112; 3; c	-	Negative of Line 20 Above	26	
27	112; 12; c	-		27	
28	112; 15; c	9,578		28	
29		\$ 6,021,501	Sum Lines 25 thru 28	29	
30				30	
31				31	
32		11.20%	SDG&E Return on Equity	32	
33		(a)	(b)	(c)	(d) = (b) x (c)
34		Cap. Struct.	Cost of	Weighted	
35		Amounts ¹	Capital	Cost of Capital	
36					
37		\$ 4,763,656	44.17%	4.33%	1.91%
38		-	0.00%	0.00%	0.00%
39		6,021,501	55.83%	11.20%	6.25%
40		\$ 10,785,158	100.00%		8.17%
41					
42				6.25%	Line 38 + Line 39; Col. d
43					
44					
45				0.00%	Shall be Zero
46		(a)	(b)	(c)	(d) = (b) x (c)
47		Cap. Struct.	Cost of	Weighted	
48		Amounts ¹	Capital	Cost of Capital	
49					
50		\$ -	0.00%	0.00%	0.00%
51		-	0.00%	0.00%	0.00%
52		-	0.00%	0.00%	0.00%
53		\$ -	0.00%		0.00%
54					Sum Lines 50 thru 52
55				0.00%	Line 51 + Line 52; Col. d

¹ Amount is based upon December 31 balances.

² ROE is pursuant to SDG&E's TO5 Formula Informational Filing in Docket No. ER19-221-000.

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.25%	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	\$ 6,529	AV-2A; Line 38	8
9	D = Transmission Rate Base	\$ 3,927,745 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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6979%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.25%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 6,529	Line 8 Above	19
20	C = Transmission Rate Base	\$ 3,927,745 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6979%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7871%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.4850%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	8.1656%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	10.6506%	Line 27 + Line 29	31

v Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 2 filing per ER20-209 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

AS FILED STMT AV WITH FERC AUDIT ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

REVISED

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

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

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 4,557,795	Page 2; Line 16	3
4	5,862	Page 2; Line 17	4
5	23,700	Page 2; Line 18	5
6	47,878	Page 2; Line 19	6
7	\$ 4,635,235	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ 950	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	\$ 950	Line 9 + Line 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (788,740)	Pg10 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (788,740)	Line 14 + Line 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 52,109	Pg8 Rev Statement AL; Line 5	19
20	19,694	Pg8 Rev Statement AL; Line 9	20
21	8,502 v	Pg8 Rev Statement AL; Line 19	21
22	\$ 80,305 v	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	\$ 3,927,749 v	Sum Lines 6, 11, 16, 22, 24	26
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
27			27
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	\$ -	Line 29 + Line 30	31
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
32			32
33			33
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	\$ -	Line 34 + Line 35	36
<u>D. Incentive Transmission Construction Work In Progress</u>			
37			37
38	\$ -	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.

REVISED

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

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

Line
No.

<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>		1
2	Transmission Plant	\$ 5,677,788	Pg8 Rev Statement AD; Line 11 2
3	Transmission Related Electric Misc. Intangible Plant	17,865	Pg8 Rev Statement AD; Line 27 3
4	Transmission Related General Plant	39,535	Pg8 Rev Statement AD; Line 29 4
5	Transmission Related Common Plant	92,179	Pg8 Rev Statement AD; Line 31 5
6	Total Gross Transmission Plant	\$ 5,827,367	Sum Lines 2 thru 5 6
7			7
8	<u>Transmission Related Depreciation Reserve:</u>		8
9	Transmission Plant Depreciation Reserve	\$ 1,119,993	Pg9 Rev Statement AE; Line 1 9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	12,003	Pg9 Rev Statement AE; Line 11 10
11	Transmission Related General Plant Depr Reserve	15,835	Pg9 Rev Statement AE; Line 13 11
12	Transmission Related Common Plant Depr Reserve	44,301	Pg9 Rev Statement AE; Line 15 12
13	Total Transmission Related Depreciation Reserve	\$ 1,192,132	Sum Lines 9 thru 12 13
14			14
15	<u>Net Transmission Plant:</u>		15
16	Transmission Plant	\$ 4,557,795	Line 2 Minus Line 9 16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,862	Line 3 Minus Line 10 17
18	Transmission Related General Plant	23,700	Line 4 Minus Line 11 18
19	Transmission Related Common Plant	47,878	Line 5 Minus Line 12 19
20	Total Net Transmission Plant	\$ 4,635,235	Sum Lines 16 thru 19 20
21			21
22	<u>B. Incentive Project Net Transmission Plant:</u>		22
23	Incentive Transmission Plant	\$ -	Shall be Zero 23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero 24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24 25

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

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

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
1	Net Transmission Plant:		
2	Transmission Plant	\$ 4,557,795 ✓	Page 2; Line 16
3	Transmission Related Electric Miscellaneous Intangible Plant	5,862 ✓	Page 2; Line 17
4	Transmission Related General Plant	23,700 ✓	Page 2; Line 18
5	Transmission Related Common Plant	47,878 ✓	Page 2; Line 19
6	Total Net Transmission Plant	\$ 4,635,235 ✓	Sum Lines 2 thru 5
8	Rate Base Additions:		
9	Transmission Plant Held for Future Use	\$ 950	Statement AG; Line 1
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3
11	Total Rate Base Additions	\$ 950	Line 9 + Line 10
13	Rate Base Reductions:		
14	Transmission Related Accum. Def. Inc. Taxes	\$ (788,740) ✓	Pg10 Rev Statement AF; Line 7
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11
16	Total Rate Base Reductions	\$ (788,740) ✓	Line 14 + Line 15
18	Working Capital:		
19	Transmission Related Materials and Supplies	\$ 52,109 ✓	Pg14 Rev Statement AL; Line 5
20	Transmission Related Prepayments	19,694 ✓	Pg14 Rev Statement AL; Line 9
21	Transmission Related Cash Working Capital	8,498 ✓	Pg14 Rev Statement AL; Line 19
22	Total Working Capital	\$ 80,300 ✓	Sum Lines 19 thru 21
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5
26	Total Transmission Rate Base	\$ 3,927,745 ✓	Sum Lines 6, 11, 16, 22, 24
28	B. Incentive ROE Project Transmission Rate Base:		
29	Net Incentive Transmission Plant	\$ -	Shall be Zero
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 29 + Line 30
33	C. Incentive Transmission Plant Abandoned Project Rate Base:		
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 2 filing per ER20-209 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

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

Line
 No.

A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1	
2	Transmission Plant	\$ 5,677,788	✓	Pg8 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	17,865	✓	Pg8 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	39,535	✓	Pg8 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	92,179	✓	Pg8 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 5,827,367	✓	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$ 1,119,993	✓	Pg9 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	12,003	✓	Pg9 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	15,835	✓	Pg9 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	44,301	✓	Pg9 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,192,132	✓	Sum Lines 9 thru 12	13
14					14
15	<u>Net Transmission Plant:</u>				15
16	Transmission Plant	\$ 4,557,795	✓	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,862	✓	Line 3 Minus Line 10	17
18	Transmission Related General Plant	23,700	✓	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	47,878	✓	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 4,635,235	✓	Sum Lines 16 thru 19	20
21					21
22	<u>B. Incentive Project Net Transmission Plant:</u>				22
23	Incentive Transmission Plant	\$ -		Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-		Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -		Line 23 Minus Line 24	25

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 2 filing per ER20-209 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

Appendix XII Cycle 7 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 2
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3							3	
4		Monthly		Cumulative		Cumulative	4	
5		Overcollection (-) or	Monthly	Overcollection (-) or		Overcollection (-) or	5	
6		Undercollection (+)	Interest	Undercollection (+)		Undercollection (+)	6	
7	Month	Year	in Revenue	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2018	\$ 0.02	0.36%	\$ 0.02	\$ 0.00	\$ 0.02	8
9	February	2018	0.02	0.33%	0.04	0.00	0.04	9
10	March	2018	0.02	0.36%	0.05	0.00	0.05	10
11	April	2018	0.02	0.37%	0.07	0.00	0.07	11
12	May	2018	0.02	0.38%	0.09	0.00	0.09	12
13	June	2018	0.02	0.37%	0.11	0.00	0.11	13
14	July	2018	0.02	0.40%	0.13	0.00	0.13	14
15	August	2018	0.02	0.40%	0.15	0.00	0.15	15
16	September	2018	0.02	0.39%	0.16	0.00	0.17	16
17	October	2018	0.02	0.42%	0.18	0.00	0.18	17
18	November	2018	0.02	0.41%	0.20	0.00	0.20	18
19	December	2018	0.02	0.42%	0.22	0.00	0.22	19
20	January	2019		0.44%	0.22	0.00	0.22	20
21	February	2019		0.40%	0.22	0.00	0.22	21
22	March	2019		0.44%	0.22	0.00	0.22	22
23	April	2019		0.45%	0.22	0.00	0.23	23
24	May	2019		0.46%	0.23	0.00	0.23	24
25	June	2019		0.45%	0.23	0.00	0.23	25
26	July	2019		0.47%	0.23	0.00	0.23	26
27	August	2019		0.47%	0.23	0.00	0.23	27
28	September	2019		0.45%	0.23	0.00	0.23	28
29	October	2019		0.46%	0.23	0.00	0.23	29
30	November	2019		0.45%	0.23	0.00	0.23	30
31	December	2019		0.46%	0.23	0.00	0.23	31
32	January	2020		0.42%	0.23	0.00	0.23	32
33	February	2020		0.39%	0.23	0.00	0.24	33
34	March	2020		0.42%	0.24	0.00	0.24	34
35	April	2020		0.39%	0.24	0.00	0.24	35
36	May	2020		0.40%	0.24	0.00	0.24	36
37	June	2020		0.39%	0.24	0.00	0.24	37
38	July	2020		0.29%	0.24	0.00	0.24	38
39	August	2020		0.29%	0.24	0.00	0.24	39
40	September	2020		0.28%	0.24	0.00	0.24	40
41	October	2020		0.28%	0.24	0.00	0.24	41
42	November	2020		0.27%	0.24	0.00	0.24	42
43	December	2020		0.28%	0.24	0.00	0.24	43
44	January	2021		0.28%	0.24	0.00	0.24	44
45	February	2021		0.25%	0.24	0.00	0.24	45
46	March	2021		0.28%	0.24	0.00	0.25	46
47	April	2021		0.27%	0.25	0.00	0.25	47
48	May	2021		0.28%	0.25	0.00	0.25	48
49	June	2021		0.27%	0.25	0.00	0.25	49
50	July	2021		0.28%	0.25	0.00	0.25	50
51	August	2021		0.28%	0.25	0.00	0.25	51
52	September	2021		0.27%	0.25	0.00	0.25	52
53	October	2021		0.28%	0.25	0.00	0.25	53
54	November	2021		0.27%	0.25	0.00	0.25	54
55	December	2021		0.28%	0.25	0.00	0.25	55

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

**Appendix XII Cycle 7 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 2**

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Undercollection (+)	Monthly	Undercollection (+)		Undercollection (+)	5
6		in Revenue	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
56	January	2022	0.28%	0.25	0.00	0.25	56
57	February	2022	0.25%	0.25	0.00	0.25	57
58	March	2022	0.28%	0.25	0.00	0.25	58
59	April	2022	0.27%	0.25	0.00	0.25	59
60	May	2022	0.28%	0.25	0.00	0.26	60
61	June	2022	0.27%	0.26	0.00	0.26	61
62	July	2022	0.31%	0.26	0.00	0.26	62
63	August	2022	0.31%	0.26	0.00	0.26	63
64	September	2022	0.30%	0.26	0.00	0.26	64
65	October	2022	0.42%	0.26	0.00	0.26	65
66	November	2022	0.40%	0.26	0.00	0.26	66
67	December	2022	0.42%	0.26	0.00	0.26	67
68	January	2023	0.54%	0.26	0.00	0.26	68
69	February	2023	0.48%	0.26	0.00	0.26	69
70	March	2023	0.54%	0.26	0.00	0.27	70
71	April	2023	0.62%	0.27	0.00	0.27	71
72	May	2023	0.64%	0.27	0.00	0.27	72
73	June	2023	0.62%	0.27	0.00	0.27	73
74	July	2023	0.68%	0.27	0.00	0.27	74
75	August	2023	0.68%	0.27	0.00	0.27	75
76	September	2023	0.66%	0.27	0.00	0.28	76
77	October	2023	0.71%	0.28	0.00	0.28	77
78	November	2023	0.69%	0.28	0.00	0.28	78
79	December	2023	0.71%	0.28	0.00	0.28	79
80	January	2024	0.72%	0.28	0.00	0.28	80
81	February	2024	0.68%	0.28	0.00	0.29	81
82	March	2024	0.72%	0.29	0.00	0.29	82
83	April	2024	0.70%	0.29	0.00	0.29	83
84	May	2024	0.72%	0.29	0.00	0.29	84
85	June	2024	0.70%	0.29	0.00	0.29	85
86	July	2024	0.72%	0.29	0.00	0.30	86
87	August	2024	0.72%	0.30	0.00	0.30	87
88	September	2024	0.70%	0.30	0.00	0.30	88
89	October	2024	0.72%	0.30	0.00	0.30	89
90	November	2024	0.70%	0.30	0.00	0.30	90
91	December	2024	0.72%	0.30	0.00	0.31	91
92		\$ 0.22			\$ 0.09		92

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

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

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

Posted FERC Interest rates

San Diego Gas & Electric Company
Citizen's Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 7 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 3
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>Other Adjustments due to Appendix XII Cycle 3 Cost Adjustments Calculation:</u>			1
2				2
	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before			
3	Interest	\$ 0.41	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>0.14</u>	Page 14; Line 80; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 0.56	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u>\$ 0.046</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 7 Informational Filing, SDG&E is correcting Appendix XII Cycle 3 for approximately \$560 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 SX-PQ Underground Line Segment in the previous Appendix XII Cycle 3 filing causing its correction in the Appendix XII Cycle 7 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Appendix XII Cycle 7 Annual Informational Filing
 Derivation of Other Adjustments Applicable to Appendix XII Cycle 3
 (\$1,000)

		A	B	C = A - B		
Line No.	Description of Annual Costs	Revised - Appendix XII Cycle 3 Amounts	As Filed - Appendix XII Cycle 3 ER21- 320, ER22-133 and ER24-175 Amounts	Difference Incr (Decr)	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	826	826	0	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	8	0	Page 3 and Page 4, Line 5	5
6						6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 834 ✓	\$ 833	\$ 0	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(45)	(45)	0	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	-	-	Page 3 and Page 4, Line 11	11
12						12
13	Subtotal Annual Costs	\$ 788	\$ 788	\$ 0	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	-	-	-	Page 3 and Page 4, Line 15	15
16						16
17	Total Annual Costs	\$ 788	\$ 788	\$ 0	Line 13 + Line 15	17
18						18

		A	B	C = A - B		
Line No.	Description of Monthly Costs	Revised - Appendix XII Cycle 3 Amounts	As Filed - Appendix XII Cycle 3 ER21- 320, ER22-133 and ER24-175 Amounts	Difference Incr (Decr)	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	19
20						20
21	Section 2 - Non-Direct Expense Cost Component	68.820 ✓	68.799	0.021	Page 3 and Page 4, Line 22	21
22						22
23	Section 3 - Cost Component Containing Other Specific Expenses	0.641	0.641	0	Page 3 and Page 4, Line 24	23
24						24
25	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.461 ✓	\$ 69.440	\$ 0.022	Sum Lines 20, 22, 24	25
26						26
27	Section 4 - True-Up Adjustment Cost Component	(3.770) ✓	(3.783)	0.013	Page 3 and Page 4, Line 28	27
28						28
29	Section 5 - Interest True-Up Adjustment Cost Component	-	-	-	Page 3 and Page 4, Line 30	29
30						30
31	Other Adjustments	-	-	-	Page 3 and Page 4, Line 32	31
32						32
33	Total Monthly Costs	\$ 65.691 ✓	\$ 65.657	\$ 0.034	Sum Lines 26, 28, 30, 32	33
34						34
35	Number of Months in Base Period	12	12	-	Page 3 and Page 4, Line 36	35
36						36
37	Total Annual Costs	\$ 788	\$ 788	\$ 0	Page 3 and Page 4, Line 38	37
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.

REVISED

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

Summary of Cost Components

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

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	826	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	Pg8 Rev Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 834 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(45)	Pg7 Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 788	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 788	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.820 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.461 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.770) v	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 65.691 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	\$ 788	Line 34 x Line 36	38
39				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 SX-PQ UNDERGROUND LINE SEGMENT

Summary of Cost Components

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

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	826 v	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	8	Pg8 Rev Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 833 v	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(45)	Pg9 Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 788 v	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 788 v	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.799 v	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	0.641	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 69.440 v	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.783) v	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 65.657 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	\$ 788 v	Line 34 x Line 36	38
39				39

v Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

REVISED

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

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

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

1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		
2	Transmission Related O&M Expense	0.67%	Page 2; Line 6
3			
4	Transmission Related A&G Expense	0.78%	Page 2; Line 11
5			
6	Transmission Related Property Tax Expense	0.99%	Page 2; Line 16
7			
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21
9			
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34
11			
12	Transmission Related General & Common Plant Revenue	0.39%	Page 2; Line 51
13			
14	Subtotal Annual Carrying Charge Rate	3.03%	Sum Lines 2 thru 12
15			
16	Transmission Related Municipal Franchise Fees Expense	1.0275%	0.03% Line 14 x Franchise Fee Rate
17			
18	Total Annual Carrying Charge Rate	3.06%	Line 14 + Line 16
19			
20	<u>B. Derivation of Non-Direct Expense</u>		
21	Citizens Lease Payment	\$ 27,000	Lease Agreement
22			
23	Total Annual Carrying Charge Rate	3.06%	Line 18 Above
24			
25	Total Non-Direct Expense	\$ 826	Line 21 x Line 23

REVISED

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

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

Line No.	Amounts	Reference	Line No.
1	\$ 5,030,146	Pg20 Rev AV-4; Line 6	1
2			2
3	A. Transmission Related O&M Expense		3
4	\$ 33,757	Pg8 Rev Statement AH; Line 19	4
5			5
6	Transmission O&M Expense Carrying Charge Percentage	Line 4 / Line 1	6
7	0.67%		7
8	B. Transmission Related A&G Expense		8
9	Total Transmission Related A&G Expense Including Property Ins.	Pg8 Rev Statement AH; Line 46	9
10			10
11	Transmission Related A&G Carrying Charge Percentage	Line 9 / Line 1	11
12	0.78%		12
13	C. Transmission Related Property Tax Expense		13
14	\$ 49,573	Pg15 Rev Statement AK; Line 17	14
15			15
16	Transmission Related Property Tax Carrying Charge Percentage	Line 14 / Line 1	16
17	0.99%		17
18	D. Transmission Related Payroll Tax Expense		18
19	\$ 1,339	Rev Statement AK; Line 28	19
20			20
21	Transmission Related Payroll Tax Carrying Charge Percentage	Line 19 / Line 1	21
22	0.03%		22
23	E. Transmission Related Working Capital Revenue		23
24	Citizens Financed Transmission Projects:		24
25	\$ 50,519	Pg9 Rev Statement AL; Line 5	25
26	25,304	Pg9 Rev Statement AL; Line 9	26
27	9,111	Pg9 Rev Statement AL; Line 19	27
28	\$ 84,934	Sum Lines 25 thru 27	28
29			29
30	10.4052%	Pg10 Rev Statement AV2; Line 31	30
31			31
32	\$ 8,838	Line 28 x Line 30	32
33			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	Line 32 / Line 1	34
35	0.18%		35
36	F. Transmission Related General & Common Plant Revenue		36
37	\$ 25,445	Pg20 Rev AV-4; Line 4	37
38			38
39	55,081	Pg20 Rev AV-4; Line 5	39
40			40
41	\$ 80,526	Line 37 + Line 39	41
42			42
43	10.4052%	Line 30	43
44			44
45	\$ 8,379	Line 41 * Line 43	45
46			46
47	\$ 11,274	Pg14 Rev Statement AJ; Line 17	47
48			48
49	\$ 19,653	Line 45 + Line 47	49
50			50
51	0.39%	Line 49 / Line 1	51

√ 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 XII CYCLE 6 (ER24-175)

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

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

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	0.67%	Page 2; Line 6	2
3			3
4	0.78% v	Page 2; Line 11	4
5			5
6	0.99%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.39% v	Page 2; Line 51	12
13			13
14	3.03%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	3.06%	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.06%	Line 18 Above	23
24			24
25	\$ 826 v	Line 21 x Line 23	25

v Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

AS FILED SEC.2-NON-DIRECT EXP WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,030,146 ✓	Pg20 Rev AV-4; Line 6	1
2			2
3	A. Transmission Related O&M Expense		3
4	\$ 33,757 ✓	Pg13 Rev Statement AH; Line 19	4
5			5
6	Transmission O&M Expense Carrying Charge Percentage	0.67% Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		8
9	\$ 39,084 ✓	Pg13 Rev Statement AH; Line 43	9
10			10
11	Transmission Related A&G Carrying Charge Percentage	0.78% ✓ Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		13
14	\$ 49,573 ✓	Pg15 Rev Statement AK; Line 17	14
15			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	\$ 1,339 ✓	Rev Statement AK; Line 28	19
20			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	\$ 50,519 ✓	Pg16 Rev Statement AL; Line 5	25
26	25,304 ✓	Pg16 Rev Statement AL; Line 9	26
27	9,105 ✓	Pg16 Rev Statement AL; Line 19	27
28	\$ 84,928 ✓	Sum Lines 25 thru 27	28
29			29
30	10.4052% ✓	Pg17 Rev Statement AV2; Line 31	30
31			31
32	\$ 8,837 ✓	Line 28 x Line 30	32
33			33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18% Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		36
37	\$ 25,445 ✓	Pg20 Rev AV-4; Line 4	37
38			38
39	55,081 ✓	Pg20 Rev AV-4; Line 5	39
40			40
41	\$ 80,526 ✓	Line 37 + Line 39	41
42			42
43	10.4052% ✓	Line 30	43
44			44
45	\$ 8,379 ✓	Line 41 * Line 43	45
46			46
47	\$ 11,274 ✓	Pg14 Rev Statement AJ; Line 17	47
48			48
49	\$ 19,653 ✓	Line 45 + Line 47	49
50			50
51	0.39% ✓	Line 49 / Line 1	51

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

REVISED

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

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.	
1												1	
2												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												5	
6												6	
7												7	
8												8	
9	<u>Month</u>	<u>Year</u>	<u>Cost of Service</u> ¹	<u>Monthly True-Up Revenues</u> ²	<u>Prior True-Up Adjustment</u> ³	<u>Prior Other Adjustments</u> ⁴	<u>Adjusted Monthly True-Up Revenues</u>	<u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u>	<u>Monthly Interest Rate</u> ⁵	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>	9
10	January	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.44%	\$ -	\$ -	\$ -	10
11	February	2019	-	-	-	-	-	-	0.40%	-	-	-	11
12	March	2019	-	-	-	-	-	-	0.44%	-	-	-	12
13	April	2019	-	-	-	-	-	-	0.45%	-	-	-	13
14	May	2019	-	-	-	-	-	-	0.46%	-	-	-	14
15	June	2019	69	76	-	-	76	(6)	0.45%	(6)	(0)	(6)	15
16	July	2019	69	76	-	-	76	(6)	0.47%	(13)	(0)	(13)	16
17	August	2019	69	76	-	-	76	(6)	0.47%	(19)	(0)	(19)	17
18	September	2019	69	76	-	-	76	(6)	0.45%	(26)	(0)	(26)	18
19	October	2019	69	76	-	-	76	(6)	0.46%	(32)	(0)	(32)	19
20	November	2019	69	76	-	-	76	(6)	0.45%	(39)	(0)	(39)	20
21	December	2019	69	76	-	-	76	(6)	0.46%	(45)	(0)	(45)	21
22			\$ 486	\$ 531	\$ -	\$ -	\$ 531	\$ (45)		\$ (1)			22

Note: This tab is kept here even though there's no change in the result since it's shown in \$1000s to make sure of the calculation done.

