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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.

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	=	\$0.011M
	SUB-TOTAL	=	\$0.908M
(6)	Other Adjustments	=	\$0.004M
	TOTAL	=	\$0.912M

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

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

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	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	1 3			29
30	Section 5 - Interest True-Up Adjustment Cost Component	0.940	Line 11 / 12 Months	30
31	1 3			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	Trained of World's in Base 1 croa	12		37
38	Total Annual Costs	\$ 912	Line 34 x Line 36	38
39		, ,1 <u>z</u>	Enic 5 . A Enic 50	39
39				39

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

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

Line No.		A	mounts	Reference	Line No.
1 A. Derivation of Direct Maintenance Expense Allocated t	O Citizens				1
2 Total Direct Maintenance Cost		\$	-	Statement AH; Line 2	2
3 Citizens' Share of Direct Maintenance			13.10%		3
4 Citizens Direct Maintenance		\$	-	Line 2 x Line 3	4
5					5
6 One Eighth O&M Rule			12.50%	FERC Method = $1/8$ of O&M Expense	6
7 Citizens Portion of Cash Working Capital		\$	-	Line 4 x Line 6	7
8					8
9 Cost of Capital Rate			9.7709%	Statement AV2; Line 31	9
10					10
11 Return and Associated Income Taxes		\$		Line 7 x Line 9	11
12					12
13 Subtotal of Citizens Direct Maintenance Excluding FF		\$	-	Line 4 + Line 11	13
14		_			14
15 Transmission Related Municipal Franchise Fees Expense	1.0207%	\$	-	Line 13 x Franchise Fee Rate	15
16					16
17 Total Direct Maintenance Expense Including FF		\$		Line 13 + Line 15	17

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					Line
No.		_	Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.64%	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		0.85%	Page 2; Line 11	4
5 6 7	Transmission Related Property Tax Expense		1.12%	Page 2; Line 16	5 6 7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.16%	Page 2; Line 34	10
11					11
12	Transmission Related General & Common Plant Revenue		0.52%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.33%	Sum Lines 2 thru 12	14
15	T '' DI (IM '' IF I' F F	1.0207%	0.03%	Line 14 x Franchise Fee Rate	15 16
16 17	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.03%	Line 14 x Franchise Fee Rate	17
18	Total Annual Carrying Charge Rate		3.36%	Line 14 + Line 16	18
19	Total rimum carrying charge reace	=	3.3070	Ellie II · Ellie Io	19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment		\$ 27,000	Lease Agreement	21
22		_			22
23	Total Annual Carrying Charge Rate		3.36%	Line 18 Above	23
24		_			24
25	Total Non-Direct Expense	_	\$ 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.		A	amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	6,218,334	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	39,967	Statement AH; Line 17	4
5 6 7	Transmission O&M Expense Carrying Charge Percentage		0.64%	Line 4 / Line 1	5 6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	52,975	Statement AH; Line 39	9
10					10
11	Transmission Related A&G Carrying Charge Percentage		0.85%	Line 9 / Line 1	11
12					12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	69,705	Statement AK; Line 17	14
15					15
16	Transmission Related Property Tax Carrying Charge Percentage		1.12%	Line 14 / Line 1	16
17					17
18	D. Transmission Related Payroll Tax Expense	Φ.	1.050	Control of the Contro	18
19 20	Transmission Related Payroll Tax Expense	\$	1,950	Statement AK; Line 28	19 20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	20
22	Transmission Related Payton Tax Carrying Charge Percentage		0.0376	Line 197 Line 1	22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	50,607	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		37,853	Statement AL; Line 9	26
27	Transmission Related Working Cash		11,618	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	S	100.078	Sum Lines 25 thru 27	28
29	Total Management Country Capital	*	,	Sum Emes 25 tinu 27	29
30	Cost of Capital Rate		9.7709%	Statement AV2; Line 31	30
31	•			, -	31
32	Transmission Working Capital Revenue	\$	9,779	Line 28 x Line 30	32
33					33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.16%	Line 32 / Line 1	34
35					35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	34,243	AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		99,607	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	133,850	Line 37 + Line 39	41
42					42
43	Cost of Capital Rate		9.7709%	Line 30	43
44					44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	13,078	Line 41 * Line 43	45
46					46
47	Transmission Related General and Common Depreciation Expense	\$	19,354	Statement AJ; Line 17	47
48					48
49	Total Transmission Related General and Common Plant Revenues	\$	32,433	Line 45 + Line 47	49
50					50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.52%	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

Line No.		(a) Total Costs		(b) Removal Rate		= (a) x (b) Amounts	Reference	Line No.
1 2	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:							1 2
3	Average ADIT Difference With and Without Bonus				\$	(1,343)	AF-3; Line 5; Col. Average	3
4 5	Cost of Capital Rate					9.7709%	Statement AV2; Line 31	4 5
6 7	Total ADIT Revenue Credit				\$	(131)	Line 3 x Line 5	6
8	Total ADIT Revenue create				Ψ	(131)	Enic 5 x Enic 5	8
9	B. Equity AFUDC Component of Transmission Depreciation Expense							9
10	Annual Equity AFUDC Allocated to Citizens				\$	22	AV-2B; Line 17	10
11								11
12	C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal							12
	FERC Account				_			13
14	357 - Underground Conduit	\$ 11,	661	0.0049	\$	57	TO5 Transmission Plant Deprec. Rates WP	14
15	AND THE RESERVE OF THE PARTY OF	1.5	1.50	0.0010		20	mosm i i ni n n n n m	15
16 17	358 - Underground Conductors & Devices	15,	150	0.0019		29	TO5 Transmission Plant Deprec. Rates WP	16 17
18	359 - Roads & Trails		186				TO5 Transmission Plant Deprec. Rates WP	18
19	339 - Roads & Trails		180	-		-	105 Transmission Plant Deprec. Rates WP	19
20	350.1 - Land						TO5 Transmission Plant Deprec. Rates WP	20
21	350.1 - Land		-	-		-	103 Transmission Frant Deprec. Rates WF	21
22	350.2 - Land Rights		3	_		_	TO5 Transmission Plant Deprec. Rates WP	22
23	550.2 Earld Rights	\$ 27.	000				Col. a = Sum Lines 14 thru 22	23
24		2.,	000				Con a Dam Emes 11 and 22	24
25	Subtotal Annual Cost of Removal				\$	86	Sum Lines 14 thru 22	25
26								26
27	Transmission Related Municipal Franchise Fees Expense			1.0207%		1	Line 25 x Franchise Fee Rate	27
28								28
29	Total Annual Cost of Removal				\$	87	Line 25 + Line 27	29
30								30
31	Total Other Specific Expenses				\$	(23)	Line 7 + Line 10 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY

CITIZENS' SHARE OF THE SX-PO 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. 1 2 3	Calculations:	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	Col. 4 = Col. 4; Line 22 / 12	<u>Col. 5</u>	<u>Col. 6</u> = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	Col. 9 See Footnote 6	<u>Col. 10</u> See Footnote 7	Col. 11 = Col. 9 + Col. 10	Line No. 1 2 3 4
5 6 7 8			Monthly True-Up	Monthly True-Up	Prior True-Up	Prior Other	Adjusted Monthly True-Up	Monthly Overcollection (-) or Undercollection (+)	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue		Cumulative Overcollection (-) or Undercollection (+) in Revenue	5 6 7 8
9	Month	Year	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
	January	2023	74	74	(2)	0		\$ 1	0.54%	\$ 1	\$ 0.0	\$ 1	10
	February	2023	74	74	(2)	0	73	1	0.48%	2	0.0		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
	May	2023	74	74	(2)	0	73	1	0.64%	5	0.0		14
	June	2023	74	74	(2)	0	73	1	0.62%	6	0.0	6	15
	July	2023	74	74	(2)	0	73	1	0.68%	7	0.0		16
17	August	2023	74	74	(2)	0	73	1	0.68%	8	0.1		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.

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.

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17

18

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)

1

2

3

4

5

6

7

8

9

11

16

17 18 **Total Annual Costs**

Line Line No. **Description of Annual Costs** Amounts Reference No. Cycle 6; Summary of Cost Components; Line 1 Section 1 - Direct Maintenance Expense Cost Component 1 2 Section 2 - Non-Direct Expense Cost Component 909 Cycle 6; Summary of Cost Components; Line 3 3 4 Section 3 - Cost Component Containing Other Specific Expenses Cycle 6; Summary of Cost Components; Line 5 5 6 7 **Total Citizens Annual Prior Year Cost of Service** 873 Sum Lines 1, 3, 5 8 9 Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection Cycle 6; Summary of Cost Components; Line 9 10 10 Section 5 - Interest True-Up Adjustment Cost Component 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 Cost Adjustment Workpapers 15

992

Line 13 + Line 15

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	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					Line
No.	Description of Annual Costs	An	nounts	Reference	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	m - 1 4 - 1 G			71 10 . 71 15	16
17	Total Annual Costs	\$	891	Line 13 + Line 15	17
18					18

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

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

Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 6 True-Up Period - January 1, 2023 to December 31, 2023 (\$1,000)

Line No.								Line No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3								3
4			Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5			True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	Month	<u>Year</u>	Adjustment 1	Rate	wo Interest	<u>Interest</u>	with Interest	6
7	January	2023	\$ 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

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											Line
No.										1	No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>		<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>		1
2				See Footnote 2	See Footnote 3	_	- (Col. 4 + Col. 6)	$= Col. 2 \times Col. 3$	= 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	<u>Interest</u>	Balance		6
7	January	2024	0.63% \$	99	\$	(9) \$	8	\$ 0.6	\$ 9	1	7
8	February	2024	0.63%	91		(9)	8	0.6	8	3	8
9	March	2024	0.63%	83		(9)	8	0.5	7	5	9
10	April	2024	0.63%	75		(9)	8	0.5	6	7	10
11	May	2024	0.63%	67		(9)	8	0.4	5	9	11
12	June	2024	0.63%	59		(9)	8	0.4	5	0	12
13	July	2024	0.63%	50		(9)	8	0.3	4	2	13
14	August	2024	0.63%	42		(9)	8	0.3	3	4	14
15	September	2024	0.63%	34		(9)	8	0.2	2	5	15
16	October	2024	0.63%	25		(9)	8	0.2	1	7	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	l Current Year I	nterest					\$ 11.3			20

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.

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	204-207; Footnote Data (a)			\$ 584,039	AD-1; Line 18	1
3	Total Nuclear Production Plant ^{1,3}	204-207; Footnote Data (a)			-	AD-2; Line 18	3
5	Total Hydraulic Production Plant 1,3				-	AD-3; Line 18	4 5 6
7	Total Other Production Plant 1,3	204-207; Footnote Data (a)			554,696	AD-4; Line 18	7 8
8 9 10	Total Distribution Plant ^{2,3,5}	204-207; Footnote Data (a); BOY and EOY	\$ 9,750,399	\$ 11,031,888	10,391,143	AD-5; Line 6	9 10
11 12	Transmission Plant ^{1,3}				8,017,057	AD-6; Line 23	11 12
13 14	Incentive Transmission Plant ¹				-	AD-7; Line 18	13 14
15 16		204-207; Footnote Data (a); BOY and EOY	112,870	125,195	119,033	AD-8; Line 6	15 16
17 18		204-207; Footnote Data (a); BOY and EOY	571,823	614,792	593,308	AD-9; Line 6	17 18
19 20			1,555,621	1,812,002	1,683,812	AD-10; Line 10	19 20
21	Total Plant in Service				\$ 21,943,088	Sum Lines 1 thru 19	21 22
23 24	Transmission Wages and Salaries Allocation Factor				10.14%	Statement AI; Line 17	23 24
25 26					\$ 8,017,057	Line 11 + Line 13	25 26
27 28	Č				12,068	Line 15 x Line 23	27 28
29 30 31					60,153 170,715	Line 17 x Line 23 Line 19 x Line 23	29 30 31
32 33	Transmission Related Total Plant in Service				\$ 8,259,994	Sum Lines 25 thru 31	32 33
34 35					37.64%	Line 33 / Line 21	34 35
33	Transmission Plant Allocation Factor				37.0470	Eme 337 Eme 21	33

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

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

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

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

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

STEAM PRODUCTION

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

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

NUCLEAR PRODUCTION

		Total Nuclear		Nuclear		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-22	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
	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	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

HYDRAULIC PRODUCTION PLANT

		Total Hydraulic		Hydraulic		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-22	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-23	-		-		2
3	Feb	-		-		3
	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10		-		-		10
	Oct	-		-		11
	Nov	-		-		12
	Dec-23	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17	12.35 (I.A. B.I.		A CT 1 1 12	0	A CT: 1.1 12	17
18	13-Month Average Balance	-	Average of Lines 1 thru 13	-	Average of Lines 1 thru 13	18
19						19

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

OTHER PRODUCTION

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

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

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1 2 3 4	Dec-22 Dec-23	\$ 9,583,285 10,855,750	SDG&E Records SDG&E Records	\$ 9,750,399 11,031,888	Form 1; Page 204-207; Footnote Data (a); BOY Form 1; Page 204-207; Footnote Data (a); EOY	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 10,219,517	Average of Line 1 and Line 3	\$ 10,391,143	Average of Line 1 and Line 3	5 6 7

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

TRANSMISSION PLANT

		Total Transmission		Tı	ransmission		τ.
Line	M. d	Plant	D. C.	_	Plant	D. C.	Line
No.	Month	Per Book	Reference		atemaking 1	Reference	No.
1	Dec-22	\$ 7,943,479	SDG&E Records	\$	7,802,920	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23	7,956,131			7,815,790		2
3	Feb	8,022,830			7,881,802		3
4	Mar	8,027,621			7,886,593		4
5	pr 8,041				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	13
14							14
15	Total 13 Months	\$ 105,720,325	Sum Lines 1 thru 13	\$	103,870,746	Sum Lines 1 thru 13	15
16							16
17							17
18	13-Month Average Balance	\$ 8,132,333	Average of Lines 1 thru 13	\$	7,990,057	Form 1; Page 204-207; Footnote Data (a)	18
19							19
20							20
21	_			\$	27,000	Lease Agreement	21
22	6 .6				<u> </u>		22
	Total Transmission Plant Cost Averag	ge Balance		\$	8,017,057	Line 18 + Line 21	23

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

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

TRANSMISSION PLANT

		Total Transmission		Transmission		
Line		Plant		Plant		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	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
	Aug	-		27,000		9
	Sep	-		27,000		10
	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			07: 14		07: 11 10	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)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	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 TO	OTAL RECLASS TRANS PLANT	\$ 7,943,479	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,802,920	Line 7 + Line 19	21

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

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

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Total		
			T-4-1	Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
Line			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		Line
	.	Description	Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book	D . C	No.
No.	Account	Description Production Related to Trans	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
1			¢	e	e.	s -	Ф	¢.	¢	e	CDC 0 E D 1	1
1		Intangibles	5 -	5 -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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		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	\$ -	\$ -	S -	S -	\$ 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	s -	s -	\$ (15,665)	\$ (1,420)	s -	\$ (137,429)	\$ 8,227,272	Sum Lines 9 thru 17	19
20	-01.11		- 0,001,700	-	-	(10,000)	- (2,120)	1 -	(10.,12)	- 0,227,272	2	20
	CRAND TO	OTAL RECLASS TRANS PLANT	\$ 8,381,786	e 5	\$ 5,123	\$ (15,665)	\$ (1,420)	s -	\$ (137,429)	s 8,232,400	Line 7 + Line 19	21
۷1	GRAIND IC	TAL RECLASS TRAINS FLAIT	φ 0,501,700	φ 3	5,123	g (13,003)	(1,420)	Ψ -	φ (137,429)	9 0,434,400	Ellie / Ellie 19	J 21

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

INCENTIVE TRANSMISSION PLANT

		Total				\neg
		Incentive		Incentive		
		Transmission		Transmission		
Line		Plant		Plant		Line
No.	Month	Per Book	Reference	Ratemaking	Reference	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
	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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

GENERAL PLANT

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

COMMON PLANT

Line					Line
No.	Month	Description	Amounts	Reference	No.
1	Dec-22	Total Common Plant Per Book	\$ 2,126,037	Form 1; Page 356; Accts 303 to 398; BOY	1
2		Electric Split of Common Utility Plant	73.17%	Form 1; Page 356; Electric	2
3		Total Common Plant to Electric Per Book	\$ 1,555,621	Line 1 x Line 2	3
4					4
5	Dec-23	Total Common Plant Per Book	\$ 2,451,965	Form 1; Page 356; Accts 303 to 398; EOY	5
6		Electric Split of Common Utility Plant	73.90%	Form 1; Page 356; Electric	6
7		Total Common Plant to Electric Per Book	\$ 1,812,002	Line 5 x Line 6	7
8					8
9					9
10	Beginnin	g and End Period Average	\$ 1,683,812	Average of Line 3 and Line 7	10
11	0		, ,		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)

Lin No		FERC Form 1 Page; Line; Col.	3	(a) 1-Dec-22	3	(b) 1-Dec-23		= [(a)+(b)]/2 rage 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 AI; 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								#4.400		14
15	Transmission Related Common Plant Depreciation Reserve							71,108	Line 7 x Line 9	15
16	T t I T i i D I t . I D i d D						•	2 0 41 660	T: 1.70 T: 111 10	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.

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

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

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			Total ransmission Reserves			smission serves		Line
No.	Month		Per Book	Reference		making ¹	Reference	No.
1	Dec-22	\$	1,861,234	SDG&E Records	S	1,830,612	2022 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-23	Ψ	1,880,070	SDG&L Records	Ψ	1,849,307	2022 1 omi 1, 1 age 200-201, 1 oomote Data (0)	2
3	Feb		1,897,658			1,866,631		3
4	Mar		1,912,271			1,881,005		4
5	Apr		1,931,065			1,899,504		5
6	May		1,949,078			1,917,253		6
7	Jun		1,966,905			1,934,841		7
8	Jul		1,985,072			1,952,798		8
9	Aug		2,002,236			1,969,725		9
10	Sep		2,019,940			1,987,166		10
11	Oct		2,037,756			2,004,751		11
12	Nov		2,052,374			2,019,261		12
13	Dec-23		2,056,226	SDG&E Records		2,022,635	2023 Form 1; Page 200-201; Footnote Data (b)	13
14								14
15	Total 13 Months	\$	25,551,883	Sum Lines 1 thru 13	\$	25,135,488	Sum Lines 1 thru 13	15
16								16
17								17
18	13-Month Average Balance	\$	1,965,529	Average of Lines 1 thru 13	\$	1,933,499	2023 Form 1; Page 200-201; Footnote Data (b)	18
19								19
20	All Cir. Will I	1	15		Φ.	2.712	AE 14 X 10	20
21	Add: Citizens Weighted Average Acc	umulated	Depreciation		\$	3,713	AE-1A; Line 18	21
22 23	Total Transmission Plant Accumul	ated Dep	reciation Avera	age Balance	\$	1,937,212	Line 18 + Line 21	22 23

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

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

TRANSMISSION PLANT

Line		Total Transmission		Transmission		Line
		Reserves	D 4	Reserves	D. f.	
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	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)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 108	Reserves							
Line			Transmission	Reserves Reclass	Ratemaking		Line					
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	681	-	-	-	-	681	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 730	\$ -	\$ -	\$ -	\$ -	\$ 731	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 32,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (387)	\$ 31,725	SDG&E Records	9
10	352.0	Structures & Improvements	139,587	-	-	(581)	-	-	(23,518)	115,488	SDG&E Records	10
11	353.0	Station Equipment	603,767	-	-	(3,922)	(597)	-	(1,705)	597,544	SDG&E Records	11
12	354.0	Towers and Fixtures	277,447	-	-	-	-	-	-	277,447	SDG&E Records	12
13	355.0	Poles and Fixtures	209,140	-	-	-	-	-	-	209,140	SDG&E Records	13
14	356.0	OH Conductors and Device	307,343	-	-	-	-	-	_	307,343	SDG&E Records	14
15	357.0	Underground Conduit	115,077	-	-	_	-	_	_	115,077	SDG&E Records	15
16	358.0	UG Conductors & Devices	114,872	-	-	(643)	-	_	_	114,229	SDG&E Records	16
17	359.0	Roads & Trails	61,886	_	_	-	-	_	_	61,886	SDG&E Records	17
18	557.0	reduce of Trans	01,000							01,000	DD GCCD TCCCTGD	18
19	TOTAL	TRANSMISSION PLANT	\$ 1,861,234	s -	s -	\$ (5,147)	\$ (597)	s -	\$ (25,610)	\$ 1,829,881	Sum Lines 9 thru 17	19
20	202.11		1,001,201	-	7	÷ (0,147)	(371)	1 -	(20,010)	- 1,02>,001		20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 1,861,234	\$ 1	\$ 730	\$ (5,147)	\$ (597)	S -	\$ (25,610)	\$ 1,830,612	Line 7 + Line 19	21
	GIARID I	JAL RECEASS TRANSTEAM	Ψ 1,001,234	Ψ	Ψ /30	ψ (3,147)	(371)	Ψ -	ψ (23,010)	Ψ 1,050,012	Zine / · Eine 1)	J ~ 1

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

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

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 108	Reserves							
Line			Transmission	Reserves Reclass	Ratemaking		Line					
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										1
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	49	-	-	-	-	49	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	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 TO	OTAL 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

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

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

GENERAL PLANT

Line		Adjusted FERC General Reserve		Line
No.	Month	Balance	Reference	No.
2	Dec-22 Dec-23	\$ 243,050 268,072		1 2 3 4
5 6 7	Beginning and End Period Average	\$ 255,561	Average of Line 1 and Line 3	5 6 7

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

COMMON PLANT

Line						Line				
No.	Month	Description		Amounts	Reference					
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		5		,		11				

Statement AF 1 **Deferred Credits**

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

Line No.		FERC Form 1 Page; Line; Col.	;	(a) 31-Dec-22	3	(b) 1-Dec-23	 = [(a)+(b)]/2 erage Balance	Reference	Line No.
1 2	FERC Account 190		\$	105,149 √	\$	103,537	\$ 104,343	AF-1 and AF-2; Line 5 + Line 21; Col. d	1 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
5 6	FERC Account 283			(8,584)		(9,530)	 (9,057)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5 6
7 8	Total Transmission Related ADIT ²		\$	(1,109,001) V	\$	(1,133,878)	\$ (1,121,440)	Sum Lines 1 thru 5	7 8
9 10	Incentive Transmission Plant ADIT		\$	-	\$	-	\$ <u>-</u>	Shall be Zero	9 10
11 12	Transmission Plant Abandoned ADIT		\$	-	\$	-	\$ 	AF-1 and AF-2; Line 34; Col. d	11 12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$	-	\$	-	\$ 	Shall be Zero	13

V Items in BOLD have changed compared to the original Appendix 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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION

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

Line		Re	(a) measured	Exec	(b) ess Reserve	Exces	(c) Excess Reserve		[Sum (a) thru (c)]		
No.	Description		Amount		rotected		rotected		Total	Reference	
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	1,030	٧ \$	-	\$	-	\$	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	√ <u>\$</u>	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)		(0.504)	•					(0.50.4)	2022 F 1 B 25(255 F 1 + B 1 ()	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)	\$		•		<u>s</u>	(8,584)	Sum Lines 13 thru 14	14
16	1 otal of Account 203	3	(0,304)	3				J	(0,304)	Sum Lines 13 unu 14	16
17											— 10 17
18	Account 190 (Citizens SX-PQ)										18
19	Net Operating Loss	\$	_	\$	_	\$	_	S	_	Not Applicable to 2022 Base Period	19
20	Tet operating 2000	Ψ	_	Ψ	_	Ψ	_	Ψ	-	Two Applications to 2022 Base Ferrod	20
21	Total of Account 190	\$	_	\$	_	S	_	\$	-	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			<u> </u>				-		<u> </u>		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	\$		\$	-	\$		\$	<u>-</u>	Sum Lines 29 thru 30	31
32											32
33	T ' ' DI (AI I I AD)T	•		•		Φ.		•		N . A . F. 11 . 2022 B . B . 1	33
34	Transmission Plant Abandoned ADIT	\$	-	2	-	\$	-	\$	-	Not Applicable to 2022 Base Period	34

V 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.

STATEMENT AF

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

(\$1,000)

T :	Line		(a) Remeasured		(b) Excess Reserve		(c) Excess Reserve		= [Sum (a) thru (c)]			
No.	Description		measured Amount		Protected		protected		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	\$	1,155	\$	102,382	\$	-	\$	103,537	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	\$	(872,111)	\$	(361,227)	\$	8,734	\$	(1,224,605)	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	\$	(9,530)	\$	_	\$	_	\$	(9,530)	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	\$		\$		\$		\$	-	Sum Lines 19 thru 20	21	
22											22	
23	Account 282 (Citizens SX-PQ)	•	(2.201)	Φ.				Φ.	(2.201)	2022 F 1 D 271 275 F 1 1 D 1 (1)	23	
24	Accumulated Depreciation Timing Differences	\$	(3,281)	\$	-	\$	-	\$	(3,281)	2023 Form 1; Page 274-275; Footnote Data (b)	24	
25	T . I . C	_	(2.201)	_		_		_	(2.201)	G I: 24 d 25	25	
26	Total of Account 282	\$	(3,281)	\$	-	\$		\$	(3,281)	Sum Lines 24 thru 25	26 27	
27	A 202 (Citi CV DO)											
28	Account 283 (Citizens SX-PQ)	\$		\$		s		\$		Net Applicable to 2022 December 1	28	
29 30		3	-	Э	-	3	-	3	-	Not Applicable to 2023 Base Period	29 30	
31	Total of Account 283	•		\$		<u>s</u>		<u> </u>	-	Sum Lines 29 thru 30	31	
32	1 otal of Account 205	<u> </u>		<u> </u>		<u> </u>		<u> </u>	-	Sum Lines 29 uiru 30	32	
33												
	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2023 Base Period	33 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)

		12/31/2022	12/31/2023			
Line						Line
No.	Description	ADIT	ADIT	Average	Reference	No.
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

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

Statement AG

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

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

(\$1,000)

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

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

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

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

TRANSMISSION PLANT

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

STATEMENT AG

SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)

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

(\$1,000)

		(a) FERC	(b) CPUC	(c) = (a)+(b) Total Project		
Line	Project	Amounts	Amounts	Amounts		Line
No.	Description	(\$)	(\$)	(\$)	Reference	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 2 3	Derivation of Direct Maintenance Expense: Total Direct Maintenance Cost		\$ -	AH-1; Line 48	1 2 3
4 5 6	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u> Total Non-Direct Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense:		\$ 124,646	AH-2; Line 37; Col. a	4 5 6
7	Scheduling, System Control & Dispatch Services Reliability, Planning & Standards Development		(2,767) (1,441)	Negative of AH-2; Line 42; Col. b Negative of AH-2; Line 43; Col. b	7 8
9 10	Station Expenses Overhead Line Expense		(12,719) (10,371)	Negative of AH-2; Line 44; Col. b Negative of AH-2; Line 45; Col. b	9 10
11 12	Transmission of Electricity by Others Miscellaneous Transmission Expense		(2,881)	Negative of AH-2; Line 46; Col. b Negative of AH-2; Line 53; Col. b	11 12
13 14	Maintenance of Station Equipment Maintenance of Overhead Lines		(18,954) (33,838)	Negative of AH-2; Line 54; Col. b Negative of AH-2; Line 55; Col. b	13 14
15 16	Maintenance of Underground Lines Other Transmission Non-Direct O&M Exclusion Adjustments		(1,592) (116)	Negative of AH-2; Line 56; Col. b Negative of AH-2; Line 41; Col. b	15 16
17 18	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 39,967	Sum Lines 5 thru 16	17 18
19 20	<u>Derivation of Non-Direct Administrative and General Expense:</u> Total Non-Direct Administrative & General Expense		\$ 627,254	AH-3; Line 20; Col. a	19 20
21 22	Adjustments to Per Book A&G Expense: Abandoned Projects		(908)	Negative of AH-3; Line 37; Col. a	21 22
23 24	CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission		(1,384)	Negative of AH-3; Sum Lines (26, 32); Col. a; and Line 28; Col. b Negative of AH-3; Line 33; Col. a	23 24
25 26	CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees		(1,268) (22,097)	Negative of AH-3; Line 34; Col. a Negative of AH-3; Line 30; Col. a	25 26
27 28	Injuries & Damages General Advertising Expenses		(55)	Not Applicable to 2023 Base Period Negative of AH-3; Line 36; Col. b	27 28
29 30	Franchise Requirements Hazardous substances - Hazardous Substance Cleanup Cost Account		(112,752)	Negative of AH-3; Line 29; Col. b Negative of AH-3; Line 39; Col. b	29 30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of AH-3; Line 31; Col. a Negative of AH-3; Sum Lines (27, 38); Col. a; and	31
32 33	Other A&G Exclusion Adjustments Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 493,641	Sum Lines (24, 25, 35); Col. b Sum Lines 20 thru 32	32 33
34 35	Less: Property Insurance (Due to different allocation factor) Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 483,056	Negative of AH-3; Line 5; Col. c Line 33 + Line 34	34 35
36 37	Transmission Wages and Salaries Allocation Factor Transmission Related Non-Direct Administrative & General Expenses		\$ 48,975	Statement AI; Line 17 Line 35 x Line 36	36 37
38 39	Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 52,975	Negative of Line 34 x Line 58 Line 37 + Line 38	38 39
40	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>				40 41
43	Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant		\$ 8,017,057	Statement AD; Line 25 Shall be Zero Statement AD; Line 29	42 43
44 45 46	Transmission Related General Plant Transmission Related Common Plant Total Transmission Related Investment in Plant		60,153 170,715 \$ 8,247,926	Statement AD; Line 29 Statement AD; Line 31 Sum Lines 42 thru 45	44 45 46
47 48	Total Transmission Plant & Incentive Transmission Plant		\$ 8,017,057	Line 42 Above	47 48
49	Total Steam Production Plant Total Nuclear Production Plant		584,039	Statement AD; Line 1 Shall be Zero	49 50
51	Total Other Production Plant Total Distribution Plant		554,696 10,391,143	Statement AD; Line 7 Statement AD; Line 9	51 52
53	Transmission Related Electric Miscellaneous Intangible Plant Total General Plant		593,308	Shall be Zero Statement AD; Line 17	53 54
	Total Common Plant Total Plant in Service Excluding SONGS		1,683,812 \$ 21,824,056	Statement AD; Line 19 Sum Lines 48 thru 55	55 56
57 58	Transmission Property Insurance and Tax Allocation Factor ¹		37.79%	Line 46 / Line 56	57 58

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

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

ine Natura	1	
No. Accoun	t Description	Amounts
1 6110020	SALARIES-MANAGEMENT STRAIGHT-TIME	\$ -
2 6110030	SALARIES-MANAGEMENT TIME AND ONE HALF	-
3 6110080	SALARIES-CLERICAL AND TECHNICAL STRAIGH	-
4 6110090	SALARIES-CLERICAL AND TECHNICAL TIME AN	-
5 6110100	SALARIES-CLERICAL AND TECHNICAL DOUBLE	_
6 6110110	SALARIES-UNION STRAIGHT-TIME	_
7 6110120	SALARIES-UNION TIME AND ONE HALF	_
8 6110130	SALARIES-UNION DOUBLE TIME	_
9 6110335	SALARIES-DELAYED LUNCH PREMIUM	_
6130020	EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY	_
1 6220007	SRV-CONTRACTORS-TIME & EQUIPMENT	_
2 6220100	SRV-TREE TRIMMING	_
3 6220600	SRV-CONSULTING-OTHER	_
4 6220850	SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	_
5 6221000	SRV-CONSTRUCTION-ELECTRIC	_
6231042	HELICOPTER UTILIZATION	_
7 6261050	VEHICLE UTILIZATION-LABOR	_
8 6262050	VEHICLE UTILIZATION-NONLABOR	_
6340000	Cash Discounts on Purchases	_
20 9121100	Vacation & Sick (Costing sheet)	_
9121200	ICP (Costing Sheet)	_
2 9121400	Public Liab.& Property Damage-Lab(CS)	_
23 9121500	Worker's Comp -Labor (Costing sheet)	_
24 9121600	Pension & Benefits - Labor	_
5 9122300	Payroll Taxes (Costing sheet)	_
26 9122400	Public Liab.& Property Damage-NonLab(CS)	_
9122500	Worker's Comp -Non Labor (Costing sheet)	_
8 9122600	Pension & Benefit - NonLabor	
9 9122900	PENSION & BENEFIT - REFUNDABLE - NL	_
0 9123100	VACATION & SICK (CL)	_
9123200	ICP (CL)	
2 9123400	PUBLIAB PROPDAM L(CL)	
3 9123500	WK COMP-LABOR (CL)	
4 9123600	PENSION & BENEFIT-NONREF-LBR (CL)	_
9124300 9124300	PAYROLL TAXES (CL)	
36 9124400	PUBLIAB PROPDAM NL(CL)	
37 9124500	WK COMP-NONLABOR (CL)	_
8 9124600	PENSION & BENEFIT-NONREF-NL (CL)	-
9124900	PENSION & BENEFIT-NOINGEF-NL (CL) PENSION & BENEFIT-REF-NL (CL)	_
0 9131150	Purchasing Labor (Costing sheet)	-
1 9131700	Shop Order Labor (Costing sheet)	-
2 9131850	Small Tools Labor (Costing sheet) Small Tools Labor (Costing sheet)	-
3 9131860	Union Contract Labor (CS)	-
	Purchasing NonLabor (Costing sheet)	-
	Shop Order NonLabor (Costing sheet)	-
5 9132700	1	-
6 9132850	Small Tools NonLabor (Costing sheet)	-
7	D:	
	Direct Maintenance Cost ^{1,2}	\$ -
9		

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)

FERC Acct	Description	P	(a) Total er Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference
	Electric Transmission Operation				·	
560	Operation Supervision and Engineering	\$	10,110	\$ 11		Form 1; Page 320-323; Line 83
	Load Dispatch - Reliability		566	-	566	Form 1; Page 320-323; Line 85
	Load Dispatch - Monitor and Operate Transmission System		1,922	-	1,922	Form 1; Page 320-323; Line 86
	Load Dispatch - Transmission Service and Scheduling		274	-	274	Form 1; Page 320-323; Line 87
	Scheduling, System Control and Dispatch Services		2,767	2,76		Form 1; Page 320-323; Line 88
	Reliability, Planning and Standards Development		142	-	142	Form 1; Page 320-323; Line 89
561.6	Transmission Service Studies		-	-	-	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies		-	-	-	Form 1; Page 320-323; Line 91
561.8	Reliability, Planning and Standards Development Services		2,508	1,44	1,068	Form 1; Page 320-323; Line 92
562	Station Expenses 1		12,719	12,71	9 -	Form 1; Page 320-323; Line 93
	Overhead Line Expenses ¹		10,371	10,37	1 -	Form 1; Page 320-323; Line 94
	Underground Line Expenses		12	- 10,57	12	Form 1; Page 320-323; Line 95
	Transmission of Electricity by Others		12	_	12	
	* *		17.050	2.00	14.000	Form 1; Page 320-323; Line 96
	Misc. Transmission Expenses		17,850	2,88		Form 1; Page 320-323; Line 97
567	Rents		3,939	-	3,939	Form 1; Page 320-323; Line 98
	T I I I I I I I I I I I I I I I I I I I		(2.100	e 20.20	5 6 22.005	0 1: 14 15
	Total Electric Transmission Operation	\$	63,180	\$ 30,29	5 \$ 32,885	Sum Lines 1 thru 15
	m					
	Electric Transmission Maintenance					
	Maintenance Supervision and Engineering	\$	2,904	\$ -	\$ 2,904	Form 1; Page 320-323; Line 101
	Maintenance of Structures		547	-	547	Form 1; Page 320-323; Line 102
	Maintenance of Computer Hardware		1,337	-	1,337	Form 1; Page 320-323; Line 103
	Maintenance of Computer Software		1,948	-	1,948	Form 1; Page 320-323; Line 104
569.3	Maintenance of Communication Equipment		-	-	-	Form 1; Page 320-323; Line 105
569.4	Maintenance of Misc. Regional Transmission Plant		131	-	131	Form 1; Page 320-323; Line 106
	Maintenance of Station Equipment ¹		18,954	18,95	4 -	Form 1; Page 320-323; Line 107
	Maintenance of Overhead Lines ¹		33,838	33,83		Form 1; Page 320-323; Line 108
	_					_
	Maintenance of Underground Lines 2		1,592	1,59	2 -	Form 1; Page 320-323; Line 109
573	Maintenance of Misc. Transmission Plant		36	-	36	Form 1; Page 320-323; Line 110
	Total Electric Transmission Maintenance	\$	61,288	\$ 54,38	3 \$ 6,904	Sum Lines 20 thru 29
	Total Electric Transmission O&M Expenses	\$	124,467	\$ 84,67	8 \$ 39,789	Line 17 + Line 31
413	Transmission O&M Expenses Charged to Citizens 3		179	-	179	
	Total Adjusted Electric Transmission O&M Expenses	\$	124,646	\$ 84,67	8 \$ 39,967	Line 33 + Line 35
Excluded	l Expenses (recovery method in parentheses)				•	
	Executive ICP			\$ 11	6	
561.4	Scheduling, System Control and Dispatch Services (ERRA)			2,76	7	
	Reliability, Planning and Standards Development Services (ERRA)			1,44		
	Station Expenses ¹					
	*			12,71		
	Overhead Line Expenses ¹			10,37	1	
	Transmission of Electricity by Others (ERRA)			-		
566	Misc. Transmission Expenses:					
	Century Energy Systems Balancing Account (CES-21BA)	\$	-			
	Hazardous Substance Cleanup Cost Memo Account (HSCCMA)		6			
	ISO Grid Management Costs (ERRA)		851			
	Reliability Services (RS rates)		249			
	Other (TRBAA, TACBAA)		609			
	In-house fire brigade costs 4		1,167	2,88	1	
570		-	-,/			
	Maintenance of Station Equipment 1			18,95		
571	Maintenance of Overhead Lines 1			33,83	8	
572	Maintenance of Underground Lines ²			1,59	2	
					_	
	Total Excluded Expenses			\$ 84,67	8	
1	Citizens O&M should not include substation, underground, and overhead	l line mair	ntenance per t	he Appendix XII	Tariff (See Section I.	C - number 31).
	As a result, such items are excluded in Column b.					
•	Account 572 for Underground Line Maintenance is excluded because Cit	izens is d	narged via a I	Direct Maintenan	ce order, which is refl	ected on AH-1.
			-			
-	This amount represents the Direct Maintenance and Non-Direct O&M ex	penses bil	ned to Citizer	is in 2023, which		ve 10tai Adjusted Electric
4	Transmission O&M Expenses in SAP Account 7000721, which was creat	ted to trac	k Citizens SX	K-PQ O&M Expe	nse.	

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

Line	FERC			(a) Total		(b) Excluded	(c)	= (a) - (b) Total		Line
No.	Acct	Description	P	er Books		Expenses	A	Adjusted	Reference	No.
		Administrative & General								١.
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)	1	(3,938)	1	(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	Exclud	led Expenses:								23
24	921	Electric Power Research Institute (EPRI) Dues			\$	5				24
25	923	In-house fire brigade costs ²				(1,167)				25
26		Energy Efficiency	\$	272		())				26
27	720	Electric Power Research Institute (EPRI) Dues	Ψ	110		382				27
28	926	Energy Efficiency		110	-	446				28
29		Franchise Requirements				112,752				29
30		CPUC reimbursement fees		22,097		112,702				30
31	720	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		1,200	-	(3,938)				35
36		General Advertising Expenses				55				36
37		Abandoned Projects		908		23				37
38		Electric Power Research Institute (EPRI) Dues		137		1,046				38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		13,	-	-,0.0				39
40	755	Tazardo ao Saostano os Hazardo ao Saostano Cicanap Cost Account					-			40
41		Total Excluded Expenses			S	133,613				41
42		Total Dacineta Dapenses			Ψ	155,015	=			42
43										43
44	1	This was a second of the control of		.1. 1 1.1 . 1.1	1 -	1	A 11.	14005	· · · · · · · · · · · · · · · · · · ·	44
	'	This amount represents the Non-Direct A&G expenses billed to Citizens in 202	25, Whi	en is added ba	ack to	derive Total A	Adjuste	a A&G Expen	ses in SAP	
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	Α&G F	ERC account	923,	Outside Service	es Em	ployed per FEF	RC Order in SDG&E's TO5 Cycle 6 (ER24-524).	46
47										47

Statement AI

Wages and Salaries

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	\$ 14,294		1
2					2
3	Transmission Wages & Salaries ¹		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	354-355; 23; b	77,850		7
8			,		8
9	Customer Accounts Wages & Salaries	354-355; 24; b	19,469		9
10	C				10
11	Customer Services and Informational Wages & Salaries	354-355; 25; b	18,488		11
12	· ·				12
13	Sales Wages & Salaries	354-355; 26; b	-		13
14	-				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$ 162,633	Sum Lines 1 thru 13	15
16					16
17	Transmission Wages and Salaries Allocation Factor		10.14%	Line 3 / Line 15	17

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

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

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

ne FERC			
o. Account	Description	Amounts 1	Exclusions ²
560000E	OPERATION SUPERVISION & ENGINEERING	\$ 95	
560100E	OPERATION SUPERVISION	4,128	
560170E	OPERATION EXECUTIVE COMPENSATION	344	
560200E	OPERATION ENGINEERING	1,229	
561100E	LOAD DISPATCHING - RELIABILITY	473	
561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1,311	
561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	212	
561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES		
561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	89	
0 561600E	TRANSMISSION SERVICE STUDIES	-	
561700E	GENERATION INTERCONNECTION STUDIES		
2 561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	802	
		206	\$ 206
	STATION EXPENSES STATION OPERATION EXPENSE		*
		2,166	2,166
5 563000E	OVERHEAD LINE EXPENSES	2	2
6 563100E	OPERATION OVERHEAD LINES	840	840
7 563200E	ENCROACHMENTS OVERHEAD R/W	- 7	-
8 564000E	UNDERGROUND LINE EXPENSES	7	
9 566000E	MISCELLANEOUS TRANSMISSION EXPENSES	4,639	
0 566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-	
1 567000E	RENTS	-	
2 568100E	MAINTENANCE SUPERVISION	1,100	
3 568200E	MAINTENANCE ENGINEERING	65	
4 569000E	MAINTENANCE OF STRUCTURES	23	
5 569100E	MAINTENANCE OF COMPUTER HARDWARE	708	
6 569200E	MAINTENANCE OF COMPUTER SOFTWARE	848	
7 569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-	
8 569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	2	
9 570000E	MAINTENANCE OF STATION EQUIPMENT	970	970
0 570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	7,510	7,510
1 570121E	RTU SUPERVISORY EQUIPMENT	185	
2 570122E	TELEMETER SYSTEM MAINTENANCE	230	
3 570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	364	364
4 570600E	MAINTENANCE STATION EQUIPMENT	381	381
5 570700E	SAN ONOFRE SUBSTATION	70	70
6 571000E	MAINTENANCE OF OVERHEAD LINES	1,218	1,218
7 571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	801	801
8 571120E	TRAINING IN HOTSTICK MAINTENANCE	10	10
9 571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	120	120
0 571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	347	347
1 571700E	ACCESS & PATROL ROAD MAINTENANCE	204	204
2 571800E	CONSTRUCTION RELATED EXPENSES	-	-
3 571930E	OH PREV MAINT - INSPECTIONS	_	-
4 571960E	OH PREV MAINT - FOLLOW-UP	0	0
5 572000E	MAINTENANCE OF UNDERGROUND LINES	834	834
6 573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	-	
7 8 Total Tran	smission Wages & Salaries	\$ 32,531	\$ 16,043
9	omission ringes & Dataties	φ 32,331	10,043
	sted Citizens Transmission Wages & Salaries		\$ 16,489

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

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

Statement AJ

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

Line No.		FERC Form 1 Page; Line; Col.	Aı	mounts	Reference	Line No.
1	Transmission Plant Depreciation Expense		\$	-	Shall be Zero	1
2 3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f		-	Shall be Zero	2 3
5	General Plant Depreciation Expense	336-337; 10; f		26,427	AJ-1; Line 1	5
6 7	Common Plant Depreciation Expense	336-337; 11; f		164,470	AJ-2; Line 3	7
8	Transmission Wages and Salaries Allocation Factor			10.14%	Statement AI; Line 17	8 9
10 11	Transmission Related Electric Misc. Intangible Plant Amortization Expense		\$	-	Line 3 x Line 9	10 11
12 13	Transmission Related General Plant Depreciation Expense			2,679	Line 5 x Line 9	12 13
14 15	Transmission Related Common Plant Depreciation Expense			16,675	Line 7 x Line 9	14 15
16 17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		\$	19,354	Line 1 + (Sum Lines 11 thru 15)	16 17
18 19	Incentive Transmission Plant Depreciation Expense		\$	-	Shall be Zero	18 19
20 21 22	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹		\$	-	Not Applicable to 2023 Base Period	20 21 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

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

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

COMMON PLANT

Line					Line
No.	Month	Description	Amounts	Reference	No.
1	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

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.	٨	amounts	Reference	Line No.
110.		r age, Line, cor.		inounts	Reference	_ 110.
1	Total Property Taxes ¹	262-263; 12; 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	262-263; Footnote Data (e)		296		7
8	N. D. J. T. J. J. C.		•	104 420	1: 5 - 1: 7	8
9 10	Net Property Taxes Incl. Citizens		\$	184,439	Line 5 + Line 7	9 10
	Less: SONGS Property Taxes ³			_	Not Applicable to 2023 Base Period	11
11 12	Less: SUNGS Property Taxes			-	Not Applicable to 2023 Base Fellod	12
13	Total Property Taxes Expense		\$	184,439	Line 9 + Line 11	13
14	Total Property Taxes Expense		Ψ	101,137	Enic 7 · Enic 11	14
15	Transmission Property Insurance and Tax Allocation Factor			37.79%	Statement AH; Line 58	15
16	1 2			_	,	16
17	Transmission Related Property Taxes Expense		\$	69,705	Line 13 x Line 15	17
18						18
19						19
20	Total Payroll Taxes Expense ⁴	262-263; 2,3,4,8; 1	\$	19,228		20
21						21
22	Add: Citizens Allocated Portion of Payroll Taxes	262-263; Footnote Data (d)		9		22
23	TAID UT F LICY		Φ.	10.227	1: 20 : 1: 22	23
24 25	Total Payroll Taxes Expense Incl. Citizens		\$	19,237	Line 20 + Line 22	24 25
26	Transmission Wages and Salaries Allocation Factor			10.14%	Statement AI; Line 17	26
27	Transmission mages and balanes intocation raciol			10.1770	Statement 711, Line 17	27
28	Transmission Related Payroll Taxes Expense		\$	1,950	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. 1.

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

⁴ Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 262-263; Footnote Data (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.		orking Cash		-Months	Reference	Line No.
No.		Fage, Lille, Col.		_asii	Avera	ige Balance	Reference	INO.
1	A. Plant Materials and Operating Supplies ¹	227; Footnote Data (a)			\$	134,440	AL-1; Line 18	1
2								2
3	Transmission Plant Allocation Factor					37.64%	Statement AD; Line 35	3
4	T				•	50.607	1: 1 1: 2	4
3	Transmission Related Materials and Supplies				2	50,607	Line 1 x Line 3	3
6	1	110.111.5 5				100.550		0
	B. Prepayments ¹	110-111; Footnote Data (c)			\$	100,558	AL-2; Line 18	7
8	T				•	27.052	1: 2 1: 7	8
9	Transmission Related Prepayments				3	37,853	Line 3 x Line 7	9
10	C. Desiration of Transmission Related Cody Westing Control Restall							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:		6	39,967			Statement AII, I in a 17	11
13	Transmission O&M Expense Transmission Related A&G Expense - Excl. Intervenor Funding Expense		2	52,975			Statement AH; Line 17 Statement AH; Line 39	12 13
				32,973				14
14 15	CPUC Intervenor Funding Expense - Transmission Total		•	92,943			Negative of Statement AH; Line 24 Sum Lines 12 thru 14	15
16	Total		3	92,943			Sum Lines 12 unu 14	16
17	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17
18	One Eighth Ocean Rule			12.3070			TERC Method – 1/8 of O&M Expense	18
19	Transmission Related Cash Working Capital - Retail Customers		s	11,618			Line 15 x Line 17	19
1)	Transmission reduced cash working Capital - retail Customers		Ψ	11,010			Ellie 15 X Ellie 17	1)

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

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

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

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line		Total Electric Plant		Line
No.	Month	Prepayments	Reference	No.
	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

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.	Am	nounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	\$	(265)		1
3	Transmission Related Amortization of Excess Deferred Tax Liabilities					3
4	FERC Account 190			-	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)

		((a)		(b)	(c)	$= [(\mathbf{a}) + (\mathbf{b})]$		
Line		Excess	Reserve	Excess	s Reserve				Line
No.	Description	Pro	tected	Unpı	rotected		Total	Reference	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	\$	-	\$	-	\$	-	Sum Lines 2 thru 6	7
8		-							8
9	Account 282								9
10	Accumulated Depreciation Timing Differences	\$	-	\$	_	\$	-		10
11	1		_		-		-		11
12			_		-		-		12
13			_		_		-		13
14	Total of Account 282	\$	_	\$	_	\$	-	Sum Lines 10 thru 13	14
15									15
16	Account 283								16
17	Ad Valorem Taxes	\$	_	\$	_	\$	_		17
18	The Various Taxos	Ψ	_	Ψ	_	Ψ	_		18
19			_		_		_		19
20									20
21			_		-		-		20
22	Total of Account 283	•		<u>s</u>		<u> </u>	-	Sum Lines 17 thru 21	22
22	Total of Account 285	D		<u> </u>		D		Sum Lines 1 / unru 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.

Statement AV

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

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2: LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 8,350,000 - 400,000 - (29,213) \$ 8,720,787	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42 in LTD) interest	9.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 340,602 6,104 689 - - \$ 347,394		9 10 11 12 13 14
16 17	Cost of Long-Term Debt:				3.98%	Sum Lines 10 thru 14 Line 15 / Line 7	16 17
18 19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25 26 27 28 29 30	Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 204) Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,901,206 - - 8,348 \$ 9,909,554	Negative of Line 20 Above Sum Lines 25 thru 28	25 26 27 28 29 30
31 32 33 34 35	Return on Common Equity: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.60% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34 35
36 37 38 39 40 41 42	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Equity Component (Preferred & Common):	\$ 8,720,787 - 9,909,554 \$ 18,630,341	46.81% 0.00% 53.19% 100.00%	3.98% 0.00% 10.60%	1.86% 0.00% 5.64% 7.50%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42
43 44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital		Shall be Zero	43 44 45 46 47 48
49 50 51 52 53 54 55	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55
55	meetate cost of Equity component (Frenche & Common).				5.3070	Eme 51 + Eme 52, Col. u	55

¹ Amount is based upon December 31 balances.

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 Cost o	of Capital Rate (COCR) Calculation:			1
2				2
3 a. Fede	eral Income Tax Component:			3
4				4
5 Where	x			5
6 A=	= Sum of Preferred Stock and Return on Equity Component	5.64%	AV1; Line 42	6
7 B=	= Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8 C=	Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 11,274	AV-2A; Line 48	8
9 D=	= Transmission Rate Base	\$ 5,196,972	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 Federa	al Income Tax = $\frac{(((A) + (C/D)) * FT) - (B/D)}{((A) + (C/D)) * (B/D)}$	1.5500%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
	te Income Tax Component:			15
16				16
17 Where				17
	Sum of Preferred Stock and Return on Equity Component	5.64%	Line 6 Above	18
	Equity AFUDC Component of Transmission Depreciation Expense	\$ 11,274	Line 8 Above	19
	= Transmission Rate Base	\$ 5,196,972	Line 9 Above	20
	= Federal Income Tax Expense	1.5500%	Line 12 Above	21
	= State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
	Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7181%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
	tal Federal & State Income Tax Rate:	2.2681%	Line 12 + Line 24	27
28				28
	tal Weighted Cost of Capital:	7.5029%	AV1; Line 40	29
30				30
31 <u>E. Cos</u>	st of Capital Rate (COCR):	 9.7709%	Line 27 + Line 29	31

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

Statement AV

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

Line					Line
No.		Amo	ounts	Reference	No.
1	Incentive Cost of Capital Rate acoces Calculation:				1
2	- (,				2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17					17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24			0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28			0.000004		28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

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

	Non-Incentiv	e Equity AFUDC
Vintages of Plant ¹		of Transmission pn Exp.
, images of 2 mile		p. 2p.
2001	\$	66
2002		7
2002		
2003		34
2004		44
2005		60
2006		113
2007		360
2008		355
2009		97
2010		125
2010		135
2011		169
2012		1,617
2012		1,017
2013		1,310
2014		172
2015		233
2016		420
2017		930
2018		1,055
2019		630
2019		030
2020		983
2021		1,065
2022		1,026
2023		392
Total	\$	11,274
	4	11,2/4
Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)		(56)
AFUDC Equity Depreciation Expense - Net of AFUDC Equity		
Depreciation Expense on Assets Leased to Citizens SX-PQ	\$	11,218

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

TO5-Cycle 7 Annual Transmission Formula Filing

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

(\$1,000)

Line				Line
No.	Description	Amounts	Reference	No.
	AFUDC embedded in the Lease Payment on the SX-PQ Underground Line Segment	\$ 2,282		1
2 3	AFUDC Equity Percentage as of November 2018	73.64%		2
3 4	AFODC Equity referringe as of November 2018	/3.0470		3
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 13	Tay Cost of Non Dodystikility of A FUDC Favity	\$ 16	Line 9 x Line 11	12
13	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 10	Line 9 x Line 11	13 14
15	Gross-up Factor	1.39		15
16		1.07		16
17	Revenue Requirement	\$ 22	Line 13 x Line 15	17
18				18

Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 6,079,845	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	4,639	Page 2; Line 17	3
4	Transmission Related General Plant	34,243	Page 2; Line 18	4
5	Transmission Related Common Plant	99,607	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 6,218,334	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (1,121,440)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,121,440)	Line 14 + Line 15	16
17	W. I. C. S. I.			17
18	Working Capital:	6 50 60 7	G	18
19	Transmission Related Materials and Supplies	\$ 50,607	Statement AL; Line 5	19
20	Transmission Related Prepayments	37,853	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	11,618	Statement AL; Line 19	21
22 23	Total Working Capital	\$ 100,078	Sum Lines 19 thru 21	22
23	Other Regulatory Assets/Liabilities		Statement Misc.; Line 5	23 24
25	Other Regulatory Assets/Liabilities		Statement Misc.; Line 3	25
26	Total Transmission Rate Base	\$ 5,196,972	Sum Lines 6, 11, 16, 22, 24	26
27	Total Halishiission Rate Base	\$ 3,190,972	Juli Ellies 0, 11, 10, 22, 24	27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes		Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 29 + Line 30	31
32	Total incentive ROL Project Transmission Rate Base	<u> </u>	Eine 25 Cente 50	32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	<u> </u>	Line 34 + Line 35	36
37		Ψ	Eme 5. Eme 55	37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 8,017,057	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	\$ 8,259,994	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	\$ 2,041,660	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			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	\$ 6,218,334	Sum Lines 16 thru 19	20
21				21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

Miscellaneous Statement

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

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

None of the above items apply to SDG&E's Appendix 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.		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	Other Adjustments Resulting from Error Corrections:								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

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'

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)

Line					Line
No.	Description	<u>A1</u>	<u>nounts</u>	<u>Reference</u>	No.
1	Other Adjustments due to Appendix XII Cycle 1 Cost Adjustments Calculation:				1
2					2
	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before				
3	Interest	\$	0.30	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		0.14	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		12		9
10		·			10
11	Total Monthly Costs Adjustment	\$	0.037	Line 7 / Line 9	11

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)

			A		В	C =	A - B		
			vised - endix XII		d - Appendix cle 1 ER19-				
Line		C	ycle 1	1513 and ER24-175		Difference			Line
No.	Description of Annual Costs	An	nounts	A	mounts	Incr	(Decr)	Reference	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		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	\$	788	\$	788	\$	0	Line 13 + Line 15	17
18									18

Line		App (evised - endix XII Cycle 1	XII	led - Appendix Cycle 1 ER19- and ER24-175		fference		Line
No.	Description of Monthly Costs	A	mounts		Amounts	Inc	r (Decr)	Reference	No.
19						•			19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 20	20
21	a di a M. Bi di a				65.641		0.005	D 2 1D 4 1: 22	21
22	Section 2 - Non-Direct Expense Cost Component		65.666	٧	65.641		0.025	Page 3 and Page 4, Line 22	22
23								D 2 1D 4 1: 24	23
24	Section 3 - Cost Component Containing Other Specific Expenses				-			Page 3 and Page 4, Line 24	24
25	TALCE IN ALD V. C. (CC.)		<i>(= (((</i>		65.641	•	0.025	G I: 20 22 24	25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	65.666	V \$	65.641	\$	0.025	Sum Lines 20, 22, 24	26
27								D 2 1D 41: 20	27
28	Section 4 - True-Up Adjustment Cost Component		-		-		-	Page 3 and Page 4, Line 28	28 29
29	Section 5 Interest Tree II. A live to cont Cont. Community							P 2 1 P 4 I i 20	30
30	Section 5 - Interest True-Up Adjustment Cost Component		-		-		-	Page 3 and Page 4, Line 30	
31 32	Other Adjustments							Page 3 and Page 4, Line 32	31 32
33	Other Adjustments						-	rage 3 and rage 4, Line 32	33
34	Total Monthly Costs	s	65.666	. ¢	65.641	s	0.025	Sum Lines 26, 28, 30, 32	34
35	Total Monthly Costs	J	03.000	V A	05.041	J	0.023	Sum Lines 20, 26, 30, 32	35
36	Number of Months in Base Period		12		12			Page 3 and Page 4, Line 36	36
37	ivalider of Mondis in Dasc I criod		12		12			1 age 3 and 1 age 4, Line 30	37
38	Total Annual Costs	\$	788	\$	788	\$	0	Page 3 and Page 4, Line 38	38
39	Total Militari Costs	9	700	9	700	Ψ	0	rage 5 and rage 4, Ellie 50	39

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

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	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	∨ 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			1	33
34	Total Monthly Costs	\$ 65.666	√ 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			1	39
		<u> </u>		4

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

AS FILED SUMMARY WITH COST ADJ INCL IN APPENDIX 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 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	٧	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	٧	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	٧	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments		-		Cost Adjustment Workpapers	15
16						16
17	Total Annual Costs	\$	788	٧	Line 13 + Line 15	17
18						18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	65.641	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	\$ 65.641	∨ 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	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
		•	<u> </u>	

[√] 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

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2017 (\$1,000)

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.69%	Page 2; Line 6	2
3	This most remote out 2 April 2		0.0570	ruge 2, 2me v	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			• 000/		13
14	Subtotal Annual Carrying Charge Rate		2.89%	Sum Lines 2 thru 12	14
15	T '' DIAIM'' IE I' E E	1.0277%	0.020/	Line 14 x Franchise Fee Rate	15
16 17	Transmission Related Municipal Franchise Fees Expense	1.02//%	0.03%	Line 14 x Franchise Fee Rate	16 17
18	Total Annual Carrying Charge Rate		2.92%	Line 14 + Line 16	18
19	Total Alliual Carrying Charge Rate		2.92/0	Eme 14 Eme 10	19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	27,000	Lease Agreement	21
22	Children Louise Full Helli	•	27,000	Doube i igreement	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

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

Section 2 - Non-Direct Expense Cost Component

Line No.			amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	4,228,679	Pg11 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	29,283	Pg7 Rev Statement AH; Line 18	4
5 6 7	Transmission O&M Expense Carrying Charge Percentage		0.69%	Line 4 / Line 1	5 6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	31,163 √	Pg7 Rev Statement AH; Line 40	9
10 11 12	Transmission Related A&G Carrying Charge Percentage		0.74%	Line 9 / Line 1	10 11 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 21 22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	20 21 22
23	E. Transmission Related Working Capital Revenue				22
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	45,646	Pg8 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	-	16,992	Pg8 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		7,556 √	Pg8 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	70,194 √	Sum Lines 25 thru 27	28
29					29
30	Cost of Capital Rate		10.5177%	Pg10 Rev Statement AV2; Line 31	30
31					31
32	Transmission Working Capital Revenue	\$	7,383 √	Line 28 x Line 30	32
33	T ' DIALWI' C'AD C ' CI D		0.170/	1: 22/1: 1	33
34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.17%	Line 32 / Line 1	34 35
36	F. Transmission Related General & Common Plant Revenue				35 36
37	Net Transmission Related General Plant	S	21,680	Pg11 Rev AV-4; Line 4	37
38	The Hallimston Related General Flanc	•	21,000	rgir icev ii, Eme	38
39	Net Transmission Related Common Plant		38,956	Pg11 Rev AV-4; Line 5	39
40			<u> </u>	,	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	Total Transmission Polated Common Plant Comm		0.249/	Line 49 / Line 1	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.34%	Line 49 / Line I	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-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					Line
No.		An	nounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	A. Non-Direct Annual Carrying Charge Fercentages Transmission Related O&M Expense		0.69% √	Page 2; Line 6	2
3	Transmission related Octal Expense		0.0770 V	rage 2, Line 0	3
4	Transmission Related A&G Expense		0.74%	Page 2; Line 11	4
5	1			<i>3</i> /	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			2.000/	G T: 24 12	13
14 15	Subtotal Annual Carrying Charge Rate		2.89% √	Sum Lines 2 thru 12	14 15
16	Transmission Related Municipal Franchise Fees Expense 1.027	770/_	0.03%	Line 14 x Franchise Fee Rate	16
17	Transmission Related Municipal Franchise Fees Expense		0.0370	Line 14 x Franchise Fee Rate	17
18	Total Annual Carrying Charge Rate		2.92% √	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				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			A	Deference	Line No.
No.			Amounts	Reference	No.
1 2	Net Transmission Plant	S	4,228,679 V	Pg15 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	29,283 V	Pg10 Rev Statement AH; Line 18	4
5					5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.69% √	Line 4 / Line 1	6 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			0 = 407		10
11	Transmission Related A&G Carrying Charge Percentage		0.74%	Line 9 / Line 1	11
12	C. Tourneissier Deleted Dones of the Francis				12
13 14	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	\$	38,627	Statement AK; Line 17	13 14
15	Transmission related Property Tax Expense	φ	30,027	Statement AK, Line 17	15
16	Transmission Related Property Tax Carrying Charge Percentage		0.91%	Line 14 / Line 1	16
17	Transmission readed respectly rain earlying enange researings		***	Eme III Eme I	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	Citizens Financed Transmission Projects:		17 616	D 10 D . C	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 Transmission Related Working Cash		16,992 V	Pg12 Rev Statement AL; Line 9	26 27
27 28	Total Transmission Related Working Capital	S	7,550 v 70,188 v	Pg12 Rev Statement AL; Line 19 Sum Lines 25 thru 27	28
29	Total Transmission Related Working Capital	J	70,100 V	Sum Emes 25 unu 27	29
30	Cost of Capital Rate		10.5177%	Pg13 Rev Statement AV2; Line 31	30
31				- 8	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 V	Pg15 Rev AV-4; Line 4	37
38	N. m		20.056	D 15D 1371 5	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 V	Line 37 + Line 39	41
42	Control Constant Protection		10.51770/	Line 30	42 43
43 44	Cost of Capital Rate		10.5177%	Line 30	43 44
45	Transmission Related General and Common Return and Associated Income Taxes	s	6,378 √	Line 41 * Line 43	45
46	Transmission Related General and Common Return and Associated Income Taxes		0,576 V	Line 41 Line 43	46
47	Transmission Related General and Common Depreciation Expense	S	7,922 V	Pg11 Rev Statement AJ; Line 17	47
48			· , ·	3	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
					

^{varphi} 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

Statement AH - Workpapers

Operation and Maintenance Expenses

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:		(6.000)		6
7	Scheduling, System Control & Dispatch Services		(6,098)	Negative of AH-2; Line 41; Col. b	7
8 9	Reliability, Planning & Standards Development		(2,804)	Negative of AH-2; Line 42; Col. b	8 9
10	Station Expenses Overhead Line Expense		(7,321) (4,984)	Negative of AH-2; Line 43; Col. b Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others		(4,964)	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	D : C ON D: (All :: (C) IC IF				19
20 21	Derivation of Non-Direct Administrative and General Expense: Total Non-Direct Administrative & General Expense		\$ 425,629	Rev AH-3; Line 20; Col. a	20 21
22	Adjustments to Per Book A&G Expense:		\$ 423,029	Kev AII-5, Line 20, Coi. a	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			(260)	Negative of Rev AH-3; Sum Lines 24, 26, 28, 35, 37; Col.	29
	CPUC energy efficiency programs		` '	a or b	20
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(70)	Negative of Rev AH-3; Line 38; Col. b	30
31 32	Other A&G Exclusion Adjustments FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		(120,323) (1,534)	Negative of Rev AH-3; Sum Lines 27, 36; Col. a or b Rev AH-3; Line 20; Col. d	31 32
33	Other Cost Adjustments		459 v		33
34	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 294,984 v		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 v	Line 34 + Line 35	36
37	Transmission Wages and Salaries Allocation Factor		10.04%	Statement AI; Line 17	37
38	Transmission Related Non-Direct Administrative & General Expenses		\$ 29,083 v		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 V	Line 38 + Line 39	40
41	Did CT III DI D				41 42
42 43	Derivation of Transmission Plant Property Insurance Allocation Factor: Transmission Plant & Incentive Transmission Plant		\$ 5,164,792	Pg7 Rev Statement AD; Line 25	42
44	Transmission Plant & incentive Plansmission Plant Transmission Related Electric Miscellaneous Intangible Plant		5,104,792	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
	Total Steam Production Plant		567,644	Pg7 Rev Statement AD; Line 1	50
	Total Nuclear Production Plant			Shall be Zero	51
	Total Other Production Plant		510,344	Pg7 Rev Statement AD; Line 7	52
53	Total Distribution Plant Transmission Related Electric Miscellaneous Intangible Plant		6,294,515	Pg7 Rev Statement AD; Line 9	53
54 55	Total General Plant		361,309	Shall be Zero Pg7 Rev Statement AD; Line 17	54 55
56	Total Common Plant		791,935	Pg7 Rev Statement AD; Line 17	56
57	Total Plant in Service Excluding SONGS		\$ 13,690,539	Sum Lines 9 thru 56	57
58	Č		, - , - , /	- /	58
59	Transmission Property Insurance and Tax Allocation Factor ¹		38.57%	Line 47 / Line 57	59
	1 7				

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

Used to allocate property insurance in conformance with the TOS Fermal Burney Company Energy Use).