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

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

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

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

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

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

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

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

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.	
1												1	
2												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												5	
6									Cumulative		Cumulative	6	
7									Overcollection (-) or		Overcollection (-) or	7	
8									Undercollection (+)		Undercollection (+)	8	
9	Month	Year	Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Interest	Interest	with Interest	9
10	January	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.44%	\$ -	\$ -	\$ -	10
11	February	2019	-	-	-	-	-	-	0.40%	-	-	-	11
12	March	2019	-	-	-	-	-	-	0.44%	-	-	-	12
13	April	2019	-	-	-	-	-	-	0.45%	-	-	-	13
14	May	2019	-	-	-	-	-	-	0.46%	-	-	-	14
15	June	2019	69	76	-	-	76	(6)	0.45%	(6)	(0)	(6)	15
16	July	2019	69	76	-	-	76	(6)	0.47%	(13)	(0)	(13)	16
17	August	2019	69	76	-	-	76	(6)	0.47%	(19)	(0)	(19)	17
18	September	2019	69	76	-	-	76	(6)	0.45%	(26) v	(0)	(26) v	18
19	October	2019	69	76	-	-	76	(6)	0.46%	(32)	(0)	(32)	19
20	November	2019	69	76	-	-	76	(6)	0.45%	(39) v	(0)	(39) v	20
21	December	2019	69	76	-	-	76	(6)	0.46%	(45)	(0)	(45)	21
22			\$ 486	\$ 531	\$ -	\$ -	\$ 531	\$ (45)		\$ (1)			22

v Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

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

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

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

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

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

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 96,483	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(8,316)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense	(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(132)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments (incl. in ER22-133)	(2,295)	AH-2; Line 37; Col. d	17
18	FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)	(93)	Pg13.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,757	Sum Lines 5 thru 18	19
20				20
21	<u>Derivation of Non-Direct Administrative and General Expense:</u>			21
22	Total Non-Direct Administrative & General Expense	\$ 498,407	Rev AH-3; Line 21; Col. a	22
23	Adjustments to Per Book A&G Expense:			23
24	Abandoned Projects	(577)	Negative of Rev AH-3; Line 43; Col. a	24
25	CPUC energy efficiency programs	(2,632)	Negative of Rev AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 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	Injuries & Damages	-	Negative of Rev AH-3; Line 30; Col. a	29
30	General Advertising Expenses	(113)	Negative of Rev AH-3; Line 41; Col. b	30
31	Franchise Requirements	(127,616)	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 XII Cycle 4; ER22-133)	(1,040)	Rev AH-3; Line 21; Col. d	35
36	Other Cost Adjustments (incl. in Appendix XII Cycle 6; ER24-175)	1,916	Rev AH-3; Line 21; Col. f	36
37	FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)	6,120	Rev AH-3; Line 21; Col. h	37
38	Other Cost Adjustments	460 ✓	Negative of Pg8.3 Rev AH-3; Line 21; Col. j	38
39	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 363,428 ✓	Sum Lines 22 thru 38	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 adj per tab Pg8.1)	(1,916)	Line 36	41
42	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 353,206 ✓	Line 39 thru Line 41	42
43	Transmission Wages and Salaries Allocation Factor	10.14%	Statement AI; Line 17	43
44	Transmission Related Non-Direct Administrative & General Expenses	\$ 35,826 ✓	Line 42 x Line 43	44
45	Property Insurance Allocated to Transmission, General, and Common Plant	3,305	Negative of Line 40 x Line 65	45
46	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 39,131 ✓	Line 44 + Line 45	46
47				47
48	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			48
49	Transmission Plant & Incentive Transmission Plant	\$ 6,195,881	Statement AD; Line 25	49
50	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	50
51	Transmission Related General Plant	42,682	Statement AD; Line 29	51
52	Transmission Related Common Plant	105,053	Statement AD; Line 31	52
53	Total Transmission Related Investment in Plant	\$ 6,343,617	Sum Lines 49 thru 52	53
54				54
55	Total Transmission Plant & Incentive Transmission Plant	\$ 6,195,881	Line 49 Above	55
56	Total Steam Production Plant	549,681	Statement AD; Line 1	56
57	Total Nuclear Production Plant	-	Shall be Zero	57
58	Total Other Production Plant	523,257	Statement AD; Line 7	58
59	Total Distribution Plant	7,218,419	Statement AD; Line 9	59
60	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	60
61	Total General Plant	420,798	Statement AD; Line 17	61
62	Total Common Plant	1,035,704	Statement AD; Line 19	62
63	Total Plant in Service Excluding SONGS	\$ 15,943,740	Sum Lines 55 thru 62	63
64				64
65	Transmission Property Insurance and Tax Allocation Factor ¹	39.79%	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.

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

REVISED STMT AH WITH COST ADJ INCL IN APPENDIX XII CYCLE 3 (ER24-175)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 96,483	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(8,316)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense	(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(132)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments (incl. in ER22-133)	(2,295)	AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,850	Sum Lines 5 thru 18	18
19				19
20	<u>Derivation of Non-Direct Administrative and General Expense:</u>			20
21	Total Non-Direct Administrative & General Expense	\$ 498,407	AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:			22
23	Abandoned Projects	(577)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs	(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col. a or b	24
25	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution	(1,212)	Negative of AH-3; Line 37; Col. a	26
27	CPUC reimbursement fees	(9,791)	Negative of AH-3; Line 38; Col. a	27
28	Injuries & Damages	-	Negative of AH-3; Line 30; Col. a	28
29	General Advertising Expenses	(113)	Negative of AH-3; Line 40; Col. b	29
30	Franchise Requirements	(127,616)	Negative of AH-3; Line 34; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account	(39)	Negative of AH-3; Line 43; Col. a	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	32
33	Other A&G Exclusion Adjustments	(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	33
34	Other Cost Adjustments (incl. in ER22-133)	(1,040)	AH-3; Line 21; Col. d	34
35	Other Cost Adjustments	1,916 ✓	Pg8.2 Rev AH-3; Line 21; Col. f	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 356,848 ✓	Sum Lines 21 thru 35	36
37	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	\$ 348,542 ✓	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor	10.14%	Statement A6; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses	\$ 35,353 ✓	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant	3,307	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 38,661 ✓	Line 40 + Line 41	42
43				43
44	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			44
45	Transmission Plant & Incentive Transmission Plant	\$ 6,197,907	Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Transmission Related General Plant	46,899	Statement AD; Line 29	47
48	Transmission Related Common Plant	105,080	Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant	\$ 6,349,886	Sum Lines 45 thru 48	49
50				50
51	Total Transmission Plant & Incentive Transmission Plant	\$ 6,197,907	Line 45 Above	51
52	Total Steam Production Plant	549,686	Statement AD; Line 1	52
53	Total Nuclear Production Plant	-	Shall be Zero	53
54	Total Other Production Plant	523,340	Statement AD; Line 7	54
55	Total Distribution Plant	7,177,286	Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	56
57	Total General Plant	462,370	Statement AD; Line 17	57
58	Total Common Plant	1,035,968	Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS	\$ 15,946,556	Sum Lines 51 thru 58	59
60				60
61	Transmission Property Insurance and Tax Allocation Factor ¹	39.82%	Line 49 / Line 59	61

✓ Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adjustments included in Appendix XII Cycle 4 per ER22-133.

¹ 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, 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	\$ -	AH-1; Line 48	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			4
5	Total Non-Direct Transmission O&M Expense	\$ 96,483	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(8,316)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense	(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(132)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments	(2,295)	AH-2; Line 37; Col. d	17
18	FERC Audit Adjustments	(93) ✓	Pg13.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,757 ✓	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	\$ 498,407	AH-3; Line 21; Col. a	22
23	Adjustments to Per Book A&G Expense:			23
24	Abandoned Projects	(577)	Negative of AH-3; Line 42; Col. a	24
25	CPUC energy efficiency programs	(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col. 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 38; Col. a	28
29	Injuries & Damages	-	Negative of AH-3; Line 30; Col. a	29
30	General Advertising Expenses	(113)	Negative of AH-3; Line 40; Col. b	30
31	Franchise Requirements	(127,616)	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 ✓	Pg13.6 Rev AH-3; Line 21; Col. f	36
37	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 361,051 ✓	Sum Lines 22 thru 36	37
38	Less: Property Insurance (Due to different allocation factor)	(8,306)	Negative of AH-3; Line 6; Col. c	38
39	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 352,746 ✓	Line 37 + Line 38	39
40	Transmission Wages and Salaries Allocation Factor	10.14%	Statement A; Line 17	40
41	Transmission Related Non-Direct Administrative & General Expenses	\$ 35,780 ✓	Line 39 x Line 40	41
42	Property Insurance Allocated to Transmission, General, and Common Plant	3,305	Negative of Line 38 x Line 62	42
43	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 39,084 ✓	Line 41 + Line 42	43
44				44
45	Derivation of Transmission Plant Property Insurance Allocation Factor:			45
46	Transmission Plant & Incentive Transmission Plant	\$ 6,195,881 ✓	Pg10 Rev Statement AD; Line 25	46
47	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	47
48	Transmission Related General Plant	42,682 ✓	Pg10 Rev Statement AD; Line 29	48
49	Transmission Related Common Plant	105,053 ✓	Pg10 Rev Statement AD; Line 31	49
50	Total Transmission Related Investment in Plant	\$ 6,343,617 ✓	Sum Lines 46 thru 49	50
51				51
52	Total Transmission Plant & Incentive Transmission Plant	\$ 6,195,881 ✓	Line 46 Above	52
53	Total Steam Production Plant	549,681 ✓	Pg10 Rev Statement AD; Line 1	53
54	Total Nuclear Production Plant	-	Shall be Zero	54
55	Total Other Production Plant	523,257 ✓	Pg10 Rev Statement AD; Line 7	55
56	Total Distribution Plant	7,218,419 ✓	Pg10 Rev Statement AD; Line 9	56
57	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	57
58	Total General Plant	420,798 ✓	Pg10 Rev Statement AD; Line 17	58
59	Total Common Plant	1,035,704 ✓	Pg10 Rev Statement AD; Line 19	59
60	Total Plant in Service Excluding SONGS	\$ 15,943,740 ✓	Sum Lines 52 thru 59	60
61				61
62	Transmission Property Insurance and Tax Allocation Factor ¹	39.79% ✓	Line 50 / Line 60	62

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

REVISED

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(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	(j) ⁹ Add / (Deduct) A&G Cost Adj	(k) = (j) - (i) Revised A&G	Reference	Line No.
		Administrative & General													
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	√ \$ 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	√ 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)		(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	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 ¹	54,077	913	53,164	(832) ²	52,332	√ 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		11,361	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)	√	(2,181)		(2,181)	(460) ⁹	(1,721)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	113	-		-	√	-		-		-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) ⁴	146	√	146	√ (63) ⁸	83		83	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564		8,564	√	8,564		8,564		8,564	Form 1; Page 323; Line 193	14
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839	√	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	54	-	54		54		54		54		54		19
20															20
21		Total Adjusted Administrative & General Expenses	\$ 498,407	\$ 142,436	\$ 355,972	\$ (1,040)	\$ 354,932	√ \$ 1,916	\$ 356,848	√ \$ 6,120	\$ 362,967	\$ (460)	\$ 363,428		21
22															22
23															23
24		Excluded Expenses:													24
25	920	CPUC energy efficiency programs		\$ 92											25
26	921	CPUC energy efficiency programs		(1)											26
27	923	Litigation expenses (ERRA)	\$ 74												27
28		CPUC energy efficiency programs	79	153											28
29	925	CPUC energy efficiency programs	269												29
30		Injuries & Damages	-												30
31		Other A&G Exclusion Adjustments	67	336											31
32	926	CPUC energy efficiency programs	730												32
33		Other A&G Exclusion Adjustments	183												33
34	927	Franchise Requirements		127,616											34
35	928	CPUC energy efficiency programs	-												35
36		CPUC Intervenor Funding Expense - Transmission	-												36
37		CPUC Intervenor Funding Expense - Distribution	1,212												37
38		CPUC reimbursement fees	9,791												38
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135											39
40	929	Duplicate Charges (Company Energy Use)⁹													40
41	930.1	General Advertising Expenses		113											41
42	930.2	CPUC energy efficiency programs	-												42
43		Abandoned Projects	577	577											43
44	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39												44
45		CPUC energy efficiency programs	1,463	1,503											45
46															46
47		Total Excluded Expenses		\$ 142,436											47
48															48
49															49
50		√ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.													50
51	¹	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2019.													51
52	²	Represents 2019 Wildfire Mitigation Plan expenses that were not included as excluded expenses in 2019. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.													52
53	³	Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC accounts 566 and 588 to A&G FERC account 923, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.													53
54	⁴	Represents 2019 abandoned project costs that were not included as excluded expenses in 2019. A portion was reclassified from A&G FERC Account 930.2 to FERC Account 426.5, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.													54
55	⁵	Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.													55
56	⁶	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.													56
57	⁷	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.													57
58	⁸	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.													58
59	⁹	This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.													59
60															60
61															61
62															62

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) ³ Addtl A&G Cost Adj	(g) = (e) + (f) Adjusted A&G	Reference	Line No.
		<i>Administrative & General</i>									
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	v 85	\$ 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	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)		(13,570)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	2,359 ³	91,886		92,452	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed				(566) ²		v 566			5
6	924	Property Insurance	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	v 305	140,110	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits ¹	54,077	913	53,164	(832) ²	52,332	v 832	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	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	113	-		-		-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) ⁴	146		146	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564		8,564		8,564	Form 1; Page 323; Line 193	14
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839		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	v \$ 1,916	\$ 356,793	Sum Lines 1 thru 15	17
18											18
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	54	-	54		54		54		19
20											20
21		Total Adjusted Administrative & General Expenses	\$ 498,407	\$ 142,436	\$ 355,972	\$ (1,040)	\$ 354,932	v \$ 1,916	\$ 356,848		21
22											22
23											23
24		Excluded Expenses:									24
25	920	CPUC energy efficiency programs		\$ 92							25
26	921	CPUC energy efficiency programs		(1)							26
27	923	Litigation expenses (ERRA)	\$ 74								27
28	928	CPUC energy efficiency programs	79	153							28
29	925	CPUC energy efficiency programs	269								29
30		Injuries & Damages	-								30
31		Other A&G Exclusion Adjustments	67	336							31
32	926	CPUC energy efficiency programs	730								32
33		Other A&G Exclusion Adjustments	183	913							33
34	927	Franchise Requirements		127,616							34
35	928	CPUC energy efficiency programs	-								35
36		CPUC Intervenor Funding Expense - Transmission	-								36
37		CPUC Intervenor Funding Expense - Distribution	1,212								37
38		CPUC reimbursement fees	9,791								38
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135							39
40	930.1	General Advertising Expenses		113							40
41	930.2	CPUC energy efficiency programs	-								41
42		Abandoned Projects	577	577							42
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39								43
44		CPUC energy efficiency programs	1,463	1,503							44
45											45
46		Total Excluded Expenses		\$ 142,436							46
47											47
48		v Items in bold have changed due to A&G adj. on WMPMA exclusion reversal compared to the original SX-PQ Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl.in Appendix XII Cycle 4 per ER22-133.									48
49		¹ FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP costs for base period 2019.									49
50		² Represents 2019 Wildfire Mitigation Plan expenses that were not included as excluded expenses in 2019. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									50
51		³ Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC accounts 566 and 588 to A&G FERC account 923, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									51
52		⁴ Represents 2019 abandoned project costs that were not included as excluded expenses in 2019. A portion was reclassified from A&G FERC Account 930.2 to FERC Account 426.5, in 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.									52
53		⁵ Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.									53
54											54
55											55
56											56

AS FILED AH-3 WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) FERC Audit Adj	(g) = (e) + (f) Adj A&G with FERC Audit Adj	Reference	Line No.
		Administrative & General									
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	√ \$ (85) ²	\$ 30,835	\$ 30,835	Form 1; Page 323; Line 181	1	
2	921	Office Supplies & Expenses	16,773	(1)	16,775	√ (128) ²	16,647	16,253	Form 1; Page 323; Line 182	2	
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)	6,480 ⁵	(7,090)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093	√ 2,359 ³	91,886	4 ⁷	91,889	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed				(566) ²					5
6	924	Property Insurance	8,306	-	8,306		8,306	8,306	Form 1; Page 323; Line 185	6	
7	925	Injuries & Damages	140,446	336	140,110	√ (305) ²	139,806	139,806	Form 1; Page 323; Line 186	7	
8	926	Employee Pensions & Benefits	54,077	913	53,164	√ (832) ²	52,332	52,332	Form 1; Page 323; Line 187	8	
9	927	Franchise Requirements	127,616	127,616	-		-	-	Form 1; Page 323; Line 188	9	
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268	93 ⁶	11,361	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	113	-		-	-	-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	√ (1,483) ⁴	146	(63) ⁷	83	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	-	8,564		8,564	8,564	Form 1; Page 323; Line 193	14	
15	935	Maintenance of General Plant	12,342	1,503	10,839		10,839	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	√ \$ 6,120	\$ 360,997	Sum Lines 1 thru 15	17
18										18	
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	54	-	54		54	54		19	
20										20	
21		Total Adjusted Administrative & General Expenses	\$ 498,407	\$ 142,436	\$ 355,972	√ \$ (1,040)	\$ 354,932	√ \$ 6,120	\$ 361,051	Line 17 + Line 19	21
22										22	
23										23	
24		Excluded Expenses:								24	
25	920	CPUC energy efficiency programs		\$ 92						25	
26	921	CPUC energy efficiency programs		(1)						26	
27	923	Litigation expenses (ERRA)	\$ 74							27	
28		CPUC energy efficiency programs	79	153						28	
29	925	CPUC energy efficiency programs	269							29	
30		Injuries & Damages	-							30	
31		Other A&G Exclusion Adjustments	67	336						31	
32	926	CPUC energy efficiency programs	730							32	
33		Other A&G Exclusion Adjustments	183	913						33	
34	927	Franchise Requirements		127,616						34	
35	928	CPUC energy efficiency programs	-							35	
36		CPUC Intervenor Funding Expense - Transmission	-							36	
37		CPUC Intervenor Funding Expense - Distribution	1,212							37	
38		CPUC reimbursement fees	9,791							38	
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135						39	
40	930.1	General Advertising Expenses		113						40	
41	930.2	CPUC energy efficiency programs	-							41	
42		Abandoned Projects	577	577						42	
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39							43	
44		CPUC energy efficiency programs	1,463	1,503						44	
45										45	
46		Total Excluded Expenses		\$ 142,436						46	
47										47	
48		√ Items in bold have changed compared to the original Appendix XII Cycle 3 filing per ER21-320, cost adj. incl. in Appendix XII Cycle 4 per ER22-133 and various FERC Audit adj.								48	
49		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2019, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.								49	
50		² Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in the 2019 A&G exclusions. These are being corrected here and reflected as an "Other Adjustments" in Appendix XII Cycle 4.								50	
51		³ Represents reclassification of 2019 3P (People, Process, Priorities) project costs from O&M FERC account 566 and 588 to A&G FERC account 923, in 2020.								51	
52		This correction is reflected as an "Other Adjustments" in Appendix XII Cycle 4.								52	
53		⁴ Represents 2019 abandoned project costs that were not included as excluded expenses in 2019. A portion was reclassified from A&G FERC Account 930.2 to FERC account 426.5, in 2020.								53	
54		This correction is reflected as an "Other Adjustments" in Appendix XII Cycle 4.								54	
55		⁵ FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.								55	
56		⁶ FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory commission expenses.								56	
57		⁷ FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations & lobbying expenses.								57	
58										58	
59										59	

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working Capital

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 128,028	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.46%	Pg10 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,519	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 64,128	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 25,304	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 33,757		Pg 8 Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	39,131	✓	Pg8 Rev Statement AH; Line 46	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 25	14
15	Total	\$ 72,888	✓	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	\$ 9,111	✓	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.**

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 - Months Ending December 31, 2019

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c	\$ 128,028	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.46% v	Pg10 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,519 v	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 64,128	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 25,304 v	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ 33,757 v	Pg13 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		39,084 v	Pg13 Rev Statement AH; Line 43	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 25	14
15	Total		\$ 72,841 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		\$ 9,105 v	Line 15 x Line 17	19

v Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

REVISED

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

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1				1
<u>Long-Term Debt Component - Denominator:</u>				
2				2
3	112; 18; c	\$ 5,140,552		3
4	112; 19; c	-		4
5	112; 21; c	-		5
6	112; 22; c	-		6
7	112; 23; c	(12,166)		7
8		\$ 5,128,386	Sum Lines 2 thru 6	8
9				9
<u>Long-Term Debt Component - Numerator:</u>				
10	117; 62; c	\$ 213,847		10
11	117; 63; c	3,709		11
12	117; 64; c	1,831		12
13	117; 65; c	-		13
14	117; 66; c	-		14
15		\$ 219,387	Sum Lines 10 thru 14	15
16				16
17		4.28%	Line 15 / Line 7	17
18				18
<u>Preferred Equity Component:</u>				
19				19
20	112; 3; c	\$ -		20
21	118; 29; c	\$ -		21
22		0.00%	Line 21 / Line 20	22
23				23
<u>Common Equity Component:</u>				
24				24
25	112; 16; c	\$ 7,099,081		25
26	112; 3; c	-	Negative of Line 20 Above	26
27	112; 12; c	-		27
28	112; 15; c	15,874		28
29		\$ 7,114,955	Sum Lines 25 thru 28	29
30				30
31				31
32		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33	(a)	(b)	(c)	(d) = (b) x (c)
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
35				
36				
37	\$ 5,128,386	41.89%	4.28%	1.79%
38	-	0.00%	0.00%	0.00%
39	7,114,955	58.11%	10.60%	6.16%
40	\$ 12,243,341	100.00%		7.95%
41				
42				6.16%
43				Line 38 + Line 39; Col. d
44				
45				0.00%
46				Shall be Zero
47	(a)	(b)	(c)	(d) = (b) x (c)
48	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital
49				
50	\$ -	0.00%	0.00%	0.00%
51	-	0.00%	0.00%	0.00%
52	-	0.00%	0.00%	0.00%
53	\$ -	0.00%		0.00%
54				Sum Lines 50 thru 52
55				0.00%
				Line 51 + Line 52; Col. d

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,257,486 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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6764%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,257,486 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6764%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7770%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.4533%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.9519%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	10.4052%	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 \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate _(ICCR) 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				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 = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	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				28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	29
30				30
31	E. Incentive Cost of Capital Rate _(ICCR) :	0.0000%	Line 27 + Line 29	31

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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				1		
<u>Long-Term Debt Component - Denominator:</u>						
2				2		
3	112; 18; c	\$ 5,140,552		3		
4	112; 19; c	-		4		
5	112; 21; c	-		5		
6	112; 22; c	-		6		
7	112; 23; c	(12,166)		7		
8		\$ 5,128,386	Sum Lines 2 thru 6	8		
9				9		
<u>Long-Term Debt Component - Numerator:</u>						
10	117; 62; c	\$ 213,847		10		
11	117; 63; c	3,709		11		
12	117; 64; c	1,831		12		
13	117; 65; c	-		13		
14	117; 66; c	-		14		
15		\$ 219,387	Sum Lines 10 thru 14	15		
16				16		
17		4.28%	Line 15 / Line 7	17		
18				18		
<u>Preferred Equity Component:</u>						
19				19		
20	112; 3; c	\$ -		20		
21	118; 29; c	\$ -		21		
22		0.00%	Line 21 / Line 20	22		
23				23		
<u>Common Equity Component:</u>						
24				24		
25	112; 16; c	\$ 7,099,081		25		
26	112; 3; c	-	Negative of Line 20 Above	26		
27	112; 12; c	-		27		
28	112; 15; c	15,874		28		
29		\$ 7,114,955	Sum Lines 25 thru 28	29		
30				30		
31				31		
32		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33	(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Cap. Struct.	Cost of	Weighted	34	
35	Amounts ¹	Ratio	Capital	Cost of Capital	35	
36					36	
37	\$ 5,128,386	41.89%	4.28%	1.79%	Col. c = Line 17 Above	37
38	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	7,114,955	58.11%	10.60%	6.16%	Col. c = Line 32 Above	39
40	\$ 12,243,341	100.00%		7.95%	Sum Lines 37 thru 39	40
41						41
42				6.16%	Line 38 + Line 39; Col. d	42
43						43
44						44
45				0.00%	Shall be Zero	45
46	(a)	(b)	(c)	(d) = (b) x (c)		46
47		Cap. Struct.	Cost of	Weighted		47
48	Amounts ¹	Ratio	Capital	Cost of Capital		48
49						49
50	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54						54
55				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, 2019

(\$1,000)

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

√ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

AS FILED STMT AV WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

REVISED

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

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

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
1			1
2	\$ 4,945,430	Page 2; Line 16	2
3	4,190	Page 2; Line 17	3
4	25,445	Page 2; Line 18	4
5	55,081	Page 2; Line 19	5
6	\$ 5,030,146	Sum Lines 2 thru 5	6
7			7
8			8
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	\$ -	Line 9 + Line 10	11
12			12
13			13
14	\$ (857,594)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (857,594)	Line 14 + Line 15	16
17			17
18			18
19	\$ 50,519	Pg9 Statement AL; Line 5	19
20	25,304	Pg9 Statement AL; Line 9	20
21	9,111 v	Pg9 Rev Statement AL; Line 19	21
22	\$ 84,934 v	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	\$ 4,257,486 v	Sum Lines 6, 11, 16, 22, 24	26
27			27
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	\$ -	Line 29 + Line 30	31
32			32
33			33
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	\$ -	Line 34 + Line 35	36
37			37
38	\$ -	Shall be Zero	38

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

REVISED

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

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

Line No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,195,881	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,118	Statement AD; Line 27	3
4	Transmission Related General Plant	42,682	Statement AD; Line 29	4
5	Transmission Related Common Plant	105,053	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,361,735</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,250,451	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	13,927	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	17,238	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	49,972	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,331,589</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,945,430	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,190	Line 3 Minus Line 10	17
18	Transmission Related General Plant	25,445	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	55,081	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,030,146</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

AS FILED AV-4 WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

AS FILED AV-4 WITH COST ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,195,881	✓	Pg10 Rev Statement AD; Line 11 2
3	Transmission Related Electric Misc. Intangible Plant	18,118	✓	Pg10 Rev Statement AD; Line 27 3
4	Transmission Related General Plant	42,682	✓	Pg10 Rev Statement AD; Line 29 4
5	Transmission Related Common Plant	105,053	✓	Pg10 Rev Statement AD; Line 31 5
6	Total Gross Transmission Plant	\$ 6,361,735	✓	Sum Lines 2 thru 5 6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,250,451	✓	Pg11 Rev Statement AE; Line 1 9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	13,927	✓	Pg11 Rev Statement AE; Line 11 10
11	Transmission Related General Plant Depr Reserve	17,238	✓	Pg11 Rev Statement AE; Line 13 11
12	Transmission Related Common Plant Depr Reserve	49,972	✓	Pg11 Rev Statement AE; Line 15 12
13	Total Transmission Related Depreciation Reserve	\$ 1,331,589	✓	Sum Lines 9 thru 12 13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,945,430	✓	Line 2 Minus Line 9 16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,190	✓	Line 3 Minus Line 10 17
18	Transmission Related General Plant	25,445	✓	Line 4 Minus Line 11 18
19	Transmission Related Common Plant	55,081	✓	Line 5 Minus Line 12 19
20	Total Net Transmission Plant	\$ 5,030,146	✓	Sum Lines 16 thru 19 20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -		Shall be Zero 23
24	Incentive Transmission Plant Depreciation Reserve	-		Shall be Zero 24
25	Total Net Incentive Transmission Plant	\$ -		Line 23 Minus Line 24 25

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 3 filing per ER21-320 and cost adj. incl. in Appendix XII Cycle 4 per ER22-133.

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

**Appendix XII Cycle 7 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 3
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				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	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2019	\$ 0.03	0.44%	\$ 0.03	\$ 0.00	8
9	February	2019	0.03	0.40%	0.07	0.00	9
10	March	2019	0.03	0.44%	0.10	0.00	10
11	April	2019	0.03	0.45%	0.14	0.00	11
12	May	2019	0.03	0.46%	0.17	0.00	12
13	June	2019	0.03	0.45%	0.21	0.00	13
14	July	2019	0.03	0.47%	0.24	0.00	14
15	August	2019	0.03	0.47%	0.28	0.00	15
16	September	2019	0.03	0.45%	0.31	0.00	16
17	October	2019	0.03	0.46%	0.35	0.00	17
18	November	2019	0.03	0.45%	0.39	0.00	18
19	December	2019	0.03	0.46%	0.42	0.00	19
20	January	2020		0.42%	0.42	0.00	20
21	February	2020		0.39%	0.42	0.00	21
22	March	2020		0.42%	0.43	0.00	22
23	April	2020		0.39%	0.43	0.00	23
24	May	2020		0.40%	0.43	0.00	24
25	June	2020		0.39%	0.43	0.00	25
26	July	2020		0.29%	0.43	0.00	26
27	August	2020		0.29%	0.43	0.00	27
28	September	2020		0.28%	0.44	0.00	28
29	October	2020		0.28%	0.44	0.00	29
30	November	2020		0.27%	0.44	0.00	30
31	December	2020		0.28%	0.44	0.00	31
32	January	2021		0.28%	0.44	0.00	32
33	February	2021		0.25%	0.44	0.00	33
34	March	2021		0.28%	0.44	0.00	34
35	April	2021		0.27%	0.44	0.00	35
36	May	2021		0.28%	0.45	0.00	36
37	June	2021		0.27%	0.45	0.00	37
38	July	2021		0.28%	0.45	0.00	38
39	August	2021		0.28%	0.45	0.00	39
40	September	2021		0.27%	0.45	0.00	40
41	October	2021		0.28%	0.45	0.00	41
42	November	2021		0.27%	0.45	0.00	42
43	December	2021		0.28%	0.45	0.00	43
44	January	2022		0.28%	0.46	0.00	44
45	February	2022		0.25%	0.46	0.00	45
46	March	2022		0.28%	0.46	0.00	46
47	April	2022		0.27%	0.46	0.00	47
48	May	2022		0.28%	0.46	0.00	48
49	June	2022		0.27%	0.46	0.00	49
50	July	2022		0.31%	0.46	0.00	50
51	August	2022		0.31%	0.46	0.00	51
52	September	2022		0.30%	0.47	0.00	52
53	October	2022		0.42%	0.47	0.00	53
54	November	2022		0.40%	0.47	0.00	54
55	December	2022		0.42%	0.47	0.00	55

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

**Appendix XII Cycle 7 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 3
(\$1,000)**

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				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	Rate ¹	wo Interest	Interest	with Interest	7
56	January	2023	0.54%	0.47	0.00	0.48	56
57	February	2023	0.48%	0.48	0.00	0.48	57
58	March	2023	0.54%	0.48	0.00	0.48	58
59	April	2023	0.62%	0.48	0.00	0.48	59
60	May	2023	0.64%	0.48	0.00	0.49	60
61	June	2023	0.62%	0.49	0.00	0.49	61
62	July	2023	0.68%	0.49	0.00	0.49	62
63	August	2023	0.68%	0.49	0.00	0.50	63
64	September	2023	0.66%	0.50	0.00	0.50	64
65	October	2023	0.71%	0.50	0.00	0.50	65
66	November	2023	0.69%	0.50	0.00	0.51	66
67	December	2023	0.71%	0.51	0.00	0.51	67
68	January	2024	0.72%	0.51	0.00	0.51	68
69	February	2024	0.68%	0.51	0.00	0.52	69
70	March	2024	0.72%	0.52	0.00	0.52	70
71	April	2024	0.70%	0.52	0.00	0.52	71
72	May	2024	0.72%	0.52	0.00	0.53	72
73	June	2024	0.70%	0.53	0.00	0.53	73
74	July	2024	0.72%	0.53	0.00	0.54	74
75	August	2024	0.72%	0.54	0.00	0.54	75
76	September	2024	0.70%	0.54	0.00	0.54	76
77	October	2024	0.72%	0.54	0.00	0.55	77
78	November	2024	0.70%	0.55	0.00	0.55	78
79	December	2024	0.72%	0.55	0.00	0.56	79
80		<u>\$ 0.41</u>			<u>\$ 0.14</u>		80

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

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

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

Posted FERC Interest rates

San Diego Gas & Electric Company
Citizens' Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 7 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 4
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>Other Cost Adjustments due to Appendix XII Cycle 4 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 1.66	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>0.47</u>	Page 14 Line 69; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 2.13	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u>0.177</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 7 Informational Filing, SDG&E is correcting Appendix XII Cycle 4 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 SX-PQ Underground Line Segment in the previous Appendix XII Cycle 4 filing causing its correction in the Appendix XII Cycle 7 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Appendix XII Cycle 7 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix XII Cycle 4
(\$1,000)

Line No.	Description of Annual Costs	A	B	C = A - B	Reference	Line No.
		Revised - Appendix XII Cycle 4 Amounts	As Filed - Appendix XII Cycle 4 ER22- 133, ER23-110 and ER24-175 Amounts	Difference Incr (Decr)		
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	874	873	1	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	(77)	-	Page 3 and Page 4, Line 5	5
6						6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 797	\$ 796	\$ 1	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(115)	(116)	1	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	(3)	(3)	-	Page 3 and Page 4, Line 11	11
12						12
13	Subtotal Annual Costs	\$ 679	\$ 677	\$ 2	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	(26)	(26)	-	Page 3 and Page 4, Line 15	15
16						16
17	Total Annual Costs	\$ 653	\$ 651	\$ 2	Line 13 + Line 15	17
18						18

Line No.	Description of Monthly Costs	A	B	C = A - B	Reference	Line No.
		Revised - Appendix XII Cycle 4 Amounts	As Filed - Appendix XII Cycle 4 ER22- 133, ER23-110 and ER24-175 Amounts	Difference Incr (Decr)		
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	19
20						20
21	Section 2 - Non-Direct Expense Cost Component	72.805	72.778	0.027	Page 3 and Page 4, Line 22	21
22						22
23	Section 3 - Cost Component Containing Other Specific Expenses	(6.406)	(6.406)	-	Page 3 and Page 4, Line 24	23
24						24
25	Total Citizens' Monthly Prior Year Cost of Service	\$ 66.400	\$ 66.373	\$ 0.027	Sum Lines 20, 22, 24	25
26						26
27	Section 4 - True-Up Adjustment Cost Component	(9.599)	(9.627)	0.028	Page 3 and Page 4, Line 28	27
28						28
29	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	(0.218)	-	Page 3 and Page 4, Line 30	29
30						30
31	Other Adjustments	(2.200)	(2.200)	-	Page 3 and Page 4, Line 32	31
32						32
33	Total Monthly Costs	\$ 54.382	\$ 54.244	0.138	Sum Lines 26, 28, 30, 32	33
34						34
35	Number of Months in Base Period	12	12	-		35
36						36
37	Total Annual Costs	\$ 653	\$ 651	\$ 2	Page 3 and Page 4, Line 38	37
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.

REVISED

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

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

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	874 ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	Pg9 Rev Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 797 ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(115) ✓	Pg7 Rev 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	\$ 679 ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(26)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 653 ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	72.805 ✓	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.406)	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 66.400 ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(9.599) ✓	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 54.382 ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 653 ✓	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.

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

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

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	873 ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(77)	Pg9 Rev Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 796 ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(116) ✓	Pg10 Rev 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	\$ 677 ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(26)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 651 ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	72.778 ✓	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.406)	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 66.373 ✓	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(9.627) ✓	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 54.244 ✓	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 651 ✓	Line 34 x Line 36	38
39				39

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 4 filing per ER22-133, cost adj. incl. in Appendix XII Cycle 5 per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

REVISED

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

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

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	0.63%	Page 2; Line 6	2
3			3
4	0.91%	Page 2; Line 11	4
5			5
6	1.06%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.39%	Page 2; Line 51	12
13			13
14	3.20%	Sum Lines 2 thru 12	14
15			15
16	1.0275%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	3.24% ✓	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.24% ✓	Line 18 Above	23
24			24
25	\$ 874 ✓	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.

REVISED

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

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

Line No.	Amounts	Reference	Line No.
1	\$ 5,359,329	Pg22 Rev AV-4; Line 6	1
2			2
3	A. Transmission Related O&M Expense		3
4	\$ 33,651	Statement AH; Line 17	4
5			5
6	0.63%	Line 4 / Line 1	6
7			7
8	B. Transmission Related A&G Expense		8
9	\$ 48,582 v	Pg8 Rev Stmt AH; Line 45	9
10			10
11	0.91%	Line 9 / Line 1	11
12			12
13	C. Transmission Related Property Tax Expense		13
14	\$ 56,867	Pg16 Rev Statement AK; Line 17	14
15			15
16	1.06%	Line 14 / Line 1	16
17			17
18	D. Transmission Related Payroll Tax Expense		18
19	\$ 1,699	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23	E. Transmission Related Working Capital Revenue		23
24	Citizens' Financed Transmission Projects:		24
25	\$ 50,943	Pg9 Rev Statement AL; Line 5	25
26	37,071	Pg9 Rev Statement AL; Line 9	26
27	10,279 v	Pg9 Rev Stmt AL; Line 19	27
28	\$ 98,293 v	Sum Lines 25 thru 27	28
29			29
30	10.0666%	Pg11 Rev Stmt AV; Page 2; Line 31	30
31			31
32	\$ 9,895 v	Line 28 x Line 30	32
33			33
34	0.18%	Line 32 / Line 1	34
35			35
36	F. Transmission Related General & Common Plant Revenue		36
37	\$ 27,998	Pg22 Rev AV-4; Line 4	37
38			38
39	58,914	Pg22 Rev AV-4; Line 5	39
40			40
41	\$ 86,912	Line 37 + Line 39	41
42			42
43	10.0666%	Line 30	43
44			44
45	\$ 8,749	Line 41 * Line 43	45
46			46
47	\$ 12,210	Pg15 Rev Statement AJ; Line 17	47
48			48
49	\$ 20,959	Line 45 + Line 47	49
50			50
51	0.39%	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 SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2020
 (\$1,000)

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

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 4 filing per ER22-133, cost adj. incl. in Appendix XII Cycle 5 per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2020
 (\$1,000)

Line No.	Amounts	Reference	Line No.	
1	Net Transmission Plant	\$ 5,359,329 v	Pg22 Rev AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 33,651	Statement AH; Line 17	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.63%	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.	\$ 48,519 v	Pg14 Rev Stmt AH; Line 42	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.91% v	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 56,867 v	Pg16 Rev Statement AK; Line 17	14
15				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	\$ 1,699	Statement AK; Line 28	19
20				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	<u>Citizens' Financed Transmission Projects:</u>			24
25	Transmission Related M&S Allocated to Transmission	\$ 50,943 v	Pg17 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	37,071 v	Pg17 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	10,271 v	Pg17 Rev Stmt AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 98,285 v	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.0666%	Pg18 Rev Stmt AV; Page 2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 9,894 v	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 27,998 v	Pg22 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	58,914 v	Pg22 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 86,912 v	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.0666%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,749 v	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 12,210 v	Pg15 Rev Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 20,959 v	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.39%	Line 49 / Line 1	51

v Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 4 filing per ER22-133, cost adj. incl. in Appendix XII Cycle 5 per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

REVISED

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

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.	
1												1	
2												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												5	
6									Cumulative		Cumulative	6	
7									Overcollection (-) or		Overcollection (-) or	7	
8									Undercollection (+)		Undercollection (+)	8	
9									in Revenue		in Revenue	9	
10	<u>Month</u>	<u>Year</u>	<u>Monthly True-Up Cost of Service</u> ¹	<u>Monthly True-Up Revenues</u> ²	<u>Prior True-Up Adjustment</u> ³	<u>Prior Other Adjustments</u> ⁴	<u>Adjusted Monthly True-Up Revenues</u>	<u>Monthly Overcollection (-) or Undercollection (+) in Revenue</u>	<u>Monthly Interest Rate</u> ⁵	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue w/o Interest</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>	10
10	January	2020	66	76	-	-	\$ 76	\$ (9)	0.42%	\$ (9)	\$ (0.0)	\$ (9)	10
11	February	2020	66	76	-	-	76	(9)	0.39%	(19)	(0.1)	(19)	11
12	March	2020	66	76	-	-	76	(9)	0.42%	(28)	(0.1)	(28)	12
13	April	2020	66	76	-	-	76	(9)	0.39%	(38)	(0.1)	(38)	13
14	May	2020	66	76	-	-	76	(9)	0.40%	(47) ✓	(0.2)	(48)	14
15	June	2020	66	76	-	-	76	(9)	0.39%	(57)	(0.2)	(57)	15
16	July	2020	66	76	-	-	76	(9)	0.29%	(67)	(0.2)	(67)	16
17	August	2020	66	76	-	-	76	(9)	0.29%	(76)	(0.2)	(76) ✓	17
18	September	2020	66	76	-	-	76	(9)	0.28%	(86)	(0.2)	(86)	18
19	October	2020	66	76	-	-	76	(9)	0.28%	(96)	(0.3)	(96)	19
20	November	2020	66	76	-	-	76	(9)	0.27%	(105)	(0.3)	(105) ✓	20
21	December	2020	66	76	-	-	76	(9)	0.28%	(115)	(0.3)	(115) ✓	21
22			\$ 797	\$ 910	\$ -	\$ -	\$ 910	\$ (113)			(2.1)		22