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

SAN DIEGO GAS & ELEC LINIC 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:		(6,000)	V	6
7 8	Scheduling, System Control & Dispatch Services		(6,098)	Negative of AH-2; Line 41; Col. b	7 8
9	Reliability, Planning & Standards Development Station Expenses		(2,804) (7,321)	Negative of AH-2; Line 42; Col. b 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		(1,201)	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	Prince Ave Broad Control of the Ave				19
20 21	Derivation of Non-Direct Administrative and General Expense:		\$ 425,629	AH-3; Line 20; Col. a	20 21
22	Total Non-Direct Administrative & General Expense Adjustments to Per Book A&G Expense:		\$ 423,029	An-5, Line 20, Coi. a	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			(260)	Negative of AH-3; Sum Lines 24, 26, 28, 34, 36; Col. a or b	29
	CPUC energy efficiency programs		` /		
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(70)	Negative of AH-3; Line 37; Col. b	30
31 32	Other A&G Exclusion Adjustments		(120,323)	Negative of AH-3; Sum Lines 27, 35; Col. a or b	31 32
33	FERC Audit Adjustments Total Adjusted Non-Direct A&G Expenses Including Property Insurance		(1,534) √ \$ 294,525 √	Pg10.4 Rev AH-3; Line 20; Col. d Sum Lines 21 thru 32	33
34	J U 1 J		(5,392)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 289,133 V	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor		10.04%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses		\$ 29,037 √	Line 35 x Line 36	37
38			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					41
42			\$ 5,164,792 √	Pg7 Rev Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant			Shall be Zero	43
44			36,286 V	Pg7 Rev Statement AD; Line 29	44
45 46	Transmission Related Common Plant Total Transmission Related Investment in Plant		79,533 V	Pg7 Rev Statement AD; Line 31 Sum Lines 42 thru 45	45 46
46	Total Transmission Related investment in Plant		\$ 5,280,611 V	Sum Lines 42 thru 45	46 47
48	Total Transmission Plant & Incentive Transmission Plant		\$ 5,164,792 √	Line 40 Above	48
49	Total Steam Production Plant		5 5,104,792 V 567,644 V	Pg7 Rev Statement AD; Line 1	49
50			307,044	Shall be Zero	50
51			510,344 V	Pg7 Rev Statement AD; Line 7	51
	Total Distribution Plant		6,294,515 √	Pg7 Rev Statement AD; Line 9	52
	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	53
54	Total General Plant		361,309 √	Pg7 Rev Statement AD; Line 17	54
	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.

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

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

			1 6	a)	(b)	(c) = (a) - (b)	(d	T)	(e) = (c) + (d)	(f) ⁶	(g) = (e) - (f)	
	ppp c						,,	1)	(e) - (c) + (u)		(g) – (e) - (l)	
Line	FERC		To	otal	Excluded	Total	FERC	Audit	Adj A&G with	Add / (Deduct)	Revised	
No.	Acct	Description	Per l	Books	Expenses	Adjusted	A	dj	FERC Audit Adj	A&G Cost Adj	A&G	Reference
		Administrative & General										
1	920	A&G Salaries	\$	-	\$ -	\$ 36,248			\$ 36,248		\$ 36,248	Form 1; Page 323; Line 181
2	921	Office Supplies & Expenses		7,641	-	7,641	٧	(462) 5	7,179		7,179	Form 1; Page 323; Line 182
3	922	Less: Administrative Expenses Transferred-Credit		(7,635)	-	(7,635)	٧ ($(2,350)^{-2}$	(9,985)		(9,985)	Form 1; Page 323; Line 183
4	923	Outside Services Employed		83,058	-	83,058	٧	1,267 3	84,326		84,326	Form 1; Page 323; Line 184
5	924	Property Insurance		5,392	-	5,392			5,392		5,392	Form 1; Page 323; Line 185
6	925	Injuries & Damages		95,755	83	95,672			95,672		95,672	Form 1; Page 323; Line 186
7	926	Employee Pensions & Benefits		40,059	177	39,882			39,882		39,882	Form 1; Page 323; Line 187
8	927	Franchise Requirements		120,401	120,401	-			-		-	Form 1; Page 323; Line 188
9	928	Regulatory Commission Expenses		18,405	8,723	9,682	٧	216 4	9,898		9,898	Form 1; Page 323; Line 189
10	929	Less: Duplicate Charges (Company Energy Use)		(2,221)	-	(2,221)			(2,221)	(459) √	(1,762)	Form 1; Page 323; Line 190
1	930.1	General Advertising Expenses		193	193	-			-		-	Form 1; Page 323; Line 191
12	930.2	Miscellaneous General Expenses		7,233	(77)	7,311	٧	(206) 5	7,105		7,105	Form 1; Page 323; Line 192
13	931	Rents		11,961	-	11,961			11,961		11,961	Form 1; Page 323; Line 193
4	935	Maintenance of General Plant		9,138	70	9,068			9,068		9,068	Form 1; Page 323; Line 196
15							١					
16		Total Administrative & General Expenses	\$	425,629	\$ 129,569	\$ 296,060	√ \$ ((1,534)	\$ 294,525	\$ (459) √	\$ 294,984	Sum Lines 1 thru 14
17												
18	413	Transmission Related A&G Expenses Charged to Citizens 1		-	-	-			-		-	
19												
20 21		Total Adjusted Administrative & General Expenses	\$	425,629	\$ 129,569	\$ 296,060	√ \$ ((1,534)	\$ 294,525	\$ (459) √	\$ 294,984	Line 16 + Line 18
22 23 1		d Expenses:										
24	925	CPUC energy efficiency programs	\$	83								
25		Injuries & Damages		-								
26	926	CPUC energy efficiency programs			177							
7	927	Franchise Requirements			120,401							
8	928	CPUC energy efficiency programs		-								
0		CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution		591								
1		CPUC intervenor runding expense - Distribution CPUC reimbursement fees		8,070								
2		Litigation expenses - Litigation Cost Memorandum Account (LCMA)		62	8,723							
3	020			02	0,723							
4	929 930.1	Duplicate Charges (Company Energy Use) ⁶ General Advertising Expenses			193							
35	930.1	CPUC energy efficiency programs		_	193							
6	750.4	Abandoned Projects		(77)	(77)							
	931	CPUC energy efficiency programs		(//)	(//)							
7	935				-							
	9.5.5	Hazardous Substances-Hazardous Substance Cleanup Cost Account			70							
8	933	Hazardous Substances-Hazardous Substance Cleanup Cost Account			70							
8 9	933	•										
8 9 0	933	Total Excluded Expenses			\$ 129,569							
8 9 0 1	933	•		:								
8 9 0 1 2	y 33	Total Excluded Expenses	licate Char	rges (Com	\$ 129,569	Credit in FERC	Account no	o. 929.				
8 9 0 1 2 3		Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Dup"			\$ 129,569 pany Energy Use)"							
8 9 0 1 2 3 4		Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Dupt This amount represents the Non-Direct A&G expenses billed to Citizen:	s in 2017, w		\$ 129,569 pany Energy Use)"							
8 9 0 1 1 2 3 4		Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Dupt This amount represents the Non-Direct A&G expenses billed to Citizens Account 7000722, which was created to track Citizens SX-PQ A&G Ex	s in 2017, w pense.	which is ad	\$ 129,569 pany Energy Use)"							
8 9 0 1 2 3 4 5 6	V	Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Dup This amount represents the Non-Direct A&G expenses billed to Citizens Account 7000722, which was created to track Citizens SX-PQ A&G Ex FERC Audit Adjustment - Compliance Finding #3 - Allocation of overh	s in 2017, w pense. lead costs to	which is add	\$ 129,569 pany Energy Use)" ded back to derive 1							
8 9 0 1 2 3 4 5 6 7	V	Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Dupi This amount represents the Non-Direct A&G expenses billed to Citizens Account 7000722, which was created to track Citizens SX-PQ A&G Ex FERC Audit Adjustment - Compliance Finding #3 - Allocation of overh FERC Audit Adjustment - Compliance Finding #8 - Accounting for outs	s in 2017, we pense. Head costs to side service.	which is add to CWIP.	s 129,569 pany Energy Use)" ded back to derive 1 d.							
38 39 40 41 42 43 44 45 46 47	V	Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Dupi This amount represents the Non-Direct A&G expenses billed to Citizens Account 7000722, which was created to track Citizens SX-PQ A&G Ex FERC Audit Adjustment - Compliance Finding #3 - Allocation of overh FERC Audit Adjustment - Compliance Finding #8 - Accounting for outs FERC Audit Adjustment - Compliance Finding #5 - Accounting for regressions.	s in 2017, was pense. The side service sulatory com	o CWIP. es employee	s 129,569 pany Energy Use)" ded back to derive 1 d. penses.							
37 38 39 40 41 42 43 44 45 46 47 48 49 50	V	Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Dupi This amount represents the Non-Direct A&G expenses billed to Citizens Account 7000722, which was created to track Citizens SX-PQ A&G Ex FERC Audit Adjustment - Compliance Finding #3 - Allocation of overh FERC Audit Adjustment - Compliance Finding #8 - Accounting for outs	s in 2017, we pense. wead costs to side service ulatory compations & lo	o CWIP. es employee mission ex	s 129,569 pany Energy Use)" ded back to derive 1 d. d. d. d. d. d. d. depenses. denses.	Γotal Adjusted A&0						

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)

			(a)		(b)	(c) = (a) - (b)		(d)	(e) =	= (c) $+$ (d)	
FERG			Total]	Excluded	Tot	al	E	ERC Audit	Adi	A&G with	
Acct	Description	1	Per Books	J	Expenses	Adju	sted	1	Adj		C Audit Adj	Reference
	Administrative & General											
920	A&G Salaries	\$	36,248	\$	-	\$	36,248			\$	36,248	Form 1; Page 323; Line 181
921	Office Supplies & Expenses		7,641		-		7,641	٧	(462) 5		7,179	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit		(7,635)		-		(7,635)	٧	$(2,350)^{-2}$		(9,985)	Form 1; Page 323; Line 183
923	Outside Services Employed		83,058		-		83,058	٧	1,267 ³		84,326	Form 1; Page 323; Line 184
924	Property Insurance		5,392		-		5,392				5,392	Form 1; Page 323; Line 185
925	Injuries & Damages		95,755		83		95,672				95,672	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits		40,059		177		39,882				39,882	Form 1; Page 323; Line 187
927	Franchise Requirements		120,401		120,401		-				-	Form 1; Page 323; Line 188
928	Regulatory Commission Expenses		18,405		8,723		9,682	٧	216 4		9,898	Form 1; Page 323; Line 189
929	Less: Duplicate Charges (Company Energy Use)		(2,221)		-		(2,221)				(2,221)	Form 1; Page 323; Line 190
930.1	General Advertising Expenses		193		193		-				-	Form 1; Page 323; Line 191
930.2	Miscellaneous General Expenses	1	7,233	1	(77)		7,311	٧	(206) 5		7,105	Form 1; Page 323; Line 192
931	Rents	1	11,961	1	-		11,961	1			11,961	Form 1; Page 323; Line 193
935	Maintenance of General Plant		9,138		70		9,068				9,068	Form 1; Page 323; Line 196
	Total Administrative & General Expenses	\$	425,629	\$	129,569	\$ 2	296,060	√ \$	5 (1,534)	\$	294,525	Sum Lines 1 thru 14
413	Transmission Related A&G Expenses Charged to Citizens 1		-		-		-				-	
	Total Adjusted Administrative & General Expenses	\$	425,629	\$	129,569	\$ 2	296,060	۷ \$	(1,534)	\$	294,525	Line 16 + Line 18
Exclud	ed Expenses:											
925	CPUC energy efficiency programs	\$	83									
	Injuries & Damages		-	\$	83							
926	CPUC energy efficiency programs				177							
927	Franchise Requirements				120,401							
928	CPUC energy efficiency programs		-									
	CPUC Intervenor Funding Expense - Transmission		-									
	CPUC Intervenor Funding Expense - Distribution		591									
	CPUC reimbursement fees		8,070		0.722							
020.1	Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses		62	-	8,723 193							
930.1 930.2	÷ .				193							
930.2	Abandoned Projects		(77)		(77)							
931	CPUC energy efficiency programs		(//)	-	- (//)							
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account				70							
					,,,	•						
	Total Excluded Expenses			\$	129,569							
	-											
٧	Items in BOLD have changed due to various FERC audit adj. comp	ared to	Appendix X	П Су	cle 1filing per	ER19-15	13.					
1	This amount represents the Non-Direct A&G expenses billed to Citizens	in 201	7, which is ad	ded b	ack to derive T	Total Adjus	ted A&C	3 Ехре	enses in SAP			
	Account 7000722, which was created to track Citizens SX-PQ A&G Exp					3						
2	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhe		ts to CWIP									
3	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outs			d								
	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regu				ag.							
*			CHIMINOSIUM C/	rhonse	vu.							
5	FERC Audit Adjustment - Compliance Finding #7 - Accounting for dona	-		-								

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL - Workpapers

Working Capital

Line No.		FERC Form 1 Page; Line; Col.	orking Cash		-Months age 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%	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	450.1; Sch. Pg. 110; 57; c		\$	44,443	AL-2; Line 18	7
8	1,7						8
9	Transmission Related Prepayments			\$	16,992	Line 3 x Line 7	9
10							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						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	٧		Pg7 Rev Statement AH; Line 40	13
14	CPUC Intervenor Funding Expense - Transmission		_			Negative of Statement AH; Line 24	14
15	Total		\$ 60,446	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = 1/8 of O&M Expense	17
18						_	18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 7,556	٧		Line 15 x Line 17	19

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

The balances for Materials & 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 - Workpapers

Working Capital

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Workin Cash	-		-Months age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c			\$	119,385	AL-1; Line 18	1
2 3 4	Transmission Plant Allocation Factor					38.23% v	Pg7 Rev Statement AD; Line 35	2 3 4
5	Transmission Related Materials and Supplies				\$	45,646 V	Line 1 x Line 3	5
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	44,443	AL-2; Line 18	7
8 9 10	Transmission Related Prepayments				\$	16,992 V	Line 3 x Line 7	8 9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense			9,283 v			Pg10 Rev Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		3	<mark>1,117</mark> 1	/		Pg10 Rev Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 23	14
15	Total		\$ 6	0,400 1	/		Sum Lines 12 thru 14	15
16								16
17	One Eighth O&M Rule		1:	2.50%			FERC Method = $1/8$ of O&M Expense	17
18								18
19	Transmission Related Cash Working Capital - Retail Customers		\$	7,550 v	1		Line 15 x Line 17	19

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 27) 7 LTD = Long Term Debt	226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 4,573,220 - - (11,675) \$ 4,561,545	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 Long-Term Debt Component - Numerator: 10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4 15 i = LTD interest	29.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 185,809 3,446 3,335 - - - \$ 192,589	Sum Lines 10 thru 14	9 10 11 12 13 14
16 17 Cost of Long Term Debt				4 22%	Line 15 / Line 7	16 17
17 Cost of Long-Term Debt: 18 19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) 22 Cost of Preferred Equity 23			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 15 / Line 7 Line 21 / Line 20	17 18 19 20 21 22 23
24 Common Equity Component: 25 Proprietary Capital 26 Less: Preferred Stock (Acct 204) 27 Less: Unappropriated Undistributed Subsidiary Earnings (Acct 28 Accumulated Other Comprehensive Income (Acct 219) 29 CS = Common Stock 30	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 5,596,415 - - 8,217 \$ 5,604,632	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29 30
31 32 Return on Common Equity: ² 33 34 35 Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	11.20% (d) = (b) x (c) Weighted Cost of Capital	SDG&E Return on Equity	31 32 33 34 35
36 37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital 41 42 Cost of Equity Component (Preferred & Common): 43	\$ 4,561,545 - 5,604,632 \$ 10,166,178	44.87% 0.00% 55.13% 100.00%	4.22% 0.00% 11.20%	1.89% 0.00% 6.17% 8.07%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42 43
44 45 Incentive Return on Common Equity: 46 47 48 Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54 55 Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55

Amount is based upon December 31 balances.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV Cost of Capital and Fair Rate of Return

Line No.		Amounts	Reference	Line No.
110		 	Reference	_ '''
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	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 = $(((A) + (C/D)) * FT) - (B/D)$	1.6728%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.17%	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 √	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 = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7759%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.4487%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	8.0690%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	10.5177%	Line 27 + Line 29	31

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

Citizens portion of Equity AFUDC 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

No. No.	Line				Line
2 3 a. Federal Income Tax Component:	No.		 Amounts	Reference	No.
2 3 a. Federal Income Tax Component:	1	Incentive Cost of Capital Rate accomp. Calculation:			1
Second S	2				2
A Sum of Preferred Stock and Return on Equity Component 0.00% AVI; Line 55 65 A Sum of Preferred Stock and Return on Equity Component 0.00% AVI; Line 55 65 B E Transmission Total Federal Tax Adjustments S - Shall be Zero 78 C Equity AFUDC Component of Transmission Depreciation Expense S - Shall be Zero 89 D D Incentive ROE Project Transmission Rate Base S - Shall be Zero 99 D FT Federal Income Tax Rate for Rate Effective Period 21% AV2; Line 10 10 IT Federal Income Tax ((A) + (C/D))*FT] - (B/D) 10 IT Federal Income Tax ((A) + (C/D))*FT] - (B/D) 13 IT Federal Income Tax Components - C C C IT Where:		a. Federal Income Tax Component:			
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 9 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 12 Federal Income Tax = (((A) + (C / D))*FT) - (B / D) 10 Federal Income Tax Expense 12 13 (1 - FT) 13 Federal Income Tax Components 12 14 -	4				4
Residual Federal Tax Adjustments Second Shall be Zero Residual Federal Tax Adjustments Second Shall be Zero Residual Federal Fransmission Depreciation Expense Second Shall be Zero Shall be Zero Shall be Zero Second Shall be Zero Sec	5	Where:			5
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 I Federal Income Tax = (((A) + (C/D))*FT) - (B/D) 0.0000% Federal Income Tax Expense 12 13 (1 - FT) 13 14<	6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
D = Incentive ROE Project Transmission Rate Base S	7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
FT = Federal Income Tax Rate for Rate Effective Period	8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
1	9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
12 Federal Income Tax = (((A) + (C / D)) * FT) - ((B / D)) 12 13 (1 - FT) 13 14 18 18 15 B. State Income Tax Component: 15 16 19 18 17 Where: 17 18 A = Sum of Preferred Stock and Return on Equity Component 10 19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Pate Base \$ - Line 9 Above 19 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 12 Above 21 21 FT = Federal Income Tax Expense \$ 8.84% AV2; Line 22 22 22 ST = State Income Tax Rate for Rate Effective Period \$ 8.84% AV2; Line 22 22 23 (1 - ST) 26 24 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 26 25 (1 - ST) 26 26 (1 - ST) 27 27	10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
13 14 15 16 17 18 19 19 19 19 19 19 19	11				11
14 15 15 16 17 17 17 17 17 17 18 19 19 19 19 19 19 19	12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	12
B. State Income Tax Component:	13	(1 - FT)			
16 17 18 18 19 19 19 19 19 19	14				
17 Where: 17 18 A = Sum of Preferred Stock and Return on Equity Component 0.00% Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 8 Above 19 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 9 Above 20 21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 20 20 24 State Income Tax = ((A) + (B/C) + Federal Income Tax (ST) 25 26 25 (1 - ST) 25 26 26 C. Total Federal & State Income Tax Rate: 26 27 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 D. On		B. State Income Tax Component:			
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 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 0.0000% Line 12 + Line 24 27 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 D. Total Incentive Weighted Cost of Capital: 30					
19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 8 Above 19 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 9 Above 20 21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 23 23 23 23 23 23 24 24 25 10.0000% State Income Tax Expense 24 25 26 26 26 27 26 26 27 27 27 27 28 28 28 28 28 28 28 28 28 28 28 29 29 29 29 20.0000% AV1; Line 53 29 29 29 20.0000% AV1; Line 53 29 29 29 20.0000% AV1; Line 53 29 20.0000% 20.0000% 20.0000% 20.0000% 20.0000% 20.0000% 20.0000%		···			
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 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 0.0000% Line 12 + Line 24 27 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 0.0000% AV1; Line 53 29 30 D. Total Incentive Weighted Cost of Capital: 30	18	1 , 1	0.00%		
21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 24 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 0.0000% Line 12 + Line 24 27 28 0.0000% AV1; Line 53 29 30 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29	19		\$ -		
22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 24 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30			\$ -		
23 24 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 27 C. Total Federal & State Income Tax Rate: 28 28 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30 30 30 31 32 33 32 33 34 34 35 36 35 36 36 36 37 37 37 38 38 38 38 38 39 30 30 30 30 30 30 30 30					
24 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 (2 - C) Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 (2 - C) Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 (3 - C) Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 30		ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	
25 (1 - ST) 25 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30					
26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30			 0.0000%	State Income Tax Expense	
27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30		(1 - ST)			
28 29 <u>D. Total Incentive Weighted Cost of Capital:</u> 30 4V1; Line 53 29 30 30					
29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30		C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	
30					
		D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	
31 E. Incentive Cost of Capital Rate (ICOCR): 0.0000% Line 27 + Line 29 31	30				
	31	E. Incentive Cost of Capital Rate (ICOCR):	 0.0000%	Line 27 + Line 29	31

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	26)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 4,573,220 - - - (11,675) \$ 4,561,545	Sum Lines 2 thru 6	1 2 3 4 5 6
8 9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42 i = LTD interest	9.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 185,809 3,446 3,335 - - \$ 192,589	Sum Lines 10 thru 14	8 9 10 11 12 13 14 15
16 17 18	Cost of Long-Term Debt:				4.22%	Line 15 / Line 7	16 17 18
19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23 24
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 2 Accumulated Other Comprehensive Income (Acct 219)	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 5,596,415 - - 8,217	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock				\$ 5,604,632	Sum Lines 25 thru 28	29 30
31 32 33 34 35	Return on Common Equity: ² Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	$ \begin{array}{c} 11.20\% \\ \hline (d) = (b) x (c) \\ \text{Weighted} \\ \text{Cost of Capital} \end{array} $	SDG&E Return on Equity	31 32 33 34 35
36	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Equity Component (Preferred & Common):	\$ 4,561,545 - - 5,604,632 \$ 10,166,178	44.87% 0.00% 55.13% 100.00%	4.22% 0.00% 11.20%	1.89% 0.00% 6.17% 8.07%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% $(d) = (b) x (c)$ $Weighted$ $Cost of Capital$	Shall be Zero	44 45 46 47 48
48 49 50 51 52 53 54 55	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	48 49 50 51 52 53 54 55

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

Lin No		_	Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		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 = $(((A) + (C/D)) * FT) - (B/D)$		1.6728%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17					17
18	A = Sum of Preferred Stock and Return on Equity Component		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 √	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 = $\underline{((A) + (B / C) + Federal Income Tax)*(ST)}$		0.7759%	State Income Tax Expense	24
25	(1 - ST)				25
26			2.440=2/		26
27	C. Total Federal & State Income Tax Rate:		2.4487%	Line 12 + Line 24	27
28			0.050004		28
29	D. Total Weighted Cost of Capital:		8.0690%	AV1; Line 40	29
30			40.54550/		30
31	E. Cost of Capital Rate (COCR):	-	10.5177%	Line 27 + Line 29	31

 $[\]checkmark$ Items in BOLD have changed due to various FERC audit adj. compared to Appendix XII Cycle 1 filing per ER19-1513.

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

No.	Line				Line
2 3 a. Federal Income Tax Component: 3 3 4 5 5 Where:	No.		 Amounts	Reference	No.
2 3 a. Federal Income Tax Component: 3 3 4 5 5 Where:					
Second S	1	Incentive Cost of Capital Rate (ICOCR) Calculation:			1
A Sum of Preferred Stock and Return on Equity Component 0,00% AVI; Line 55 65 A Sum of Preferred Stock and Return on Equity Component 0,00% AVI; Line 55 65 B E Transmission Total Federal Tax Adjustments S - Shall be Zero 78 C Equity AFUDC Component of Transmission Depreciation Expense S - Shall be Zero 98 D D Incentive ROE Project Transmission Rate Base S - Shall be Zero 99 D D Incentive ROE Project Transmission Rate Base S - Shall be Zero 99 D FT = Federal Income Tax Rate for Rate Effective Period 21% AV2; Line 10 10 D TF = Federal Income Tax Rate for Rate Effective Period 0,000% Federal Income Tax Expense 12 D Incentive ROE Project Transmission Depreciation Expense S - State Income Tax Expense 18 D State Income Tax Component 0,00% Line 6 Above 18 D Equity AFUDC Component of Transmission Depreciation Expense S - State Income Tax Expense 19 D Equity AFUDC Component of Transmission Depreciation Expense S - State Income Tax Expense 19 D Equity AFUDC Component of Transmission Depreciation Expense S - State Income Tax Expense 19 D Equity AFUDC Component of Transmission Petreciation Expense S - State Income Tax Expense 20 D Equity AFUDC Component of Transmission Petreciation Expense S - State Income Tax Expense 20 D Equity AFUDC Component of Transmission Petreciation Expense S - State Income Tax Expense 20 D Equity AFUDC Component of Transmission Petreciation Expense S - State Income Tax Expense 20 D Equity AFUDC Component of Transmission Petreciation Expense S - State Income Tax Expense 20 D Equity AFUDC Component of Transmission Petreciation Expense S - S State Income Tax Expense 20 D Equity AFUDC Component of Transmission Petreciation Expense S - S S S S S S S S					
5 Where: 5 6 A = Sum of Preferred Stock and Return on Equity Component 0.00% AVI; 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 9 9 D = Incentive ROE Project Transmission Rate Base \$ - Shall be Zero 9 9 D = Incentive ROE Project Transmission Rate Base \$ - Shall be Zero 9 10 FT = Federal Income Tax Rate for Rate Effective Period 10 10 11 Federal Income Tax = (((A) + (C/D))*FT - (B/D) 10 0.0000% Federal Income Tax Expense 12 13 (1 - FT) 13 14 14 14 14 15 B. State Income Tax Component: 16 15 14	3	a. Federal Income Tax Component:			3
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 9 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 12 Federal Income Tax = (((A) + (C/D))*FT) - (B/D) 10 10 10 13 (1 - FT) 13 13 13 13 13 13 13 13 14 15 15 15 15 15 15 15 15 15 15 15 15 15 15 15 15 16 15 15 16 15 16 15 16 15 16 15 16 15 16 15 16 15 16 15 16 15	4				4
Reside	5				5
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 IP Federal Income Tax = (((A) + (C/D))*FT) - (B/D) 0.0000% Federal Income Tax Expense 12 13 (1 - FT) 13 14 14 15 B. State Income Tax Component: 15 15 15 16 Where: 17 18 A = Sum of Preferred Stock and Return on Equity Component 0.000% Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 9 Above 20 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 9 Above 20 21 FT = Federal Income Tax Expense \$ - Line 9 Above 20 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 </td <td>6</td> <td></td> <td>0.00%</td> <td>AV1; Line 55</td> <td>6</td>	6		0.00%	AV1; Line 55	6
Descritive ROE Project Transmission Rate Base Shall be Zero Poster Federal Income Tax Rate for Rate Effective Period 21% AV2; Line 10 10 10 11 11 12 Federal Income Tax Rate for Rate Effective Period 0.0000% Federal Income Tax Expense 12 13 (1 - FT) 13 14 15 15 15 16 16 17 17 18 18 18 18 18 18	7		\$ -	Shall be Zero	7
The Federal Income Tax Rate for Rate Effective Period 10 11 12 12 13 14 15 16 16 17 19 19 19 19 19 19 19	8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
11 12 Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)	9		\$ -	Shall be Zero	
12 Federal Income Tax = (((A) + (C/D))*FT) - (B/D) 0.0000% Federal Income Tax Expense 12 13 (1 - FT) 13 14 14 14 15 B. State Income Tax Components 15 16 1 16 17 Where: 1 18 A = Sum of Preferred Stock and Return on Equity Component 1 19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - 1 Line 8 Above 18 19 B = Equity AFUDC Component of Transmission Rate Base \$ - 1 Line 9 Above 20 20 C = Incentive ROE Project Transmission Rate Base \$ - 1 Line 9 Above 21 21 FT = Federal Income Tax Expense \$ - 1 Line 2 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 (1 - ST) 25 24 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 26 25 (1 - ST) 26 26 0.0000% Line 12 + Line 24<	10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
13 14 15 15 16 17 18 19 19 19 19 19 19 19	11				11
14 15 15 16 17 17 18 18 19 19 19 19 19 19	12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	12
15 B. State Income Tax Component: 16 16 17 18 18 19 19 19 19 19 19	13	(1 - FT)			13
16 17 18 18 19 19 19 19 19 19	14				14
17 Where: 17 18 A = Sum of Preferred Stock and Return on Equity Component 0.00% Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 8 Above 19 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 9 Above 20 21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 21 FT = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 C. Total Federal & State Income Tax Rate: 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 D. Total Incentive Weighted Cost of Capital: 30 30 30	15	B. State Income Tax Component:			15
18 A = Sum of Preferred Stock and Return on Equity Component 0.00% Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 8 Above 19 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 9 Above 20 21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 23 24 24 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 25 25 26 C. Total Federal & State Income Tax Rate: 26 26 27 C. Total Federal & State Income Tax Rate: 27 27 28 29 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 D. Total Incentive Weighted Cost of Capital: 3 3 3 3	16				16
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 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 20 State Income Tax Expense 24 25 (1 - ST) 25 25 26 26 26 27 26 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 C. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 29 D. Total Incentive Weighted Cost of Capital: 30 30	17	Where:			17
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 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30 30 30 30 30	18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Line 6 Above	18
21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 24 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 0.0000% AV1; Line 53 29 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30	19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 24 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30	20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
23 24 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 27 C. Total Federal & State Income Tax Rate: 28 28 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30 30 30 31 32 33 34 32 33 34 34 35 36 36 35 36 36 37 36 37 37 37 38 38 38 38 38 39 30 30 30 30 30 30 30 30	21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
24 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 AV1; Line 54 30	22	ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	22
25 (1 - ST) 25 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30	23		 		23
26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30	24	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$	0.0000%	State Income Tax Expense	24
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	25	(1 - ST)			25
28 29 <u>D. Total Incentive Weighted Cost of Capital:</u> 30 4V1; Line 53 30 30	26				26
29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30	27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
30	28				28
30	29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	29
31 <u>E. Incentive Cost of Capital Rate (FOCER):</u> 0.0000% Line 27 + Line 29 31	30	•			30
	31	E. Incentive Cost of Capital Rate (ICOCR):	0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line				Line
No.	A Data da Company de La Data Data Data Data Data Data Data D	Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 4,161,137	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,906	Page 2; Line 17	3
4	Transmission Related General Plant	21,680	Page 2; Line 18	4
5	Transmission Related Common Plant	38,956	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 4,228,679	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ 2,813	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ 2,813	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (703,514)	Pg9 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (703,514)	Line 14 + Line 15	16
17				17
18	Working Capital:		D.O.D. G	18
19	Transmission Related Materials and Supplies	\$ 45,646	Pg8 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	16,992	Pg8 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	7,556 V	Pg8 Rev Statement AL; Line 19 Sum Lines 19 thru 21	21 22
22 23	Total Working Capital	<u>\$ 70,194</u> √	Sum Lines 19 thru 21	22
23	Other Regulatory Assets/Liabilities	_	Statement Misc.; Line 5	23 24
25	Other Regulatory Assets/Liabilities		Statement Wisc.; Line 3	25
26	Total Transmission Rate Base	\$ 3,598,172 √	Sum Lines 6, 11, 16, 22, 24	26
27	Total Hansimssion Rate Base	3 3,398,172 V	Julii Ellies 0, 11, 10, 22, 24	27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	<u> </u>	Line 29 + Line 30	31
32	Total meetitive ROL Troject Transmission Rate Base	5 -	Ellie 25 + Ellie 30	32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	S -	Line 34 + Line 35	36
37		Ψ		37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			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	Net Transmission Plant:			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	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 4,161,137 √	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	6,906 √	Page 2; Line 17	3
4	Transmission Related General Plant	21,680 √	Page 2; Line 18	4
5	Transmission Related Common Plant	38,956 √	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 4,228,679 √	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ 2,813	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	_	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ 2,813	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (703,514) √	Pg9 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (703,514) V	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 45,646 √	Pg12 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	16,992 √	Pg12 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	7,550 V	Pg12 Rev Statement AL; Line 19	21
22	Total Working Capital	\$ 70,188 √	Sum Lines 19 thru 21	22
23	Od. P. J. A. (C.199)		G	23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25	Total Transmission Rate Base	0 2500 166 -1	S Lines (11 16 22 24	25
26 27	Total Transmission Rate Base	\$ 3,598,166 √	Sum Lines 6, 11, 16, 22, 24	26
	B. Incentive ROE Project Transmission Rate Base:			27
28 29	Net Incentive Transmission Plant	\$ -	Shall be Zero	28 29
30	Incentive Transmission Plant Accum. Def. Income Taxes	\$ -	Shall be Zero Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	<u> </u>	Line 29 + Line 30	31
32	Total incentive ROE Project Transmission Rate base	3 -	Line 29 + Line 30	32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	.	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Accum. Del. inc. Taxes	<u> </u>	Line 34 + Line 35	36
37	Total Incontro Transmission Frant Total Control Cost Nate Base	φ -	Eme 34 · Eme 33	37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38
20		Ψ	Shan of Loro	50