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

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

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

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

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

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

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

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

AS FILED SEC.4-TU WITH COST ADJ INCL. IN APPENDIX XII CYCLE 6 (ER24-175)

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

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.
1												1
2												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												5
6									Cumulative Overcollection (-) or Undercollection (+) in Revenue w/o Interest		Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	6
7		Monthly True-Up Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵		Interest		7
8	Month	Year										8
9												9
10	January	2020	66	76	-	\$ 76	\$ (9)	0.42%	\$ (9)	\$ (0.0)	\$ (9)	10
11	February	2020	66	76	-	76	(9)	0.39%	(19)	(0.1)	(19)	11
12	March	2020	66	76	-	76	(9)	0.42%	(28)	(0.1)	(29)	12
13	April	2020	66	76	-	76	(9)	0.39%	(38)	(0.1)	(38)	13
14	May	2020	66	76	-	76	(9)	0.40%	(48)	(0.2)	(48)	14
15	June	2020	66	76	-	76	(9)	0.39%	(57)	(0.2)	(57)	15
16	July	2020	66	76	-	76	(9)	0.29%	(67)	(0.2)	(67)	16
17	August	2020	66	76	-	76	(9)	0.29%	(76)	(0.2)	(77)	17
18	September	2020	66	76	-	76	(9)	0.28%	(86)	(0.2)	(86)	18
19	October	2020	66	76	-	76	(9)	0.28%	(96)	(0.3)	(96)	19
20	November	2020	66	76	-	76	(9)	0.27%	(105)	(0.3)	(106)	20
21	December	2020	66	76	-	76	(9)	0.28%	(115)	(0.3)	(116)	21
22			\$ 796	\$ 910	\$ -	\$ -	\$ 910	\$ (113)			\$ (2.1)	22

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 4 filing per ER22-133, cost adj. incl. in Appendix XII Cycle 5 per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

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

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

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

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

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

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

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AH

Operation and Maintenance Expenses

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			4
5	Total Non-Direct Transmission O&M Expense	\$ 99,949	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,200)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,469)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,458)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(9,765)	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	(326)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(15,717)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(26,863)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(1,113)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	1,615	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,651	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	\$ 595,154	Rev AH-3; Line 23; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Negative of Rev AH-3; Line 63; Col. a	22
23	CPUC energy efficiency programs	555	Negative of Rev AH-3; Sum Lines 27, 31, 38, 46, 50, 56, 67; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission	-	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
29	Franchise Requirements	(130,507)	Negative of Rev AH-3; Line 54; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Negative of Rev AH-3; Line 68; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(41)	Negative of Rev AH-3; Line 57; Col. a	31
32	Other A&G Exclusion Adjustments	(24,674)	Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 39, 40, 41, 42, 43, 47, 48, 51, 52, 60, 65, 66; Col. a and Line 36; Col. b	32
33	Other Cost Adjustments (incl. in Appendix XII Cycle 5; ER23-110)	(90)	Rev AH-3; Line 23; Col. d	33
34	Other Cost Adjustments (incl. in Appendix XII Cycle 6; ER24-175)	16,552	Rev AH-3; Line 23; Col. f	34
35	FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)	6,110	Rev AH-3; Line 23; Col. h	35
36	Other Cost Adjustments	612	Negative of Pg8.3 Rev AH-3; Line 20; Col. j	36
37	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 446,402	Sum Lines 20 thru 36	37
38	Less: Property Insurance (Due to different allocation factor)	(8,310)	Pg8.2 Negative of Rev AH-3; Line 7; Col. c	38
39	Other Cost Adj (already incl. in prior cost adj per tab Pg8.1)	(16,552)	Line 34	39
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	40
41	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 440,008	Line 37 thru Line 40	41
42	Transmission Wages and Salaries Allocation Factor	10.29%	Statement AI; Line 17	42
43	Transmission Related Non-Direct Administrative & General Expenses	\$ 45,268	Line 41 x Line 42	43
44	Property Insurance Allocated to Transmission, General, and Common Plant	3,314	Negative of Line 38 x Line 64	44
45	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 48,582	Line 43 + Line 44	45
46				46
47	Derivation of Transmission Plant Property Insurance Allocation Factor:			47
48	Transmission Plant & Incentive Transmission Plant	\$ 6,655,921	Statement AD; Line 25	48
49	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	49
50	Transmission Related General Plant	47,347	Statement AD; Line 29	50
51	Transmission Related Common Plant	117,175	Statement AD; Line 31	51
52	Total Transmission Related Investment in Plant	\$ 6,820,442	Sum Lines 48thru 51	52
53				53
54	Total Transmission Plant & Incentive Transmission Plant	\$ 6,655,921	Line 48 Above	54
55	Total Steam Production Plant	557,039	Statement AD; Line 1	55
56	Total Nuclear Production Plant	-	Shall be Zero	56
57	Total Other Production Plant	529,382	Statement AD; Line 7	57
58	Total Distribution Plant	7,760,992	Statement AD; Line 9	58
59	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	59
60	Total General Plant	460,214	Statement AD; Line 17	60
61	Total Common Plant	1,138,949	Statement AD; Line 19	61
62	Total Plant in Service Excluding SONGS	\$ 17,102,497	Sum Lines 54 thru 61	62
63				63
64	Transmission Property Insurance and Tax Allocation Factor ¹	39.88%	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.

¹ 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, 2020
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			4
5	Total Non-Direct Transmission O&M Expense	\$ 99,949	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,200)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,469)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,458)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(9,765)	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	(326)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(15,717)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(26,863)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(1,113)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	1,615	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,651	Sum Lines 5 thru 17	17
18				18
19	Derivation of Non-Direct Administrative and General Expense:			19
20	Total Non-Direct Administrative & General Expense	\$ 595,154	Pg9.2 Rev AH-3; Line 21; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Pg8.2 Negative of Rev AH-3; Line 60; Col. a	22
23	CPUC energy efficiency programs	555	Pg8.2 Negative of Rev AH-3; Sum Lines 27, 31, 37, 44, 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	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Pg8.2 Negative of Rev AH-3; Line 64; Col. a	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)	Pg8.2 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 35, 38, 39, 40, 41, 42, 45, 46, 49, 50, 58, 62; Col. a and Line 35; Col. b	32
33	Other Cost Adjustments (included in Appendix XII Cycle 4; ER23-110)	(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	\$ 439,680 ✓	Sum Lines 20 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	(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	\$ 431,370 ✓	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	10.29%	Statement A; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	\$ 44,379 ✓	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	3,315	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 47,694 ✓	Line 39 + Line 40	41
42				42
43	Derivation of Transmission Plant Property Insurance Allocation Factor:			43
44	Transmission Plant & Incentive Transmission Plant	\$ 6,659,410	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	47,369	Statement AD; Line 29	46
47	Transmission Related Common Plant	117,205	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	\$ 6,823,984	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 6,659,410	Line 44 Above	50
51	Total Steam Production Plant	557,045	Statement AD; Line 1	51
52	Total Nuclear Production Plant	-	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	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	55
56	Total General Plant	460,426	Statement AD; Line 17	56
57	Total Common Plant	1,139,245	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	\$ 17,106,941	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	39.89%	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 SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.

¹ 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, 2020

(\$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	\$ -	AH-1; Line 48	2
3				3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			4
5	Total Non-Direct Transmission O&M Expense	\$ 99,949	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,200)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(2,469)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(6,458)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(9,765)	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	(326)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment	(15,717)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(26,863)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(1,113)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	1,615	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,651	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	\$ 595,154	Pg9.2 Rev AH-3; Line 21; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Abandoned Projects	(2,361)	Pg8.2 Negative of Rev AH-3; Line 60; Col. a	22
23	CPUC energy efficiency programs	555	Pg8.2 Negative of Rev AH-3; Sum Lines 27, 31, 37, 44, 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	Hazardous substances - Hazardous Substance Cleanup Cost Account	(12)	Pg8.2 Negative of Rev AH-3; Line 64; Col. a	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)	Pg8.2 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 35, 38, 39, 40, 41, 42, 45, 46, 49, 50, 58, 62; Col. a and Line 35; Col. b	32
33	Other Cost Adjustments (included in Appendix XII Cycle 4; ER23-110)	(90)	Pg8.2 Rev AH-3; Line 23; Col. d	33
34	Other Cost Adjustments (included in Appendix XII Cycle 6; July posting)	18,468	Pg8.2 Rev AH-3; Line 23; Col. f	34
35	FERC Audit Adjustments	6,110 ✓	Pg14.4 Rev AH-3; Line 23; Col. h	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 447,706	Sum Lines 20 thru 35	36
37	Less: Property Insurance (Due to different allocation factor)	(8,310)	Pg8.2 Negative of Rev AH-3; Line 7; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 439,396	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor	10.29%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses	\$ 45,205	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant	3,314	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 48,519	Line 40 + Line 41	42
43				43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:			44
45	Transmission Plant & Incentive Transmission Plant	\$ 6,655,921	Pg11 Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Transmission Related General Plant	47,347	Pg11 Statement AD; Line 29	47
48	Transmission Related Common Plant	117,175	Pg11 Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant	\$ 6,820,442	Sum Lines 45 thru 48	49
50				50
51	Total Transmission Plant & Incentive Transmission Plant	\$ 6,655,921	Line 45 Above	51
52	Total Steam Production Plant	557,039	Pg11 Statement AD; Line 1	52
53	Total Nuclear Production Plant	-	Shall be Zero	53
54	Total Other Production Plant	529,382	Pg11 Statement AD; Line 7	54
55	Total Distribution Plant	7,760,992	Pg11 Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	56
57	Total General Plant	460,214	Pg11 Statement AD; Line 17	57
58	Total Common Plant	1,138,949	Pg11 Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS	\$ 17,102,497	Sum Lines 51 thru 58	59
60				60
61	Transmission Property Insurance and Tax Allocation Factor ¹	39.88%	Line 49 / Line 59	61

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 4 filing per ER22-133, cost adj. incl. in Appendix XII Cycle 5 per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

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

REVISED

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

Table with columns: 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) Addit A&G Adj, (g) = (e) + (f) Adjusted A&G, (h) FERC Audit Adj, (i) = (g) + (h) Adj A&G with FERC Audit Adj, (j) Add / (Deduct) A&G Cost Adj, (k) = (i) - (j) Revised A&G, Reference, Line No.

AS FILED AH-3 WITH COST ADJ INCL IN OCT FILING IN APPENDIX XII CYCLE 6 (ER24-175)

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) Addit A&G Adj	(g) = (e) + (f) Adjusted A&G	Reference	Line No.
		Administrative & General									
1	920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	√ \$ 930 ⁹	\$ 46,373	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	√ 1,718 ⁷	30,579	Form 1; Page 323; Line 182	2
3	921	Office Supplies & Expenses						√ 9,375 ⁹		Form 1; Page 323; Line 182	3
4	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	√ (125) ⁹	(18,872)	Form 1; Page 323; Line 183	4
5	923	Outside Services Employed	108,535	12,846	95,690		95,690	√ 84 ⁷	97,939	Form 1; Page 323; Line 184	5
6	923	Outside Services Employed						√ 2,166 ⁹		Form 1; Page 323; Line 184	6
7	924	Property Insurance	8,310	-	8,310		8,310		8,310	Form 1; Page 323; Line 185	7
8	925	Injuries & Damages	181,130	1,105	180,025	\$ (130) ⁵	179,895	√ 747 ⁹	180,642	Form 1; Page 323; Line 186	8
9	926	Employee Pensions & Benefits	62,304	2,590	59,715		59,715	√ 1,753 ⁹	61,467	Form 1; Page 323; Line 187	9
10	927	Franchise Requirements	130,507	130,507	(0)		(0)		(0)	Form 1; Page 323; Line 188	10
11	928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423		11,423	Form 1; Page 323; Line 189	11
12	929	Less: Duplicate Charges (Company Energy Use)	(2,773)	-	(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 190	12
13	930.1	General Advertising Expenses	(204)	(204)	-		-		-	Form 1; Page 323; Line 191	13
14	930.2	Miscellaneous General Expenses	2,511	218	2,293	40 ⁶	2,333	√ 596 ⁷	2,238	Form 1; Page 323; Line 192	14
15	930.2	Miscellaneous General Expenses						√ (691) ⁸		Form 1; Page 323; Line 192	15
16	931	Rents	10,939	-	10,939		10,939		10,939	Form 1; Page 323; Line 193	16
17	935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209		11,209	Form 1; Page 323; Line 196	17
18											18
19		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	\$ (90)	\$ 422,923	√ \$ 16,552	\$ 439,476	Sum Lines 1 thru 17	19
20											20
21	413	Transmission Related A&G Expenses Charged to Citizens ¹	205	-	205		205		205		21
22											22
23		Total Adjusted Administrative & General Expenses	\$ 595,154	\$ 171,936	\$ 423,218	\$ (90)	\$ 423,128	√ \$ 16,552	\$ 439,680	Line 19 + Line 21	23
24											24
25		Excluded Expenses:									25
26	920	CPUC energy efficiency programs	\$ 38								26
27		CEMA Costs	874								27
28		WMPMA Costs	57	\$ 968							28
29		CEMA/WMPMA exclusion corrections							930 ⁹		29
30	921	CPUC energy efficiency programs	(0)								30
31		CEMA Costs	8,255								31
32		WMPMA Costs	1,120	9,375							32
33		Other Exclusion - FERC Audit Adjustment (Finding #7) ³							1,718 ⁷		33
34		CEMA/WMPMA exclusion corrections							9,375 ⁹		34
35	922	WMPMA Costs		(125)							35
36		CEMA/WMPMA exclusion corrections							(125) ⁹		36
37	923	CPUC energy efficiency programs	(18)								37
38		CEMA Costs	2,086								38
39		WMPMA Costs	80								39
40		Other Exclusion - 3P Adjustment ²	3,185								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		Other Exclusion - FERC Audit Adjustment (Finding #7) ³							84 ⁷		43
44		CEMA/WMPMA exclusion corrections							2,166 ⁹		44
45	925	CPUC energy efficiency programs	278								45
46		WMPMA Costs	747								46
47		Customer Information System	81	1,105							47
48		CEMA/WMPMA exclusion corrections							747 ⁹		48
49	926	CPUC energy efficiency programs	646								49
50		Customer Information System	191								50
51		WMPMA Costs	1,753	2,590							51
52		CEMA/WMPMA exclusion corrections							1,753 ⁹		52
53	927	Franchise Requirements		130,507							53
54		CPUC reimbursement fees	13,016								54
55		CPUC energy efficiency programs	428								55
56		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41								56
57		CPUC Intervenor Funding Expense - Transmission	-								57
58		CPUC Intervenor Funding Expense - Distribution	2,085								58
59		Other Exclusion - FERC Audit Adjustment (Finding #5) ³	1,003	16,572							59
60	930.1	General Advertising Expenses		(204)							60
61	930.2	Abandoned Projects	2,361								61
62		Other Exclusion - FERC Audit Adjustment (Finding #7) ³							596 ⁷		62
63		Other Exclusion - FERC Audit Adjustment (Finding #7) ³	(691)						(691) ⁸		63
64		2019 Abandoned Projects Correction ⁴	(1,452)	218							64
65	935	CPUC energy efficiency programs	(1,927)								65
66		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)							66
67											67
68		Total Excluded Expenses		\$ 171,936					\$ 16,552		68
69											69
70											70
71											71
72		Items in BOLD have changed due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original SX-PQ Appendix XII Cycle 4 per ER22-133 and cost adj. incl. in Appendix XII Cycle 5 per ER23-110.									72
73		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in , which is added back to derive Total Adjusted A&G Expenses in SAP									73
74		Account 7000722, which was created to track Citizens SX-PQ A&G Expense.									74
75		² Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) project costs from O&M FERC Accounts 560, 566, 580, and 588 to A&G FERC									75
76		Account 923, in 2020. Entries are excluded here and reflected as an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpapers).									76
77		³ Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2019) that resulted from the 2020 FERC Audit are excluded from Appendix XII Cycle 4.									77
78		The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2020 total. The impact of FERC Audit adjustments									78
79		and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.									79
80		⁴ Represents reclassification of 2019 abandoned project costs from A&G FERC Account 930.2 to FERC Account 426.5. Entry is excluded here and reflected as									80
81		an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpapers).									81
82		⁵ Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities protest.									82
83		⁶ Add back of credit balance included in FERC account 930.2 related to electric vehicles or clean transportation initiatives which is a balancing account.									83
84		⁷ Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs (2016 - 2019) credited in the 2020 balances that was missed in prior year cost adjustment filings									84
85		resulting from the 2020 FERC Audit that should be added back in the TO5 Cycle 4 A&G. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis files with FERC.									85
86		⁸ Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed TO5 Cycle 4 filing. The total amount that should have been excluded in 2020 A&G for the 2016 to 2019 is shown in footnote 7.									86
87		⁹ 2020 CEMA/WMPMA exclusion corrections.									87
88											88

AS FILED AH-3 WITH FERC AUDIT ADJ INCL IN APPENDIX XII CYCLE 6 (ER24-175)

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) Addtl A&G Adj	(g) = (e) + (f) Adjusted A&G	(h) FERC Audit Adj.	(i) = (g) + (h) Adj A&G with FERC Audit Adj	Reference	Line No.
Administrative & General													
1	920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	√ \$ 1,015 ⁹	\$ 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 ⁹				Form 1; Page 323; Line 182	3
4	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
5	923	Outside Services Employed	108,535	12,846	95,690		95,690	√ 84 ⁷	98,505		98,505	Form 1; Page 323; Line 184	5
6	923	Outside Services Employed						√ 2,732 ⁷				Form 1; Page 323; Line 184	6
7	924	Property Insurance	8,310	-	8,310		8,310		8,310		8,310	Form 1; Page 323; Line 185	7
8	925	Injuries & Damages	181,130	1,105	180,025	√ \$ (130) ⁵	179,895	√ 1,052 ⁹	180,947		180,947	Form 1; Page 323; Line 186	8
9	926	Employee Pensions & Benefits	62,204	2,590	59,715		59,715	√ 2,585 ⁹	62,299		62,299	Form 1; Page 323; Line 187	9
10	927	Franchise Requirements	130,507	130,507	(0)		(0)		(0)		(0)	Form 1; Page 323; Line 188	10
11	928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423		11,423		11,423	Form 1; Page 323; Line 189	11
12	929	Less: Duplicate Charges (Company Energy Use)	(2,773)	-	(2,773)		(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 190	12
13	930.1	General Advertising Expenses	(204)	(204)	-		-		-		-	Form 1; Page 323; Line 191	13
14	930.2	Miscellaneous General Expenses	2,511	218	2,293	√ 40 ⁶	2,333	√ 596 ⁷	2,238		2,238	Form 1; Page 323; Line 192	14
15	930.2	Miscellaneous General Expenses						√ (691) ⁸				Form 1; Page 323; Line 192	15
16	931	Rents	10,939	-	10,939		10,939		10,939		10,939	Form 1; Page 323; Line 193	16
17	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													18
19		Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	√ \$ (90)	\$ 422,923	√ \$ 18,468	\$ 441,392	√ \$ 6,110	\$ 447,502	Sum Lines 1 thru 17	19
20													20
21	413	Transmission Related A&G Expenses Charged to Citizens ¹	205	-	205		205		205		205		21
22													22
23		Total Adjusted Administrative & General Expenses	\$ 595,154	\$ 171,936	\$ 423,218	√ \$ (90)	\$ 423,128	√ \$ 18,468	\$ 441,596	√ \$ 6,110	\$ 447,706	Line 19 + Line 21	23
24													24
25													25
26		Excluded Expenses:											26
27	920	CPUC energy efficiency programs	\$ 38										27
28		CEMA Costs	874										28
29		WMPMA Costs	57	\$ 968									29
30		CEMA/WMPMA exclusion corrections						1,015 ⁹					30
31	921	CPUC energy efficiency programs	(0)										31
32		CEMA Costs	8,255										32
33		WMPMA Costs	1,120	9,375									33
34		CEMA/WMPMA exclusion corrections						9,503 ⁹					34
35	922	WMPMA Costs		(125)									35
36		CEMA/WMPMA exclusion corrections						(125) ⁹					36
37	923	CPUC energy efficiency programs	(18)										37
38		CEMA Costs	2,086										38
39		WMPMA Costs	80										39
40		Other Exclusion - 3P Adjustment ²	3,185										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	925	CPUC energy efficiency programs	278										44
45		WMPMA Costs	747										45
46		Customer Information System	81	1,105									46
47		CEMA/WMPMA exclusion corrections						1,052 ⁹					47
48	926	CPUC energy efficiency programs	646										48
49		Customer Information System	191										49
50		WMPMA Costs	1,753	2,590									50
51		CEMA/WMPMA exclusion corrections						2,585 ⁹					51
52	927	Franchise Requirements		130,507									52
53	928	CPUC reimbursement fees	13,016										53
54		CPUC energy efficiency programs	428										54
55		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41										55
56		CPUC Intervenor Funding Expense - Transmission	-										56
57		CPUC Intervenor Funding Expense - Distribution	2,085										57
58		Other Exclusion - FERC Audit Adjustment (Finding #5) ³	1,003	16,572									58
59	930.1	General Advertising Expenses		(204)									59
60	930.2	Abandoned Projects	2,361										60
61		Other Exclusion - FERC Audit Adjustment (Finding #7) ³	(691)					691 ⁸					61
62		2019 Abandoned Projects Correction ⁴	(1,452)	218									62
63	935	CPUC energy efficiency programs	(1,927)										63
64		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)									64
65													65
66		Total Excluded Expenses		\$ 171,936									66
67													67
68													68
69													69
70		√ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 4 filing per ER22-133, cost adj. incl. in Appendix XII Cycle 5 per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.											70
71		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in , which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.											71
72		² Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) project costs from O&M FERC Accounts 560, 566, 580, and 588 to A&G FERC Account 923, in 2020. Entries are excluded here and reflected as an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpapers).											72
73		³ Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2019) that resulted from the 2020 FERC Audit are excluded from Appendix XII Cycle 4. The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2020 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.											73
74		⁴ Represents reclassification of 2019 abandoned project costs from A&G FERC Account 930.2 to FERC Account 426.5. Entry is excluded here and reflected as an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpapers).											74
75		⁵ Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities protest.											75
76		⁶ Add back of credit balance included in FERC account 930.2 related to electric vehicles or clean transportation initiatives which is a balancing account.											76
77		⁷ Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs (2016 - 2019) credited in the 2020 balances that was missed in prior year cost adjustment filings resulting from the 2020 FERC Audit that should be added back in the TOS Cycle 4 A&G. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis files with FERC.											77
78		⁸ Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed TOS Cycle 4 filing. The total amount that should have been excluded in 2020 A&G for the 2016 to 2019 is shown in footnote 7.											78
79		⁹ 2020 CEMA/WMPMA exclusion corrections.											79
80		¹⁰ FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs to CWIP.											80

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AL
Working Capital

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.56%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,943	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹		\$ 93,697	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 37,071	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 33,651		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	48,582	✓	Pg8 Rev Stmt AH; Line 45	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 25	14
15	Total	\$ 82,233	✓	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	\$ 10,279	✓	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.**

¹ 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 XII CYCLE 6 (ER24-175)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working Capital

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c	\$ 128,758	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.56% ✓	Pg11 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 50,943 ✓	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		\$ 37,071 ✓	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense		\$ 33,651	Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		48,519 ✓	Pg14 Rev Stmt AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 25	14
15	Total		\$ 82,170 ✓	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		\$ 10,271 ✓	Line 15 x Line 17	19

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 4 filing per ER22-133, cost adj. incl. in Appendix XII Cycle 5 per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

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

REVISED

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

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1				1		
<u>Long-Term Debt Component - Denominator:</u>						
2				2		
3	112; 18; c	\$ 6,053,573		3		
4	112; 19; c	-		4		
5	112; 21; c	-		5		
6	112; 22; c	-		6		
7	112; 23; c	(13,173)		7		
8		\$ 6,040,400	Sum Lines 2 thru 6	8		
9				9		
<u>Long-Term Debt Component - Numerator:</u>						
10	117; 62; c	\$ 233,779		10		
11	117; 63; c	4,107		11		
12	117; 64; c	1,450		12		
13	117; 65; c	-		13		
14	117; 66; c	-		14		
15		\$ 239,335	Sum Lines 10 thru 14	15		
16				16		
17		3.96%	Line 15 / Line 7	17		
18				18		
<u>Preferred Equity Component:</u>						
19				19		
20	112; 3; c	\$ -		20		
21	118; 29; c	\$ -		21		
22		0.00%	Line 21 / Line 20	22		
23				23		
<u>Common Equity Component:</u>						
24				24		
25	112; 16; c	\$ 7,729,414		25		
26	112; 3; c	-	Negative of Line 20 Above	26		
27	112; 12; c	-		27		
28	112; 15; c	10,034		28		
29		\$ 7,739,448	Sum Lines 25 thru 28	29		
30				30		
31				31		
32		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33	(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Cap. Struct.	Cost of	Weighted	34	
35	Amounts ¹	Ratio	Capital	Cost of Capital	35	
36					36	
37	\$ 6,040,400	43.84%	3.96%	1.74%	Col. c = Line 17 Above	37
38	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	7,739,448	56.16%	10.60%	5.95%	Col. c = Line 32 Above	39
40	\$ 13,779,848	100.00%		7.69%	Sum Lines 37 thru 39	40
41					41	
42				5.95%	Line 38 + Line 39; Col. d	42
43					43	
44					44	
45				0.00%	Shall be Zero	45
46	(a)	(b)	(c)	(d) = (b) x (c)	46	
47		Cap. Struct.	Cost of	Weighted	47	
48	Amounts ¹	Ratio	Capital	Cost of Capital	48	
49					49	
50	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54					54	
55				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	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	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,521,288 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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6238%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,521,288 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6238%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7525%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.3763%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.6903%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	10.0666%	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 \$56K is embedded in the Equity AFUDC component of Transmission Depreciation expense.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

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

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	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	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,521,280 ✓	Pg22 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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6238% ✓	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 8,265	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,521,280 ✓	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6238% ✓	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7525%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.3763% ✓	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.6903%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	10.0666%	Line 27 + Line 29	31

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 4 filing per ER22-133, cost adj. incl. in Appendix XII Cycle 5 per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

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

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

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

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

REVISED

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

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

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1	<u>Net Transmission Plant:</u>		1
2	Transmission Plant	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	Page 2; Line 17	3
4	Transmission Related General Plant	Page 2; Line 18	4
5	Transmission Related Common Plant	Page 2; Line 19	5
6	Total Net Transmission Plant	Sum Lines 2 thru 5	6
7			7
8	<u>Rate Base Additions:</u>		8
9	Transmission Plant Held for Future Use	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	Statement Misc.; Line 3	10
11	Total Rate Base Additions	Line 9 + Line 10	11
12			12
13	<u>Rate Base Reductions:</u>		13
14	Transmission Related Accum. Def. Inc. Taxes	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	Line 14 + Line 15	16
17			17
18	<u>Working Capital:</u>		18
19	Transmission Related Materials and Supplies	Pg9 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	Pg9 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	Pg9 Rev Stmt AL; Line 19	21
22	Total Working Capital	Sum Lines 19 thru 21	22
23			23
24	Other Regulatory Assets/Liabilities	Statement Misc.; Line 5	24
25			25
26	Total Transmission Rate Base	Sum Lines 6, 11, 16, 22, 24	26
27			27
28	<u>B. Incentive ROE Project Transmission Rate Base:</u>		28
29	Net Incentive Transmission Plant	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	Line 29 + Line 30	31
32			32
33	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>		33
34	Incentive Transmission Plant Abandoned Project Cost	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	Line 34 + Line 35	36
37			37
38	<u>D. Incentive Transmission Construction Work In Progress</u>	Shall be Zero	38

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

REVISED

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

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

Line No.				Line
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 6,655,921	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,940	Statement AD; Line 27	3
4	Transmission Related General Plant	47,347	Statement AD; Line 29	4
5	Transmission Related Common Plant	117,175	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 6,839,383</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,386,887	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	15,558	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	19,348	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	58,261	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,480,054</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,269,034	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,382	Line 3 Minus Line 10	17
18	Transmission Related General Plant	27,998	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	58,914	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 5,359,329</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

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

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1	<u>Net Transmission Plant:</u>		1
2	Transmission Plant	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	Page 2; Line 17	3
4	Transmission Related General Plant	Page 2; Line 18	4
5	Transmission Related Common Plant	Page 2; Line 19	5
6	Total Net Transmission Plant	Sum Lines 2 thru 5	6
7			7
8	<u>Rate Base Additions:</u>		8
9	Transmission Plant Held for Future Use	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	Statement Misc.; Line 3	10
11	Total Rate Base Additions	Line 9 + Line 10	11
12			12
13	<u>Rate Base Reductions:</u>		13
14	Transmission Related Accum. Def. Inc. Taxes	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	Line 14 + Line 15	16
17			17
18	<u>Working Capital:</u>		18
19	Transmission Related Materials and Supplies	Pg17 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	Pg17 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	Pg17 Rev Stmt AL; Line 19	21
22	Total Working Capital	Sum Lines 19 thru 21	22
23			23
24	Other Regulatory Assets/Liabilities	Statement Misc.; Line 5	24
25			25
26	Total Transmission Rate Base	Sum Lines 6, 11, 16, 22, 24	26
27			27
28	<u>B. Incentive ROE Project Transmission Rate Base:</u>		28
29	Net Incentive Transmission Plant	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	Line 29 + Line 30	31
32			32
33	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>		33
34	Incentive Transmission Plant Abandoned Project Cost	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	Line 34 + Line 35	36
37			37
38	<u>D. Incentive Transmission Construction Work In Progress</u>	Shall be Zero	38

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 4 filing per ER22-133, cost adj. incl. in Appendix XII Cycle 5 per ER23-110 and Appendix XII Cycle 6 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
 No.

A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1	
2	Transmission Plant	\$ 6,655,921	✓	Pg11 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,940	✓	Pg11 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	47,347	✓	Pg11 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	117,175	✓	Pg11 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,839,383	✓	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$ 1,386,887	✓	Pg12 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	15,558	✓	Pg12 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	19,348	✓	Pg12 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	58,261	✓	Pg12 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,480,054	✓	Sum Lines 9 thru 12	13
14					14
15	<u>Net Transmission Plant:</u>				15
16	Transmission Plant	\$ 5,269,034	✓	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,382	✓	Line 3 Minus Line 10	17
18	Transmission Related General Plant	27,998	✓	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	58,914	✓	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,359,329	✓	Sum Lines 16 thru 19	20
21					21
22	<u>B. Incentive Project Net Transmission Plant:</u>				22
23	Incentive Transmission Plant	\$ -		Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-		Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -		Line 23 Minus Line 24	25

✓ Items in bold have changed due to various FERC Audit adj. compared to Appendix XII Cycle 4 filing per ER22-133, cost adj. incl. in Appendix XII Cycle 5 per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

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

Appendix XII Cycle 7 Annual Informational Filing
 Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 4
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3							3
4							4
5		Monthly	Monthly	Cumulative		Cumulative	5
6		Overcollection (-) or	Interest	Overcollection (-) or		Overcollection (-) or	6
7		Undercollection (+)	Rate ¹	Undercollection (+)		Undercollection (+)	7
8	Month	Year	in Revenue	wo Interest	Interest	with Interest	8
9	January	2020	\$ 0.14	0.42%	\$ 0.14	\$ 0.00	\$ 0.14
10	February	2020	0.14	0.39%	0.28	0.00	0.28
11	March	2020	0.14	0.42%	0.42	0.00	0.42
12	April	2020	0.14	0.39%	0.55	0.00	0.56
13	May	2020	0.14	0.40%	0.69	0.00	0.70
14	June	2020	0.14	0.39%	0.83	0.00	0.84
15	July	2020	0.14	0.29%	0.98	0.00	0.98
16	August	2020	0.14	0.29%	1.12	0.00	1.12
17	September	2020	0.14	0.28%	1.26	0.00	1.26
18	October	2020	0.14	0.28%	1.40	0.00	1.40
19	November	2020	0.14	0.27%	1.54	0.00	1.54
20	December	2020	0.14	0.28%	1.68	0.00	1.69
21	January	2021		0.28%	1.69	0.00	1.69
22	February	2021		0.25%	1.69	0.00	1.70
23	March	2021		0.28%	1.70	0.00	1.70
24	April	2021		0.27%	1.70	0.00	1.71
25	May	2021		0.28%	1.71	0.00	1.71
26	June	2021		0.27%	1.71	0.00	1.71
27	July	2021		0.28%	1.71	0.00	1.72
28	August	2021		0.28%	1.72	0.00	1.72
29	September	2021		0.27%	1.72	0.00	1.73
30	October	2021		0.28%	1.73	0.00	1.73
31	November	2021		0.27%	1.73	0.00	1.74
32	December	2021		0.28%	1.74	0.00	1.74
33	January	2022		0.28%	1.74	0.00	1.75
34	February	2022		0.25%	1.75	0.00	1.75
35	March	2022		0.28%	1.75	0.00	1.76
36	April	2022		0.27%	1.76	0.00	1.76
37	May	2022		0.28%	1.76	0.00	1.77
38	June	2022		0.27%	1.77	0.00	1.77
39	July	2022		0.31%	1.77	0.01	1.78
40	August	2022		0.31%	1.78	0.01	1.78
41	September	2022		0.30%	1.78	0.01	1.79
42	October	2022		0.42%	1.79	0.01	1.80
43	November	2022		0.40%	1.80	0.01	1.80
44	December	2022		0.42%	1.80	0.01	1.81
45	January	2023		0.54%	1.81	0.01	1.82
46	February	2023		0.48%	1.82	0.01	1.83
47	March	2023		0.54%	1.83	0.01	1.84
48	April	2023		0.62%	1.84	0.01	1.85
49	May	2023		0.64%	1.85	0.01	1.86
50	June	2023		0.62%	1.86	0.01	1.87
51	July	2023		0.68%	1.87	0.01	1.89
52	August	2023		0.68%	1.89	0.01	1.90
53	September	2023		0.66%	1.90	0.01	1.91
54	October	2023		0.71%	1.91	0.01	1.93
55	November	2023		0.69%	1.93	0.01	1.94
56	December	2023		0.71%	1.94	0.01	1.95
57	January	2024		0.72%	1.95	0.01	1.97
58	February	2024		0.68%	1.97	0.01	1.98
59	March	2024		0.72%	1.98	0.01	1.99
60	April	2024		0.70%	1.99	0.01	2.01
61	May	2024		0.72%	2.01	0.01	2.02
62	June	2024		0.70%	2.02	0.01	2.04
63	July	2024		0.72%	2.04	0.01	2.05
64	August	2024		0.72%	2.05	0.01	2.07
65	September	2024		0.70%	2.07	0.01	2.08
66	October	2024		0.72%	2.08	0.01	2.10
67	November	2024		0.70%	2.10	0.01	2.11
68	December	2024		0.72%	2.11	0.02	2.13
69			\$ 1.66		\$ 0.47		

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

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

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

Posted FERC Interest rates

San Diego Gas & Electric Company
Citizens' Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 7 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 5
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>Other Cost Adjustments due to Appendix XII Cycle 5 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ 4.29	Page 2; Line 17; Col. C	3
4				4
5	Interest Expense	<u>1.03</u>	Page 17 Line 56; Col. 5	5
6				6
7	Total Annual Costs Adjustment	\$ 5.32	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u>\$ 0.443</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 7 Informational Filing, SDG&E is correcting Appendix XII Cycle 5 for approximately \$5K 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 SX-PQ Underground Line Segment in the previous Appendix XII Cycle 5 filing causing its correction in the Appendix XII Cycle 7 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Appendix XII Cycle 7 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix XII Cycle 5
(\$1,000)

Line No.	Description of Annual Costs	A	B	C = A - B	Reference	Line No.
		Revised - Appendix XII Cycle 5 Amounts	As Filed - Appendix XII Cycle 5 ER23-110 and ER24-175 Amounts	Difference Incr (Decr)		
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	939	937	2	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	(58)	(58)	-	Page 3 and Page 4, Line 5	5
6						6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 882	\$ 879	\$ 2	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	35	33	2	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	(7)	(7)	-	Page 3 and Page 4, Line 11	11
12						12
13	Subtotal Annual Costs	\$ 909	\$ 905	\$ 4	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	(0)	(0)	-	Page 3 and Page 4, Line 15	15
16						16
17	Total Annual Costs	\$ 909	\$ 905	\$ 4	Line 13 + Line 15	17
18						18

Line No.	Description of Monthly Costs	A	B	C = A - B	Reference	Line No.
		Revised - Appendix XII Cycle 5 Amounts	As Filed - Appendix XII Cycle 5 ER23-110 and ER24-175 Amounts	Difference Incr (Decr)		
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21						21
22	Section 2 - Non-Direct Expense Cost Component	78.259	78.123	0.136	Page 3 and Page 4, Line 22	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)	(4.794)	-	Page 3 and Page 4, Line 24	24
25						25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 73.465	\$ 73.329	\$ 0.136	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component	2.892	2.754	0.138	Page 3 and Page 4, Line 28	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	(0.576)	-	Page 3 and Page 4, Line 30	30
31						31
32	Other Adjustments	(0.009)	(0.009)	-	Page 3 and Page 4, Line 32	32
33						33
34	Total Monthly Costs	\$ 75.772	\$ 75.414	\$ 0.357	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period	12	12	-	Page 3 and Page 4, Line 36	36
37						37
38	Total Annual Costs	\$ 909	\$ 905	\$ 4	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.

REVISED

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

Summary of Cost Components

Rate Effective Period January 1, 2023 to December 31, 2023

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	939 ✓	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(58)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 882 ✓	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	35 ✓	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(7)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 909 ✓	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(0)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 909 ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	78.259 ✓	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)	Line 5 / 12 Months	23
24				24
25	Total Citizens Monthly Prior Year Cost of Service	\$ 73.465 ✓	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	2.892 ✓	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	Line 11 / 12 Months	29
30				30
31	Other Adjustments	(0.009)	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	\$ 75.772 ✓	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 909 ✓	Line 34 x Line 36	37
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.

AS FILED SUMMARY OF COST COMPONENTS WITH COST ADJ INCL. IN APPENDIX XII CYCLE 6 (ER24-175)

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

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

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	937	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(58)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 879	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	33 ✓	Pg8 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	(7)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 905	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	(0)	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 905 ✓	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	78.123 ✓	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)	Line 5 / 12 Months	23
24				24
25	Total Citizens' Monthly Prior Year Cost of Service	\$ 73.329 ✓	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	2.754 ✓	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	Line 11 / 12 Months	29
30				30
31	Other Adjustments	(0.009)	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	\$ 75.414 ✓	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 905 ✓	Line 34 x Line 36	37
38				38
39				39

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 5 filing per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2021
 (\$1,000)

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

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2021
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,688,496	Pg18 Rev AV-4; Line 6	1
2			2
3			3
4	\$ 37,637	Statement AH; Line 17	4
5			5
6	0.66%	Line 4 / Line 1	6
7			7
8			8
9	\$ 56,501	Pg8 Rev Statement AH; Line 42	9
10			10
11	0.99%	Line 9 / Line 1	11
12			12
13			13
14	\$ 62,416	Rev Statement AK; Line 17	14
15			15
16	1.10%	Line 14 / Line 1	16
17			17
18			18
19	\$ 1,843	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 47,443	Statement AL; Line 5	25
26	40,929	Statement AL; Line 9	26
27	11,767	Pg9 Rev Statement AL; Line 19	27
28	\$ 100,139	Sum Lines 25 thru 27	28
29			29
30	10.0191%	Pg11 Rev Statement AV2; Line 31	30
31			31
32	\$ 10,033	Line 28 x Line 30	32
33			33
34	0.18%	Line 32 / Line 1	34
35			35
36			36
37	\$ 32,320	Pg18 Rev AV-4; Line 4	37
38			38
39	81,059	Pg18 Rev AV-4; Line 5	39
40			40
41	\$ 113,379	Line 37 + Line 39	41
42			42
43	10.0191%	Line 30	43
44			44
45	\$ 11,360	Line 41 * Line 43	45
46			46
47	\$ 16,054	Statement AJ; Line 17	47
48			48
49	\$ 27,414	Line 45 + Line 47	49
50			50
51	0.48%	Line 49 / Line 1	51

√ 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 SX-PQ UNDERGROUND LINE SEGMENT
 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			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 5 filing per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2021
 (\$1,000)

Line No.	Amounts	Reference	Line No.	
1	Net Transmission Plant	\$ 5,688,496 v	Pg18 Rev AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 37,637	Statement AH; Line 17	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.66%	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.	\$ 56,165 v	Pg12 Rev Statement AH; Line 41	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.99%	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 62,416 v	Rev Statement AK; Line 17	14
15				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	\$ 1,843	Statement AK; Line 28	19
20				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	\$ 47,443 v	Pg14 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	40,929 v	Pg14 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	11,725 v	Pg14 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 100,097 v	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.0191%	Pg15 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 10,029 v	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 32,320 v	Pg18 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	81,059 v	Pg18 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 113,379 v	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.0191%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 11,360 v	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 16,054	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 27,414 v	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.48%	Line 49 / Line 1	51

v Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 5 filing per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 True-Up Period - January 1, 2021 to December 31, 2021
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.	
1												1	
2												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												5	
6												6	
7												7	
8												8	
9	Month	Year	Monthly True-Up Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	9
10	January	2021	73	68	3	-	\$ 71	\$ 3	0.28%	\$ 3	\$ 0.0	\$ 3	10
11	February	2021	73	68	3	-	71	3	0.25%	6 v	0.0	6 v	11
12	March	2021	73	68	3	-	71	3	0.28%	9 v	0.0	9 v	12
13	April	2021	73	68	3	-	71	3	0.27%	11	0.0	11	13
14	May	2021	73	68	3	-	71	3	0.28%	14	0.0	14	14
15	June	2021	73	68	3	-	71	3	0.27%	17 v	0.0	17 v	15
16	July	2021	73	68	3	-	71	3	0.28%	20 v	0.1 v	20 v	16
17	August	2021	73	68	3	-	71	3	0.28%	23 v	0.1	23 v	17
18	September	2021	73	68	3	-	71	3	0.27%	26 v	0.1	26 v	18
19	October	2021	73	68	3	-	71	3	0.28%	29 v	0.1	29 v	19
20	November	2021	73	68	3	-	71	3	0.27%	32 v	0.1	32 v	20
21	December	2021	73	68	3	-	71	3	0.28%	35 v	0.1	35 v	21
22			\$ 882	\$ 810	\$ 37	\$ -	\$ 847	\$ 34			0.6		22

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

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

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

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

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

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

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

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

AS FILED SEC. 4 TU WITH COST ADJ INCL. IN APPENDIX XII CYCLE 6 (ER24-175)