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

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, 2017 (\$1,000)

Lin					
No					
	A. Derivation of Net Transmission Plant:				
1	Cross Transporting Plant				1
1	Gross Transmission Plant: Transmission Plant	0	5 1 C 4 500 -1	D-7 D C4-4 4 D. Lin- 11	1
2		\$	5,164,792 V	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	Net Transmission Plant:				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> </u>	4,228,679 √	Sum Lines 16 thru 19	20
21			7 - 77		21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	Ψ	_	Shall be Zero	24

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

Total Net Incentive Transmission Plant

Line 23 Minus Line 24

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								Line
No.	_	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	No. 1
2	Calculations:	<u> </u>	= Col. 2 - Col. 6	<u> </u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2017	\$ 0.03	0.30%	\$ 0.03 \$	0.00	\$ 0.03	8
9	February	2017	0.03	0.27%	0.05	-	0.05	9
10	March	2017	0.03	0.30%	0.08	0.00	0.08	10
11	April	2017	0.03	0.30%	0.10	0.00	0.10	11
12	May	2017	0.03	0.32%	0.13	0.00	0.13	12
13	June	2017	0.03	0.30%	0.15	0.00	0.15	13
14	July	2017	0.03	0.34%	0.18	0.00	0.18	14
15	August	2017	0.03 0.03	0.34%	0.20	0.00 0.00	0.20	15
16 17	September October	2017 2017	0.03	0.33% 0.36%	0.23 0.25	0.00	0.23 0.25	16 17
18	November	2017	0.03	0.35%	0.28	0.00	0.28	18
19	December	2017	0.03	0.36%	0.28	0.00	0.31	19
20	January	2017	0.03	0.36%	0.31	0.00	0.31	20
21	February	2018		0.33%	0.31	0.00	0.31	21
22	March	2018		0.36%	0.31	0.00	0.31	22
23	April	2018		0.37%	0.31	0.00	0.31	23
24	May	2018		0.38%	0.31	0.00	0.31	24
25	June	2018		0.37%	0.31	0.00	0.31	25
26	July	2018		0.40%	0.31	0.00	0.32	26
27	August	2018		0.40%	0.32	0.00	0.32	27
28	September	2018		0.39%	0.32	0.00	0.32	28
29	October	2018		0.42%	0.32	0.00	0.32	29
30	November	2018		0.41%	0.32	0.00	0.32	30
31	December	2018		0.42%	0.32	0.00	0.32	31
32	January	2019		0.44%	0.32	0.00	0.32	32
33	February	2019		0.40%	0.32	0.00	0.32	33
34	March	2019		0.44%	0.32	0.00	0.33	34
35	April	2019		0.45%	0.33	0.00	0.33	35
36	May	2019		0.46%	0.33	0.00	0.33	36
37	June	2019		0.45%	0.33	0.00	0.33	37
38	July	2019		0.47%	0.33	0.00	0.33	38
39 40	August	2019 2019		0.47% 0.45%	0.33 0.33	0.00 0.00	0.33 0.33	39 40
41	September October	2019		0.45%	0.33	0.00	0.34	41
42	November	2019		0.45%	0.34	0.00	0.34	42
43	December	2019		0.46%	0.34	0.00	0.34	43
44	January	2020		0.42%	0.34	0.00	0.34	44
	February	2020		0.39%	0.34	0.00	0.34	45
46	March	2020		0.42%	0.34	0.00	0.34	46
47	April	2020		0.39%	0.34	0.00	0.34	47
48	May	2020		0.40%	0.34	0.00	0.35	48
49	June	2020		0.39%	0.35	0.00	0.35	49
50	July	2020		0.29%	0.35	0.00	0.35	50
51	August	2020		0.29%	0.35	0.00	0.35	51
52	September	2020		0.28%	0.35	0.00	0.35	52
53	October	2020		0.28%	0.35	0.00	0.35	53
	November	2020		0.27%	0.35	0.00	0.35	54
55	December	2020		0.28%	0.35	0.00	0.35	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								Line
No.	-	Col. 1	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	Col. 6	No. 1
2	Calculations:	<u>coi. 1</u>	= Col. 2 - Col. 6	<u>Con. 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
56	January	2021		0.28%	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 February	2022		0.25%	0.37	0.00	0.37 0.37	68
69 70	March	2022		0.28%	0.37	0.00	0.37	69 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 89	September October	2023 2023		0.66%	0.40	0.00	0.40	88 89
90	November	2023		0.71% 0.69%	0.40 0.40	0.00 0.00	0.40 0.41	90
91	December	2023		0.71%	0.40	0.00	0.41	91
	January	2024		0.72%	0.41	0.00	0.41	_
	February	2024		0.68%	0.41	0.00	0.41	93
	March	2024		0.72%	0.41	0.00	0.42	94
	April	2024		0.70%	0.42	0.00	0.42	95
	May	2024		0.72%	0.42	0.00	0.42	96
	June	2024		0.70%	0.42	0.00	0.43	97
	July	2024		0.72%	0.43	0.00	0.43	98
	August	2024		0.72%	0.43	0.00	0.43	99
	September	2024		0.70%	0.43	0.00	0.44	
101	October	2024		0.72%	0.44	0.00	0.44	
102	November	2024		0.70%	0.44	0.00	0.44	102
	December	2024		0.72%	0.44	0.00	0.45	_
104			\$ 0.30		=	\$ 0.14		104

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

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

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

Line No.	<u>Description</u>	<u>A</u>	<u>amounts</u>	Reference	Line No.
1	Other Adjustments due to Appendix XII Cycle 2 Cost Adjustments Calculation:				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		0.09	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		12		9
10					10
11	Total Monthly Costs Adjustment	\$	0.026	Line 7 / Line 9	11

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)

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

				As	Filed - Appendix				
			evised -		Cycle 2 ER20-209,				
			endix XII	ER22-133 and ER24-					
Line			Cycle 2	175		Difference			Line
No.	Description of Monthly Costs	A	mounts		Amounts	Inc	r (Decr)	Reference	No.
19 20	Continual Disease Maintenance Frances Cont Community	\$		s		\$		D 2 4 I : 20	19 20
21	Section 1 - Direct Maintenance Expense Cost Component	\$	-	3	-	э	-	Page 3 and Page 4, Line 20	20
22	Section 2 - Non-Direct Expense Cost Component		68.048	٧	68.030		0.018	Page 3 and Page 4, Line 22	22
23	1 1							8 - 8 /	23
24	Section 3 - Cost Component Containing Other Specific Expenses		7.234		7.234			Page 3 and Page 4, Line 24	24
25									25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	75.282	۷ \$	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 30	Section 5 - Interest True-Up Adjustment Cost Component							Page 3 and Page 4, Line 30	29 30
31	Section 5 - Interest True-Op Adjustment Cost Component		-		-		-	rage 3 and rage 4, Line 30	31
32	Other Adjustments		_		_		_	Page 3 and Page 4, Line 32	32
33	o mor requireme	-						rage 5 and rage 1, 2me 52	33
34	Total Monthly Costs	s	75.282	٧ \$	75.264	\$	0.018	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	\$	903	\$	903	\$	0	Page 3 and Page 4, Line 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.

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

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

Line			Li	ine
No.	Description of Monthly Costs	Amounts	Reference N	No.
19			1	19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months 2	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.048	8 v Line 3 / 12 Months 2	22
23			2	23
24	Section 3 - Cost Component Containing Other Specific Expenses	7.234	4 Line 5 / 12 Months 2	24
25			2	25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 75.282	2 v Sum Lines 20, 22, 24	26
27			2	27
28	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months 2	28
29			2	29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months 3	30
31			3	31
32	Other Adjustments	-	Line 15 / 12 Months 3	32
33			3	33
34	Total Monthly Costs	\$ 75.282	2 V Sum Lines 26, 28, 30, 32 3	34
35			3	35
36	Number of Months in Base Period	12	2 3	36
37			3	37
38	Total Annual Costs	\$ 903	3 Line 34 x Line 36 3	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 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				Li	Line
No.	Description of Annual Costs	Amoun	ts	Reference N	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1 2
3	Section 2 - Non-Direct Expense Cost Component		816	V Pg5 Rev Section 2; Page 1; Line 25	3
4 5 6	Section 3 - Cost Component Containing Other Specific Expenses		87	Section 3; Page 1; Line 31	4 5 6
7	Total Citizens Annual Prior Year Cost of Service	\$	903	v Sum Lines 1, 3, 5	7
8 9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		-	Section 4; Page TU; Col. 11; Line 21	8 9 10
	Section 5 - Interest True-Up Adjustment Cost Component		-		11
12 13 14	Subtotal Annual Costs	\$	903	v Sum Lines 7, 9, 11	12 13 14
15	Other Adjustments		-	y	15
16 17	Total Annual Costs	\$	903	v Line 13 + Line 15	16 17
18				1	18

Line			Line	3
No.	Description of Monthly Costs	Amounts	Reference	
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		
23			23	
24	Section 3 - Cost Component Containing Other Specific Expenses	7.234		
25			25	
26	Total Citizens Monthly Prior Year Cost of Service	\$ 75.264		
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	Total Monthly Costs	5 75 264	33 54 V Sum Lines 26, 28, 30, 32	
34	Total Monthly Costs	\$ 75.264		
35	New Lease CM and the December 1	12	35	
36 37	Number of Months in Base Period	12	36 37	
38	Total Annual Costs	e 002		
	1 otai Annuai Costs	3 903		
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.

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

Section 2 - Non-Direct Expense Cost Component

Line No.			Am	nounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages					
2	Transmission Related O&M Expense			0.70%	Page 2; Line 6	2
3				21, 2.2		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	T ' ' D 1 (1W 1' C ' / 1D			0.18%	D 2.1: 24	9 10
10 11	Transmission Related Working Capital Revenue			0.18%	Page 2; Line 34	10
12	Transmission Related General & Common Plant Revenue			0.37%	Page 2; Line 51	12
13	Transmission related General & Common 1 tank revenue			0.5770	rage 2, Ellie 31	13
14	Subtotal Annual Carrying Charge Rate			2.99%	Sum Lines 2 thru 12	14
15						15
16	Transmission Related Municipal Franchise Fees Expense 1.02	77%		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	B. Derivation of Non-Direct Expense					20
21	Citizens Lease Payment		\$	27,000	Lease Agreement	21
22				2.020/		22
23	Total Annual Carrying Charge Rate	_		3.02%	Line 18 Above	23
24 25	Total Non-Direct Expense		e	817 √	Line 21 x Line 23	24 25
23	Total Non-Direct Expense	_	Φ	01 / V	Line 21 A Line 23	23

[√] 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

Line No.		A	Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	4,635,235	Pg18 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	32,550	Pg7 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	0	25.465	D. 7.D. G	8
9 10	Total Transmission Related A&G Expense Including Property Ins.	\$	35,467 V	Pg7 Rev Statement AH; Line 42	9 10
11	Transmission Related A&G Carrying Charge Percentage		0.77% √	Line 9 / Line 1	11
12	Transmission Related A&G Carrying Charge 1 electrage		0.7770 V	Line 97 Line 1	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	20
22	Transmission Related Layron Tax Carrying Charge Letechtage		0.0370	Line 197 Line 1	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	Pg8 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		19,694	Pg8 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		8,502 √	Pg8 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	80,305 ∨	Sum Lines 25 thru 27	28
29	0 - 00 - 10		10.650604	D 10 D G	29
30	Cost of Capital Rate		10.6506%	Pg10 Rev Statement AV2; Line 31	30
31 32	Transmission Working Capital Revenue	\$	8,553 √	Line 28 x Line 30	31 32
33	Transmission working Capital Revenue		0,335 V	Line 28 x Line 30	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	C + CC '- ID +		10.65060/	1: 20	42 43
43 44	Cost of Capital Rate		10.6506%	Line 30	43
45	Transmission Related General and Common Return and Associated Income Taxes	\$	7,623	Line 41 * Line 43	45
46	Transmission Related Schedul and Common Retain and Associated motine Taxes	Ψ	7,023	Ellie II Ellie IS	46
47	Transmission Related General and Common Depreciation Expense	\$	9,533	Pg12 Rev Statement AJ; Line 17	47
48	1 1				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

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 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

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.70% √	Page 2; Line 6	2
3	Transmission related 5 cent England		017070	rage 2, Eme v	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		2550/	0.000/		15
16	Transmission Related Municipal Franchise Fees Expense 1.	0277%	0.03%	Line 14 x Franchise Fee Rate	16
17	Total Association of Characteristics		2.020/ -1	Line 14 + Line 16	17
18	Total Annual Carrying Charge Rate		3.02% √	Line 14 + Line 16	18
19 20	B. Derivation of Non-Direct Expense				19 20
21	Citizens Lease Payment	\$	27,000	Lease Agreement	20
22	Citizens Lease Fayinent	Ф	27,000	Lease Agreement	22
23	Total Annual Carrying Charge Rate		3.02% √	Line 18 Above	23
24	Total Annual Carlying Charge Rate		3.02 /0 V	Line 10 Above	24
25	Total Non-Direct Expense	\$	816 ✓	Line 21 x Line 23	25

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.

AS FILED SEC.2-NON-DIR EXP 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

Section 2 - Non-Direct Expense Cost Component

Line No.			Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	4,635,235 V	Pg18 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	32,550 V	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 V	Pg11 Rev Statement AH; Line 41	9
10	The state of the s		0.760/	1: 0/1: 1	10 11
11 12	Transmission Related A&G Carrying Charge Percentage		0.76%	Line 9 / Line 1	11
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	•	43,678 V	Pg13 Rev Statement AK; Line 17	14
15	Transmission reduced Property Tax Expense		40,070	1 g13 Rev Statement / Re, Elife 1 /	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:	0	53 100 .4	D 14 D Co. (AL I. 5	24 25
25 26	Transmission Related M&S Allocated to Transmission Transmission Related Prepayments Allocated to Transmission	\$	52,109 V 19,694 V	Pg14 Rev Statement AL; Line 5 Pg14 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		8,498 V	Pg14 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	S	80,300 V	Sum Lines 25 thru 27	28
29	Total Transmission Related Working Capital		00,000	Sum Emes 25 una 27	29
30	Cost of Capital Rate		10.6506%	Pg15 Rev Statement AV2; Line 31	30
31	•			,	31
32	Transmission Working Capital Revenue	\$	8,552 V	Line 28 x Line 30	32
33		<u>-</u>			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	Net Transmission Related Common Plant		47,878 √	D-19 D AV 4. I : 5	38 39
39 40	Net Transmission Related Common Plant		4/,8/8 V	Pg18 Rev AV-4; Line 5	40
41	Total Net Transmission Related General and Common Plant	\$	71,578 ∨	Line 37 + Line 39	40
41	Total Net Transmission Related General and Common Plant	3	/1,5/8 V	Line 37 + Line 39	41
43	Cost of Capital Rate		10.6506%	Line 30	43
44	Cost of Capital Rate		10.030070	Line 30	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	7.623 V	Line 41 * Line 43	45
46		-	,		46
47	Transmission Related General and Common Depreciation Expense	\$	9,533 V	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

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.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

Line No. FERC Form 1 Page; Line; Col. Amounts Reference 1 Derivation of Direct Maintenance Expense: 2 Total Direct Maintenance Cost \$ - AH-1; Line 48 3 4 Derivation of Non-Direct Transmission Operation and Maintenance Expense: 5 Total Non-Direct Transmission O&M Expense \$ 88,575 AH-2; Line 37; Col.	Line No. 1 2 3
1 Derivation of Direct Maintenance Expense: 2 Total Direct Maintenance Cost 3 AH-1; Line 48 4 Derivation of Non-Direct Transmission Operation and Maintenance Expense:	1 2
Total Direct Maintenance Cost Total Direct Maintenance Cost Derivation of Non-Direct Transmission Operation and Maintenance Expense: AH-1; Line 48	2
Total Direct Maintenance Cost Total Direct Maintenance Cost Derivation of Non-Direct Transmission Operation and Maintenance Expense: AH-1; Line 48	2
3 4 Derivation of Non-Direct Transmission Operation and Maintenance Expense:	
5 Total Non-Direct Transmission O&M Expense	4
Tom from Direct Transmission Occivi Expense	
6 Adjustments to Per Book Transmission O&M Expense:	6
7 Scheduling, System Control & Dispatch Services (5,878) Negative of AH-2; Line 4	1; Col. b 7
8 Reliability, Planning & Standards Development (2,718) Negative of AH-2; Line 4:	2; Col. b 8
9 Station Expenses (8,343) Negative of AH-2; Line 4:	
10 Overhead Line Expense (4,406) Negative of AH-2; Line 4-	
11 Transmission of Electricity by Others - Negative of AH-2; Line 4:	
12 Miscellaneous Transmission Expense (3,046) Negative of AH-2; Line 5	,
13 Maintenance of Station Equipment (14,935) Negative of AH-2; Line 5:	
14 Maintenance of Overhead Lines (14,792) Negative of AH-2; Line 5:	
15 Maintenance of Underground Lines (671) Negative of AH-2; Line 5	
16 Other Transmission Non-Direct O&M Exclusion Adjustments - Not Applicable to 2018 Ba	
17 Other Cost Adjustments (544) AH-2, Line 37; Col. 18 FERC Audit Adjustments (693) Pg11.3 Rev AH-2; Line 3	
18 FERC Audit Adjustments 19 Total Non-Direct Adjusted Transmission O&M Expenses 19 Total Non-Direct Adjusted Transmission O&M Expenses 10 Sum Lines 5 thru 1	
20 Suil Lines 3 thru 1	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; C	
23 Adjustments to Per Book A&G Expense:	23
24 Damages & Injuries - Negative of Rev AH-3; Line	
25 CPUC Intervenor Funding Expense - Transmission - Negative of Rev AH-3; Line	· ·
26 CPUC Intervenor Funding Expense - Distribution (1,334) Negative of Rev AH-3; Line	e 32; Col. a 26
27 CPUC reimbursement fees (8,601) Negative of Rev AH-3; Line	e 33; Col. a 27
28 Litigation expenses - Litigation Cost Memorandum Account (LCMA) (141) Negative of Rev AH-3; Line	e 34; Col. a 28
29 General Advertising Expenses (243) Negative of Rev AH-3; Line	e 36; Col. b 29
30 CNUC ST.: (447) Negative of Rev AH-3; Sum Lines 26, 2	28, 30, 37; Col. a or b 30
CPUC energy efficiency programs	
31 Hazardous substances - Hazardous Substance Cleanup Cost Account (65) Negative of Rev AH-3; Line	
32 Other A&G Exclusion Adjustments (134,313) Negative of Rev AH-3; Sum Lines 24, 3	
33 Other Cost Adjustments (incl. in Appendix XII Cycle 4; ER22-133) 826 Rev AH-3, Line 20; C	
34 FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175) 1,984 Rev AH-3; Line 20; C	
35 Other Cost Adjustments 360 V Pg7.2 Negative of Rev AH-3; L	
36 Total Adjusted Non-Direct A&G Expenses Including Property Insurance \$ 335,866 v Sum Lines 22 thru 3	
37 Less: Property Insurance (Due to different allocation factor) Negative of AH-3; Line 5 Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance \$ 330,343 \ \text{Line 36 + Line 37}	
38 Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance \$ 330,343 v Line 36 + Line 37 39 Transmission Wages and Salaries Allocation Factor 10.08% Statement AI; Line	
40 Transmission Related Non-Direct Administrative & General Expenses \$ 33,296 \(\vert \) Line 38 \(\text{x Line 39} \)	
41 Property Insurance Allocated to Transmission, General, and Common Plant 2,171 Negative of Line 37 x L	
42 Transmission Related Non-Direct A&G Expense Including Property Insurance Expense \$ 35,467 \(\text{V} \) Line 40 + Line 41	
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; 1	
46 Transmission Related Electric Miscellaneous Intangible Plant - Shall be Zero	46
47 Transmission Related General Plant 39,535 Pg8 Rev Statement AD; I	Line 29 47
48 Transmission Related Common Plant 92,179 Pg8 Rev Statement AD; I	Line 31 48
49 Total Transmission Related Investment in Plant \$ 5,809,502 Sum Lines 45 thru 4	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;	
55 Total Distribution Plant 6,731,031 Pg8 Rev Statement AD;	
56 Transmission Related Electric Miscellaneous Intangible Plant - Shall be Zero	56
57 Total General Plant 392,237 Pg8 Rev Statement AD;	
58 Total Common Plant 914,537 Pg8 Rev Statement AD; 1	
59 Total Plant in Service Excluding SONGS \$ 14,780,344 Sum Lines 51 thru	
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 incursors in conformal control of the control of the conformal control of the control of the conformal control of the conforma

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

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

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		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost	S	-	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	3	88,575	AH-2; Line 37; Col. a	5
6 7	Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services		(5,878)	Negative of AH-2; Line 41; Col. b	6 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 17	Other Transmission Non-Direct O&M Exclusion Adjustments Other Cost Adjustments		(544)	Not Applicable to 2018 Base Period AH-2, Line 37; Col. d	16 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 V	Sum Lines 5 thru 18	19
20	J I	=			20
21	Derivation of Non-Direct Administrative and General Expense:				21
22	Total Non-Direct Administrative & General Expense	S	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 28	CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(8,601)	Negative of AH-3; Line 33; Col. a Negative of AH-3; Line 34; Col. a	27 28
29	General Advertising Expenses		(243)	Negative of AH-3; Line 34, Col. a 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	S		Sum Lines 22 thru 34	35
36	1 7		(5,523)	Negative of AH-3; Line 5; Col. c	36
37 38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Transmission Wages and Salaries Allocation Factor	\$	329,983 V 10.08%	Line 35 + Line 36 Statement AI; Line 17	37 38
39	Transmission Related Non-Direct Administrative & General Expenses	<u></u>		Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant	ų.	2,171	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	<u></u>	35,431 √	Line 39 + Line 40	41
42					42
43	Derivation of Transmission Plant Property Insurance Allocation Factor:				43
44		S	5,677,788 √	Pg8 Rev Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46	Transmission Related General Plant		39,535 V	Pg8 Rev Statement AD; Line 29	46
47	Transmission Related Common Plant Total Transmission Related Investment in Plant		92,179 √ 5 5,809,502 √	Pg8 Rev Statement AD; Line 31	47 48
48 49	Total Transmission Related investment in Flant		5,809,502 V	Sum Lines 44 thru 47	48 49
50	Total Transmission Plant & Incentive Transmission Plant		5,677,788 √	Line 44 Above	50
51			545,861 V	Pg8 Rev Statement AD; Line 1	51
52	Total Nuclear Production Plant		-	Shall be Zero	52
53	Total Other Production Plant		518,891 V	Pg8 Rev Statement AD; Line 7	53
54	Total Distribution Plant		6,731,031 V	Pg8 Rev Statement AD; Line 9	54
55	ě		-	Shall be Zero	55
	Total General Plant		392,237 V	Pg8 Rev Statement AD; Line 17	56
57 58	Total Common Plant Total Plant in Service Evolution SONGS		914,537 V	Pg8 Rev Statement AD; Line 19 Sum Lines 50 thru 57	57 58
58 59	Total Plant in Service Excluding SONGS		<u>14,780,344</u> √	Sum Lines 30 thru 37	58 59
	Transmission Property Insurance and Tax Allocation Factor ¹		39.31% v	Line 48 / Line 58	60
00	Transmission i roperty hisulance and Tax Anocadon Factor	=	37.31 /6 V	Line 40 / Line 30	00

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.

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

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

													_
			(a)	(b)	(c) = (a) - (b)	(d) ²	(e) = (c) + (d)	(f)	(g) = (e) + (f)	(h) ⁷	(i) = (g) - (h)		
Line	FERC		Total	Excluded	Total	Add / (Deduct)				Add / (Deduct)			Line
No.	Acct	Description	Per Books		Adjusted	A&G Cost Adj	Revised A&G	FERC Audit Adj	Adj A&G with FERC Audit Adj		Revised A&G	Reference	No.
INO.	Acct	Administrative & General	rer books	Expenses	Aujusteu	A&G Cost Auj	A&G	Auj	FERC Audit Auj	A&G Cost Auj	A&G	Keierelice	100.
1	920	A&G Salaries	\$ 38,528	s -	\$ 38,528		\$ 38,528		\$ 38,528		\$ 38,528	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	8,714	1	8,713		8,713	√ (1,352) ⁶	7,361		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	√ (2) 4,6			94,136	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,523	-	5,523	020	5,523	(2)	5,523		5,523	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	112,646	103	112,543		112,543		112,543		112,543	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	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	√ 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)	(360) v	(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	√ (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	√ \$ 826	\$ 333,522	√ \$ 1,984	\$ 335,506	\$ (360) v	\$ 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	√ \$ 826	\$ 333,522	√ \$ 1,984	\$ 335,506	\$ (360) v	\$ 335,866	Line 16 + Line 18	20
21													21
22													22
23		1 Expenses:											23 24
24	921	Litigation expenses (ERRA)		\$ 1									24
25 26	923	Litigation expenses (ERRA)	102	334									25 26
27	925	CPUC energy efficiency programs Injuries & Damages	103	103									27
28	926	CPUC energy efficiency programs		344									27 28
29	927	Franchise Requirements		131,978									29
30	928	CPUC energy efficiency programs	_	151,770									30
31	,20	CPUC Intervenor Funding Expense - Transmission	_										31
32		CPUC Intervenor Funding Expense - Distribution	1,334										
33		CPUC reimbursement fees	8,601										32 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	i								39
40													40
41		Total Excluded Expenses		\$ 145,143	i								41
42													42
43	٧	Items in BOLD have changed to correct the over-allocation of "Duplicate C	harges (Con	npany Energ	y Use)" Credi	t in FERC Accoun	it no. 929.						43
44	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2013	3, which is ac	dded back to	derive Total Ac	ljusted A&G Exper	nses in SAP						44
45		Account 7000722, which was created to track Citizens SX-PQ A&G Expense.											45
46	2	Represents reclassification of 2018 3P (People, Process, Priorities) project costs	from O&M	FERC accour	its 560, 580 an	d 588 to A&G FER	C 923, in 2020.						46
47		This correction is reflected as an "Other Adjustments" in Appendix XII Cycle 4.											47
48	3	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cost											48
49	4	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside serv		ed.									49
50	5	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory c											50
51	6	FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations &											51
52	7	This is to correct the overallocation of duplicate charges credit for company ene			no. 929.								52
53													53

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

		(a)	(b)	(c) = (a) - (b)	(d) ²	(e) = (c) + (d)	(f)	(g) = (e) + (f)	
FERC		Total	Excluded	Total	Add / (Deduct)	D d	EEDC A	4 d: 4 8 C:4b	
Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	Revised A&G	FERC Audit Adj	Adj A&G with FERC Audit Adj	Reference
	Administrative & General						•		
920	A&G Salaries	\$ 38,528	\$ -	\$ 38,528		\$ 38,528		\$ 38,528	Form 1; Page 323; Line 181
921	Office Supplies & Expenses	8,714	1	8,713		8,713	√ (1,352) ⁶	7,361	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(10,240)		(10,240)		(10,240)	2,720 3	(7,520)	Form 1; Page 323; Line 183
923	Outside Services Employed	93,646	334	93,313	√ 826	94,139	√ (2) ^{4,6}	94,136	Form 1; Page 323; Line 184
924	Property Insurance	5,523	-	5,523		5,523		5,523	Form 1; Page 323; Line 185
925	Injuries & Damages	112,646	103	112,543		112,543		112,543	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits	48,997	344	48,653		48,653		48,653	Form 1; Page 323; Line 187
927	Franchise Requirements	131,978	131,978					-	Form 1; Page 323; Line 188
928	Regulatory Commission Expenses	20,960	10,076	10,884		10,884	√ 693 ⁵	11,577	Form 1; Page 323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(1,622)		(1,622)		(1,622)		(1,622)	Form 1; Page 323; Line 190
930.1	General Advertising Expenses	243	243					-	Form 1; Page 323; Line 191
930.2	Miscellaneous General Expenses	7,564	2,000	5,564		5,564	√ (74) ⁶	5,490	Form 1; Page 323; Line 192
931	Rents	11,844		11,844		11,844		11,844	Form 1; Page 323; Line 193
935	Maintenance of General Plant	9,056	65	8,991		8,991		8,991	Form 1; Page 323; Line 196
	Total Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	√ \$ 826	\$ 333,522	√ \$ 1,984	\$ 335,506	Sum Lines 1 thru 14
	Total Administrative & Ocheral Expenses	477,030	143,143	9 332,073	620	555,322	1,707	9 333,300	Sum Lines I und 14
413	Transmission Related A&G Expenses Charged to Citizens ¹	_	_	-	-	-		-	
	Total Adjusted Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	√ \$ 826	\$ 333,522	√ \$ 1,984	\$ 335,506	Line 16 + Line 18
	1 Expenses:		\$ 1						
921 923 925	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs	103	\$ 1 334						
921 923 925	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages	103	334 103						
921 923 925 926	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs		334 103 344						
921 923 925 926 927	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements		334 103						
921 923 925 926	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs		334 103 344						
921 923 925 926 927	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission		334 103 344						
921 923 925 926 927	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution	- - - 1,334	334 103 344						
921 923 925 926 927	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission	- -	334 103 344						
921 923 925 926 927	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees	- 1,334 8,601	334 - 103 344 131,978						
921 923 925 926 927 928	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA)	- 1,334 8,601	334 103 344 131,978						
921 923 925 926 927 928	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses	- 1,334 8,601	334 - 103 344 131,978 - 10,076 243						
921 923 925 926 927 928	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs	1,334 8,601 141	334 - 103 344 131,978 - 10,076 243						
921 923 925 926 927 928 930.1 930.2	Litigation expenses (ERRA) Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects	1,334 8,601 141	334 103 344 131,978 10,076 243 2,000 65	-					
921 923 925 926 927 928 930.1 930.2	Litigation expenses (ERRA) Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects	1,334 8,601 141	103 344 131,978 10,076 243 2,000	-					
921 923 925 926 927 928 930.1 930.2	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses	1,334 8,601 141 2,000	103 344 131,978 10,076 243 2,000 65 8 145,143	- -					
921 923 925 926 927 928 930.1 930.2	Litigation expenses (ERRA) Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account	1,334 8,601 141 2,000	103 344 131,978 10,076 243 2,000 65 8 145,143	- -	cl. in Appendix XII (Cycle 4 per ER22-1	33.		
921 923 925 926 927 928 930.1 930.2	Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses	1,334 8,601 141 2,000 Appendix XII Cycle	334 103 344 131,978 10,076 243 2,000 65 \$ 145,143 2 filing per ER20-	- - 209 and cost adj. in		Cycle 4 per ER22-1	33.		
921 923 925 926 927 928 930.1 930.2	Litigation expenses (ERRA) Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in bold have changed due to various FERC Audit adj. compared to	1,334 8,601 141 2,000 Appendix XII Cycle	334 103 344 131,978 10,076 243 2,000 65 \$ 145,143 2 filing per ER20-	- - 209 and cost adj. in		Cycle 4 per ER22-1	33.		
921 923 925 926 927 928 930.1 930.2	Litigation expenses (ERRA) Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in bold have changed due to various FERC Audit adj. compared to This amount represents the Non-Direct A&G expenses billed to Citizens in 20	1,334 8,601 141 2,000 Appendix XII Cycle 18, which is added ba	334 103 344 131,978 10,076 243 2,000 65 \$ 145,143 2 filing per ER20-ck to derive Total A	- - 209 and cost adj. in djusted A&G Exper	ises in SAP	Cycle 4 per ER22-1	33.		
921 923 925 926 927 928 930.1 930.2	Litigation expenses (ERRA) Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in bold have changed due to various FERC Audit adj. compared to This amount represents the Non-Direct A&G expenses billed to Citizens in 20 Account 7000722, which was created to track Citizens SX-PQ A&G Expense. Represents reclassification of 2018 3P (People, Process, Priorities) project cos	1,334 8,601 141 2,000 Appendix XII Cycle 18, which is added ba	334 103 344 131,978 10,076 243 2,000 65 \$ 145,143 2 filing per ER20-ck to derive Total A	- - 209 and cost adj. in djusted A&G Exper	ises in SAP	Cycle 4 per ER22-1	33.		
921 923 925 926 927 928 930.1 930.2	Litigation expenses (ERRA) Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in bold have changed due to various FERC Audit adj. compared to This amount represents the Non-Direct A&G expenses billed to Citizens in 20 Account 7000722, which was created to track Citizens SX-PQ A&G Expense. Represents reclassification of 2018 3P (People, Process, Priorities) project cos This correction is reflected as an "Other Adjustments" in Appendix XII Cycle-	1,334 8,601 141 2,000 Appendix XII Cycle 18, which is added ba ts from O&M FERC a	334 103 344 131,978 10,076 243 2,000 65 \$ 145,143 2 filing per ER20-ck to derive Total A	- - 209 and cost adj. in djusted A&G Exper	ises in SAP	Cycle 4 per ER22-1	33.		
921 923 925 926 927 928 930.1 930.2 935	Litigation expenses (ERRA) Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in bold have changed due to various FERC Audit adj. compared to This amount represents the Non-Direct A&G expenses billed to Citizens in 20 Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 3P (People, Process, Priorities) project cos This correction is reflected as an "Other Adjustments" in Appendix XII Cycle- FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead of	Appendix XII Cycle 18, which is added ba us from O&M FERC a 4. basts to CWIP.	334 103 344 131,978 10,076 243 2,000 65 \$ 145,143 2 filing per ER20-ck to derive Total A	- - 209 and cost adj. in djusted A&G Exper	ises in SAP	Cycle 4 per ER22-1	33.		
921 923 925 926 927 928 930.1 930.2 935	Litigation expenses (ERRA) Litigation expenses (ERRA) Litigation expenses (ERRA) CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in bold have changed due to various FERC Audit adj. compared to This amount represents the Non-Direct A&G expenses billed to Citizens in 20 Account 7000722, which was created to track Citizens SX-PQ A&G Expense. Represents reclassification of 2018 3P (People, Process, Priorities) project cos This correction is reflected as an "Other Adjustments" in Appendix XII Cycle-	Appendix XII Cycle 18, which is added ba ts from O&M FERC a 4. ssts to CWIP. rvices employed.	334 103 344 131,978 10,076 243 2,000 65 \$ 145,143 2 filing per ER20-ck to derive Total A	- - 209 and cost adj. in djusted A&G Exper	ises in SAP	Cycle 4 per ER22-1	33.		