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 True-Up Period - January 1, 2021 to December 31, 2021
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.	
1												1	
2												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												5	
6									Cumulative		Cumulative	6	
7									Overcollection (-) or		Overcollection (-) or	7	
8									Undercollection (+)		Undercollection (+)	8	
9									in Revenue		in Revenue	9	
10	Month	Year	Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Interest wo Interest	Interest	with Interest	10
10	January	2021	73	68	3	-	\$ 71	\$ 3	0.28%	\$ 3	\$ 0.0	\$ 3	10
11	February	2021	73	68	3	-	71	3	0.25%	5	0.0	5	11
12	March	2021	73	68	3	-	71	3	0.28%	8	0.0	8	12
13	April	2021	73	68	3	-	71	3	0.27%	11	0.0	11	13
14	May	2021	73	68	3	-	71	3	0.28%	14 ✓	0.0	14 ✓	14
15	June	2021	73	68	3	-	71	3	0.27%	16	0.0	16	15
16	July	2021	73	68	3	-	71	3	0.28%	19	0.0	19	16
17	August	2021	73	68	3	-	71	3	0.28%	22 ✓	0.1	22 ✓	17
18	September	2021	73	68	3	-	71	3	0.27%	25 ✓	0.1	25 ✓	18
19	October	2021	73	68	3	-	71	3	0.28%	27	0.1	27	19
20	November	2021	73	68	3	-	71	3	0.27%	30 ✓	0.1	30	20
21	December	2021	73	68	3	-	71	3	0.28%	33 ✓	0.1	33 ✓	21
22			\$ 880	\$ 810	\$ 37	\$ -	\$ 847	\$ 33			0.5		22

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 5 filing per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

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

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

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

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

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

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

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 109,950	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(3,844)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(1,816)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(8,259)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(10,149)	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 52; Col. b	12
13	Maintenance of Station Equipment	(19,574)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(24,433)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(424)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(106)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 37,637	Sum Lines 5 thru 16	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 656,999	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 50; Col. a	22
23	CPUC energy efficiency programs	(13,176)	Negative of AH-3; Sum Lines 28, 31, 37, 45, 51; Col. 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	Injuries & Damages	-	Not Applicable to 2021 Base Period	27
28	General Advertising Expenses	(66)	Negative of AH-3; Line 49; 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 55; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(965)	Negative of AH-3; Line 44; 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 (incl. in Appendix XII Cycle 6; ER24-175)	12,177	Rev AH-3; Line 20; Col. d	33
34	FERC Audit Adjustment (incl. in Appendix XII Cycle 6; ER24-175)	530	Rev AH-3; Line 20; Col. f	34
35	Other Cost Adjustments	3,059 ✓	Negative of Pg8.2 Rev AH-3; Line 20; Col. h	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 492,326 ✓	Sum Lines 20 thru 35	36
37	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	\$ 483,710 ✓	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor	10.98%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses	\$ 53,105 ✓	Line 38 x Line 39	40
41	Property Insurance Allocated to Transmission, General, and Common Plant	3,396	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 56,501 ✓	Line 40 + Line 41	42
43				43
44	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			44
45	Transmission Plant & Incentive Transmission Plant	\$ 7,118,164	Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	46
47	Transmission Related General Plant	55,217	Statement AD; Line 29	47
48	Transmission Related Common Plant	149,892	Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant	\$ 7,323,272	Sum Lines 45 thru 48	49
50				50
51	Total Transmission Plant & Incentive Transmission Plant	\$ 7,118,164	Line 45 Above	51
52	Total Steam Production Plant	566,171	Statement AD; Line 1	52
53	Total Nuclear Production Plant	-	Shall be Zero	53
54	Total Other Production Plant	542,692	Statement AD; Line 7	54
55	Total Distribution Plant	8,482,669	Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	56
57	Total General Plant	502,946	Statement AD; Line 17	57
58	Total Common Plant	1,365,303	Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS	\$ 18,577,944	Sum Lines 51 thru 58	59
60				60
61	Transmission Property Insurance and Tax Allocation Factor ¹	39.42%	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.

¹ 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 No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 109,950	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(3,844)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development	(1,816)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses	(8,259)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense	(10,149)	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 52; Col. b	12
13	Maintenance of Station Equipment	(19,574)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(24,433)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(424)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(106)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 37,637	Sum Lines 5 thru 16	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 656,999	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	Rev AH-3; Line 20; Col. d	33
34	FERC Audit Adjustment	530 ✓	Pg12.3 Rev AH-3; Line 23; Col. h	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 489,267 ✓	Sum Lines 20 thru 34	35
36	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	\$ 480,651 ✓	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	10.98%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	\$ 52,769 ✓	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	3,396	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 56,165 ✓	Line 39 + Line 40	41
42				42
43	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			43
44	Transmission Plant & Incentive Transmission Plant	\$ 7,118,164 ✓	Pg9 Rev Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	55,217 ✓	Pg9 Rev Statement AD; Line 29	46
47	Transmission Related Common Plant	149,892 ✓	Pg9 Rev Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	\$ 7,323,272 ✓	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 7,118,164 ✓	Line 44 Above	50
51	Total Steam Production Plant	566,171 ✓	Pg9 Rev Statement AD; Line 1	51
52	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 ✓	Pg9 Rev Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	55
56	Total General Plant	502,946 ✓	Pg9 Rev Statement AD; Line 17	56
57	Total Common Plant	1,365,303 ✓	Pg9 Rev Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS	\$ 18,577,944 ✓	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	39.42% ✓	Line 48 / Line 58	60

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 5 filing per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

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

REVISED

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 Adj	(e) = (c) + (d) Adjusted A&G	(f) ⁴ FERC Audit 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.
		Administrative & General											
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	√ \$ 881 ³	\$ 62,283		\$ 62,283		\$ 62,283	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	√ 7,379 ³	33,308		33,308		33,308	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,277)	530	(19,747)		(19,747)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	√ 1,396 ³	99,086		99,086		99,086	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616		8,616		8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	√ 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	√ 1,511 ³	55,940		55,940		55,940	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0		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) √	(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	√ 0 ³	5,513		5,513		5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	√ 14 ³	12,352		12,352		12,352	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183		18,183		18,183		18,183	Form 1; Page 320-323; Line 196	14
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	√ \$ 12,177	\$ 488,530	\$ 530 √	\$ 489,060	\$ (3,059) √	\$ 492,119	Sum Lines 1 thru 14	16
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	207	-	207		207		207		207		18
20		Total Adjusted Administrative & General Expenses	\$ 656,999	\$ 180,439	\$ 476,560	√ \$ 12,177	\$ 488,737	\$ 530 √	\$ 489,267	\$ (3,059) √	\$ 492,326	Line 16 + Line 18	20
23		Excluded Expenses:											23
24	920	Energy Efficiency		\$ 881									24
25		CEMA/WMPMA exclusion corrections				\$ 881 ³							25
26	921	Energy Efficiency		7,379		7,379 ³							26
27		CEMA/WMPMA exclusion corrections											27
28	923	Energy Efficiency	\$ 1,396										28
29		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897									29
30		CEMA/WMPMA exclusion corrections				1,396 ³							30
31	925	Energy Efficiency	1,300										31
32		Customer Information System	57										32
33		Electric Power Research Institute (EPRI) Dues	51										33
34		Covid-19 Pandemic Protections	8										34
35		Residential Disconnect Protections	3	1,418									35
36		CEMA/WMPMA exclusion corrections				996 ³							36
37	926	Energy Efficiency	1,948										37
38		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	927	Franchise Requirements		128,580									42
43	928	CPUC Reimbursement Fees	22,236										43
44		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	929	Duplicate Charges (Company Energy Use) ⁵											48
49	930.1	General Advertising Expenses		66									49
50	930.2	Abandoned Projects	5,025										50
51		Energy Efficiency	0	5,025									51
52		CEMA/WMPMA exclusion corrections				0 ³							52
53	931	Energy Efficiency		14		14 ³							53
54		CEMA/WMPMA exclusion corrections											54
55	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26									55
57		Total Excluded Expenses		\$ 180,439									57
60	√	Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.											60
61	¹	This amount represents the Non-Direct A&G expenses billed to Citizens in 2021, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense.											61
62	²	Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TO5 Cycle 5. The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2021 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.											62
63	³	2021 CEMA/WMPMA exclusion corrections.											63
64	⁴	FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP.											64
65	⁵	This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.											65

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) FERC Audit Adj.	(g) = (e) + (f) Adj A&G with FERC Audit Adj	Reference	Line No.
		Administrative & General									
1	920	A&G Salaries	\$ 62,283	\$ 881	\$ 61,402	√ \$ 881 ³	\$ 62,283		\$ 62,283	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	√ 7,379 ³	33,308		33,308	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,277)	530	√ (19,747)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	√ 1,396 ³	99,086		99,086	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616		8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	√ 996 ³	215,157		215,157	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	56,506	2,077	54,429	√ 1,511 ³	55,940		55,940	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	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	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)		(12,934)		(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0		0		0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	√ 0 ³	5,513		5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	√ 14 ³	12,352		12,352	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183		18,183		18,183	Form 1; Page 320-323; Line 196	14
15											15
16		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	√ \$ 12,177	\$ 488,530	\$ 530	√ \$ 489,060	Sum Lines 1 thru 14	16
17											17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	207	-	207		207		207		18
19											19
20		Total Adjusted Administrative & General Expenses	\$ 656,999	\$ 180,439	\$ 476,560	√ \$ 12,177	\$ 488,737	\$ 530	√ \$ 489,267	Line 16 + Line 18	20
21											21
22		Excluded Expenses:									22
23	920	Energy Efficiency		881							23
24		CEMA/WMPMA exclusion corrections					881 ³				24
25	921	Energy Efficiency		7,379			7,379 ³				25
26		CEMA/WMPMA exclusion corrections									26
27	923	Energy Efficiency	\$ 1,396				1,396 ³				27
28		Other Exclusion - FERC Audit Adjustments (Finding #3) ¹	9,501	10,897							28
29		CEMA/WMPMA exclusion corrections					1,396 ³				29
30	925	Energy Efficiency	1,300				1,300 ³				30
31		Customer Information System	57								31
32		Electric Power Research Institute (EPRI) Dues	51								32
33		Covid-19 Pandemic Protections	8								33
34		Residential Disconnect Protections	3	1,418							34
35		CEMA/WMPMA exclusion corrections					996 ³				35
36	926	Energy Efficiency	1,948				1,948 ³				36
37		Customer Information System	88								37
38		CSI Transition, Stabilization, & OCM	36								38
39		Residential Disconnect Protections	5	2,077							39
40		CEMA/WMPMA exclusion corrections					1,511 ³				40
41	927	Franchise Requirements		128,580							41
42	928	CPUC Reimbursement Fees	22,236								42
43		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	965								43
44		Energy Efficiency	258								44
45		CPUC Intervenor Funding Expense - Transmission	-								45
46		CPUC Intervenor Funding Expense - Distribution	617	24,076							46
47	930.1	General Advertising Expenses	66								47
48	930.2	Abandoned Projects	5,025								48
49		Energy Efficiency	0	5,025							49
50		CEMA/WMPMA exclusion corrections					0 ³				50
51	931	Energy Efficiency		14			14 ³				51
52		CEMA/WMPMA exclusion corrections									52
53	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26							53
54											54
55											55
56		Total Excluded Expenses		\$ 180,439							56
57											57
58											58
59	√	Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 5 filing per ER23-110 and Appendix XII Cycle 6 July Posting's various cost adjustments.									59
60	¹	This amount represents the Non-Direct A&G expenses billed to Citizens in 2021, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense.									60
61	²	Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TO5 Cycle 5.									61
62		The impacts of the adjusting entries is reflected in the per book amount and were excluded from the adjusted 2021 total. The impact of FERC Audit adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC.									62
63	³	2021 CEMA/WMPMA exclusion corrections.									63
64											64
65											65
66											66

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 121,247	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.13%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 47,443	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 104,601	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 40,929	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				
12	Transmission O&M Expense		\$ 37,637	Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		56,501	Pg8 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 24	14
15	Total		\$ 94,138	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		\$ 11,767	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.**

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

² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the 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.

AS FILED STMT AL WITH COST ADJ INCL. IN APPENDIX XII CYCLE 6 (ER24-175)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 121,247	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		39.13% ✓	Pg9 Rev Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 47,443 ✓	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 104,601	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 40,929 ✓	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 37,637		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	\$ 56,165 ✓		Pg12 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 93,803 ✓		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		\$ 11,725 ✓	Line 15 x Line 17	19

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 5 filing per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

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

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

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>					
2	Bonds (Acct 221)	112-113; 18; c	\$ 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		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-	5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(16,894)	6		
7	LTD = Long Term Debt		\$ 6,400,965	Sum Lines 2 thru 6		
8						
9	<u>Long-Term Debt Component - Numerator:</u>					
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 237,654	10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,408	11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	1,275	12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-	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		
16						
17	Cost of Long-Term Debt:		3.80%	Line 15 / Line 7		
18						
19	<u>Preferred Equity Component:</u>					
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -	20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -	21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20		
23						
24	<u>Common Equity Component:</u>					
25	Proprietary Capital	112-113; 16; c	\$ 8,248,584	25		
26	Less: Preferred Stock (Acct 204)	112-113; 3; c	-	Negative of Line 20 Above		
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)	112-113; 12; c	-	27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	10,117	28		
29	CS = Common Stock		\$ 8,258,701	Sum Lines 25 thru 28		
30						
31	<hr/>					
32	<u>Return on Common Equity:</u>		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1		
33	(a)	(b)	(c)	(d) = (b) x (c)		
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
35	<hr/>					
36						
37	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above
39	Common Equity	8,258,701	56.34%	10.60%	5.97%	Col. c = Line 32 Above
40	Total Capital	\$ 14,659,666	100.00%		7.63%	Sum Lines 37 thru 39
41						
42	Cost of Equity Component (Preferred & Common):				5.97%	Line 38 + Line 39; Col. d
43						
44	<hr/>					
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero
46	(a)	(b)	(c)	(d) = (b) x (c)		
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
48	<hr/>					
49						
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52
54						
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d

¹ Amount is based upon December 31 balances.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	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	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,792,030 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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6316%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.97%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,792,030 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6316%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7560%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.3876%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.6315%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	10.0191%	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.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

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

AS FILED STMT AV WITH COST ADJ INCL. IN APPENDIX XII CYCLE 6 (ER24-175)

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.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.		
1	<u>Long-Term Debt Component - Denominator:</u>				1		
2	Bonds (Acct 221)	112-113; 18; c	\$ 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		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(16,894)		6		
7	LTD = Long Term Debt		\$ 6,400,965	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 237,654		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,408		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	1,275		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		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	<u>Cost of Long-Term Debt:</u>		3.80%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>				24		
25	Proprietary Capital	112-113; 16; c	\$ 8,248,584		25		
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; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	10,117		28		
29	CS = Common Stock		\$ 8,258,701	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Return on Common Equity:</u>		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 6,400,965	43.66%	3.80%	1.66%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	8,258,701	56.34%	10.60%	5.97%	Col. c = Line 32 Above	39
40	Total Capital	\$ 14,659,666	100.00%		7.63%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.97%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Incentive Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	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	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,791,988 √	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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.6316%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.97%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,791,988 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.6316%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7560%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.3876%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.6315%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	10.0191%	Line 27 + Line 29	31

√ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 5 filing per ER23-110 and Appendix XII Cycle 6 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, 2021
 (\$1,000)

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

REVISED

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.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38

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

REVISED

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.

A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,118,164	Pg9 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	21,036	Pg9 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	55,217	Pg9 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	149,892	Pg9 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,344,308	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,545,810	Pg10 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	18,273	Pg10 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	22,897	Pg10 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	68,833	Pg10 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,655,812	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,572,354	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	2,763	Line 3 Minus Line 10	17
18	Transmission Related General Plant	32,320	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	81,059	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,688,496	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>				
1	<u>Net Transmission Plant:</u>			1
2	Transmission Plant	\$ 5,572,354 ✓	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	2,763 ✓	Page 2; Line 17	3
4	Transmission Related General Plant	32,320 ✓	Page 2; Line 18	4
5	Transmission Related Common Plant	81,059 ✓	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,688,496 ✓	Sum Lines 2 thru 5	6
7				7
8	<u>Rate Base Additions:</u>			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	<u>Rate Base Reductions:</u>			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (996,605) ✓	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	\$ (996,605) ✓	Line 14 + Line 15	16
17				17
18	<u>Working Capital:</u>			18
19	Transmission Related Materials and Supplies	\$ 47,443 ✓	Pg14 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	40,929 ✓	Pg14 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	11,725 ✓	Pg14 Rev Statement AL; Line 19	21
22	Total Working Capital	\$ 100,097 ✓	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	\$ 4,791,988 ✓	Sum Lines 6, 11, 16, 22, 24	26
27				27
28	<u>B. Incentive ROE Project Transmission Rate Base:</u>			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 29 + Line 30	31
32				32
33	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35	36
37				37
38	<u>D. Incentive Transmission Construction Work In Progress</u>	\$ -	Shall be Zero	38

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 5 filing per ER23-110 and Appendix XII Cycle 6 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, 2021
 (\$1,000)

Line
 No.

A. Derivation of Net Transmission Plant:

1	<u>Gross Transmission Plant:</u>			1	
2	Transmission Plant	\$ 7,118,164	✓	Pg9 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	21,036	✓	Pg9 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	55,217	✓	Pg9 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	149,892	✓	Pg9 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,344,308	✓	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$ 1,545,810	✓	Pg10 Rev Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	18,273	✓	Pg10 Rev Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	22,897	✓	Pg10 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	68,833	✓	Pg10 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,655,812	✓	Sum Lines 9 thru 12	13
14					14
15	<u>Net Transmission Plant:</u>				15
16	Transmission Plant	\$ 5,572,354	✓	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	2,763	✓	Line 3 Minus Line 10	17
18	Transmission Related General Plant	32,320	✓	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	81,059	✓	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,688,496	✓	Sum Lines 16 thru 19	20
21					21
22	<u>B. Incentive Project Net Transmission Plant:</u>				22
23	Incentive Transmission Plant	\$ -		Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-		Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -		Line 23 Minus Line 24	25

✓ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 5 filing per ER23-110 and Appendix XII Cycle 6 July Posting's cost adjustments.

SAN DIEGO GAS & ELECTRIC COMPANY

Appendix XII Cycle 7 Annual Informational Filing

Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 5

(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Line No.
1							1
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3				Cumulative		Cumulative	3
4		Monthly		Overcollection (-) or		Overcollection (-) or	4
5		Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6		Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7
8	January	2021	\$ 0.36	0.28%	\$ 0.36	\$ 0.00	\$ 0.36
9	February	2021	0.36	0.25%	0.72	0.00	0.72
10	March	2021	0.36	0.28%	1.07	0.00	1.08
11	April	2021	0.36	0.27%	1.43	0.00	1.44
12	May	2021	0.36	0.28%	1.79	0.00	1.80
13	June	2021	0.36	0.27%	2.16	0.01	2.16
14	July	2021	0.36	0.28%	2.52	0.01	2.53
15	August	2021	0.36	0.28%	2.88	0.01	2.89
16	September	2021	0.36	0.27%	3.25	0.01	3.26
17	October	2021	0.36	0.28%	3.61	0.01	3.62
18	November	2021	0.36	0.27%	3.98	0.01	3.99
19	December	2021	0.36	0.28%	4.35	0.01	4.36
20	January	2022		0.28%	4.36	0.01	4.37
21	February	2022		0.25%	4.37	0.01	4.38
22	March	2022		0.28%	4.38	0.01	4.40
23	April	2022		0.27%	4.40	0.01	4.41
24	May	2022		0.28%	4.41	0.01	4.42
25	June	2022		0.27%	4.42	0.01	4.43
26	July	2022		0.31%	4.43	0.01	4.45
27	August	2022		0.31%	4.45	0.01	4.46
28	September	2022		0.30%	4.46	0.01	4.47
29	October	2022		0.42%	4.47	0.02	4.49
30	November	2022		0.40%	4.49	0.02	4.51
31	December	2022		0.42%	4.51	0.02	4.53
32	January	2023		0.54%	4.53	0.02	4.55
33	February	2023		0.48%	4.55	0.02	4.57
34	March	2023		0.54%	4.57	0.02	4.60
35	April	2023		0.62%	4.60	0.03	4.63
36	May	2023		0.64%	4.63	0.03	4.66
37	June	2023		0.62%	4.66	0.03	4.69
38	July	2023		0.68%	4.69	0.03	4.72
39	August	2023		0.68%	4.72	0.03	4.75
40	September	2023		0.66%	4.75	0.03	4.78
41	October	2023		0.71%	4.78	0.03	4.82
42	November	2023		0.69%	4.82	0.03	4.85
43	December	2023		0.71%	4.85	0.03	4.88
44	January	2024		0.72%	4.88	0.04	4.92
45	February	2024		0.68%	4.92	0.03	4.95
46	March	2024		0.72%	4.95	0.04	4.99
47	April	2024		0.70%	4.99	0.03	5.02
48	May	2024		0.72%	5.02	0.04	5.06
49	June	2024		0.70%	5.06	0.04	5.09
50	July	2024		0.72%	5.09	0.04	5.13
51	August	2024		0.72%	5.13	0.04	5.17
52	September	2024		0.70%	5.17	0.04	5.20
53	October	2024		0.72%	5.20	0.04	5.24
54	November	2024		0.70%	5.24	0.04	5.28
55	December	2024		0.72%	5.28	0.04	5.32
56			\$ 4.29			\$ 1.03	

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

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

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

Posted FERC Interest rates

San Diego Gas & Electric Company
Citizens' Share of the SX-PQ Underground Line Segment
Appendix XII Cycle 7 Annual Informational Filing ¹
Derivation of Other Adjustments Applicable to Appendix XII Cycle 6
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>Other Cost Adjustments due to Appendix XII Cycle 6 Cost Adjustments Calculation:</u>			1
2				2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before Interest	\$ (3.99)	Page 2; Line 17; Col. C	3
4	Interest Expense	<u>(0.79)</u>	Page 15 Line 44; Col. 5	4
5				5
6				6
7	Total Annual Costs Adjustment	\$ (4.78)	Sum Lines 3 and 5	7
8				8
9	Number of Months in Base Period	<u>12</u>		9
10				10
11	Total Monthly Costs Adjustment	<u>\$ (0.399)</u>	Line 7 / Line 9	11

¹ Section C.6a of the Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix XII costs in a previous Informational Filing. In this Appendix XII Cycle 7 Informational Filing, SDG&E is correcting Appendix XII Cycle 6 for approximately (\$5K) 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 XII Cycle 6 ER24-175 October filing. This error overstated the Citizens Share of the SX-PQ Underground Line Segment in the previous Appendix XII Cycle 6 filing causing its correction in the Appendix XII Cycle 7 Annual Informational Filing.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Appendix XII Cycle 7 Annual Informational Filing
Derivation of Other Adjustments Applicable to Appendix XII Cycle 6
(\$1,000)

Line No.	Description of Annual Costs	A Revised - Appendix XII Cycle 6 Amounts	B As Filed - Appendix XII Cycle 6 ER24-175 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 1	1
2						2
3	Section 2 - Non-Direct Expense Cost Component	907 ✓	909	(2)	Page 3 and Page 4, Line 3	3
4						4
5	Section 3 - Cost Component Containing Other Specific Expenses	(36)	(36)	(0)	Page 3 and Page 4, Line 5	5
6						6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 871 ✓	\$ 873	\$ (2)	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	90 ✓	92	(2)	Page 3 and Page 4, Line 9	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	2	-	Page 3 and Page 4, Line 11	11
12						12
13	Subtotal Annual Costs	\$ 963 ✓	\$ 967	\$ (4)	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments	25	25	-	Page 3 and Page 4, Line 15	15
16						16
17	Total Annual Costs	\$ 988 ✓	\$ 992	\$ (4)	Line 13 + Line 15	17
18						18

Line No.	Description of Monthly Costs	Revised - Appendix XII Cycle 6 Amounts	As Filed - Appendix XII Cycle 6 ER24-175 Amounts	Difference Incr (Decr)	Reference	Line No.
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	\$ -	\$ -	Page 3 and Page 4, Line 20	20
21						21
22	Section 2 - Non-Direct Expense Cost Component	75.565 ✓	75.730	(0.165)	Page 3 and Page 4, Line 22	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses	(2.997)	(2.997)	(0.000)	Page 3 and Page 4, Line 24	24
25						25
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 72.568 ✓	\$ 72.733	\$ (0.165)	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component	7.465 ✓	7.633	(0.168)	Page 3 and Page 4, Line 28	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.128	0.128	-	Page 3 and Page 4, Line 30	30
31						31
32	Other Adjustments	2.083	2.083	-	Page 3 and Page 4, Line 32	32
33						33
34	Total Monthly Costs	\$ 82.328 ✓	\$ 82.661	\$ (0.333)	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period	12	12	-	Page 3 and Page 4, Line 36	36
37						37
38	Total Annual Costs	\$ 988 ✓	\$ 992	\$ (4)	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 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 XII Cycle 6 ER24-175 October filing.

REVISED

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

Rate Effective Period January 1, 2024 to December 31, 2024
 (\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	907	Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(36)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 871	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	90	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 963	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	25	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 988	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	75.565	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	(2.997)	Line 5 / 12 Months	23
24				24
25	Total Citizens Monthly Prior Year Cost of Service	\$ 72.568	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	7.465	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	0.128	Line 11 / 12 Months	29
30				30
31	Other Adjustments	2.083	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	\$ 82.328	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 988	Line 34 x Line 36	37
38				38
39				39

√ 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 XII Cycle 6 ER24-175 October filing.

AS FILED

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

Summary of Cost Components

**Rate Effective Period January 1, 2024 to December 31, 2024
(\$1,000)**

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	909	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(36)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 873	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	92	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 967	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	25	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 992	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	19
20				20
21	Section 2 - Non-Direct Expense Cost Component	75.730	Line 3 / 12 Months	21
22				22
23	Section 3 - Cost Component Containing Other Specific Expenses	(2.997)	Line 5 / 12 Months	23
24				24
25	Total Citizens Monthly Prior Year Cost of Service	\$ 72.733	Sum Lines 20, 22, 24	25
26				26
27	Section 4 - True-Up Adjustment Cost Component	7.633	Line 9 / 12 Months	27
28				28
29	Section 5 - Interest True-Up Adjustment Cost Component	0.128	Line 11 / 12 Months	29
30				30
31	Other Adjustments	2.083	Line 15 / 12 Months	31
32				32
33	Total Monthly Costs	\$ 82.661	Sum Lines 26, 28, 30, 32	33
34				34
35	Number of Months in Base Period	12		35
36				36
37	Total Annual Costs	\$ 992	Line 34 x Line 36	37
38				38
39				39

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

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

✓ Items in BOLD have changed 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 XII Cycle 6 ER24-175 October filing.

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 5,892,887	AV-4; Line 6	1
2			2
3			3
4	\$ 36,988 ✓	Pg9 Rev Statement AH; Line 18	4
5			5
6	0.63% ✓	Line 4 / Line 1	6
7			7
8			8
9	\$ 53,676 ✓	Pg9 Rev Statement AH; Line 41	9
10			10
11	0.91% ✓	Line 9 / Line 1	11
12			12
13			13
14	\$ 64,847	Statement AK; Line 17	14
15			15
16	1.10%	Line 14 / Line 1	16
17			17
18			18
19	\$ 1,715	Statement AK; Line 28	19
20			20
21	0.03%	Line 19 / Line 1	21
22			22
23			23
24			24
25	\$ 45,624	Statement AL; Line 5	25
26	43,749	Statement AL; Line 9	26
27	11,333 ✓	Pg10 Rev Statement AL; Line 19	27
28	\$ 100,707 ✓	Sum Lines 25 thru 27	28
29			29
30	9.6871%	Pg11 Rev Statement AV2; Line 31	30
31			31
32	\$ 9,756 ✓	Line 28 x Line 30	32
33			33
34	0.17%	Line 32 / Line 1	34
35			35
36			36
37	\$ 32,085	AV-4; Line 4	37
38			38
39	90,550	AV-4; Line 5	39
40			40
41	\$ 122,636	Line 37 + Line 39	41
42			42
43	<u>9.6871%</u>	Line 30	43
44			44
45	\$ 11,880	Line 41 * Line 43	45
46			46
47	\$ 17,049	Statement AJ; Line 17	47
48			48
49	\$ 28,929	Line 45 + Line 47	49
50			50
51	<u>0.49%</u>	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 XII Cycle 6 ER24-175 October filing.

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

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

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 2 - Non-Direct Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
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REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 True-Up Period - January 1, 2022 to December 31, 2022
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.	
1												1	
2												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												5	
6									Cumulative Overcollection (-) or Undercollection (+)		Cumulative Overcollection (-) or Undercollection (+)	6	
7									in Revenue		in Revenue	7	
8									wo Interest		with Interest	8	
9	Month	Year	Monthly True-Up Cost of Service¹	Monthly True-Up Revenues²	Prior True-Up Adjustment³	Prior Other Adjustments⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate⁵	Interest	Interest	9	
10	January	2022	73	52	11	2	\$ 65	\$ 7	0.28%	\$ 7	\$ 0.0	\$ 7	10
11	February	2022	73	52	11	2	65	7	0.25%	15	0.0	15	11
12	March	2022	73	52	11	2	65	7	0.28%	22	0.1	22	12
13	April	2022	73	52	11	2	65	7	0.27%	29	0.1	29	13
14	May	2022	73	52	11	2	65	7	0.28%	37	0.1	37	14
15	June	2022	73	52	11	2	65	7	0.27%	44	0.1	44	15
16	July	2022	73	52	11	2	65	7	0.31%	52	0.1	52	16
17	August	2022	73	52	11	2	65	7	0.31%	59	0.2	59	17
18	September	2022	73	52	11	2	65	7	0.30%	66	0.2	67	18
19	October	2022	73	52	11	2	65	7	0.42%	74	0.3	74	19
20	November	2022	73	52	11	2	65	7	0.40%	82	0.3	82	20
21	December	2022	73	52	11	2	65	7	0.42%	89	0.4	90	21
22			\$ 871	\$ 625	\$ 132	\$ 26	\$ 783	\$ 88			1.8	\$ 1.8	22

✓ 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 XII Cycle 6 ER24-175 October filing.

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

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

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

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

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

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

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

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION
 True-Up Period - January 1, 2022 to December 31, 2022
 (\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Line No.	
1												1	
2												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												5	
6												6	
7												7	
8												8	
9												9	
10	Month	Year	Monthly True-Up Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	10
11	January	2022	73	52	11	2	\$ 65	\$ 7	0.28%	\$ 7	\$ 0.0	\$ 7	10
12	February	2022	73	52	11	2	65	7	0.25%	15	0.0	15	11
13	March	2022	73	52	11	2	65	7	0.28%	22	0.1	23	12
14	April	2022	73	52	11	2	65	7	0.27%	30	0.1	30	13
15	May	2022	73	52	11	2	65	7	0.28%	38	0.1	38	14
16	June	2022	73	52	11	2	65	7	0.27%	45	0.1	45	15
17	July	2022	73	52	11	2	65	7	0.31%	53	0.2	53	16
18	August	2022	73	52	11	2	65	7	0.31%	60	0.2	61	17
19	September	2022	73	52	11	2	65	7	0.30%	68	0.2	68	18
20	October	2022	73	52	11	2	65	7	0.42%	76	0.3	76	19
21	November	2022	73	52	11	2	65	7	0.40%	83	0.3	84	20
22	December	2022	73	52	11	2	65	7	0.42%	91	0.4	92	21
22			\$ 873	\$ 625	\$ 132	\$ 26	\$ 783	\$ 90			1.9		22

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

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

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

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

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

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

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF ¹

Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 145,223	\$ 105,149	v \$ 125,186	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,156,765)	(1,205,566)	(1,181,166)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(7,891)	(8,584)	(8,238)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	<u>\$ (1,019,433)</u>	<u>\$ (1,109,001)</u>	<u>v \$ (1,064,217)</u>	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Shall be Zero	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Shall be Zero	13

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 Appendix XII Cycle 5 filing per ER23-110.

v Items in BOLD have changed for adjustments attributed to Accrued Bonus DTA as required in SDG&E's FERC Order ER24-524.

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

² The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b).

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF¹
Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 145,223	\$ 105,415	\$ 125,319	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,156,765) ✓	(1,205,566)	(1,181,166)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(7,891)	(8,584)	(8,238)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (1,019,433) ✓	\$ (1,108,735)	\$ (1,064,084)	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Shall be Zero	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Shall be Zero	13

✓ Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to Appendix XII Cycle 5 filing per ER23-110.

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

² The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 274-275; Footnote Data (a) and (b).

REVISED

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) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,030	\$ -	\$ -	\$ 1,030	SDG&E Records	2
3	Post Retirement Benefits	223	-	-	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	\$ 1,253	\$ 103,896	\$ -	\$ 105,149	Sum Lines 2 thru 4	5
6							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	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (8,584)	\$ -	\$ -	\$ (8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	13
14		-	-	-	-		14
15	Total of Account 283	\$ (8,584)	\$ -	\$ -	\$ (8,584)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	19
20		-	-	-	-		20
21	Total of Account 190	\$ -	\$ -	\$ -	\$ -	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	\$ (3,228)	\$ -	\$ -	\$ (3,228)	2022 Form 1; Page 274-275; Footnote Data (b)	24
25		-	-	-	-		25
26	Total of Account 282	\$ (3,228)	\$ -	\$ -	\$ (3,228)	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	29
30		-	-	-	-		30
31	Total of Account 283	\$ -	\$ -	\$ -	\$ -	Sum Lines 29 thru 30	31
32							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.

AS FILED

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) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = [Sum (a) thru (c)] Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 1,296	\$ -	\$ -	\$ 1,296	2022 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits	223	-	-	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	<u>\$ 1,520</u>	<u>\$ 103,896</u>	<u>\$ -</u>	<u>\$ 105,415</u>	Sum Lines 2 thru 4	5
6							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	<u>\$ (844,679)</u>	<u>\$ (365,955)</u>	<u>\$ 8,295</u>	<u>\$ (1,202,338)</u>	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		-	-	-	-		14
15	Total of Account 283	<u>\$ (8,584)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,584)</u>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens SX-PQ)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	19
20		-	-	-	-		20
21	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens SX-PQ)						23
24	Accumulated Depreciation Timing Differences	\$ (3,228)	\$ -	\$ -	\$ (3,228)	2022 Form 1; Page 274-275; Footnote Data (b)	24
25		-	-	-	-		25
26	Total of Account 282	<u>\$ (3,228)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,228)</u>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens SX-PQ)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	29
30		-	-	-	-		30
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2022 Base Period	34

REVISED

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	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 112,387	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			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	Overhead Line Expense	(10,659)	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	Maintenance of Station Equipment	(18,835)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(25,278)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(578)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(144)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments	(1,172) v	Negative of Pg9.2 Rev AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 36,988 v	Sum Lines 5 thru 17	18
19				19
20	<u>Derivation of Non-Direct Administrative and General Expense:</u>			20
21	Total Non-Direct Administrative & General Expense	\$ 655,442	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 Line 34; Col. b	24
25	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution	(1,805)	Negative of AH-3; Line 40; Col. a	26
27	CPUC reimbursement fees	(22,865)	Negative of AH-3; Line 36; Col. a	27
28	Injuries & Damages	-	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 Sum Lines (26, 27, 30); Col. b	33
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	\$ 500,664 v	Sum Lines 21 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)	(8,930)	Negative of AH-3; Line 6; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 491,734 v	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor	10.22%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses	\$ 50,235 v	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	3,440	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 53,676 v	Line 39 + Line 40	41
42				42
43	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			43
44	Transmission Plant & Incentive Transmission Plant	\$ 7,503,381	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	45
46	Transmission Related General Plant	55,714	Statement AD; Line 29	46
47	Transmission Related Common Plant	156,288	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant	\$ 7,715,383	Sum Lines 44 thru 47	48
49				49
50	Total Transmission Plant & Incentive Transmission Plant	\$ 7,503,381	Line 44 Above	50
51	Total Steam Production Plant	573,458	Statement AD; Line 1	51
52	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	\$ 20,026,124	Sum Lines 50 thru 57	58
59				59
60	Transmission Property Insurance and Tax Allocation Factor ¹	38.53%	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 XII Cycle 6 ER24-175 October filing.

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

AS FILED

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	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 112,387	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			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	Overhead Line Expense	(10,659)	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	Maintenance of Station Equipment	(18,835)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines	(25,278)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines	(578)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	(144)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 38,160	Sum Lines 5 thru 16	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 655,442	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 - 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	\$ 493,319	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)	(8,930)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 484,389	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor	10.22%	Statement A; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses	\$ 49,485	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant	3,440	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 52,925	Line 37 + Line 38	39
40				40
41	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			41
42	Transmission Plant & Incentive Transmission Plant	\$ 7,503,381	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	43
44	Transmission Related General Plant	55,714	Statement AD; Line 29	44
45	Transmission Related Common Plant	156,288	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant	\$ 7,715,383	Sum Lines 42 thru 45	46
47				47
48	Total Transmission Plant & Incentive Transmission Plant	\$ 7,503,381	Line 42 Above	48
49	Total Steam Production Plant	573,458	Statement AD; Line 1	49
50	Total Nuclear Production Plant	-	Shall be Zero	50
51	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
54	Total General Plant	545,363	Statement AD; Line 17	54
55	Total Common Plant	1,529,847	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS	\$ 20,026,124	Sum Lines 48 thru 55	56
57				57
58	Transmission Property Insurance and Tax Allocation Factor ¹	38.53%	Line 46 / Line 56	58

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

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31 2022
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ⁴ Add / (Deduct) O&M Cost Adj	(e) = (c) - (d) Revised O&M	Reference	Line No.
		<u>Electric Transmission Operation</u>							
1	560	Operation Supervision and Engineering	\$ 9,102	\$ 144	\$ 8,958		\$ 8,958	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	965	-	965		965	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,893	-	1,893		1,893	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	158	-	158		158	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,357	3,357	-		-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	140	-	140		140	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-		-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-		-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,612	1,630	982		982	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses ¹	11,638	11,638	-		-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses ¹	10,659	10,659	-		-	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	(0)	-	(0)		(0)	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-		-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	16,813	2,108	14,705	1,172	13,533	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,610	-	3,610		3,610	Form 1; Page 320-323; Line 98	15
16									16
17		Total Electric Transmission Operation	\$ 60,946	\$ 29,536	\$ 31,411	\$ 1,172	\$ 30,239	Sum Lines 1 thru 15	17
18									18
19		<u>Electric Transmission Maintenance</u>							19
20	568	Maintenance Supervision and Engineering	\$ 2,150	\$ -	\$ 2,150		\$ 2,150	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1,192	-	1,192		1,192	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,022	-	1,022		1,022	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	2,016	-	2,016		2,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	64	-	64		64	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	102	-	102		102	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment ¹	18,835	18,835	-		-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines ¹	25,278	25,278	-		-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines ²	578	578	-		-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	34	-	34		34	Form 1; Page 320-323; Line 110	29
30									30
31		Total Electric Transmission Maintenance	\$ 51,272	\$ 44,691	\$ 6,580	\$ -	\$ 6,580	Sum Lines 20 thru 29	31
32									32
33		Total Electric Transmission O&M Expenses	\$ 112,218	\$ 74,227	\$ 37,991	\$ 1,172	\$ 36,819	Line 17 + Line 31	33
34									34
35	413	Transmission O&M Expenses Charged to Citizens ³	169	-	169		169		35
36									36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 112,387	\$ 74,227	\$ 38,160	\$ 1,172	\$ 36,988	Line 33 + Line 35	37
38									38
39									39
40		<u>Excluded Expenses (recoverv method in parentheses)</u>							40
41	560	Executive ICP		\$ 144					41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,357					42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,630					43
44	562	Station Expenses ¹		11,638					44
45	563	Overhead Line Expenses ¹		10,659					45
46	565	Transmission of Electricity by Others (ERRA)		-					46
47	566	Misc. Transmission Expenses:							47
48		Century Energy Systems Balancing Account (CES-21BA)	\$ -						48
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-						49
50		ISO Grid Management Costs (ERRA)	993						50
51		Reliability Services (RS rates)	473						51
52		Other (TRBAA, TACBAA)	641	2,108					52
53		In-house fire brigade costs⁴							53
54	570	Maintenance of Station Equipment ¹		18,835					54
55	571	Maintenance of Overhead Lines ¹		25,278					55
56	572	Maintenance of Underground Lines ²		578					56
57									57
58		Total Excluded Expenses		\$ 74,227					58
59									59
60									60
61		v Items in BOLD have changed due to adjustments attributed to Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524.							61
62		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31).							62
63		As a result, such items are excluded in Column b.							63
64		² Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.							64
65		³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2022, which is added back to derive Total Adjusted Electric							65
66		Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.							66
67		⁴ Represents 2022 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).							67
68									68

AS FILED
SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 9,102	\$ 144	\$ 8,958	Form 1; Page 320-323; Line 83	1
2	561.1	Load Dispatch - Reliability	965	-	965	Form 1; Page 320-323; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,893	-	1,893	Form 1; Page 320-323; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	158	-	158	Form 1; Page 320-323; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	3,357	3,357	-	Form 1; Page 320-323; Line 88	5
6	561.5	Reliability, Planning and Standards Development	140	-	140	Form 1; Page 320-323; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 320-323; Line 90	7
8	561.7	Generation Interconnection Studies	-	-	-	Form 1; Page 320-323; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	2,612	1,630	982	Form 1; Page 320-323; Line 92	9
10	562	Station Expenses ¹	11,638	11,638	-	Form 1; Page 320-323; Line 93	10
11	563	Overhead Line Expenses ¹	10,659	10,659	-	Form 1; Page 320-323; Line 94	11
12	564	Underground Line Expenses	(0)	-	(0)	Form 1; Page 320-323; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 320-323; Line 96	13
14	566	Misc. Transmission Expenses	16,813	2,108	14,705	Form 1; Page 320-323; Line 97	14
15	567	Rents	3,610	-	3,610	Form 1; Page 320-323; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 60,946	\$ 29,536	\$ 31,411	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 2,150	\$ -	\$ 2,150	Form 1; Page 320-323; Line 101	20
21	569	Maintenance of Structures	1,192	-	1,192	Form 1; Page 320-323; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,022	-	1,022	Form 1; Page 320-323; Line 103	22
23	569.2	Maintenance of Computer Software	2,016	-	2,016	Form 1; Page 320-323; Line 104	23
24	569.3	Maintenance of Communication Equipment	64	-	64	Form 1; Page 320-323; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	102	-	102	Form 1; Page 320-323; Line 106	25
26	570	Maintenance of Station Equipment ¹	18,835	18,835	-	Form 1; Page 320-323; Line 107	26
27	571	Maintenance of Overhead Lines ¹	25,278	25,278	-	Form 1; Page 320-323; Line 108	27
28	572	Maintenance of Underground Lines ²	578	578	-	Form 1; Page 320-323; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	34	-	34	Form 1; Page 320-323; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 51,272	\$ 44,691	\$ 6,580	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 112,218	\$ 74,227	\$ 37,991	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens ³	169	-	169		35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 112,387	\$ 74,227	\$ 38,160	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	560	Executive ICP		\$ 144			41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		3,357			42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,630			43
44	562	Station Expenses ¹		11,638			44
45	563	Overhead Line Expenses ¹		10,659			45
46	565	Transmission of Electricity by Others (ERRA)		-			46
47	566	Misc. Transmission Expenses:					47
48		Century Energy Systems Balancing Account (CES-21BA)	\$ -				48
49		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	-				49
50		ISO Grid Management Costs (ERRA)	993				50
51		Reliability Services (RS rates)	473				51
52		Other (TRBAA, TACBAA)	641	2,108			52
53	570	Maintenance of Station Equipment ¹		18,835			53
54	571	Maintenance of Overhead Lines ¹		25,278			54
55	572	Maintenance of Underground Lines ²		578			55
56							56
57		Total Excluded Expenses		\$ 74,227			57
58							58
59		¹ Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31).					59
60		As a result, such items are excluded in Column b.					60
61		² Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					61
62		³ This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2022, which is added back to derive Total Adjusted Electric					62
63		Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.					63
64							64