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL - Workpapers

Working Capital

Line No.		FERC Form 1 Page; Line; Col.	orking Cash		-Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$	133,752	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				38.96% √	Pg8 Rev Statement AD; Line 35	3
4							4
5	Transmission Related Materials and Supplies			\$	52,109 √	Line 1 x Line 3	5
6							6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	50,549	AL-2; Line 18	7
8	1,7						8
9	Transmission Related Prepayments			\$	19,694 √	Line 3 x Line 7	9
10							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
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	٧		Pg7 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 23	14
15	Total		\$ 68,017	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = 1/8 of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 8,502	٧		Line 15 x Line 17	19

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

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

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

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.	orking Cash		-Months age 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	Transmission Plant Allocation Factor				38.96% v	Pg8 Rev Statement AD; Line 35	2
4 5	Transmission Related Materials and Supplies			\$	52,109 √	Line 1 x Line 3	4 5
6 7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	50,549	AL-2; Line 18	6 7
8	Transmission Related Prepayments			•	19,694 √	Line 3 x Line 7	8
10	• •			<u> </u>	19,094 V	Line 3 x Line /	10
11 12	C. Derivation of Transmission Related Cash Working Capital - Retail: Transmission O&M Expense		\$ 32,550	٧		Pg11 Rev Statement AH; Line 19	11 12
13 14	Transmission Related A&G Expense - Excl. Intervenor Funding Expense CPUC Intervenor Funding Expense - Transmission		35,431	٧		Pg11 Rev Statement AH; Line 41 Negative of Statement AH; Line 23	13 14
15	Total		\$ 67,981	٧		Sum Lines 12 thru 14	15
16 17	One Eighth O&M Rule		12.50%			FERC Method = 1/8 of O&M Expense	16 17
18 19	Transmission Related Cash Working Capital - Retail Customers		\$ 8,498	٧		Line 15 x Line 17	18 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.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

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.			<u></u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224)			112; 18; c 112; 19; c 112; 21; c	\$ 4,776,266 - -		1 2 3 4
5 6 7 8 9	Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt Long-Term Debt Component - Numerator:	26)		112; 22; c 112; 23; c	(12,610) \$ 4,763,656	Sum Lines 2 thru 6	5 6 7 8 9
10 11 12 13 14	Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429)	9.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 200,012 3,451 2,799 -		10 11 12 13 14
15 16 17	i = LTD interest Cost of Long-Term Debt:				\$ 206,263 4.33%	Sum Lines 10 thru 14 Line 15 / Line 7	15 16 17
18 19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
24	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 204) Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 6,011,923 - - 9,578 \$ 6,021,501	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29
30	CS = Common Stock				\$ 6,021,501	Sum Lines 25 thru 28	30
32 33 34	Return on Common Equity: ²	(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c) Weighted	SDG&E Return on Equity	32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 4,763,656 - 6,021,501 \$ 10,785,158	44.17% 0.00% 55.83% 100.00%	4.33% 0.00% 11.20%	1.91% 0.00% 6.25% 8.17%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				6.25%	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53
54	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	54 55

¹ Amount is based upon December 31 balances.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

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	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	· · · · · · · · · · · · · · · · · · ·			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.25%	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 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 = $(((A) + (C/D)) * FT) - (B/D)$	1.6979%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.25%	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 = $((A) + (B/C) + Federal Income Tax)*(ST)$	 0.7871%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.4850%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	8.1656%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	10.6506%	Line 27 + Line 29	31

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

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

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

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

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	26)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 4,776,266 	Sum Lines 2 thru 6	1 2 3 4 5 6
8 9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42	9.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 200,012 3,451 2,799 - - - \$ 206,263	Sum Lines 10 thru 14	8 9 10 11 12 13 14
16 17 18	Cost of Long-Term Debt:				4.33%	Line 15 / Line 7	16 17 18
19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23 24
25 26 27 28	Proprietary Capital	16.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 6,011,923 - - 9,578	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock			112, 13, 0	\$ 6,021,501	Sum Lines 25 thru 28	29 30
31 32 33 34 35	Return on Common Equity: ² Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	11.20% (d) = (b) x (c) Weighted Cost of Capital	SDG&E Return on Equity	31 32 33 34 35
36 37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 4,763,656 - 6,021,501 \$ 10,785,158	44.17% 0.00% 55.83% 100.00%	4.33% 0.00% 11.20%	1.91% 0.00% 6.25% 8.17%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	36 37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				6.25%	Line 38 + Line 39; Col. d	42
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% $(d) = (b) x (c)$ $Weighted$ $Cost of Capital$	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54 55	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55
33	incentive cost of Equity Component (Freiencu & Common):				0.00%	Line 31 + Line 32; Col. d	33

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

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2	(*****)			2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.25%	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 = $(((A) + (C/D)) * FT) - (B/D)$	1.6979%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.25%	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 √	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 = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7871%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.4850%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	8.1656%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	 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

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

SAN DIEGO GAS & ELECTRIC COMPANY

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				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	Transmission Related Depreciation Reserve:				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	Net Transmission Plant:				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	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve		-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24	25

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line					Line
No.			Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,557,795 √	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		5,862 √	Page 2; Line 17	3
4	Transmission Related General Plant		23,700 √	Page 2; Line 18	4
5	Transmission Related Common Plant		47,878 √	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	4,635,235 V	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	950	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	950	Line 9 + Line 10	11
12	D. D. D. J. C.				12
13	Rate Base Reductions:	0	(500 540)	D 10 D G	13 14
14 15	Transmission Related Accum. Def. Inc. Taxes Transmission Plant Abandoned Accum. Def. Inc. Taxes	3	(788,740) √	Pg10 Rev Statement AF; Line 7 Statement AF: Line 11	14
16	Total Rate Base Reductions	\$	(788,740) √	Line 14 + Line 15	16
17	Total Rate Base Reductions	3	(/88,/40) V	Line 14 + Line 13	17
18	Working Capital:				17
19	Transmission Related Materials and Supplies	S	52,109 √	Pg14 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		19,694 V	Pg14 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		8,498 V	Pg14 Rev Statement AL; Line 19	20
22	Total Working Capital	\$	80,300 V	Sum Lines 19 thru 21	22
23	Total Working Capital			Sum Emes 17 unu 21	23
24	Other Regulatory Assets/Liabilities		_	Statement Misc.; Line 5	24
25	outer regulatory research entire			Statement Wilself, Elite 5	25
26	Total Transmission Rate Base	s	3,927,745 √	Sum Lines 6, 11, 16, 22, 24	26
27			272217112	-, , , ,	27
28	B. Incentive ROE Project Transmission Rate Base:				28
29	Net Incentive Transmission Plant	\$	-	Shall be Zero	29
30	Incentive Transmission Plant Accum, Def. Income Taxes		_	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$	-	Line 29 + Line 30	31
32	·	-			32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:				33
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes		-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Line 34 + Line 35	36
37					37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

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

AS FILED AV-4 WITH FERC AUDIT 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, 2018 (\$1,000)

Line

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			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	Transmission Related Depreciation Reserve:			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	Net Transmission Plant:			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	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

V Items in bold have changed due to various FERC Audit adj. compared to Appendix 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								Line
No.	_	<u>Col. 1</u>	Col. 2	<u>Col. 3</u>	Col. 4	Col. 5	Col. 6	No. 1
2	Calculations:	<u>Col. 1</u>	= Col. 2 - Col. 6	<u>C01. 3</u>	See Footnote 2	See Footnote 3	= Col. 6	2
3	Calculations.		Coi. 2 - Coi. 0		Cumulative	See I domote 3	Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2018	\$ 0.02	0.36%		\$ 0.00	\$ 0.02	8
9	February	2018	0.02	0.33%	0.02	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 39	July	2020 2020		0.29% 0.29%	0.24 0.24	0.00 0.00	0.24 0.24	38 39
40	August 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
	January	2021		0.28%	0.24	0.00	0.24	44
	February	2021		0.25%	0.24	0.00	0.24	45
	March	2021		0.28%	0.24	0.00	0.25	46
47	April	2021		0.27%	0.25	0.00	0.25	47
	May	2021		0.28%	0.25	0.00	0.25	48
	June	2021		0.27%	0.25	0.00	0.25	49
50		2021		0.28%	0.25	0.00	0.25	50
	August	2021		0.28%	0.25	0.00	0.25	51
	September	2021		0.27%	0.25	0.00	0.25	52
	October	2021		0.28%	0.25	0.00	0.25	53
	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	;							Line
No.	_	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	<u>No.</u>
2	Calculations:	<u>Coi. 1</u>	= Col. 2 - Col. 6	<u>Con. 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
56	January	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.

Posted FERC Interest rates

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

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

San Diego Gas & Electric Company Citizen's Share of the 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>A</u>	<u>amounts</u>	<u>Reference</u>	Line No.
1	Other Adjustments due to Appendix XII Cycle 3 Cost Adjustments Calculation:				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		0.14	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		12		9
10		-	<u> </u>		10
11	Total Monthly Costs Adjustment	\$	0.046	Line 7 / Line 9	11

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)

Description of Annual Costs	Appe Cy	rised - ndix XII rcle 3	XII Cy 320, EI EF	1 - Appendix cle 3 ER21- R22-133 and R24-175	Diff	erence	Reference	Line No.
Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 1	1
Section 2 - Non-Direct Expense Cost Component		826		826		0	Page 3 and Page 4, Line 3	3
Section 3 - Cost Component Containing Other Specific Expenses		8		8		0	Page 3 and Page 4, Line 5	5
Total Citizens' Annual Prior Year Cost of Service	\$	834 v	\$	833	\$	0	Sum Lines 1, 3, 5	7
Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(45)		(45)		0	Page 3 and Page 4, Line 9	8 9 10
Section 5 - Interest True-Up Adjustment Cost Component							Page 3 and Page 4, Line 11	11 12
Subtotal Annual Costs	\$	788	\$	788	\$	0	Sum Lines 7, 9, 11	13
Other Adjustments							Page 3 and Page 4, Line 15	14 15
Total Annual Costs	\$	788	\$	788	©.	0	Line 12 ± Line 15	16 17
	Section 1 - Direct Maintenance Expense Cost Component Section 2 - Non-Direct Expense Cost Component Section 3 - Cost Component Containing Other Specific Expenses Total Citizens' Annual Prior Year Cost of Service Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection Section 5 - Interest True-Up Adjustment Cost Component	Apper Cy Description of Annual Costs Am Section 1 - Direct Maintenance Expense Cost Component Section 2 - Non-Direct Expense Cost Component Section 3 - Cost Component Containing Other Specific Expenses Total Citizens' Annual Prior Year Cost of Service Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Other Adjustments	Description of Annual Costs	Revised - Appendix XII Cy 320, E1 EK XII Cy 320, E1 EK Amounts	Bevised - Appendix XII Cycle 3 ER21-320, ER22-133 and ER24-175 Amounts Section 1 - Direct Maintenance Expense Cost Component Section 2 - Non-Direct Expense Cost Component Section 3 - Cost Component Containing Other Specific Expenses Total Citizens' Annual Prior Year Cost of Service Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Total Citizens' Annual Prior Year Cost Component Subtotal Annual Costs Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Section 5 - Interest True-Up Adjustment Cost Component Subtotal Annual Costs Section 5 - Interest True-Up Adjustment Cost Component Section 5 - Interest True-Up Adjustment Cost Component	Revised - Appendix XII Cycle 3 ER21- 320, ER22-133 and ER24-175 Diff. Description of Annual Costs Amounts Dincr Section 1 - Direct Maintenance Expense Cost Component \$ - \$ \$ - \$ \$ Section 2 - Non-Direct Expense Cost Component B26 B26 B26 Section 3 - Cost Component Containing Other Specific Expenses B8 B8 Total Citizens' Annual Prior Year Cost of Service \$ 834 \$ \$ \$ \$ 833 \$ \$ Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection (45) (45) Section 5 - Interest True-Up Adjustment Cost Component \$ \$ 788 \$ \$ 788 \$ Sother Adjustments \$ \$ 788 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Revised - Appendix XII Cycle 3 ER21- 320, ER22-133 and ER24-175 Difference Amounts Section 1 - Direct Maintenance Expense Cost Component Section 2 - Non-Direct Expense Cost Component Section 3 - Cost Component Containing Other Specific Expenses Total Citizens' Annual Prior Year Cost of Service Section 4 - True-Up Adjustment Cost Component Section 5 - Interest True-Up Adjustment Cost Component Section 6 - Interest True-Up Adjustment Cost Component Section 7 - Interes	Revised - Appendix XII Cycle 3 ER21-320, ER22-133 and ER24-175 Difference Incr (Decr) Section 1 - Direct Maintenance Expense Cost Component S - \$ - \$ - Page 3 and Page 4, Line 1 Section 2 - Non-Direct Expense Cost Component Section 3 - Cost Component Containing Other Specific Expenses 8 8 0 Page 3 and Page 4, Line 5 Total Citizens' Annual Prior Year Cost of Service \$ 834 \$\frac{1}{2}\$\$ \$ 833 \$ 0 Sum Lines 1, 3, 5 Section 4 - True-Up Adjustment Cost Component \$ 788 \$ 788 \$ 0 Sum Lines 7, 9, 11 Other Adjustments

Line		App	evised - endix XII Cycle 3	X	Filed - Appendix II Cycle 3 ER21- 0, ER22-133 and ER24-175	Di	fference		Line
No.	Description of Monthly Costs	A	mounts		Amounts	Inc	r (Decr)	Reference	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		68.820	V	68.799		0.021	Page 3 and Page 4, Line 22	22
23									23
24	Section 3 - Cost Component Containing Other Specific Expenses		0.641		0.641		0	Page 3 and Page 4, Line 24	24
25									25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	69.461	√ \$	69.440	\$	0.022	Sum Lines 20, 22, 24	26
27									27
28	Section 4 - True-Up Adjustment Cost Component		(3.770)	V	(3.783)		0.013	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	\$	65.691	√ \$	65.657	\$	0.034	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	\$	788	\$	788	\$	0	Page 3 and Page 4, Line 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.

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

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	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

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

AS FILED SUMMARY WITH COST ADJ INCL IN APPENDIX 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, 2021 to December 31, 2021 (\$1,000)

Line					Line No.	
No.	Description of Annual Costs	Amounts		Reference		
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$ -		Section 1; Page 1; Line 17	1 2	
3	Section 2 - Non-Direct Expense Cost Component	82	26	Pg5 Rev Section 2; Page 1; Line 25	3	
5	Section 3 - Cost Component Containing Other Specific Expenses		8	Pg8 Rev Section 3; Page 1; Line 31	5	
7	Total Citizens' Annual Prior Year Cost of Service	\$ 83	33 1	Sum Lines 1, 3, 5	7 8	
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(4	15)	Pg9 Section 4; Page TU; Col. 11; Line 21	9 10	
11 12	Section 5 - Interest True-Up Adjustment Cost Component	-		Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12	
13 14	Subtotal Annual Costs	\$ 78	38	Sum Lines 7, 9, 11	13 14	
15 16	Other Adjustments	_		Cost Adjustment Workpapers	15 16	
17 18	Total Annual Costs	\$ 78	38_1	V Line 13 + Line 15	17 18	

Line			Line	e
No.	Description of Monthly Costs	Amounts	Reference 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)	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	Sum Lines 26, 28, 30, 32	
35			35	
36	Number of Months in Base Period	12	36	
37			37	
38	Total Annual Costs	\$ 788	38 Line 34 x Line 36	
39			39	

[√] 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

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

Line			Line
No.	Amounts	Reference	No.
1 A. Non-Direct Annual Carrying Charge Percentages			1
2 Transmission Related O&M Expense	0.67%	Page 2; Line 6	2
3		3 , .	3
4 Transmission Related A&G Expense	0.78%	Page 2; Line 11	4
5			5
6 Transmission Related Property Tax Expense	0.99%	Page 2; Line 16	6
7			7
8 Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9			9
10 Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34	10
11 12 T : D 1 (10	0.200/	D 2 I : 51	11
12 Transmission Related General & Common Plant Revenue	0.39%	Page 2; Line 51	12 13
13 14 Subtotal Annual Carrying Charge Rate	3.03%	Sum Lines 2 thru 12	13
15	3.0370	Sum Emes 2 thru 12	15
16 Transmission Related Municipal Franchise Fees Expense 1.0275%	0.03%	Line 14 x Franchise Fee Rate	16
17			17
18 Total Annual Carrying Charge Rate	3.06%	Line 14 + Line 16	18
19			19
20 B. Derivation of Non-Direct Expense			20
21 Citizens Lease Payment	\$ 27,000	Lease Agreement	21
22			22
23 Total Annual Carrying Charge Rate	3.06%	Line 18 Above	23
24			24
25 Total Non-Direct Expense	\$ 826	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

Line No.		Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$ 5,030,146	Pg20 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 33,757	Pg8 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		D.O.D. G	8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 39,131 V	Pg8 Rev Statement AH; Line 46	9
10	T D.I. LARGE Cl. D	0.78%	1. 0/1. 1	10
11 12	Transmission Related A&G Carrying Charge Percentage	0./870	Line 9 / Line 1	11 12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 49,573	Pg15 Rev Statement AK; Line 17	14
15	Transmission Related Froperty Tax Expense	Ψ 17,575	1 g15 Rev Statement AIX, Eme 17	15
16	Transmission Related Property Tax Carrying Charge Percentage	0.99%	Line 14 / Line 1	16
17		******		17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,339	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	Transmission Related M&S Allocated to Transmission	\$ 50,519	Pg9 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	25,304	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	9,111 √	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 84,934 √	Sum Lines 25 thru 27	28
29	0.10.10	40.40.500/	D 40 D 60	29
30	Cost of Capital Rate	10.4052%	Pg10 Rev Statement AV2; Line 31	30
31	Transmission Washing Carital Parama	6 9929 .1	Line 28 x Line 30	31 32
32 33	Transmission Working Capital Revenue	\$ 8,838 √	Line 28 x Line 30	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35	Transmission Related Working Capital Revenue Carrying Charge Letechage	0.1070	Ellie 32 / Ellie 1	35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 25,445	Pg20 Rev AV-4; Line 4	37
38			,	38
39	Net Transmission Related Common Plant	55,081	Pg20 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 80,526	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.4052%	Line 30	43
44	·			44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,379	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 11,274	Pg14 Rev Statement AJ; Line 17	47
48		·		48
49	Total Transmission Related General and Common Plant Revenues	\$ 19,653	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

[√] 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)

Lin No		A	mounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.67%	Page 2; Line 6	2
3			0.700/		3
5	Transmission Related A&G Expense		<mark>0.78%</mark> √	Page 2; Line 11	4
6	Transmission Related Property Tax Expense		0.99%	Page 2; Line 16	6
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8 9
10 11	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10 11
12	Transmission Related General & Common Plant Revenue		0.39% √	Page 2; Line 51	12 13
14 15	Subtotal Annual Carrying Charge Rate		3.03%	Sum Lines 2 thru 12	14 15
16 17	Transmission Related Municipal Franchise Fees Expense 1.0275	/ /0	0.03%	Line 14 x Franchise Fee Rate	16 17
18 19	Total Annual Carrying Charge Rate		3.06%	Line 14 + Line 16	18 19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	27,000	Lease Agreement	21
22 23 24	Total Annual Carrying Charge Rate		3.06%	Line 18 Above	22 23 24
25	Total Non-Direct Expense	\$	826 √	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

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,030,146 V	Pg20 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense Transmission O&M Expense	S	33,757 √	Pg13 Rev Statement AH; Line 19	3
5				- 8	5
6	Transmission O&M Expense Carrying Charge Percentage		0.67%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense				8
9 10	Total Transmission Related A&G Expense Including Property Ins.	\$	39,084 √	Pg13 Rev Statement AH; Line 43	9 10
11 12	Transmission Related A&G Carrying Charge Percentage		0.78% √	Line 9 / Line 1	11 12
13	C. Transmission Related Property Tax Expense				13
14 15	Transmission Related Property Tax Expense	\$	49,573 √	Pg15 Rev Statement AK; Line 17	14 15
16 17	Transmission Related Property Tax Carrying Charge Percentage		0.99%	Line 14 / Line 1	16 17
18	D. Transmission Related Payroll Tax Expense				18
19 20	Transmission Related Payroll Tax Expense	\$	1,339	Rev Statement AK; Line 28	19 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	\$	50,519 V	Pg16 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	•	25,304 V	Pg16 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		9,105 V	Pg16 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	84,928 v	Sum Lines 25 thru 27	28
29					29
30 31	Cost of Capital Rate		10.4052% √	Pg17 Rev Statement AV2; Line 31	30 31
32 33	Transmission Working Capital Revenue	\$	8,837 v	Line 28 x Line 30	32 33
34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	34 35
36	F. Transmission Related General & Common Plant Revenue				36
37 38	Net Transmission Related General Plant	S	25,445 √	Pg20 Rev AV-4; Line 4	37 38
39 40	Net Transmission Related Common Plant		55,081 √	Pg20 Rev AV-4; Line 5	39 40
41 42	Total Net Transmission Related General and Common Plant	\$	80,526 √	Line 37 + Line 39	41 42
43	Cost of Capital Rate		10.4052% √	Line 30	43 44
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	8,379 √	Line 41 * Line 43	45 46
47 48	Transmission Related General and Common Depreciation Expense	\$	11,274 V	Pg14 Rev Statement AJ; Line 17	47 48
49 50	Total Transmission Related General and Common Plant Revenues	\$	19,653 ∨	Line 45 + Line 47	49 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 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 DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

True-Up Period - June 1, 2019 to December 31, 2019

(\$1,000)

Lin No 1 2		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u> = Col. 4; Line 22 /	<u>Col. 5</u>	<u>Col. 6</u> = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	<u>Col. 9</u> See Footnote 6	Col. 10 See Footnote 7	<u>Col. 11</u> = Col. 9 + Col. 10	Line No. 1 2 3
4													4
5								Monthly		Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	5
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9	Month	<u>Year</u>	Cost of Service	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
	January	2019	\$ -	\$	- \$ -	- \$	\$ -	\$ -	0.44%	\$ - \$	-	\$ -	10
	February	2019	-		-	-	-	-	0.40%	-	-	-	11
12	March	2019	-		-	-	-	-	0.44%	-	-	-	12
	April	2019	-		-		-	-	0.45%	-	-	-	13
	May	2019	-					-	0.46%	-	-	-	14
	June	2019		69	76 -	-		(6)	0.45%	(6)	(0)		15
16	July	2019		69	76		7.0	(6)	0.47%	(13)	(0)		16
	August	2019		69	76		7.0	(6)	0.47%	(19)	(0)	(19)	
	September	2019		69	76		7.0	(6)	0.45%	(26)	(0)		18
	October	2019		69	76		, ,	(6)	0.46%	(32)	(0)		19
	November	2019		69	76		, ,	(6)	0.45%	(39)	(0)		20
21	December	2019		69	76 -	-	7.0	(6)	0.46%	(45)	(0)	(45)	21
22			\$ 4	86 \$	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.
- 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 - June 1, 2019 to December 31, 2019

(\$1,000)

Line No. 1 2 3 Calculations:	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u> = 0	<u>Col. 4</u> Col. 4; Line 22 / 12	<u>Col. 5</u>	<u>Col. 6</u> = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	<u>Col. 9</u> See Footnote 6	<u>Col. 10</u> See Footnote 7	<u>Col. 11</u> = Col. 9 + Col. 10	Line No. 1 2 3
4									Cumulative		Cl-ti	4
6							Monthly		Overcollection (-) or		Cumulative Overcollection (-) or	6
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 January	2019	\$ - \$	- \$	- \$	-	\$ -	\$ -	0.44%	\$ - 5	-	\$ -	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)		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) √	(0)		v 20
21 December	2019	69	76	-	-	76	(6)	0.46%	(45)	(0)	(45)	21
22		\$ 486 \$	531 \$	- \$	-	\$ 531	\$ (45)			(1)		22

- √ 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.
- 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

Statement AH

Operation and Maintenance Expenses

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2	<u>Derivation of Direct Maintenance Expense:</u> Total Direct Maintenance Cost		\$ -	AH-1; Line 48	1 2
3 4 5	Derivation of Non-Direct Transmission Operation and Maintenance Expense: Total Non-Direct Transmission O&M Expense		\$ 96,483	AH-2; Line 37; Col. a	3 4 5
6	Adjustments to Per Book Transmission O&M Expense:		\$ 70,403	741-2, Ellie 37, Col. a	6
7	Scheduling, System Control & Dispatch Services		(5,093)	Negative of AH-2; Line 42; Col. b	7
8 9	Reliability, Planning & Standards Development Station Expenses		(2,419) (6,284)	Negative of AH-2; Line 43; Col. b Negative of AH-2; Line 44; Col. b	8 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 13	Miscellaneous Transmission Expense		(3,186) (16,048)	Negative of AH-2; Line 52; Col. b	12 13
13	Maintenance of Station Equipment Maintenance of Overhead Lines		(18,140)	Negative of AH-2; Line 53; Col. b Negative of AH-2; Line 54; Col. b	13
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 18	Other Cost Adjustments (incl. in ER22-133) FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		(2,295)	AH-2; Line 37; Col. d Pg13.3 Rev AH-2; Line 37; Col. f	17 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 23	Total Non-Direct Administrative & General Expense Adjustments to Per Book A&G Expense:		\$ 498,407	Rev AH-3; Line 21; Col. a	22 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,	25
			(2,032)	32, 35, 42, 45; Col. a or b	
26 27	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution		(1,212)	Negative of Rev AH-3; Line 36; Col. a Negative of Rev AH-3; Line 37; Col. a	26 27
28	CPUC reimbursement fees		(9,791)	Negative of Rev AH-3; Line 38; Col. a	28
29	Injuries & Damages		- 1	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 32	Franchise Requirements Hazardous substances - Hazardous Substance Cleanup Cost Account		(127,616) (39)	Negative of Rev AH-3; Line 34; Col. b Negative of Rev AH-3; Line 44; Col. a	31 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
36 37	Other Cost Adjustments (incl. in Appendix XII Cycle 6; ER24-175) FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		1,916 6,120	Rev AH-3; Line 21; Col. f Rev AH-3; Line 21; Col. h	37
38	Other Cost Adjustments		460 V	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 41	Less: Property Insurance (Due to different allocation factor) Other Cost Adj (already adj per tab Pg8.1)		(8,306) (1,916)	Negative of AH-3; Line 6; Col. c Line 36	40 41
42	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 353,206 V	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 46	Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		3,305 \$ 39,131 V	Negative of Line 40 x Line 65 Line 44 + Line 45	45 46
47	This is a second to the Breet root Expense mentaling Property Institute Expense			Zine VV Zine ie	47
48	Derivation of Transmission Plant Property Insurance Allocation Factor:				48
49	Transmission Plant & Incentive Transmission Plant		\$ 6,195,881	Statement AD; Line 25	49
50 51	Transmission Related Electric Miscellaneous Intangible Plant Transmission Related General Plant		42,682	Shall be Zero Statement AD; Line 29	50 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	Total Transmission Plant & Incentive Transmission Plant		e (105.001	Line 40 Alones	54
55 56	Total Steam Production Plant & Incentive Transmission Plant		\$ 6,195,881 549,681	Line 49 Above Statement AD; Line 1	55 56
57	Total Nuclear Production Plant		-	Shall be Zero	57
58	Total Other Production Plant		523,257	Statement AD; Line 7	58
59 60	Total Distribution Plant Transmission Related Electric Miscellaneous Intangible Plant		7,218,419	Statement AD; Line 9 Shall be Zero	59 60
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	Toursmission December Learning and Tay Alla estimate at 1		20.700/	Line 52 / Line 62	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.

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

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 7	Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services		(5,093)	Negative of AH-2; Line 42; Col. b	6 7
8	Reliability, Planning & Standards Development		(2,419)	Negative of AH-2; Line 42; 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 15	Maintenance of Overhead Lines Maintenance of Underground Lines		(18,140)	Negative of AH-2; Line 54; Col. b	14 15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(720) (132)	Negative of AH-2; Line 55; Col. b Negative of AH-2; Line 41; Col. b	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	Derivation of Non-Direct Administrative and General Expense:				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:		(577)	N. C. CAHALI: 40 C.1	22
23	Abandoned Projects		(577)	Negative of AH-3; Line 42; Col. a Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35,	23
24	CPUC energy efficiency programs		(2,632)	11, 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 33	Litigation expenses - Litigation Cost Memorandum Account (LCMA) Other A&G Exclusion Adjustments		(206) (250)	Negative of AH-3; Sum Lines 27, 39; Col. a	32 33
34	Other Cost Adjustments (incl. in ER22-133)		(1,040)	Negative of AH-3; Sum Lines 31, 33; Col. a AH-3; Line 21; Col. d	34
35	Other Cost Adjustments		1,916 v		35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 356,848		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 v		38
39	Transmission Wages and Salaries Allocation Factor		10.14%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses		\$ 35,353 v		40
41 42	Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		3,307 \$ 38,661 v	Negative of Line 37 x Line 61 Line 40 + Line 41	41 42
43	Transmission Related Non-Direct A&O Expense including Property insurance Expense		3 30,001 V	Line 40 + Line 41	43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:				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	T. 4.1 T Dl 4.9. L 4 T		¢ (107.007	T 45 Al	50
	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant		\$ 6,197,907 549,686	Line 45 Above Statement AD; Line 1	51 52
53	Total Nuclear Production Plant		547,000	Shall be Zero	53
54	Total Other Production Plant		523,340	Statement AD; Line 7	54
	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	Township Book Lawrence Aller & Fr. 1		20.0227	Time 40 / Time 50	60
01	Transmission Property Insurance and Tax Allocation Factor ¹		39.82%	Line 49 / Line 59	61

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 adjustments included in Appendix XII Cycle 4 per ER22-133.

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

AS FILED STMT AH WITH FERC AUDIT ADJ INCL IN APPENDIX X CYCLE 6 (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		FERC Form 1			Line
No.	-	Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ -	AH-1; Line 48	2
3					3
4 5	Derivation of Non-Direct Transmission Operation and Maintenance Expense: Total Non-Direct Transmission O&M Expense		\$ 96,483	AH-2; Line 37; Col. a	4 5
6	Adjustments to Per Book Transmission O&M Expense:		3 90,463	ATI-2, Line 37, Col. a	6
7	Scheduling, System Control & Dispatch Services		(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development		(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses		(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense		(8,316)	Negative of AH-2; Line 45; Col. b	10
11 12	Transmission of Electricity by Others Miscellaneous Transmission Expense		(3,186)	Negative of AH-2; Line 46; Col. b Negative of AH-2; Line 52; Col. b	11 12
13	Maintenance of Station Equipment		(16,048)	Negative of AH-2; Line 52; 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) V	Pg13.3 Rev AH-2; Line 37; Col. f	18
19 20	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 33,757 √	Sum Lines 5 thru 18	19 20
21	Derivation of Non-Direct Administrative and General Expense:				21
22			\$ 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 30	Injuries & Damages General Advertising Expenses		(113)	Negative of AH 3: Line 40: Col. b	29 30
31	Franchise Requirements		(127,616)	Negative of AH-3; Line 40; Col. b Negative of AH-3; Line 34; Col. b	31
32	Hazardous substances - Hazardous Substance Cleanup Cost Account		(39)	Negative of AH-3; Line 43; Col. a	32
33	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	33
34	Other A&G Exclusion Adjustments		(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	34
35	Other Cost Adjustments		(1,040)	AH-3; Line 21; Col. d	35
36	FERC Audit Adjustments		6,120 V	Pg13.6 Rev AH-3; Line 21; Col. f	36
37 38	Total Adjusted Non-Direct A&G Expenses Including Property Insurance Less: Property Insurance (Due to different allocation factor)		\$ 361,051 V (8,306)	Sum Lines 22 thru 36 Negative of AH-3; Line 6; Col. c	37 38
39	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 352,746 V	Line 37 + Line 38	39
40	Transmission Wages and Salaries Allocation Factor		10.14%	Statement AI; Line 17	40
41	Transmission Related Non-Direct Administrative & General Expenses		\$ 35,780 √	Line 39 x Line 40	41
	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	Did CT ii Nan a Mai C				44
45 46			\$ 6,195,881 √	Pg10 Rev Statement AD; Line 25	45 46
47			5 0,123,001 V	Shall be Zero	47
48	Transmission Related General Plant		42,682 V	Pg10 Rev Statement AD; Line 29	48
49	Transmission Related Common Plant		105,053 V	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
	Total Transmission Plant & Incentive Transmission Plant		\$ 6,195,881 √	Line 46 Above	52
	Total Steam Production Plant		549,681 V	Pg10 Rev Statement AD; Line 1	53
	Total Nuclear Production Plant Total Other Production Plant		523,257 √	Shall be Zero Pg10 Rev Statement AD; Line 7	54 55
	Total Distribution Plant		7,218,419 V	Pg10 Rev Statement AD; Line 9	56
	Transmission Related Electric Miscellaneous Intangible Plant		.,2.0,1.2	Shall be Zero	57
58	Total General Plant		420,798 v	Pg10 Rev Statement AD; Line 17	58
59			1,035,704 V	Pg10 Rev Statement AD; Line 19	59
60	Total Plant in Service Excluding SONGS		\$ 15,943,740 √	Sum Lines 52 thru 59	60
61	m			T. 50/-1	61
62	Transmission Property Insurance and Tax Allocation Factor ¹		39.79% √	Line 50 / Line 60	62

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.

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

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

			(a)	(b)	(c) = (a) - (b)	(d) ²	(e) = (c) + (d)	(f) ⁵	(g) = (e) + (f)	(h)	(i) = (g) + (h)	(i) ⁹	(k) = (i) - (j)		٦.
Line No.	FERC Acct	Description	Total Per Books	Excluded Expenses	Total Adjusted	Add / (Deduct) A&G Cost Adj	Revised A&G	Addtl A&G Cost Adj	Adjusted A&G	FERC Audit Adj	Adj A&G with FERC Audit Adj	Add / (Deduct) A&G Cost Adj	Revised A&G	Reference	Line No.
No.	Acct	Administrative & General	rer Books	Expenses	Aujusteu	A&G Cost Auj	A&G	A&G Cost Adj	A&G	Auj	FERC Audit Auj	A&G Cost Auj	A&G	Reference	- No.
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	v \$ 85	\$ 30,920		\$ 30,920		\$ 30,920	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	(128) ²	16,647	v 128	16,775	v (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	v 4 8	92,455		92,455	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed				(566) 2		v 566	ŕ	-	,			, 6	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	v 832	53,164		53,164		53,164	Form 1; Page 323; Line 187	8
9	927	Franchise Requirements	127,616	127,616	-		-		-		-		-	Form 1; Page 323; Line 188	9
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268		11,268	√ 93 ⁷	11,361		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)	(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	1,503	8,564		8,564		8,564		8,564		8,564	Form 1; Page 323; Line 193	14
15 16	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
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	15 16 17
18		Total Administrative & General Expenses	3 470,555	9 142,430	9 555,717	3 (1,040)	9 334,077	. 9 1,710	3 330,773	. 9 0,120	3 302,713	J (400)	3 303,373	Sun Emes 1 and 13	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 24		I.E.													23 24
25		d Expenses: CPUC energy efficiency programs		\$ 92											25
26	921	CPUC energy efficiency programs		(1)											26
27		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	926	Other A&G Exclusion Adjustments	730	336											31
32 33	920	CPUC energy efficiency programs Other A&G Exclusion Adjustments	183	913											25 26 27 28 29 30 31 32 33
34	927	Franchise Requirements	103	127,616											34
35	928	CPUC energy efficiency programs	-	127,010											34 35 36 37
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
40 41		Duplicate Charges (Company Energy Use) 9 General Advertising Expenses		113											40
41		General Advertising Expenses CPUC energy efficiency programs	_	113											41
43	. 50.2	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											42 43 44 45 46 47
46		m m m													46
47		Total Excluded Expenses		\$ 142,436	ļ										47 48
48 49															48
50	٧	Items in BOLD have changed to correct the over-allocation of "Duplicate C	harges (Comn	any Energy Us	se)" Credit in	FERC Account no. 929).								49 50
51	1	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP cost			,										51
52	2	Represents 2019 Wildfire Mitigation Plan expenses that were not included as exc			correction is ref	lected as an "Other BTI	RR 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														
54		reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.													54
55	4	Represents 2019 abandoned project costs that were not included as excluded expe	enses in 2019. A	A portion was r	eclassified from	A&G FERC Account	930.2 to FERC A	Account 426.5, in							55
56		2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle						,							56
57	5	Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.													57
58	6	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs	to CWIP												58
59	7	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory co		nses.											59
60	8	FERC Audit Adjustment - Compliance Finding #7 - Accounting for logaritory &													60
61	9	This is to correct the overallocation of duplicate charges credit for company energ			.9.										61
62		, - , ,													62

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

			(a)	(b)	(c) = (a) - (b)	(d) ²	(e) = (c) + (d)	(f) ⁵	(g) = (e) + (f)		1
Line	FERC		Total	Excluded	Total	Add / (Deduct)	Revised	Addtl	Adjusted		Line
No.	Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	A&G Cost Adj	A&G	Reference	No.
		Administrative & General									
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) ²	\$ 30,835	√ 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		√ 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	(2,101)		(2,101)		(2,101)	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	(1,100)	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	,,,,	Transcriation of School Links	12,5 12	1,505	10,035		10,033		10,035	1 01111 1, 1 age 323, 2111e 150	16
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	\$ (1,040)	\$ 354,877	√ \$ 1.916	\$ 356,793	Sum Lines 1 thru 15	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	√ \$ 1,916	\$ 356,848		21
22											22
23											23
24	Exclude	1 Expenses:									24
25	920	CPUC energy efficiency programs		\$ 92							25 26 27
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								28 29 30
30		Injuries & Damages	-	226							30
31	026	Other A&G Exclusion Adjustments	67	336							31
32 33	926	CPUC energy efficiency programs	730	913							32 33 34
33	927	Other A&G Exclusion Adjustments Franchise Requirements	183	127,616							24
35	927	CPUC energy efficiency programs	_	127,616							35
36	920	CPUC Intervenor Funding Expense - Transmission	-								36
37		CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution	1,212								36 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	<u>-</u> '							43
44		CPUC energy efficiency programs	1,463	1,503							43 44 45
45					=						45
46		Total Excluded Expenses		\$ 142,436	=						46 47
47											47
48	٧	Items in bold have changed due to A&G adj. on WMPMA exclusion reversa	l compared to	the original S	X-PQ Append	lix XII Cycle 3 filing p	oer ER21-320 a	nd 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 co	sts for base per	iod 2019.							49
50	2	Represents 2019 Wildfire Mitigation Plan expenses that were not included as ex	cluded expense	es in 2019. Th	is correction is	reflected as an "Other l	BTRR Adjustme	ent" in TO5 Cycle 4			50
51	3	Represents reclassification of 2019 3P (People, Process, Priorities) project costs	-								51
52		reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.					•				52
53	4	Represents 2019 abandoned project costs that were not included as excluded exp	nenses in 2010	A portion wa	e reclassified fo	om A&G FEDC Acces	int 930.2 to FEE	C Account 426.5	n		53
		* * * * * * * * * * * * * * * * * * * *		. A portion wa	s rectassifica il	om Acco FERC Accol	ant 930.2 to FEF	C ACCOUNT 420.3, 1			54
54	5	2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle	74.								
55	-	Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.									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)

ſ			(a)	(b)	(c) = (a) - (b)	(d) ²	(e) = (c) + (d)	(f)	(g) = (e) + (f)		1
Line	FERC		Total	Excluded	Total	Add / (Deduct)		EEDG 4 W			Line
No.	Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	Revised A&G	FERC Audit Adj	Adj A&G with FERC Audit Adj	Reference	No.
		Administrative & General			,			12.0,			1
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	v (394) 7	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	v 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	v (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 16	935	Maintenance of General Plant	12,342	1,503	10,839		10,839		10,839	Form 1; Page 323; Line 196	15 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 19	413	m to but the many of the second	54	_	5.4		5.4		54		18 19
20	413	Transmission Related A&G Expenses Charged to Citizens	34	-	54		54		34		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 23							1				22 23
24	Exclude	Expenses:									23 24 25 26 27 28 29
25		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								28
29	925	CPUC energy efficiency programs	269								29
30		Injuries & Damages	-	336							30 31
31 32	926	Other A&G Exclusion Adjustments CPUC energy efficiency programs	730								22
33	926	Other A&G Exclusion Adjustments	183								33
34	927	Franchise Requirements	103	127,616							34
35	928	CPUC energy efficiency programs	_	127,010							32 33 34 35 36 37
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								39
40		General Advertising Expenses		113							40 41
41	930.2	CPUC energy efficiency programs	-	_							41
42	00.7	Abandoned Projects	577								42
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39								42 43 44
44 45		CPUC energy efficiency programs	1,463	1,503	-						44
46		Total Excluded Expenses		s 142,436							46
47		•			=						47
48	٧	Items in bold have changed compared to the original Appendix XII Cycle 3				-	various FERC Aud	lit adj.			48
49	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2019	9, which is added be	ack to derive Total A	Adjusted A&G Expe	nses in SAP					49
50		Account 7000722, which was created to track Citizens SX-PQ A&G Expense.									50
51	2	Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in th	e 2019 A&G exclus	sions. These are being	ng corrected here an	d reflected as an "Other Ad	djustments" in Appe	ndix XII Cycle 4.			51
52	3	Represents reclassification of 2019 3P (People, Process, Priorities) project costs	from O&M FERC	account 566 and 58	8 to A&G FERC ac	count 923, in 2020.					52
53		This correction is reflected as an "Other Adjustments" in Appendix XII Cycle 4									53
54	4	Represents 2019 abandoned project costs that were not included as excluded ex		ortion was reclassif	ied from A&G FER	C Account 930.2 to FFRC	account 426.5. in 3	2020.			54
55		This correction is reflected as an "Other Adjustments" in Appendix XII Cycle 4.	1				,				55
56	5	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cost	ts to CWIP								56
57	6	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory of		es.							57
58	7	FERC Audit Adjustment - Compliance Finding #7 - Accounting for Ingulatory &									58
59			,g expense.								59

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

Line FERC Form 1 Working 13-Months Line No Page; Line; Col. Cash Average Balance Reference No. 450.1; Sch. Pg. 227; 12; c AL-1; Line 18 1 A. Plant Materials and Operating Supplies 1 1 3 Pg10 Rev Statement AD; Line 35 Transmission Plant Allocation Factor 50,519 Transmission Related Materials and Supplies Line 1 x Line 3 450.1; Sch. Pg. 110; 57; c 64,128 AL-2: Line 18 B. Prepayments 1 9 Transmission Related Prepayments 25,304 Line 3 x Line 7 10 10 11 C. Derivation of Transmission Related Cash Working Capital - Retail: 11 12 Transmission O&M Expense Pg 8 Statement AH; Line 19 12 Transmission Related A&G Expense - Excl. Intervenor Funding Expense 39,131 V Pg8 Rev Statement AH; Line 46 13 13 Negative of Statement AH; Line 25 CPUC Intervenor Funding Expense - Transmission 14 14 Sum Lines 12 thru 14 15 Total 72,888 √ 15 16 16 One Eighth O&M Rule 12.50% FERC Method = 1/8 of O&M Expense 17 17 18 18 Line 15 x Line 17 19 Transmission Related Cash Working Capital - Retail Customers 9,111 V 19

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

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

AS FILED STMT AL WITH 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, 2019

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	orking Cash		-Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$	128,028	AL-1; Line 18	1
2 3 4	Transmission Plant Allocation Factor				39.46% √	Pg10 Rev Statement AD; Line 35	2 3 4
5	Transmission Related Materials and Supplies			\$	50,519 √	Line 1 x Line 3	5
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	64,128	AL-2; Line 18	7
8 9 10	Transmission Related Prepayments			\$	25,304 V	Line 3 x Line 7	8 9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 33,757			Pg13 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		39,084	٧		Pg13 Rev Statement AH; Line 43	13
14	CPUC Intervenor Funding Expense - Transmission		 -	_		Negative of Statement AH; Line 25	14
15	Total		\$ 72,841	٧		Sum Lines 12 thru 14	15
16	O E: 14 OWNE 1		10.500/			EFDCM 4 1 1/0 COOME	16 17
17 18	One Eighth O&M Rule		12.50%			FERC Method = 1/8 of O&M Expense	17
19	Transmission Related Cash Working Capital - Retail Customers		\$ 9,105	٧		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.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.			FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) 7 LTD = Long Term Debt	ct 226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 Long-Term Debt Component - Numerator: 10 Interest on Long-Term Debt (Acct 427) 11 Amort. of Debt Disc. and Expense (Acct 428) 12 Amortization of Loss on Reacquired Debt (Acct 428.1) 13 Less: Amort. of Premium on Debt-Credit (Acct 429) 14 Less: Amortization of Gain on Reacquired Debt-Credit (Acct 426) 15 i = LTD interest	st 429.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831 - - \$ 219,387	Sum Lines 10 thru 14	9 10 11 12 13 14
16 17 <u>Cost of Long-Term Debt:</u>				4.28%	Line 15 / Line 7	16 17
18 19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 43 22 Cost of Preferred Equity 23 24 Common Equity Component:	7)		112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
 25 Proprietary Capital 26 Less: Preferred Stock (Acct 204) 27 Less: Unappropriated Undistributed Subsidiary Earnings (A 28 Accumulated Other Comprehensive Income (Acct 219) 	cct 216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874	Negative of Line 20 Above	25 26 27 28
29 CS = Common Stock 30				\$ 7,114,955	Sum Lines 25 thru 28	29 30
31 32 Return on Common Equity: ² 33 34	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 Weighted Cost of Capital: 36	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital	\$ 5,128,386 - 7,114,955 \$ 12,243,341	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.60%	1.79% 0.00% 6.16% 7.95%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 Cost of Equity Component (Preferred & Common): 43				6.16%	Line 38 + Line 39; Col. d	42 43
44 45 Incentive Return on Common Equity: 46 47 48 Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital		Shall be Zero	44 45 46 47 48
50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54 55 Incentive Cost of Equity Component (Preferred & Common	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV Cost of Capital and Fair Rate of Return

Line No		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 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 = $(((A) + (C/D)) * FT) - (B/D)$	1.6764%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,257,486 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 = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	0.7770%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.4533%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.9519%	AV1; Line 40	29
30				30
31	E. Cost of Capital Rate (COCR):	 10.4052%	Line 27 + Line 29	31

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

Citizens portion of Equity AFUDC totaling \$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

No. No.	Line				Line
2 3 a. Federal Income Tax Component:	No.		 Amounts	Reference	No.
2 3 a. Federal Income Tax Component:	1	Incentive Cost of Capital Rate accomp. Calculation:			1
Second S	2				2
A Sum of Preferred Stock and Return on Equity Component 0.00% AVI; Line 55 65 A Sum of Preferred Stock and Return on Equity Component 0.00% AVI; Line 55 65 B E Transmission Total Federal Tax Adjustments S - Shall be Zero 78 C Equity AFUDC Component of Transmission Depreciation Expense S - Shall be Zero 89 D D Incentive ROE Project Transmission Rate Base S - Shall be Zero 99 D D FT Federal Income Tax Rate for Rate Effective Period 21% AV2; Line 10 10 D FT Federal Income Tax Rate for Rate Effective Period 0.000% Federal Income Tax Expense 12 D For Federal Income Tax ((1 - FT) 31 31 31 31 31 31 D FOR Federal Income Tax Components 15 31 32 33 D For Federal Income Tax Components 15 32 33 D For Federal Income Tax Components 15 33 33 D For Federal Income Tax Components 15 33 D For Federal Income Tax Expense 16 32 33 D For Federal Income Tax Expense 16 D For Federal Income Tax Expense		a. Federal Income Tax Component:			
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 9 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 12 Federal Income Tax = (((A) + (C / D))*FT) - (B / D) 10 Federal Income Tax Expense 12 13 (1 - FT) 13 Federal Income Tax Components 12 14 -	4				4
Residual Federal Tax Adjustments Second Shall be Zero Residual Federal Tax Adjustments Second Shall be Zero Residual Federal Fransmission Depreciation Expense Second Shall be Zero Shall be Zero Shall be Zero Second Shall be Zero Sec	5	Where:			5
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 I Federal Income Tax = (((A) + (C/D))*FT) - (B/D) 0.0000% Federal Income Tax Expense 12 13 (1 - FT) 13 14<	6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	AV1; Line 55	6
D = Incentive ROE Project Transmission Rate Base S	7	B = Transmission Total Federal Tax Adjustments	\$ -	Shall be Zero	7
FT = Federal Income Tax Rate for Rate Effective Period	8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Shall be Zero	8
1	9	D = Incentive ROE Project Transmission Rate Base	\$ -	Shall be Zero	9
12 Federal Income Tax = (((A) + (C / D)) * FT) - ((B / D)) 12 13 (1 - FT) 13 14 18 18 15 B. State Income Tax Component: 15 16 19 18 17 Where: 17 18 A = Sum of Preferred Stock and Return on Equity Component 10 19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Pate Base \$ - Line 9 Above 19 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 12 Above 21 21 FT = Federal Income Tax Expense \$ 8.84% AV2; Line 22 22 22 ST = State Income Tax Rate for Rate Effective Period \$ 8.84% AV2; Line 22 22 23 (1 - ST) 26 24 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 26 25 (1 - ST) 26 26 (1 - ST) 27 27	10	FT = Federal Income Tax Rate for Rate Effective Period	21%	AV2; Line 10	10
13 14 15 16 17 18 19 19 19 19 19 19 19	11				11
14 15 15 16 17 17 17 17 17 17 18 19 19 19 19 19 19 19	12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	0.0000%	Federal Income Tax Expense	12
B. State Income Tax Component:	13	(1 - FT)			
16 17 18 18 19 19 19 19 19 19	14				
17 Where: 17 18 A = Sum of Preferred Stock and Return on Equity Component 0.00% Line 6 Above 18 19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 8 Above 19 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 9 Above 20 21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 20 20 24 State Income Tax = ((A) + (B/C) + Federal Income Tax (ST) 25 26 25 (1 - ST) 25 26 26 C. Total Federal & State Income Tax Rate: 26 27 C. Total Federal & State Income Tax Rate: 28 28 D. Total Incentive Weighted Cost of Capital: 30 30 AV1; Line 53 29 30 30		B. State Income Tax Component:			
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 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 0.0000% Line 12 + Line 24 27 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 D. Total Incentive Weighted Cost of Capital: 30					
19 B = Equity AFUDC Component of Transmission Depreciation Expense \$ - Line 8 Above 19 20 C = Incentive ROE Project Transmission Rate Base \$ - Line 9 Above 20 21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 23 23 23 23 23 23 24 24 24 24 25 ((A) + (B/C) + Federal Income Tax)*(ST) 25 26 26 26 27 25 26 27 25 26 27 26 27 26 27 26 27 26 27 27 27 28 28 28 28 28 28 28 29 29 29 29 29 20 20000% AV1; Line 53 29 29 29 20 20 20 20 20 20 20 20 20 20 <td< td=""><td></td><td>···</td><td></td><td></td><td></td></td<>		···			
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 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 0.0000% Line 12 + Line 24 27 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 0.0000% AV1; Line 53 29 30 D. Total Incentive Weighted Cost of Capital: 30	18	1 , 1	0.00%		
21 FT = Federal Income Tax Expense 0.0000% Line 12 Above 21 22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 24 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 0.0000% Line 12 + Line 24 27 28 0.0000% AV1; Line 53 29 30 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29	19		\$ -		
22 ST = State Income Tax Rate for Rate Effective Period 8.84% AV2; Line 22 22 23 23 24 State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30			\$ -		
23 24 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 27 C. Total Federal & State Income Tax Rate: 28 28 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30 30 30 31 32 33 32 33 34 34 35 36 35 36 36 36 37 37 37 38 38 38 38 38 39 30 30 30 30 30 30 30 30					
24 State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST) 0.0000% State Income Tax Expense 24 25 (1 - ST) 25 26 (2 - C) Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 (2 - C) Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 (3 - C) Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 30		ST = State Income Tax Rate for Rate Effective Period	8.84%	AV2; Line 22	
25 (1 - ST) 25 26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30					
26 26 27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30			 0.0000%	State Income Tax Expense	
27 C. Total Federal & State Income Tax Rate: 0.0000% Line 12 + Line 24 27 28 28 29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30		(1 - ST)			
28 29 <u>D. Total Incentive Weighted Cost of Capital:</u> 30 4V1; Line 53 29 30 30					
29 D. Total Incentive Weighted Cost of Capital: 0.0000% AV1; Line 53 29 30 30		C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	
30					
		D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	
31 E. Incentive Cost of Capital Rate (ICOCR): 0.0000% Line 27 + Line 29 31	30				
	31	E. Incentive Cost of Capital Rate (ICOCR):	 0.0000%	Line 27 + Line 29	31

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.			<u>_1</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt	26)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42 i = LTD interest	29.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 213,847 3,709 1,831 - - \$ 219,387	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16							16
17 18	Cost of Long-Term Debt:				4.28%	Line 15 / Line 7	17 18
19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	19 20 21 22 23 24
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 204) Accumulated Other Comprehensive Income (Acct 219)	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874	Negative of Line 20 Above	25 26 27 28
29	CS = Common Stock			,, -	\$ 7,114,955	Sum Lines 25 thru 28	29 30
30 31 32 33 34	Return on Common Equity: ²	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 5,128,386 - 7,114,955 \$ 12,243,341	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.60%	1.79% 0.00% 6.16% 7.95%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				6.16%	Line 38 + Line 39; Col. d	42
43							43
45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

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

Line No		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			
2	Cost of Capital Rate (COCR) Calculation.			2
3	a. Federal Income Tax Component:			2
4	a. rederat medine ray component.			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	\$ 4,257,480 V	Pg20 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.6764% √	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	6.16%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 7,492	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,257,480 ∨	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	0. I T ((1) + (D (0) + D 1 1 I T) \(\frac{1}{2}\)			23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 <u>0.7770%</u> √	State Income Tax Expense	24
25	(1 - ST)			25
26 27	C. Total Federal & State Income Tax Rate:	2.4533% √	Line 12 + Line 24	26 27
28	C. Total Federal & State Income 1ax Rate.	2.4555% V	Line 12 + Line 24	28
29	D. Total Weighted Cost of Capital:	7.9519%	AV1; Line 40	29
30	D. Total Weighted Cost of Capital.	7.931970	AVI, LIIIC 40	30
31	E. Cost of Capital Rate (COCR):	10.4052% √	Line 27 + Line 29	31
31	L. Cost of Capital Nate (COCR).	 10.4032% V	Line 27 + Line 29	31

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.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line					Line
No.		A	amounts	Reference	No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	4,945,430	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		4,190	Page 2; Line 17	3
4	Transmission Related General Plant		25,445	Page 2; Line 18	4
5	Transmission Related Common Plant		55,081	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,030,146	Sum Lines 2 thru 5	6
7		<u> </u>	<u> </u>		7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(857,594)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(857,594)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	50,519	Pg9 Statement AL; Line 5	19
20	Transmission Related Prepayments		25,304	Pg9 Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		9,111 v	Pg9 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	84,934 V	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities		-	Statement Misc.; Line 5	24
25	m. Im	_			25
26	Total Transmission Rate Base	\$	4,257,486 √	Sum Lines 6, 11, 16, 22, 24	26
27	D. L. I. DOTT I L. T. L. L. D. D.				27
28	B. Incentive ROE Project Transmission Rate Base:			a a	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	C. Incentive Transmission Plant Abandoned Project Rate Base:				32 33
33		¢		CL 11.1 7	
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero Shall be Zero	34 35
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	S	-	Shall be Zero Line 34 + Line 35	35 36
36 37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	3		Line 34 + Line 33	36 37
	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

Line

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			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	\$ 6,361,735	Sum Lines 2 thru 5	6
7		 		7
8	Transmission Related Depreciation Reserve:			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	\$ 1,331,589	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			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	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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.
	A. Derivation of Transmission Rate Base:	 		
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 4,945,430 √	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	4,190 √	Page 2; Line 17	3
4	Transmission Related General Plant	25,445 √	Page 2; Line 18	4
5	Transmission Related Common Plant	55,081 √	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,030,146 V	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (857,594) √	Pg12 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (857,594) √	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 50,519 √	Pg16 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	25,304 V	Pg16 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	9,105 √	Pg16 Rev Statement AL; Line 19	21
22	Total Working Capital	\$ 84,928 V	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	\$ 4,257,480 √	Sum Lines 6, 11, 16, 22, 24	26
27				27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$ <u>-</u>	Line 29 + Line 30	31
32				32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35	36
37				37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

V Items in bold have changed due to various FERC Audit adj. compared to Appendix 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.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			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 V	Sum Lines 2 thru 5	6
7		 		7
8	Transmission Related Depreciation Reserve:			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 V	Sum Lines 9 thru 12	13
14		 		14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 4,945,430 V	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	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

V Items in bold have changed due to various FERC Audit adj. compared to Appendix 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.								Line No.
1	_	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:	<u>Con. 1</u>	= Col. 2 - Col. 6	<u>C01, 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3	Culculations.		COI. 2 COI. 0		Cumulative	See I domote 5	Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2019	\$ 0.03	0.44%	\$ 0.03	\$ 0.00	\$ 0.03	- 8
9	February	2019	0.03	0.40%	0.07	0.00	0.07	9
10	March	2019	0.03	0.44%	0.10	0.00	0.10	10
11	April	2019	0.03	0.45%	0.14	0.00	0.14	11
12	May	2019	0.03	0.46%	0.17	0.00	0.17	12
13	June	2019	0.03	0.45%	0.21	0.00	0.21	13
14	July	2019	0.03	0.47%	0.24	0.00	0.24	14
15	August	2019	0.03	0.47%	0.28	0.00	0.28	15
16	September	2019	0.03	0.45%	0.31	0.00	0.32	16
17	October	2019	0.03	0.46%	0.35	0.00	0.35	17
18	November	2019	0.03	0.45%	0.39	0.00	0.39	18
19	December	2019	0.03	0.46%	0.42	0.00	0.42	19
20	January	2020		0.42%	0.42	0.00	0.42	20
21	February	2020		0.39%	0.42	0.00	0.43	21
22	March	2020		0.42%	0.43	0.00	0.43	22
23	April	2020		0.39%	0.43	0.00	0.43	23
24	May	2020		0.40%	0.43	0.00	0.43	24
25	June	2020		0.39%	0.43	0.00	0.43	25
26	July	2020		0.29%	0.43	0.00	0.43	26
27	August	2020		0.29%	0.43	0.00	0.44	27
28	September	2020		0.28%	0.44	0.00	0.44	28
29	October	2020		0.28%	0.44	0.00	0.44	29
30	November	2020		0.27%	0.44	0.00	0.44	30
31	December	2020		0.28%	0.44	0.00	0.44	31
32	January	2021		0.28%	0.44	0.00	0.44	32
33	February	2021		0.25%	0.44	0.00	0.44	33
34	March	2021		0.28%	0.44	0.00	0.44	34
35	April	2021		0.27%	0.44	0.00	0.45	35
36	May	2021		0.28%	0.45	0.00	0.45	36
37	June	2021		0.27%	0.45	0.00	0.45	37
38	July	2021		0.28%	0.45	0.00 0.00	0.45	38 39
39	August September	2021 2021		0.28% 0.27%	0.45 0.45	0.00	0.45 0.45	40
40 41	October	2021		0.28%	0.45	0.00	0.45	41
42	November	2021		0.27%	0.45	0.00	0.45	42
43	December	2021		0.28%	0.45	0.00	0.46	43
44	January	2022		0.28%	0.46	0.00	0.46	44
45	February	2022		0.25%	0.46	0.00	0.46	45
46	March	2022		0.28%	0.46	0.00	0.46	46
47	April	2022		0.27%	0.46	0.00	0.46	47
48	May	2022		0.28%	0.46	0.00	0.46	48
49	June	2022		0.27%	0.46	0.00	0.46	49
50	July	2022		0.31%	0.46	0.00	0.46	50
51	August	2022		0.31%	0.46	0.00	0.47	51
52	September	2022		0.30%	0.47	0.00	0.47	52
53	October	2022		0.42%	0.47	0.00	0.47	53
54	November	2022		0.40%	0.47	0.00	0.47	54
55	December	2022		0.42%	0.47	0.00	0.47	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								Line
No.								No.
1	_	Col. 1	Col. 2	<u>Col. 3</u>	<u>Col. 4</u>	Col. 5	Col. 6	1
2	Calculations:	· <u></u>	= Col. 2 - Col. 6	<u> </u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
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			\$ 0.41			\$ 0.14		80

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

Posted FERC Interest rates

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

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

San Diego Gas & Electric Company 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.		<u>Amounts</u>	<u>Reference</u>	Line No.
1	Other Cost Adjustments due to Appendix XII Cycle 4 Cost Adjustments Calculation:			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	0.47	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	12		9
10				10
11	Total Monthly Costs Adjustment	\$ 0.177	Line 7 / Line 9	11

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)

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

Line No.	Description of Monthly Costs	Арг	evised - pendix XII Cycle 4 .mounts	XI	Filed - Appendix I Cycle 4 ER22- 3, ER23-110 and ER24-175 Amounts		fference r (Decr)	Reference	L N
19 20	Section 1 - Direct Maintenance Expense Cost Component	\$		\$		\$		Page 3 and Page 4, Line 20	1 2
21	Section 1 - Direct Maintenance Expense Cost Component	3	-	Þ	-	Ф	-	rage 3 and rage 4, Line 20	2
22	Section 2 - Non-Direct Expense Cost Component		72.805 V		72.778		0.027	Page 3 and Page 4, Line 22	2
23									2
24	Section 3 - Cost Component Containing Other Specific Expenses		(6.406)		(6.406)			Page 3 and Page 4, Line 24	2
25									1 2
26	Total Citizens' Monthly Prior Year Cost of Service	\$	66.400 √	\$	66.373	\$	0.027	Sum Lines 20, 22, 24	2
27	Seed of Terry He Address of Control		(0.500) -		(0.627)		0.020	D 2 1 D 4 T 20	2
28 29	Section 4 - True-Up Adjustment Cost Component		(9.599) √		(9.627)		0.028	Page 3 and Page 4, Line 28	2
30	Section 5 - Interest True-Up Adjustment Cost Component		(0.218)		(0.218)		_	Page 3 and Page 4, Line 30	3
31	Section 5 Interest True of Augustinent Cost Component		(0.210)		(0.210)			rage 5 and rage 1, Eme 50	3
32	Other Adjustments		(2.200)		(2.200)		_	Page 3 and Page 4, Line 32	3
33	•								3
34	Total Monthly Costs	\$	54.382 V	\$	54.244		0.138	Sum Lines 26, 28, 30, 32	3
35									3
36	Number of Months in Base Period		12		12		-		3
37	T . 11 . 10 .		(= 2	•	£51			D 2 1D 4 1: 20	3
38	Total Annual Costs		653	\$	651	-\$	2	Page 3 and Page 4, Line 38	3
39									3

[√] 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					Line
No.	Description of Annual Costs	Amounts		Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1
2			07.1		2
3	Section 2 - Non-Direct Expense Cost Component		874	V Pg5 Rev Section 2; Page 1; Line 25	3
4	Section 2. Cont. Community Containing Other Section Frances		(77)	D-0 D C4: 2. D 1. L: 21	4
5	Section 3 - Cost Component Containing Other Specific Expenses		(77)	Pg9 Rev Section 3; Page 1; Line 31	3
7	Total Citizens' Annual Prior Year Cost of Service	S	797	V Sum Lines 1, 3, 5	7
8	Total Citizens Annual From Teal Cost of Service	Φ	171	Sum Lines 1, 3, 3	8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(115)	V Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10	Section 1 True of regulation cost component (o very chartestreetien		(110)	Ig/ nev seemen 1, rage 10, con 11, 2me 21	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	V Sum Lines 7, 9, 11	13
14					14
15	Other Adjustments		(26)	Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$	653	V Line 13 + Line 15	17
18					18

Line				Lir
No.	Description of Monthly Costs	Amounts	Reference	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	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	\$ 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.