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY
 Administrative & General Expenses
 12 Months Ending December 31, 2022
 (\$1,000)

Line No.	FERC 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	Line No.
		Administrative & General							
1	920	A&G Salaries	\$ 36,490		\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,910	845	31,065	√ (1,681) ⁷	32,746	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)		(14,907)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	93,392	(15,527)	108,920	√ 1,497 ⁷	109,146	Form 1; Page 320-323; Line 184	4
5	923	Outside Services Employed				√ (1,723) ⁸			5
6	924	Property Insurance	8,930		8,930		8,930	Form 1; Page 320-323; Line 185	6
7	925	Injuries & Damages	232,737	316	232,421		232,421	Form 1; Page 320-323; Line 186	7
8	926	Employee Pensions & Benefits	55,888	(213)	56,102		56,102	Form 1; Page 320-323; Line 187	8
9	927	Franchise Requirements	136,001	136,001	-		-	Form 1; Page 320-323; Line 188	9
10	928	Regulatory Commission Expenses	36,826	25,397	11,429		11,429	Form 1; Page 320-323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	√ (5,438) ⁹	(16,637)	Form 1; Page 320-323; Line 190	11
12	930.1	General Advertising Expenses	8	8	-		-	Form 1; Page 320-323; Line 191	12
13	930.2	Miscellaneous General Expenses	6,625	507	6,117		6,117	Form 1; Page 320-323; Line 192	13
14	931	Rents	14,137		14,137		14,137	Form 1; Page 320-323; Line 193	14
15	935	Maintenance of General Plant	24,458		24,458		24,458	Form 1; Page 320-323; Line 196	15
16									16
17		Total Administrative & General Expenses	\$ 655,210	\$ 162,123	\$ 493,087	√ \$ (7,345)	\$ 500,432	Sum Lines 1 thru 15	17
18									18
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	232	-	232		232		19
20									20
21		Total Adjusted Administrative & General Expenses	\$ 655,442	\$ 162,123	\$ 493,319	√ \$ (7,345)	\$ 500,664	Line 17 + Line 19	21
22									22
23									23
24		Excluded Expenses:							24
25	921	Other Exclusion - FERC Audit Adjustments (Finding #7) ²	841 ⁶			\$ (1,681) ⁷			25
26		Electric Power Research Institute (EPRI) Dues	4	845					26
27	922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³		14,790					27
28	923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)						28
29		Lobbying and discrimination related legal charges ⁵				1,497 ⁷			29
30		Electric Power Research Institute (EPRI) Dues	5	(15,527)					30
31		In-house fire brigade costs				(1,723) ⁸			31
32	925	Energy Efficiency	291						32
33		Electric Power Research Institute (EPRI) Dues	26	316					33
34	926	Energy Efficiency		(213)					34
35	927	Franchise Requirements		136,001					35
36	928	CPUC reimbursement fees	22,865						36
37		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1						37
38		Energy Efficiency	726						38
39		CPUC Intervenor Funding Expense - Transmission	-						39
40		CPUC Intervenor Funding Expense - Distribution	1,805	25,397					40
41	929	Duplicate Charges (Company Energy Use)				(5,438) ⁹			41
42	930.1	General Advertising Expenses		8					42
43	930.2	Abandoned Projects	402						43
44		Electric Power Research Institute (EPRI) Dues	105	507					44
45	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-					45
46									46
47		Total Excluded Expenses		\$ 162,123		\$ (7,345)			47
48									48
49									49
50		√ 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 XII Cycle 6 ER24-175 October filing.							50
51									51
52		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2022, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.							52
53									53
54		² Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs that were missed and credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.							54
55									55
56									56
57		³ Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to CWIP approved by FERC audit staff was debited to A&G costs in 2022 are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.							57
58									58
59									59
60		⁴ Represents reversal of prior exclusions on Finding #3 originally reported in TO5 Cycle 4 at \$6,031K and in TO5 Cycle 5 at \$9,501K for a total of \$15,532K to FE923. The actual approved amount as shown in footnote 3 is \$14,790K. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.							60
61									61
62									62
63		⁵ Represents Sempra legal fees and personnel dispute matters related to lobbying and discrimination related legal matters that should have been below the line charges.							63
64		⁶ This should have been shown as a credit in the exclusion to add back the credit in the 2022 A&G and accounted for separately in the FERC Audit refund analysis filed with FERC.							64
65		⁷ A&G exclusion adjustment in SDG&E's TO5 Cycle 6 Dec filing per ER24-524 that were not part of the Appendix XII Cycle 6 Oct filing per ER24-175 as described in footnote 6.							65
66		⁸ Represents 2022 O&M expenses for in-house fire brigade costs transferred to A&G FERC account 923, Outside Services Employed per FERC Order in SDG&E's TO5 Cycle 6 (ER24-524).							66
67		⁹ This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.							67
68									68

AS FILED

SAN DIEGO GAS & ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2022
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	31,910	845	31,065	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	93,392	(15,527)	108,920	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,930		8,930	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	232,737	316	232,421	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	55,888	(213)	56,102	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	136,001	136,001	-	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	36,826	25,397	11,429	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	8	8	-	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	6,625	507	6,117	Form 1; Page 320-323; Line 192	12
13	931	Rents	14,137		14,137	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	24,458		24,458	Form 1; Page 320-323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 655,210	\$ 162,123	\$ 493,087	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	232	-	232		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 655,442	\$ 162,123	\$ 493,319	Line 16 + Line 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	921	Other Exclusion - FERC Audit Adjustments (Finding #7) ²	841				24
25		Electric Power Research Institute (EPRI) Dues	4	845			25
26	922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³		14,790			26
27	923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)				27
28		Electric Power Research Institute (EPRI) Dues	5	(15,527)			28
29	925	Energy Efficiency	291				29
30		Electric Power Research Institute (EPRI) Dues	26	316			30
31	926	Energy Efficiency		(213)			31
32	927	Franchise Requirements		136,001			32
33	928	CPUC reimbursement fees	22,865				33
34		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				34
35		Energy Efficiency	726				35
36		CPUC Intervenor Funding Expense - Transmission	-				36
37		CPUC Intervenor Funding Expense - Distribution	1,805	25,397			37
38	930.1	General Advertising Expenses		8			38
39	930.2	Abandoned Projects	402				39
40		Electric Power Research Institute (EPRI) Dues	105	507			40
41	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-			41
42							42
43		Total Excluded Expenses		\$ 162,123			43
44							44
45							45
46		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2022, which is added back to derive Total Adjusted A&G Expenses in SAP Account 7000722, which was created to track Citizens SX-PQ A&G Expense.					46
47							47
48		² Represents FERC Audit adjusting entry on Finding #7 - accounting for donations & lobbying expenses related to prior year A&G costs that were missed and credited in 2022 resulting from the 2020 FERC Audit are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					48
49							49
50							50
51		³ Represents FERC Audit adjusting entry on Finding #3 - allocation of OH costs to CWIP approved by FERC audit staff was debited to A&G costs in 2022 are excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					51
52							52
53							53
54		⁴ Represents reversal of prior exclusions on Finding #3 originally reported in TO5 Cycle 4 at \$6,031K and in TO5 Cycle 5 at \$9,501K for a total of \$15,532K to FE923. The actual approved amount as shown in footnote 3 is \$14,790K. The impact of FERC audit adjustments and corresponding refunds will be accounted for in a separate FERC Audit refund analysis filed with FERC.					54
55							55
56							56
57							57

REVISED

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL
Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 119,084	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.31%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 45,624	Line 1 x Line 3	5
6					6
7	B. Prepayments ^{1,2}	110-111; Footnote Data (b)	\$ 114,190	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 43,749	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:				11
12	Transmission O&M Expense		\$ 36,988	Pg9 Rev Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		53,676	Pg9 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 24	14
15	Total		\$ 90,664	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		\$ 11,333	Line 15 x Line 17	19

✓ **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 XII Cycle 6 ER24-175 October filing.**

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

² The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the 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.

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(S1,000)

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹		\$ 119,084	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.31%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 45,624	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		\$ 43,749	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense	\$ 38,160		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense	52,925		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission	-		Negative of Statement AH; Line 24	14
15	Total	\$ 91,085		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		\$ 11,386	Line 15 x Line 17	19

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

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SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

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	<u>Long-Term Debt Component - Denominator:</u>				1		
2	Bonds (Acct 221)	112-113; 18; c	\$ 7,400,000		2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(19,901)		6		
7	LTD = Long Term Debt		\$ 7,780,099	Sum Lines 2 thru 6	7		
8					8		
9	<u>Long-Term Debt Component - Numerator:</u>				9		
10	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 279,209		10		
11	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,857		11		
12	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	772		12		
13	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		13		
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		14		
15	i = LTD interest		\$ 284,837	Sum Lines 10 thru 14	15		
16					16		
17	<u>Cost of Long-Term Debt:</u>		3.66%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>				24		
25	Proprietary Capital	112-113; 16; c	\$ 9,066,195		25		
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; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	7,253		28		
29	CS = Common Stock		\$ 9,073,448	Sum Lines 25 thru 28	29		
30					30		
31					31		
32	<u>Return on Common Equity:</u>		10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33		(a)	(b)	(c)	(d) = (b) x (c)	33	
34		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34	
35	<u>Weighted Cost of Capital:</u>					35	
36						36	
37	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,073,448	53.84%	10.60%	5.71%	Col. c = Line 32 Above	39
40	Total Capital	\$ 16,853,547	100.00%		7.40%	Sum Lines 37 thru 39	40
41							41
42	<u>Cost of Equity Component (Preferred & Common):</u>				5.71%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	<u>Incentive Return on Common Equity:</u>				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47		Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		47
48	<u>Incentive Weighted Cost of Capital:</u>						48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

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SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.71%	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	\$ 10,188	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,929,376 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 = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	1.5651%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.71%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,929,376 v	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5651%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7252%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.2903%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.3968%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	9.6871%	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 XII Cycle 6 ER24-175 October filing.

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

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

Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

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

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SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>				1		
2	Bonds (Acct 221)	112-113; 18; c	\$ 7,400,000		2		
3	Less: Reacquired Bonds (Acct 222)	112-113; 19; c	-		3		
4	Other Long-Term Debt (Acct 224)	112-113; 21; c	400,000		4		
5	Unamortized Premium on Long-Term Debt (Acct 225)	112-113; 22; c	-		5		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 226)	112-113; 23; c	(19,901)		6		
7	LTD = Long Term Debt		\$ 7,780,099	Sum Lines 2 thru 6	7		
8	<u>Long-Term Debt Component - Numerator:</u>				8		
9	Interest on Long-Term Debt (Acct 427)	114-117; 62; c	\$ 279,209		9		
10	Amort. of Debt Disc. and Expense (Acct 428)	114-117; 63; c	4,857		10		
11	Amortization of Loss on Reacquired Debt (Acct 428.1)	114-117; 64; c	772		11		
12	Less: Amort. of Premium on Debt-Credit (Acct 429)	114-117; 65; c	-		12		
13	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)	114-117; 66; c	-		13		
14	i = LTD interest		\$ 284,837	Sum Lines 10 thru 14	14		
15					15		
16					16		
17	Cost of Long-Term Debt:		3.66%	Line 15 / Line 7	17		
18					18		
19	<u>Preferred Equity Component:</u>				19		
20	PF = Preferred Stock (Acct 204)	112-113; 3; c	\$ -		20		
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)	118-119; 29; c	\$ -		21		
22	Cost of Preferred Equity		0.00%	Line 21 / Line 20	22		
23					23		
24	<u>Common Equity Component:</u>				24		
25	Proprietary Capital	112-113; 16; c	\$ 9,066,195		25		
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; c	-		27		
28	Accumulated Other Comprehensive Income (Acct 219)	112-113; 15; c	7,253		28		
29	CS = Common Stock		\$ 9,073,448	Sum Lines 25 thru 28	29		
30					30		
31	<u>Return on Common Equity:</u>				31		
32			10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32		
33	(a)	(b)	(c)	(d) = (b) x (c)	33		
34	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	34		
35	<u>Weighted Cost of Capital:</u>				35		
36					36		
37	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. c = Line 17 Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	9,073,448	53.84%	10.60%	5.71%	Col. c = Line 32 Above	39
40	Total Capital	\$ 16,853,547	100.00%		7.40%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.71%	Line 38 + Line 39; Col. d	42
43							43
44	<u>Incentive Return on Common Equity:</u>				44		
45				0.00%	Shall be Zero		45
46	(a)	(b)	(c)	(d) = (b) x (c)			46
47	Amounts ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital			47
48	<u>Incentive Weighted Cost of Capital:</u>				48		
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

AS FILED

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	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.71%	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	\$ 10,188	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,929,562	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	1.5651%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.71%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,929,562	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5651%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.7252%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	2.2903%	Line 12 + Line 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.3968%	AV1; Line 40	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	9.6871%	Line 27 + Line 29	31

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

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SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2022
(\$1,000)

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

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

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 5,767,143	Page 2; Line 16	2
3	3,108	Page 2; Line 17	3
4	32,085	Page 2; Line 18	4
5	90,550	Page 2; Line 19	5
6	<u>\$ 5,892,887</u>	Sum Lines 2 thru 5	6
7			7
<u>Rate Base Additions:</u>			
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	<u>\$ -</u>	Line 9 + Line 10	11
12			12
<u>Rate Base Reductions:</u>			
14	\$ (1,064,217) ✓	Pg8 Rev Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (1,064,217) ✓</u>	Line 14 + Line 15	16
17			17
<u>Working Capital:</u>			
19	\$ 45,624	Statement AL; Line 5	19
20	43,749	Statement AL; Line 9	20
21	11,333 ✓	Pg10 Rev Statement AL; Line 19	21
22	<u>\$ 100,707 ✓</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 4,929,376 ✓</u>	Sum Lines 6, 11, 16, 22, 24	26
27			27
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	<u>\$ -</u>	Line 29 + Line 30	31
32			32
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	<u>\$ -</u>	Line 34 + Line 35	36
37			37
38	<u>\$ -</u>	Shall be Zero	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 XII Cycle 6 ER24-175 October filing.

REVISED

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.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 7,503,381	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	15,567	Statement AD; Line 27	3
4	Transmission Related General Plant	55,714	Statement AD; Line 29	4
5	Transmission Related Common Plant	156,288	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,730,950	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,736,238	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	12,459	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	23,629	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	65,738	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,838,063	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 5,767,143	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,108	Line 3 Minus Line 10	17
18	Transmission Related General Plant	32,085	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	90,550	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,892,887	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1	<u>Net Transmission Plant:</u>		
2	\$ 5,767,143	Page 2; Line 16	2
3	3,108	Page 2; Line 17	3
4	32,085	Page 2; Line 18	4
5	90,550	Page 2; Line 19	5
6	<u>\$ 5,892,887</u>	Sum Lines 2 thru 5	6
7			7
8	<u>Rate Base Additions:</u>		
9	\$ -	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	<u>\$ -</u>	Line 9 + Line 10	11
12			12
13	<u>Rate Base Reductions:</u>		
14	\$ (1,064,084)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	<u>\$ (1,064,084)</u>	Line 14 + Line 15	16
17			17
18	<u>Working Capital:</u>		
19	\$ 45,624	Statement AL; Line 5	19
20	43,749	Statement AL; Line 9	20
21	11,386	Statement AL; Line 19	21
22	<u>\$ 100,759</u>	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	<u>\$ 4,929,562</u>	Sum Lines 6, 11, 16, 22, 24	26
27			27
28	<u>B. Incentive ROE Project Transmission Rate Base:</u>		
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	<u>\$ -</u>	Line 29 + Line 30	31
32			32
33	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>		
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	<u>\$ -</u>	Line 34 + Line 35	36
37			37
38	<u>\$ -</u>	Shall be Zero	38

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

Base Period & True-Up Period 12 - Months Ending December 31, 2022
 (\$1,000)

Line
No.

<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>		1
2	Transmission Plant	\$ 7,503,381	Statement AD; Line 11 2
3	Transmission Related Electric Misc. Intangible Plant	15,567	Statement AD; Line 27 3
4	Transmission Related General Plant	55,714	Statement AD; Line 29 4
5	Transmission Related Common Plant	156,288	Statement AD; Line 31 5
6	Total Gross Transmission Plant	<u>\$ 7,730,950</u>	Sum Lines 2 thru 5 6
7			7
8	<u>Transmission Related Depreciation Reserve:</u>		8
9	Transmission Plant Depreciation Reserve	\$ 1,736,238	Statement AE; Line 1 9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	12,459	Statement AE; Line 11 10
11	Transmission Related General Plant Depr Reserve	23,629	Statement AE; Line 13 11
12	Transmission Related Common Plant Depr Reserve	65,738	Statement AE; Line 15 12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,838,063</u>	Sum Lines 9 thru 12 13
14			14
15	<u>Net Transmission Plant:</u>		15
16	Transmission Plant	\$ 5,767,143	Line 2 Minus Line 9 16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,108	Line 3 Minus Line 10 17
18	Transmission Related General Plant	32,085	Line 4 Minus Line 11 18
19	Transmission Related Common Plant	90,550	Line 5 Minus Line 12 19
20	Total Net Transmission Plant	<u>\$ 5,892,887</u>	Sum Lines 16 thru 19 20
21			21
22	<u>B. Incentive Project Net Transmission Plant:</u>		22
23	Incentive Transmission Plant	\$ -	Shall be Zero 23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero 24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24 25

SAN DIEGO GAS & ELECTRIC COMPANY
Appendix XII Cycle 7 Annual Informational Filing
Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 6
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.	
1							1	
2	Calculations:	= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2	
3				Cumulative		Cumulative	3	
4		Monthly		Overcollection (-) or		Overcollection (-) or	4	
5		Undercollection (+)	Monthly	Undercollection (+)		Undercollection (+)	5	
6		in Revenue	Interest	in Revenue		in Revenue	6	
7	Month	Year	Rate ¹	wo Interest	Interest	with Interest	7	
8	January	2022	\$ (0.33)	0.28%	\$ (0.33)	\$ (0.00)	\$ (0.33)	8
9	February	2022	(0.33)	0.25%	(0.67)	(0.00)	(0.67)	9
10	March	2022	(0.33)	0.28%	(1.00)	(0.00)	(1.00)	10
11	April	2022	(0.33)	0.27%	(1.33)	(0.00)	(1.34)	11
12	May	2022	(0.33)	0.28%	(1.67)	(0.00)	(1.67)	12
13	June	2022	(0.33)	0.27%	(2.01)	(0.00)	(2.01)	13
14	July	2022	(0.33)	0.31%	(2.34)	(0.01)	(2.35)	14
15	August	2022	(0.33)	0.31%	(2.68)	(0.01)	(2.69)	15
16	September	2022	(0.33)	0.30%	(3.02)	(0.01)	(3.03)	16
17	October	2022	(0.33)	0.42%	(3.36)	(0.01)	(3.38)	17
18	November	2022	(0.33)	0.40%	(3.71)	(0.01)	(3.73)	18
19	December	2022	(0.33)	0.42%	(4.06)	(0.02)	(4.07)	19
20	January	2023		0.54%	(4.07)	(0.02)	(4.10)	20
21	February	2023		0.48%	(4.10)	(0.02)	(4.12)	21
22	March	2023		0.54%	(4.12)	(0.02)	(4.14)	22
23	April	2023		0.62%	(4.14)	(0.03)	(4.16)	23
24	May	2023		0.64%	(4.16)	(0.03)	(4.19)	24
25	June	2023		0.62%	(4.19)	(0.03)	(4.22)	25
26	July	2023		0.68%	(4.22)	(0.03)	(4.24)	26
27	August	2023		0.68%	(4.24)	(0.03)	(4.27)	27
28	September	2023		0.66%	(4.27)	(0.03)	(4.30)	28
29	October	2023		0.71%	(4.30)	(0.03)	(4.33)	29
30	November	2023		0.69%	(4.33)	(0.03)	(4.36)	30
31	December	2023		0.71%	(4.36)	(0.03)	(4.39)	31
32	January	2024		0.72%	(4.39)	(0.03)	(4.42)	32
33	February	2024		0.68%	(4.42)	(0.03)	(4.45)	33
34	March	2024		0.72%	(4.45)	(0.03)	(4.49)	34
35	April	2024		0.70%	(4.49)	(0.03)	(4.52)	35
36	May	2024		0.72%	(4.52)	(0.03)	(4.55)	36
37	June	2024		0.70%	(4.55)	(0.03)	(4.58)	37
38	July	2024		0.72%	(4.58)	(0.03)	(4.62)	38
39	August	2024		0.72%	(4.62)	(0.03)	(4.65)	39
40	September	2024		0.70%	(4.65)	(0.03)	(4.68)	40
41	October	2024		0.72%	(4.68)	(0.03)	(4.72)	41
42	November	2024		0.70%	(4.72)	(0.03)	(4.75)	42
43	December	2024		0.72%	(4.75)	(0.03)	(4.78)	43
44			<u>\$ (3.99)</u>			<u>\$ (0.79)</u>	44	

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

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

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

Posted FERC Interest rates