AS FILED SUMMARY 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, 2022 to December 31, 2022 (\$1,000)

Line					Line
No.	Description of Annual Costs	A	mounts	Reference	No.
		Ф		0 (1 P 1 I 1 1 7	١.
1	Section 1 - Direct Maintenance Expense Cost Component	2	-	Section 1; Page 1; Line 17	1
2			072	n s n	2
3	Section 2 - Non-Direct Expense Cost Component		873	V Pg5 Rev Section 2; Page 1; Line 25	3
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	V Line 13 + Line 15	17
18					18

Line				Lit
No.	Description of Monthly Costs	Amounts	Reference	N
19	1			1
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	2
21	·			2
22	Section 2 - Non-Direct Expense Cost Component	72.778	Line 3 / 12 Months	2
23	· ·			2:
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.406)	Line 5 / 12 Months	2
25				2:
26	Total Citizens' Monthly Prior Year Cost of Service	\$ 66.373	√ Sum Lines 20, 22, 24	2
27				2
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	V Sum Lines 26, 28, 30, 32	34
35				3.
36	Number of Months in Base Period	12		36
37				3′
38	Total Annual Costs	\$ 651	Line 34 x Line 36	3
39				39

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.

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				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.63%	Page 2; Line 6	2
3			5 ,	3
4	Transmission Related A&G Expense	0.91%	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	1.06%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9				9
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34	10
11				11
12	Transmission Related General & Common Plant Revenue	0.39%	Page 2; Line 51	12
13		2.200/		13
14	Subtotal Annual Carrying Charge Rate	3.20%	Sum Lines 2 thru 12	14
15	T D. L. IV E.	0.020/	Line 14 x Franchise Fee Rate	15
16 17	Transmission Related Municipal Franchise Fees Expense 1.0275%	0.03%	Line 14 x Franchise Fee Rate	16 17
18	Total Annual Carrying Charge Rate	3.24% √	Line 14 + Line 16	18
19	Total Alliuai Carrying Charge Nate	3.24 70 V	Ellic 14 + Ellic 10	19
20	B. Derivation of Non-Direct Expense			20
21	Citizens' Lease Payment	\$ 27,000	Lease Agreement	21
22	Chizens Lease I dynamic	27,000	Lease rigicoment	22
23	Total Annual Carrying Charge Rate	3.24% √	Line 18 Above	23
24			10110010	24
25	Total Non-Direct Expense	\$ 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.

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 2	Net Transmission Plant	\$ 5,359,329	Pg22 Rev AV-4; Line 6	1 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	D.T D.L. LAGE			7
8	B. Transmission Related A&G Expense	0 40.503	DOD COALLE 45	8
9 10	Total Transmission Related A&G Expense Including Property Ins.	\$ 48,582 V	Pg8 Rev Stmt AH; Line 45	9 10
11	Transmission Related A&G Carrying Charge Percentage	0.91%	Line 9 / Line 1	11
12	Transmission Related A&O Carrying Charge Fercentage	0.9170	Line 97 Line 1	12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 56,867	Pg16 Rev Statement AK; Line 17	14
15			- 8 - 4	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	Citizens' Financed Transmission Projects:			24
25	Transmission Related M&S Allocated to Transmission	\$ 50,943	Pg9 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	37,071	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	10,279 √ \$ 98,293 √	Pg9 Rev Stmt AL; Line 19 Sum Lines 25 thru 27	27
28 29	Total Transmission Related Working Capital	5 98,293 V	Sum Lines 25 thru 27	28 29
30	Cost of Capital Rate	10.0666%	Pg11 Rev Stmt AV; Page 2; Line 31	30
31	Соя от Сарпат Канс	10.000070	1g11 Rev Sunt Av, 1 age 2, Elile 31	31
32	Transmission Working Capital Revenue	\$ 9,895 √	Line 28 x Line 30	32
33	The state of the s	3,050	Eme 20 % Eme 30	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	Pg22 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	58,914	Pg22 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 86,912	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	Line 41 * Line 43	45
46	The state of the s	e 12.210	D 15 D . C	46
47	Transmission Related General and Common Depreciation Expense	\$ 12,210	Pg15 Rev Statement AJ; Line 17	47
48	Tatal Taranasianian Dalatal Canasal and Canasan Dlant Davissor	\$ 20.959	I in a 45 I in a 47	48 49
49	Total Transmission Related General and Common Plant Revenues	\$ 20,959	Line 45 + Line 47	
50 51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.39%	Line 49 / Line 1	50 51
31	Town Transmission related General and Common Frank Carrying Charge Ferentiage	0.3770	Line 7/ Line 1	31

[√] 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 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, 2020
(\$1,000)

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.63%	Page 2; Line 6	2
3	1		<i>g</i> ,	3
4	Transmission Related A&G Expense	0.91% √	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	1.06%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9		0.1007		9
10	Transmission Related Working Capital Revenue	0.18%	Page 2; Line 34	10
11	Transmission Related General & Common Plant Revenue	0.39%	Page 2; Line 51	11 12
13	Transmission Related General & Common Plant Revenue	0.39%	Page 2; Line 31	13
14	Subtotal Annual Carrying Charge Rate	3.20% √	Sum Lines 2 thru 12	14
15	Substant annual currying change that	2.20 / 0 -	Sum Emes 2 unu 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.0275	% 0.03%	Line 14 x Franchise Fee Rate	16
17	1			17
18	Total Annual Carrying Charge Rate	3.23% √	Line 14 + Line 16	18
19				19
20	B. Derivation of Non-Direct Expense			20
21	Citizens' Lease Payment	\$ 27,000	Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	3.23% V	Line 18 Above	23
24	The LANGE BY A PARTY OF THE PAR		** ** ** **	24
25	Total Non-Direct Expense	<u>\$ 873</u> √	Line 21 x Line 23	25

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.

AS FILED SEC. 2-NON-DIRECT EXP 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, 2020
(\$1,000)

Line No.			Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,359,329 √	Pg22 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	33,651	Statement AH; Line 17	4
5	•				5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.63%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	48,519 √	Pg14 Rev Stmt AH; Line 42	9
10 11	Transmission Related A&G Carrying Charge Percentage		0.91% √	Line 9 / Line 1	10 11
12	C.T. III DIVID IT D				12
13	C. Transmission Related Property Tax Expense		56.065	D. 16 D Statement AV. Line 17	13 14
14 15	Transmission Related Property Tax Expense	\$	<u>56,867</u> √	Pg16 Rev Statement AK; Line 17	15
16	Transmission Related Property Tax Carrying Charge Percentage		1.06%	Line 14 / Line 1	16
17	Transmission related Troperty Tax Carrying Charge Percentage		1.0070	Line 14 / Line 1	17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,699	Statement AK; Line 28	19
20	,		<u> </u>		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	\$	50,943 √	Pg17 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		37,071 √	Pg17 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash		10,271 √	Pg17 Rev Stmt AL; Line 19	27
28	Total Transmission Related Working Capital	\$	98,285 √	Sum Lines 25 thru 27	28
29	C + CC '- ID +		10.06660/	DIOD COLLAND OF 31	29
30 31	Cost of Capital Rate		10.0666%	Pg18 Rev Stmt AV; Page 2; Line 31	30 31
32	Transmission Working Capital Revenue	\$	9,894 √	Line 28 x Line 30	32
33	Transmission working Capital Revenue	Ψ	7,074 V	Line 26 x Line 30	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	34
35	This is to the work of the state of the stat		0.1070	Eme 32 / Eme 1	35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	27,998 √	Pg22 Rev AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		58,914 √	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		· <u> </u>			44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	8,749 √	Line 41 * Line 43	45
46					46
47	Transmission Related General and Common Depreciation Expense	\$	12,210 √	Pg15 Rev Statement AJ; Line 17	47
48	Total Control of the Property	_	*****	Y 1 46 : Y 1 46	48
49	Total Transmission Related General and Common Plant Revenues	\$	20,959 √	Line 45 + Line 47	49
50 51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.200/	Line 49 / Line 1	50 51
31	Total Transmission Related General and Common Flant Carrying Charge Percentage		0.39%	Line 49 / Line i	31

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.

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

- 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.

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.

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.											Line No.
2	Col. 1	<u>Col. 2</u>	Col. 3	Col. 4	Col. 5	<u>Col. 6</u>	Col. 7	Col. 8	Col. 9	Col. 10	<u>Col. 11</u> 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									Cumulative		Cumulative 5
6							Monthly		Overcollection (-) or		Overcollection (-) or 6
7		Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+) 7
8		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue 8
9 Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	w/o Interest	<u>Interest</u>	with Interest 9
10 January	2020	66	76	-	-	\$ 76	\$ (9)	0.42%	\$ (9) \$		\$ (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) v 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)		٧	(2.1) √	22

- 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.
- 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

Statement AH

Operation and Maintenance Expenses

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

Line FERC Form 1 Line No Page; Line; Col. Amounts Reference No. Derivation of Direct Maintenance Expense: 2 Total Direct Maintenance Cost \$ -AH-1: Line 48 2 3 Derivation of Non-Direct Transmission Operation and Maintenance Expense: Total Non-Direct Transmission O&M Expense AH-2: Line 37: Col. a Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services Negative of AH-2: Line 42: Col. b 8 Reliability, Planning & Standards Development (2.469) Negative of AH-2; Line 43; Col. b 8 Station Expenses (6,458)Negative of AH-2; Line 44; Col. b g 10 Negative of AH-2; Line 45; Col. b 10 Overhead Line Expense (9,765)Transmission of Electricity by Others Negative of AH-2; Line 46; Col. b 12 Miscellaneous Transmission Expense (326)Negative of AH-2: Line 52; Col. b 12 (15.717 Negative of AH-2: Line 53; Col. b 13 Maintenance of Station Equipment 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 Negative of AH-2; Line 41; Col. b 16 Other Transmission Non-Direct O&M Exclusion Adjustments 1,615 17 Total Non-Direct Adjusted Transmission O&M Expenses 33,651 Sum Lines 5 thru 16 17 18 18 19 19 Derivation of Non-Direct Administrative and General Expense: 20 595,154 Rev AH-3; Line 23; Col. a 20 Total Non-Direct Administrative & General Expense 21 Adjustments to Per Book A&G Expense: 22 (2,361)Negative of Rev AH-3; Line 63; Col. a Abandoned Projects 22 Negative of Rev AH-3; Sum Lines 27, 31, 38, 46, 50, 56, 67; 23 CPUC energy efficiency programs 555 Col. a 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 27 Injuries & Damages Not Applicable to 2020 Base Period 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 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 39, 40, 41, 32 Other A&G Exclusion Adjustments (24 674) 32 42, 43, 47, 48, 51, 52, 60, 65, 66; Col. a and Line 36; Col. b 33 Other Cost Adjustments (incl. in Appendix XII Cycle 5; ER23-110) Rev AH-3; Line 23; Col. d 33 (90 34 16,552 34 Other Cost Adjustments (incl. in Appendix XII Cycle 6; ER24-175) Rev AH-3; Line 23; Col. f 35 FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175) 6,110 Rev AH-3; Line 23; Col. h 35 36 612 v 36 Other Cost Adjustments Negative of Pg8.3 Rev AH-3; Line 20; Col. i 37 Total Adjusted Non-Direct A&G Expenses Including Property Insurance 37 446 402 V Sum Lines 20 thru 36 38 Less: Property Insurance (Due to different allocation factor) (8,310)Pg8.2 Negative of Rev AH-3; Line 7; Col. c 38 39 (16,552)39 Other Cost Adj (already incl. in prior cost adj per tab Pg8.1) Line 34 40 Other Cost Adj (already incl. in prior cost adj per tab Pg8.2) 18,468 Pg8.2 As Filed Stmt AH FERC Adj; Line 34 41 Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Line 37 thru Line 40 41 440,008 v Statement AI: Line 17 42 42 Transmission Wages and Salaries Allocation Factor 43 Transmission Related Non-Direct Administrative & General Expenses 45 268 v Line 41 x Line 42 43 Negative of Line 38 x Line 64 44 Property Insurance Allocated to Transmission, General, and Common Plant 3,314 44 45 Transmission Related Non-Direct A&G Expense Including Property Insurance Expense 48,582 v Line 43 + Line 44 45 46 46 47 Derivation of Transmission Plant Property Insurance Allocation Factor: 47 48 Transmission Plant & Incentive Transmission Plant 6,655,921 Statement AD: Line 25 48 49 Shall be Zero 49 Transmission Related Electric Miscellaneous Intangible Plant Transmission Related General Plant Statement AD: Line 29 51 Statement AD; Line 31 51 Transmission Related Common Plant 52 Total Transmission Related Investment in Plant 6,820,442 Sum Lines 48thru 51 52 53 53 54 Line 48 Above 54 Total Transmission Plant & Incentive Transmission Plant 6,655,921 55 557,039 Statement AD; Line 1 55 Total Steam Production Plant 56 Total Nuclear Production Plant Shall be Zero 56 57 529,382 57 Total Other Production Plant Statement AD: Line 7 58 Total Distribution Plant 7,760,992 Statement AD; Line 9 58 59 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 59 460,214 Total General Plant Statement AD: Line 17 61 Total Common Plant 1,138,949 Statement AD; Line 19 61 Total Plant in Service Excluding SONGS 17.102.497 62 Sum Lines 54 thru 61 62 63 63 Transmission Property Insurance and Tax Allocation Factor 1 64 64 39.88% Line 52 / Line 62

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

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

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

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	A	Defenses	Line No.
NO.		Page; Line; Col.	Amounts	Reference	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
11 12	Transmission of Electricity by Others Miscellaneous Transmission Expense		(326)	Negative of AH-2; Line 46; Col. b Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(15,717)	Negative of AH-2; Line 52; 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,	23
			555	54, 63; Col. a	
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		204	Not Applicable to 2020 Base Period	27
28 29	General Advertising Expenses			Pg8.2 Negative of Rev AH-3; Line 59; Col. b Pg8.2 Negative of Rev AH-3; Line 52; Col. b	28 29
30	Franchise Requirements Hazardous substances - Hazardous Substance Cleanup Cost Account		(130,507)		30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(12) (41)	Pg8.2 Negative of Rev AH-3; Line 64; Col. a Pg8.2 Negative of Rev AH-3; Line 55; Col. a	31
31	Engation expenses - Engation Cost Memorandum Account (ECMA)		(41)	Pg8.2 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 35,	31
32	Other A&G Exclusion Adjustments		(24,674)	38, 39, 40, 41, 42, 45, 46, 49, 50, 58, 62; Col. a and Line 35;	32
32	Other reco Exercision regulations		(21,071)	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 V	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 AI; 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:		6.650.440		43
44	Transmission Plant & Incentive Transmission Plant		\$ 6,659,410	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant		47.260	Shall be Zero Statement AD; Line 29	45 46
	Transmission Related General Plant		47,369 117,205	Statement AD; Line 29 Statement AD; Line 31	46
47	Transmission Related Common Plant Total Transmission Related Investment in Plant		\$ 6,823,984	Sum Lines 44 thru 47	48
49	Total Transmission related investment in Franc		J 0,023,704	Sum Emes 44 unu 47	49
	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
	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.

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 FERC Form 1 Line No Page; Line; Col. Amounts Reference No. Derivation of Direct Maintenance Expense: AH-1; Line 48 2 Total Direct Maintenance Cost \$ -2 3 4 Derivation of Non-Direct Transmission Operation and Maintenance Expense: Total Non-Direct Transmission O&M Expense 99,949 AH-2: Line 37: Col. a Adjustments to Per Book Transmission O&M Expense: 6 Scheduling, System Control & Dispatch Services Negative of AH-2: Line 42: Col. b. 8 Reliability, Planning & Standards Development (2.469) Negative of AH-2; Line 43; Col. b 8 Station Expenses (6.458) Negative of AH-2; Line 44; Col. b g 10 Negative of AH-2; Line 45; Col. b 10 Overhead Line Expense (9.765)11 Transmission of Electricity by Others Negative of AH-2; Line 46; Col. b 12 Miscellaneous Transmission Expense (326)Negative of AH-2: Line 52; Col. b 12 (15.717 Negative of AH-2: Line 53; Col. b 13 Maintenance of Station Equipment 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 Negative of AH-2; Line 41; Col. b 16 Other Transmission Non-Direct O&M Exclusion Adjustments 1,615 17 17 Total Non-Direct Adjusted Transmission O&M Expenses Sum Lines 5 thru 16 18 18 19 Derivation of Non-Direct Administrative and General Expense: 19 595,154 20 Total Non-Direct Administrative & General Expense Pg9.2 Rev AH-3; Line 21; Col. a 20 21 Adjustments to Per Book A&G Expense: 22 Abandoned Projects (2.361)Pg8.2 Negative of Rev AH-3; Line 60; Col. a 22 Pg8.2 Negative of Rev AH-3; Sum Lines 27, 31, 37, 44, 48, 23 CPUC energy efficiency programs 555 23 54, 63: Col. a 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 28 Pg8.2 Negative of Rev AH-3; Line 59; Col. b 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 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 Pg8.2 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 35, 32 Other A&G Exclusion Adjustments (24.674)38, 39, 40, 41, 42, 45, 46, 49, 50, 58, 62; Col. a and Line 35; 32 Col. b 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 V Pg14.4 Rev AH-3; Line 23; Col. h 35 36 Total Adjusted Non-Direct A&G Expenses Including Property Insurance 447,706 V Sum Lines 20 thru 35 36 37 Pg8.2 Negative of Rev AH-3: Line 7: Col. c 37 Less: Property Insurance (Due to different allocation factor) Line 36 + Line 37 38 38 Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance 439.396 v 39 Transmission Wages and Salaries Allocation Factor 10 29% Statement AI: Line 17 39 45,205 v Line 38 x Line 39 40 40 Transmission Related Non-Direct Administrative & General Expenses 41 Property Insurance Allocated to Transmission, General, and Common Plant 3.314 Negative of Line 37 x Line 61 41 42 42 Transmission Related Non-Direct A&G Expense Including Property Insurance Expense Line 40 + Line 41 48,519 v 43 43 44 Derivation of Transmission Plant Property Insurance Allocation Factor: 44 45 Transmission Plant & Incentive Transmission Plant 6,655,921 V Pg11 Statement AD: Line 25 45 46 Shall be Zero 46 Transmission Related Electric Miscellaneous Intangible Plant Pg11 Statement AD; Line 29 47 47 Transmission Related General Plant 47,347 V 48 Transmission Related Common Plant 117.175 V Pg11 Statement AD; Line 31 48 49 Total Transmission Related Investment in Plant 6,820,442 V Sum Lines 45 thru 48 49 51 Line 45 Above 51 Total Transmission Plant & Incentive Transmission Plant 6,655,921 v 52 Total Steam Production Plant 557,039 V Pg11 Statement AD: Line 1 52 53 Total Nuclear Production Plant Shall be Zero 53 54 Total Other Production Plant 529,382 V Pg11 Statement AD; Line 7 54 Total Distribution Plant 7,760,992 v Pg11 Statement AD; Line 9 56 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 56 57 460,214 v Pg11 Statement AD: Line 17 57 Total General Plant 58 1 138 949 V 58 Total Common Plant Poll Statement AD: Line 19 59 Total Plant in Service Excluding SONGS 17,102,497 V Sum Lines 51 thru 58 59 Transmission Property Insurance and Tax Allocation Factor 1

Line 49 / Line 59

61

39.88% 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.

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

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

		(a)	(b)	(c) = (a) - (b)	(d)	$(\mathbf{e}) = (\mathbf{c}) + (\mathbf{d})$	(f)	(g) = (e) + (f)	(h) 10	(i) = (g) + (h)	(j) 11	(k) = (i) - (j)	
e FERC	Description	Total	Excluded	Total	Add / (Deduct)	Revised	Addtl A&G	Adjusted	FERC Audit	Adj A&G with	Add / (Deduct)	Revised	D. C
. Acet	Description Administrative & General	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	Adj	A&G	Adj.	FERC Audit Adj	A&G Cost Adj	A&G	Reference
920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	v \$ 930 °	\$ 46,373		\$ 46,373		\$ 46,373	Form 1; Page 323; Line 181
921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	v 1,718 ∑ ⁷	30,579		30,579		30,579	Form 1; Page 323; Line 182
921	Office Supplies & Expenses						v 9,375 √°						Form 1; Page 323; Line 182
922 923	Less: Administrative Expenses Transferred-Credit	(18,872)	(125) 12,846	(18,747)		(18,747)	v (125) °	(18,872)	6,110 √	(12,762)		(12,762)	Form 1; Page 323; Line 183
923	Outside Services Employed Outside Services Employed	108,535	12,840	95,690		95,690	v 84] ' v 2,166] '	97,939		97,939		97,939	Form 1; Page 323; Line 184 Form 1; Page 323; Line 184
924	Property Insurance	8,310	-	8,310		8,310	v 2,100 J	8,310		8,310		8,310	Form 1; Page 323; Line 185
925	Injuries & Damages	181,130	1,105	180,025	v \$ (130) 5		√ 747 °	180,642		180,642		180,642	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits	62,304	2,590	59,715		59,715	√ 1,753 °	61,467		61,467		61,467	Form 1; Page 323; Line 187
927 928	Franchise Requirements Regulatory Commission Expenses	130,507 27,996	130,507 16,572	(0) 11,423		(0) 11,423		(0) 11,423		(0) 11,423		(0) 11,423	Form 1; Page 323; Line 188 Form 1; Page 323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(2,773)	10,372	(2,773)		(2,773)		(2,773)		(2,773)	(612) v	(2,161)	Form 1; Page 323; Line 190
930.1	General Advertising Expenses	(204)	(204)	-		-		-		-	()	-	Form 1; Page 323; Line 191
930.2	Miscellaneous General Expenses	2,511	218	2,293	√ 40 ⁶	2,333	v 596]²	2,238		2,238		2,238	Form 1; Page 323; Line 192
930.2	Miscellaneous General Expenses						v (691)						Form 1; Page 323; Line 192
931 935	Rents Maintenance of General Plant	10,939 9,293	(1,915)	10,939 11,209		10,939 11,209		10,939 11,209		10,939 11,209		10,939 11,209	Form 1; Page 323; Line 193 Form 1; Page 323; Line 196
755	Wallichance of General Flant	7,273	(1,713)	11,209								11,209	Total 1, 1 age 323, Lane 190
	Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	√ \$ (90)	\$ 422,923	√ \$ 16,552	\$ 439,476	\$ 6,110 √	\$ 445,586	\$ (612) v	\$ 446,198	Sum Lines 1 thru 17
413	n n	205		205		205		205		205		205	
413	Transmission Related A&G Expenses Charged to Citizens 1	203	-	205		205		203		203		203	
	Total Adjusted Administrative & General Expenses	\$ 595,154	\$ 171,936	\$ 423,218	√ \$ (90)	\$ 423,128	√ \$ 16,552	\$ 439,680	\$ 6,110 √	\$ 445,790	\$ (612) v	\$ 446,402	Line 19 + Line 21
Exclude	d Expenses:												
	CPUC energy efficiency programs	\$ 38											
	CEMA Costs	874											
	WMPMA Costs	57	\$ 968				-						
921	CEMA/WMPMA exclusion corrections	/00					930 9						
921	CPUC energy efficiency programs CEMA Costs	(0) 8,255											
	WMPMA Costs	1,120	9,375										
	Other Exclusion - FERC Audit Adjustment (Finding #7) 3						1,718 7						
	CEMA/WMPMA exclusion corrections						9,375 9						
922	WMPMA Costs		(125)				_						
923	CEMA/WMPMA exclusion corrections	(10)					(125) 9						
923	CPUC energy efficiency programs CEMA Costs	(18) 2,086											
	WMPMA Costs	80											
	Other Exclusion - 3P Adjustment 2	3,185											
	Other Exclusion - FERC Audit Adjustment (Finding #3) 3	6,031											
	Other Exclusion - FERC Audit Adjustment (Finding #8) 3	1,481	12,846										
	Other Exclusion - FERC Audit Adjustment (Finding #7) 3						84 7						
	CEMA/WMPMA exclusion corrections						2,166 9						
925	CPUC energy efficiency programs	278											
	WMPMA Costs Customer Information System	747 81	1,105										
	CEMA/WMPMA exclusion corrections		,				747 9						
926	CPUC energy efficiency programs	646											
	Customer Information System	191	2 500										
	WMPMA Costs CEMA/WMPMA exclusion corrections	1,753	2,590				1,753 9						
	Franchise Requirements		130,507				1,755						
928	CPUC reimbursement fees	13,016	,										
	CPUC energy efficiency programs	428											
	Litigation expenses - Litigation Cost Memorandum Account (LCMA) CPUC Intervenor Funding Expense - Transmission	41											
	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution	2,085											
1	Other Exclusion - FERC Audit Adjustment (Finding #5) 3	1,003	16,572										
	Duplicate Charges (Company Energy Use) 11												
	General Advertising Expenses	220	(204)										
930.2	Abandoned Projects Other Exclusion - FERC Audit Adjustment (Finding #7) 3	2,361					596 ⁷						
	Other Exclusion - FERC Audit Adjustment (Finding #7) Other Exclusion - FERC Audit Adjustment (Finding #7) 3	(691)					(691) 8						
1	2019 Abandoned Projects Correction ⁴	(1,452)	218				(021)						
1	CPUC energy efficiency programs	(1,927)											
935			(1,915)										
	Hazardous Substances-Hazardous Substance Cleanup Cost Account	12					8 16 553						
	Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	6 151 00				\$ 16,552						
		12	\$ 171,936	•									
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	\$ 171,936	:									
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account			y Use)" Credit	in FERC Account no	о. 929.							
	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Citizens in ,	e Charges (Con which is added b	npany Energ										
V	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Critizens in , Account 7000722, which was retailed to track Citizens SX-PQ A&G Expense	e Charges (Con which is added b	npany Energ	Total Adjusted	A&G Expenses in SA	P							
	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizen SX-PQ A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities)	e Charges (Con which is added b :. project costs fro	npany Energ ack to derive m O&M FER	Total Adjusted	A&G Expenses in SA 0, 566, 580, and 588 to	P o A&G FERC							
√ 1 2	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Hens in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 92.3, in 2020. Entries are excluded here and reflected as an "Other A	e Charges (Con which is added b :. project costs fro djustments" in C	npany Energ ack to derive m O&M FER Cycle 4 (see se	Total Adjusted C Accounts 560 eparate Cost Ad	A&G Expenses in SA 0, 566, 580, and 588 to justment workpapers)	P o A&G FERC							
V	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicat his amount represents the Non-Direct &&G expenses billed to Critzens in , Account 7000722, which was created to track Citizens SX-PQ &&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2	e Charges (Con which is added b b. project costs fro djustments" in C 2019) that results	npany Energ ack to derive m O&M FER Cycle 4 (see seed from the 2	Total Adjusted C Accounts 560 eparate Cost Ad 020 FERC Audi	A&G Expenses in SA 0, 566, 580, and 588 to justment workpapers). it are excluded from A	P o A&G FERC ppendix XII Cycl	4 .						
√ 1	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs 2016 - 2 The impacts of the adjusting entries is reflected in the per book amount and v	e Charges (Con which is added b b. project costs fro djustments" in C (2019) that results were excluded fro	npany Energ ack to derive m O&M FER Cycle 4 (see so ed from the 2 om the adjuste	Total Adjusted C Accounts 560 eparate Cost Ad 020 FERC Audi	A&G Expenses in SA 0, 566, 580, and 588 to justment workpapers). it are excluded from A	P o A&G FERC ppendix XII Cycl	÷ 4.						
V 1 2	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Hems in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct &&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-PQ A&G Expens Represents reclassification of 2018 and 2019 3P (People, Pricess, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs (2016 - The impacts of the adjusting entries is reflected in the per book amount and v and corresponding refunds will be accounted for in a separate refund analysis	e Charges (Con which is added b b. project costs fro djustments" in C 2019) that results were excluded fro the filed with FERC	npany Energ ack to derive m O&M FER Cycle 4 (see seed from the 2 om the adjuste	Total Adjusted C Accounts 560 eparate Cost Ad 020 FERC Audied 2020 total. T	A&G Expenses in SA 0, 566, 580, and 588 to justment workpapers) it are excluded from A the impact of FERC Au	P o A&G FERC . ppendix XII Cycl adit adjustments	÷ 4.						
√ 1 2	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Critzens in , Account 7000722, which was created to track Citzens SX-PQ A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs (2016 - ' The impacts of the adjusting entries is reflected in the per book amount and vand corresponding refunds will be accounted for in a separate refund analysis Represents reclassification of 2019 abandoned project costs from A&G FERC	e Charges (Con which is added b b. project costs fro djustments" in C 2019) that results were excluded fro filed with FERG C Account 930.2	npany Energ ack to derive m O&M FER Cycle 4 (see seed from the 2 om the adjuste	Total Adjusted C Accounts 560 eparate Cost Ad 020 FERC Audied 2020 total. T	A&G Expenses in SA 0, 566, 580, and 588 to justment workpapers) it are excluded from A the impact of FERC Au	P o A&G FERC . ppendix XII Cycl adit adjustments	± 4.						
√ 1 2	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-PO A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs 2016 - 3 The impacts of the adjusting entries is reflected in the per book amount and vand corresponding refunds will be accounted for in a separate refund analysis Represents reclassification of 2019 abandoned project costs from A&G FERS an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpaper	e Charges (Con which is added b b. project costs fro djustments" in C (019) that results were excluded fre filed with FERG C Account 930.2 s).	npany Energ ack to derive m O&M FER Cycle 4 (see seed from the 2 om the adjuste	Total Adjusted C Accounts 560 eparate Cost Ad 020 FERC Audied 2020 total. T	A&G Expenses in SA 0, 566, 580, and 588 to justment workpapers) it are excluded from A the impact of FERC Au	P o A&G FERC . ppendix XII Cycl adit adjustments	. 4.						
√ 1 2	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Hems in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct &&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-PQ A&G Expens Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs (2016 - The impacts of the adjusting entries is reflected in the per book amount and van do corresponding refunds will be accounted for in a separate refund analysis Represents reclassification of 2019 abandoned project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpaper Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities	e Charges (Con which is added be. project costs fro djustments" in C (2019) that results were excluded fire filed with FERC C Account 930.2 s).	mpany Energ ack to derive m O&M FER Cycle 4 (see se ed from the 2 om the adjuste C.	Total Adjusted C Accounts 560 eparate Cost Ad, 020 FERC Audi ed 2020 total. T count 426.5. Eni	A&G Expenses in SA 0, 566, 580, and 588 to justment workpapers) it are excluded from A he impact of FERC Au try is excluded here an	P o A&G FERC . ppendix XII Cycl adit adjustments ad reflected as	÷ 4.						
√ 1 2	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2 The impacts of the adjusting entries is reflected in the per book amount and van do corresponding refunds will be accounted for in a separate refund analysis Represents reclassification of 2019 bandonder project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workspaper Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities Add back of credit balance included in EERC account 930.2 related to electric	e Charges (Con which is added b b. project costs fro djustments" in C 1019) that results were excluded fre filed with FERG C Account 930.2 s). protest.	npany Energ ack to derive m O&M FER Cycle 4 (see seed from the 2 om the adjuste C. to FERC Acc	Total Adjusted C Accounts 560 cparate Cost Ad 020 FERC Audi ed 2020 total. T count 426.5. Ent ion initiatives w	A&G Expenses in SA), 566, 580, and 588 to justment workpapers), it are excluded from A he impact of FERC Au try is excluded here an	P o A&G FERC		at was missed in	ı prior year cost #	djustment filinøs			
√ 1 2 3	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Hems in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct &&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-PQ A&G Expens Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs (2016 - The impacts of the adjusting entries is reflected in the per book amount and van do corresponding refunds will be accounted for in a separate refund analysis Represents reclassification of 2019 abandoned project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpaper Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities	e Charges (Con which is added b : project costs fro djustments" in C 2019) that results were excluded fro filed with FERC 2 Account 930.2 s). protest. v whicles or clea- tions & lobbying	npany Energ ack to derive m O&M FER Cycle 4 (see sied from the 2 mm the adjusto C. to FERC Acc	Total Adjusted C Accounts 560 cparate Cost Ad, 020 FERC Audi ed 2020 total. T count 426.5. End ion initiatives w sted to prior yea	A&G Expenses in SA 0, 566, 580, and 588 to justment workpapers) it are excluded from A the impact of FERC At try is excluded here an thich is a balancing ac r A&G costs (2016 - 2	P O A&G FERC O A&G FERC O A A G FERC O A G F	he 2020 balances th				RC.		
V 1 2 3 4	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2 The impacts of the adjusting entries is reflected in the per book amount ast and corresponding refunds will be accounted for in a separate refund analysis Represents reclassification of 2019 abandoned project costs from A&G FERI an "Other Adjustements" in Cycle 4 (see separate Cost Adjustment workpaper Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities Add back of credit balance included in FERC account 930.2 related to electri Represents FERC Audit adjusting entry on Finding #7 - accounting for donat	e Charges (Con which is added b project costs fro dijustments" in C 0019 that results were excluded fire filed with FERC 2-Account 930.2 s). protest. vehicles or clea ions & lobbying; ycle 4 A&G. Th	mpany Energy ack to derive m O&M FER yelle 4 (see see d from the 2 m the adjuste to FERC Acc in transportat expenses rele e impact of F	Total Adjusted C Accounts 566 C Accounts 566 C Accounts 560 C Accounts 560 C Accounts 420 TERC Audit 20 TOTAL TOTAL COUNT 426.5. End	A&G Expenses in SA), 566, 580, and 588 to justment workpapers) it are excluded from A he impact of FERC At try is excluded here an hich is a balancing ace r A&G costs (2016 - 2 stments and correspon	P O A&G FERC pendix XII Cycl adit adjustments ad reflected as count. 2019) credited in the	he 2020 balances th	a separate FERC	Audit refund an		RC.		
V 1 2 3 4 5 6 7 8 9	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Hems in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Citizens in , , Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs (2016 - 'The impacts of the adjusting entries is reflected in the per book amount and vand corresponding refunds will be accounted for in a separate refund analysis Represents reclassification of 2019 abandoned project costs from A&G FERI m "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpaper Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities Add back of credit balance included in FERC account 930.2 related to electric Represents FERC Audit aljusting entry or Finding 97 - accounting for donat resulting from the 2020 FERC Audit that should be added back in the TOS C Reversal of A&G exclusion on FERC Audit finding 87 in the originally filed 2020 CEMA/WHAM exclusions corrections.	e Charges (Con which is added b	mpany Energy ack to derive m O&M FER yelle 4 (see see d from the 2 m the adjuste to FERC Acc in transportat expenses rele e impact of F	Total Adjusted C Accounts 566 C Accounts 566 C Accounts 560 C Accounts 560 C Accounts 420 TERC Audit 20 TOTAL TOTAL COUNT 426.5. End	A&G Expenses in SA), 566, 580, and 588 to justment workpapers) it are excluded from A he impact of FERC At try is excluded here an hich is a balancing ace r A&G costs (2016 - 2 stments and correspon	P O A&G FERC pendix XII Cycl adit adjustments ad reflected as count. 2019) credited in the	he 2020 balances th	a separate FERC	Audit refund an		RC.		
V 1 2 3 4 5 6 7 7 8	Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicat This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) Account 923, in 2020. Entries are excluded here and reflected as an "Other A Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2 The impacts of the adjusting entries is reflected in the per book amount and van corresponding refunds will be accounted for in a separate refund analysis Represents reclassification of 2019 abandoned project costs from A&G FERM an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpaper Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities and back of redit balance included in FERC account 930.2 related to electri Represents FERC Audit adjusting entry on Finding #7 - accounting for donat resulting from the 2020 FERC Audit that should be added back in the TOS C Reversal of A&G exclusion on FERC Audit finding #7 in the originally filed	e Charges (Cor which is added b 	npany Energe ack to derive m O&M FER Cycle 4 (see sted from the 2 m the adjuston to FERC Account transportate expenses relate in transportate expenses relate in transportate.	Total Adjusted C Accounts 560 cparate Cost Ad 020 FERC Audi ed 2020 total. T count 426.5. End ion initiatives w tted to prior yea ERC audit adjus amount that she	A&G Expenses in SA), 566, 580, and 588 to justment workpapers) it are excluded from A he impact of FERC At try is excluded here an hich is a balancing ace r A&G costs (2016 - 2 stments and correspon	P O A&G FERC pendix XII Cycl adit adjustments ad reflected as count. 2019) credited in the	he 2020 balances th	a separate FERC	Audit refund an		RC.		

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)

	CC 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 Adj	A&G	(g) = (e) + (f) Adjusted A&G	Reference
	Administrative & General	6 46 411	\$ 968	s 45.443		6 45 442		930 9	\$ 46,373	E 1 D 222 I: 101
920 921		\$ 46,411 28,861	\$ 968 9,375	\$ 45,443 19,486		\$ 45,443 19,486	√ S	1,718 7	\$ 46,373 30,579	Form 1; Page 323; Line 181 Form 1; Page 323; Line 182
921		28,801	9,373	15,480		19,460	v	9,375	30,379	Form 1; Page 323; Line 182
922		(18,872)	(125)	(18,747)		(18,747)	V	(125) 9	(18,872)	Form 1; Page 323; Line 183
923		108,535	12,846	95,690		95,690	٧	84 7	97,939	Form 1; Page 323; Line 184
923							٧	2,166 5		Form 1; Page 323; Line 184
924		8,310		8,310		8,310		0	8,310	Form 1; Page 323; Line 185
925	3	181,130	1,105	180,025	\$ (130) ⁵	179,895		747 9	180,642	Form 1; Page 323; Line 186
926 927		62,304 130,507	2,590 130,507	59,715 (0)		59,715 (0)	٧	1,753 9	61,467 (0)	Form 1; Page 323; Line 187 Form 1; Page 323; Line 188
1 928		27,996	16,572	11,423		11,423			11,423	Form 1; Page 323; Line 189
929		(2,773)	-	(2,773)		(2,773)			(2,773)	Form 1; Page 323; Line 190
930.		(204)	(204)	-					-	Form 1; Page 323; Line 191
930.2	*	2,511	218	2,293	40 6	2,333	٧	596 7	2,238	Form 1; Page 323; Line 192
5 930. 2	*	10,939	_	10,939		10,939	٧	(691) 8	10,939	Form 1; Page 323; Line 192 Form 1; Page 323; Line 193
7 935		9,293	(1,915)	11,209		11,209			11,209	Form 1; Page 323; Line 196
8										
9	Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	\$ (90)	\$ 422,923	٧ s	16,552	\$ 439,476	Sum Lines 1 thru 17
1 413	Transmission Related A&G Expenses Charged to Citizens	205		205		205			205	
2	Transmission related Acco Expenses charged to Citizens									
3	Total Adjusted Administrative & General Expenses	\$ 595,154	\$ 171,936	\$ 423,218	\$ (90)	\$ 423,128	√ S	16,552	\$ 439,680	Line 19 + Line 21
5										
	ded Expenses:									
7 920	CPUC energy efficiency programs	\$ 38								
8	CEMA Costs	874	e 000							
9	WMPMA Costs CEMA/WMPMA exclusion corrections	57	\$ 968					930 9		
921		(0)						- 20		
2	CEMA Costs	8,255								
3 4	WMPMA Costs	1,120	9,375					1,718 7		
5	Other Exclusion - FERC Audit Adjustment (Finding #7) ³ CEMA/WMPMA exclusion corrections							9,375		
5 922			(125)					7,575		
7	CEMA/WMPMA exclusion corrections		` ′					(125) 9		
923		(18)								
9	CEMA Costs WMPMA Costs	2,086 80								
1	Other Exclusion - 3P Adjustment ²	3,185								
2	Other Exclusion - FERC Audit Adjustment (Finding #3) 3	6,031								
3	Other Exclusion - FERC Audit Adjustment (Finding #8) 3	1,481	12,846							
4	Other Exclusion - FERC Audit Adjustment (Finding #7) 3							84 7		
5	CEMA/WMPMA exclusion corrections							2,166 9		
6 925 7	CPUC energy efficiency programs WMPMA Costs	278 747								
8	Customer Information System	81	1,105							
9	CEMA/WMPMA exclusion corrections							747 9		
926		646								
2	Customer Information System WMPMA Costs	191 1,753	2,590							
3	CEMA/WMPMA exclusion corrections							1,753 9		
4 927	*		130,507							
5 928 6	CPUC reimbursement fees CPUC energy efficiency programs	13,016 428								
7	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	428								
8	CPUC Intervenor Funding Expense - Transmission	-								
9	CPUC Intervenor Funding Expense - Distribution	2,085	16.550							
1 930.	Other Exclusion - FERC Audit Adjustment (Finding #5) ³ 1 General Advertising Expenses	1,003	16,572 (204)							
930.	2 Abandoned Projects	2,361	(* *)							
3	Other Exclusion - FERC Audit Adjustment (Finding #7)							596 7		
4	Other Exclusion - FERC Audit Adjustment (Finding #7) 3	(691)	210					(691) ⁸		
5 6 935	2019 Abandoned Projects Correction * CPUC energy efficiency programs	(1,452)	218							
7	Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)							
8										
9	Total Excluded Expenses		\$ 171,936	:			S	16,552		
1										
2 v	Items in BOLD have changed due to A&G adj. missed in prior cost adj. and	I CEMA/WMPMA	exclusion correction	ons compared to the	e original SX-PQ Appe	ndix XII Cycle 4 pe	er ER22-133 aı	nd cost adj	. incl. in Appendix XII	Cycle 5 per ER23-110.
3 1	This amount represents the Non-Direct A&G expenses billed to Citizens in , whi	ich is added back to	derive Total Adjuste	d A&G Expenses in	SAP					
4 5 2	Account 7000722, which was created to track Citizens SX-PQ A&G Expense.		, ppp o							
5 2 6	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) pro									
7 3	Account 923, in 2020. Entries are excluded here and reflected as an "Other Adjusting journal entries related to prior year O&M and A&G costs (2016 - 2019).									
8	The impacts of the adjusting entries is reflected in the per book amount and were									
9	and corresponding refunds will be accounted for in a separate refund analysis file			,	,					
	Represents reclassification of 2019 abandoned project costs from A&G FERC A		C Account 426.5. E	ntry is excluded here	e and reflected as					
4	an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpapers).									
1 4	Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities pro	otest.								
0 4 1 2 5										
1 1 2 5 3	Add back of credit balance included in FERC account 930.2 related to electric ve			-						
1 2 5 3 6 4 7	Add back of credit balance included in FERC account 930.2 related to electric ve Represents FERC Audit adjusting entry on Finding #7 - accounting for donations	s & lobbying expens	es related to prior ye	ar A&G costs (2016	5 - 2019) credited in the 2					
1 1 2 5 3	Add back of credit balance included in FERC account 930.2 related to electric ve	s & lobbying expens e 4 A&G. The impac	es related to prior ye et of FERC audit adj	ar A&G costs (2016 ustments and corres	5 - 2019) credited in the 2 ponding refunds will be a	accounted for in a se	parate FERC A	udit refund		2.

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)

			(a)	(b)	(c) = (a) - (b)	(d)	(e) = (c) + (d)	(f)	(g) = (e) + (f)	(h)	(i) = (g) + (h)		1
Line	FERC		Total	Excluded	Total	Add / (Deduct)	Revised	Addtl A&G	Adjusted	FERC Audit	Adj A&G		Line
No.	Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	Adj	A&G	Adj.	with FERC Audit Adj	Reference	No.
1	920	A&G Salaries	\$ 46,411	\$ 968	s 45,443		\$ 45,443	y \$ 1,015 °	\$ 46,458		\$ 46,458	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	v 1,718]	30,707		30,707	Form 1; Page 323; Line 182	2
3	921	Office Supplies & Expenses	.,	.,				v 9,503 s				Form 1; Page 323; Line 182	3
4	922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	v (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	v 84] ⁷	98,505		98,505	Form 1; Page 323; Line 184	5
6	923	Outside Services Employed						√ 2,732 J°				Form 1; Page 323; Line 184	6
7	924 925	Property Insurance Injuries & Damages	8,310 181,130	1,105	8,310 180,025	y \$ (130) ⁵	8,310 179,895	y 1,052 *	8,310 180,947		8,310 180,947	Form 1; Page 323; Line 185 Form 1; Page 323; Line 186	8
9	926	Employee Pensions & Benefits	62,304	2,590	59,715	V 3 (130)	59,715	v 2,585 °	62,299		62,299	Form 1; Page 323; Line 187	9
10	927	Franchise Requirements	130,507	130,507	(0)		(0)	2,303	(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 13	929 930.1	Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	(2,773) (204)	(204)	(2,773)		(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 190 Form 1; Page 323; Line 191	12 13
14	930.1	Miscellaneous General Expenses	2,511	218	2,293	y 40 6	2,333	y 596]²	2,238		2,238	Form 1; Page 323; Line 192	14
15	930.2	Miscellaneous General Expenses	2,511	2.0	2,2,3	V 10	2,333	v (691)]*	2,230		2,230	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 19		Total Administrative & General Expenses	s 594,949	\$ 171,936	s 423,014	√ \$ (90)	\$ 422,923	√ \$ 18,468	s 441,392	√ S 6,110	s 447,502	Sum Lines 1 thru 17	18 19
20			. 574747		. 120,011	, (,,,)	. 422,723	2 20,700	771,072	- 0,110			20
21	413	Transmission Related A&G Expenses Charged to Citizens 1	205	-	205		205		205		205		21
22 23		Total Adjusted Administration & Con 1	s 595,154	s 171,936	s 423,218	√ \$ (90)	s 423,128	√ \$ 18,468	s 441,596	√ \$ 6,110	s 447,706	Line 19 + Line 21	22 23
23		Total Adjusted Administrative & General Expenses	o 090,104	. 1/1,936	3 423,218	v 5 (90)	9 423,128	v 3 18,408	9 441,396	v 3 0,110	9 447,706	Line 19 + Line 21	24
25													25
26 27		Expenses:	S 38										26 27
27 28	920	CPUC energy efficiency programs CEMA Costs	\$ 38 874										28
29		WMPMA Costs	57	\$ 968									29
30		CEMA/WMPMA exclusion corrections						1,015 9					30
31 32	921	CPUC energy efficiency programs CEMA Costs	(0) 8,255										31 32
33		WMPMA Costs	1,120	9,375									33
34		CEMA/WMPMA exclusion corrections						9,503 9					34
35	922	WMPMA Costs		(125)				(125) 9					35 36
36 37	923	CEMA/WMPMA exclusion corrections CPUC energy efficiency programs	(18)					(125) 9					37
38	,23	CEMA Costs	2,086										38
39		WMPMA Costs	80										39
40 41		Other Exclusion - 3P Adjustment ²	3,185 6,031										40 41
41		Other Exclusion - FERC Audit Adjustment (Finding #3) 3	1,481	12,846									41
43		Other Exclusion - FERC Audit Adjustment (Finding #8) 3 CEMA/WMPMA exclusion corrections	1,461	12,640				2,732 9					43
44	925	CPUC energy efficiency programs	278					2,702					44
45		WMPMA Costs	747										45
46 47		Customer Information System	81	1,105				1,052 9					46 47
48	926	CEMA/WMPMA exclusion corrections CPUC energy efficiency programs	646					1,032					48
49		Customer Information System	191										49
50		WMPMA Costs	1,753	2,590				* **** 9					50
51 52	927	CEMA/WMPMA exclusion corrections Franchise Requirements		130,507				2,585 9					51 52
53		CPUC reimbursement fees	13,016	130,307									52 53 54
54		CPUC energy efficiency programs	428										54
55 56		Litigation expenses - Litigation Cost Memorandum Account (LCMA) CPUC Intervenor Funding Expense - Transmission	41										55 56
57		CPUC Intervenor Funding Expense - Distribution	2,085										56 57
58	020 :	Other Exclusion - FERC Audit Adjustment (Finding #5) 3	1,003	16,572									58
59 60		General Advertising Expenses Abandoned Projects	2.361	(204)									59 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 65		Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)									64 65
66		Total Excluded Expenses		\$ 171,936									66
67													67
68 69	٧	Items in bold have changed due to various FERC Audit adj. compared to A	ppendix XII Cycle	4 filing per ER27-1	33, cost adi. incl	in Appendix XII Cycle	5 per ER23-110 an	d Appendix XII C	vele 6 July Postino's ee	st adjustments.			68 69
70		This amount represents the Non-Direct A&G expenses billed to Citizens in , whi						-pp-mar reil C	, ,	,			70
71		Account 7000722, which was created to track Citizens SX-PQ A&G Expense.		-,	1								71
72	2	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) pro-											72
73	1	Account 923, in 2020. Entries are excluded here and reflected as an "Other Adju											73
74 75	-	Adjusting journal entries related to prior year O&M and A&G costs (2016 - 201 The impacts of the adjusting entries is reflected in the per book amount and were					ŧ.						74 75
76		The impacts of the adjusting entries is reflected in the per book amount and were and corresponding refunds will be accounted for in a separate refund analysis fil		aujusteu 2020 total.	rac impact of f El	Audit aujustments							76
77	4	Represents reclassification of 2019 abandoned project costs from A&G FERC A		RC Account 426.5. I	entry is excluded h	ere and reflected as							77
78		an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpapers).			,								78
79	5	Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Cities pro											79
80	6	Add back of credit balance included in FERC account 930.2 related to electric ve											80
81	7	Represents FERC Audit adjusting entry on Finding #7 - accounting for donation											81
82 83	8	resulting from the 2020 FERC Audit that should be added back in the TO5 Cycl Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed TO								vitn FERC.			82 83
84	9	2020 CEMA/WMPMA exclusion corrections.	J Cycic 4 ming. In	c total amount that s	nousu nave ocen er	action iii 2020 A&G 101	inc 2010 to 2019 Is	smown in roomote					84
85		FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead costs	to CWIP.										85
86													86

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.	Work Cas	_		-Months ge 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	The state of the s					20.560/	G	2
3	Transmission Plant Allocation Factor					39.56%	Statement AD; Line 35	3
4 5	Transmission Related Materials and Supplies				\$	50,943	Line 1 x Line 3	4 5
6	Transmission related Materials and Supplies				Ψ	30,743	Ellie I X Ellie 3	6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	93,697	AL-2; Line 18	7
8	D. I Topuy memo	, , , , , ,			-	,	, ,	8
9	Transmission Related Prepayments				\$	37,071	Line 3 x Line 7	9
10								10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		\$	33,651			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			48,582	V		Pg8 Rev Stmt AH; Line 45	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 25	14
15	Total		\$	82,233	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		\$	10,279	V		Line 15 x Line 17	19

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Working Capital

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

Working FERC Form 1 Line 13-Months Line Reference No. Page; Line; Col. Cash Average Balance AL-1; Line 18 450.1; Sch. Pg. 227; 12; c 128,758 1 1 A. Plant Materials and Operating Supplies 1 2 3 Transmission Plant Allocation Factor 39.56% √ Pg11 Rev Statement AD; Line 35 Transmission Related Materials and Supplies 50,943 √ Line 1 x Line 3 450.1; Sch. Pg. 110; 57; c 93,697 AL-2; Line 18 B. Prepayments 1 8 37,071 √ 9 Transmission Related Prepayments Line 3 x Line 7 10 10 11 C. Derivation of Transmission Related Cash Working Capital - Retail: 11 33,651 12 Transmission O&M Expense Statement AH; Line 17 12 Transmission Related A&G Expense - Excl. Intervenor Funding Expense 48,519 v Pg14 Rev Stmt AH; Line 42 14 CPUC Intervenor Funding Expense - Transmission Negative of Statement AH; Line 25 14 82,170 v 15 Total Sum Lines 12 thru 14 15 16 16 17 One Eighth O&M Rule 12.50% FERC Method = 1/8 of O&M Expense 18 18 Transmission Related Cash Working Capital - Retail Customers 10,271 √ Line 15 x Line 17 19 19

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.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

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

¹ Amount is based upon December 31 balances.

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

Line No.		Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	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 = $\underline{(((A) + (C / D)) * FT) - (B / D)}$	1.6238%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.95%	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 = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7525%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3763%	Line 12 + Line 24	27
28				28
29	D. Total Weighted Cost of Capital:	7.6903%	AV1; Line 40	29
30		 ·		30
31	E. Cost of Capital Rate (COCR):	 10.0666%	Line 27 + Line 29	31

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

Citizens portion of Equity AFUDC totaling \$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				Line
No.		Amounts	Reference	No.
1 Incentive Cost of Capital Rate (ICOCR) Calculation:				1
				2
3 a. Federal Income Tax Component:				3
4				4
5 Where:				5
6 A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7 B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8 C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9 D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10 FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11	-			11
12 Federal Income Tax = $(((A + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13 (1 - FT)				13
14				14
15 B. State Income Tax Component:				15
16				16
17 Where:				17
18 A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19 B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20 C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21 FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22 ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23				23
24 State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$		0.0000%	State Income Tax Expense	24
25 (1 - ST)				25
26				26
27 <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 E. Incentive Cost of Capital Rate (ICOCR):		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, 2020 (\$1,000)

Line No.			<u>_1</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	26)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 6,053,573 - - (13,173) \$ 6,040,400	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42	9.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450 -		9 10 11 12 13 14
15 16 17	i = LTD interest Cost of Long-Term Debt:				\$ 239,335 3.96%	Sum Lines 10 thru 14 Line 15 / Line 7	15 16 17
18 19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,729,414 - - 10,034	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock				\$ 7,739,448	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity: ²	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,040,400 - 7,739,448 \$ 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 10.60%	1.74% 0.00% 5.95% 7.69%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				5.95%	Line 38 + Line 39; Col. d	42
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53
54 55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	54 55

Amount is based upon December 31 balances.

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, 2020

(\$1,000)

Line No.			Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		5.95%	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 V	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			<u>.</u>		11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		1.6238% √	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component	Φ.	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 ST = State Income Tax Rate for Rate Effective Period		1.6238% v	Line 12 Above State Income Tax Rate	21 22
22 23	S1 = State income 1ax Rate for Rate Effective Period		8.84%	State income Tax Rate	23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$		0.7525%	State Income Tax Expense	24
25	State medice rax = $\frac{((A) + (B + C) + recetal medice rax)}{(1 - ST)}$		0.732370	State meome Tax Expense	25
26	(1-31)				26
27	C. Total Federal & State Income Tax Rate:		2.3763% v	Line 12 + Line 24	27
28	OT TOWN I WOULD IN THE INTERPRETATION OF THE		21070070	Eme 12 · Eme 2 ·	28
29	D. Total Weighted Cost of Capital:		7.6903%	AV1; Line 40	29
30				, ====	30
31	E. Cost of Capital Rate (COCR):		10.0666%	Line 27 + Line 29	31

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.

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, 2020 (\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line Line No. Reference No. Amounts A. Derivation of Transmission Rate Base: 1 Net Transmission Plant: 1 Transmission Plant 5,269,034 Page 2; Line 16 2 3 3 Transmission Related Electric Miscellaneous Intangible Plant 3,382 Page 2; Line 17 27,998 Page 2; Line 18 Transmission Related General Plant 5 5 Transmission Related Common Plant 58,914 Page 2; Line 19 Total Net Transmission Plant Sum Lines 2 thru 5 6 6 5,359,329 8 Rate Base Additions: 8 Transmission Plant Held for Future Use 9 9 Statement AG: Line 1 10 Transmission Plant Abandoned Project Cost Statement Misc.; Line 3 10 Line 9 + Line 10 11 Total Rate Base Additions 11 12 12 13 Rate Base Reductions: 13 Pg13 Rev Statement AF; Line 7 14 Transmission Related Accum. Def. Inc. Taxes (936,333)14 15 15 Transmission Plant Abandoned Accum, Def. Inc. Taxes Statement AF: Line 11 Total Rate Base Reductions (936,333) Line 14 + Line 15 16 16 17 17 18 Working Capital: 18 Transmission Related Materials and Supplies Pg9 Rev Statement AL; Line 5 19 50,943 19 37,071 Pg9 Rev Statement AL; Line 9 20 Transmission Related Prepayments 20 Pg9 Rev Stmt AL; Line 19 21 21 Transmission Related Cash Working Capital 10,279 Total Working Capital Sum Lines 19 thru 21 22 98,293 √ 22 23 23 Statement Misc.; Line 5 24 Other Regulatory Assets/Liabilities 24 25 25 26 Total Transmission Rate Base 4,521,288 √ Sum Lines 6, 11, 16, 22, 24 26 27 27 B. Incentive ROE Project Transmission Rate Base: 28 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 C. Incentive Transmission Plant Abandoned Project Rate Base: 33 Shall be Zero 34 34 Incentive Transmission Plant Abandoned Project Cost 35 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes Shall be Zero 35 Line 34 + Line 35 36 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 36 37 37 Shall be Zero 38 D. Incentive Transmission Construction Work In Progress 38

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2020

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			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	\$ 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	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	\$ 1,480,054	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			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	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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, 2020 (\$1,000)

Line Line No. Reference No. Amounts A. Derivation of Transmission Rate Base: Net Transmission Plant: 1 Transmission Plant 5,269,034 V Page 2; Line 16 2 3 Transmission Related Electric Miscellaneous Intangible Plant 3,382 V Page 2; Line 17 3 Transmission Related General Plant 27,998 √ Page 2; Line 18 5 5 Transmission Related Common Plant **58,914** √ Page 2; Line 19 6 Total Net Transmission Plant 5,359,329 V Sum Lines 2 thru 5 6 7 8 Rate Base Additions: 8 9 9 Transmission Plant Held for Future Use Statement AG: Line 1 10 Transmission Plant Abandoned Project Cost Statement Misc.; Line 3 10 Line 9 + Line 10 11 Total Rate Base Additions 11 12 12 13 Rate Base Reductions: 13 14 Transmission Related Accum. Def. Inc. Taxes (936,333) V Pg13 Rev Statement AF; Line 7 14 15 Transmission Plant Abandoned Accum, Def. Inc. Taxes Statement AF: Line 11 15 Total Rate Base Reductions Line 14 + Line 15 16 (936,333) V 16 17 17 18 Working Capital: 18 Transmission Related Materials and Supplies 50,943 V Pg17 Rev Statement AL; Line 5 19 19 Pg17 Rev Statement AL; Line 9 20 Transmission Related Prepayments **37,071** √ 20 Pg17 Rev Stmt AL; Line 19 21 Transmission Related Cash Working Capital 10,271 √ 21 Sum Lines 19 thru 21 22 **Total Working Capital** 98,285 √ 22 23 23 24 Other Regulatory Assets/Liabilities Statement Misc.; Line 5 24 25 25 26 Total Transmission Rate Base 4,521,280 √ Sum Lines 6, 11, 16, 22, 24 26 27 27 B. Incentive ROE Project Transmission Rate Base: 28 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 C. Incentive Transmission Plant Abandoned Project Rate Base: 33 34 Incentive Transmission Plant Abandoned Project Cost Shall be Zero 34 35 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes Shall be Zero 35 Line 34 + Line 35 36 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 36 37 37 38 Shall be Zero 38 D. Incentive Transmission Construction Work In Progress

[√] 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.

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, 2020

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$ 6,655,921	٧	Pg11 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,940	٧	Pg11 Rev Statement AD; Line 27	3
4	Transmission Related General Plant	47,347	٧	Pg11 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant	117,175	٧	Pg11 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,839,383	V	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$ 1,386,887	٧	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	٧	Pg12 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	58,261	٧	Pg12 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,480,054	V	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$ 5,269,034	٧	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,382	٧	Line 3 Minus Line 10	17
18	Transmission Related General Plant	27,998	٧	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	58,914	٧	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,359,329	V	Sum Lines 16 thru 19	20
21					21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$ -		Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	_		Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -		Line 23 Minus Line 24	25

[√] Items in bold have changed due to various FERC Audit adj. compared to Appendix 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								Line
No.	_							No.
1	61.17	<u>Col. 1</u>	Col. 2	<u>Col. 3</u>	Col. 4	Col. 5	Col. 6	1
2 3	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. $4 +$ Col. 5	2
4					Cumulative		Cumulative	4
5			Monthly		Overcollection (-) or		Overcollection (-) or	5
6			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6
7			Undercollection (+)	Interest	in Revenue		in Revenue	7
8	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	8
9 10	January February	2020 2020	\$ 0.14 0.14	0.42% 0.39%	\$ 0.14 0.28	\$ 0.00 0.00	\$ 0.14 0.28	10
11	March	2020	0.14	0.42%	0.42	0.00	0.42	11
12	April	2020	0.14	0.39%	0.55	0.00	0.56	12
13	May	2020	0.14	0.40%	0.69	0.00	0.70	13
14	June	2020	0.14	0.39%	0.83	0.00	0.84	14
15	July	2020 2020	0.14 0.14	0.29%	0.98 1.12	0.00 0.00	0.98	15
16 17	August September	2020	0.14	0.29% 0.28%	1.12	0.00	1.12 1.26	16 17
18	October	2020	0.14	0.28%	1.40	0.00	1.40	18
19	November	2020	0.14	0.27%	1.54	0.00	1.54	19
20	December	2020	0.14	0.28%	1.68	0.00	1.69	20
21	January	2021		0.28%	1.69	0.00	1.69	21
22 23	February March	2021 2021		0.25% 0.28%	1.69 1.70	0.00 0.00	1.70 1.70	22 23
24	April	2021		0.27%	1.70	0.00	1.71	24
25	May	2021		0.28%	1.71	0.00	1.71	25
26	June	2021		0.27%	1.71	0.00	1.71	26
27	July	2021		0.28%	1.71	0.00	1.72	27
28 29	August September	2021 2021		0.28% 0.27%	1.72 1.72	0.00 0.00	1.72 1.73	28 29
30	October	2021		0.28%	1.73	0.00	1.73	30
31	November	2021		0.27%	1.73	0.00	1.74	31
32	December	2021		0.28%	1.74	0.00	1.74	32
33	January	2022		0.28%	1.74	0.00	1.75	33
34 35	February	2022		0.25%	1.75	0.00 0.00	1.75 1.76	34 35
36	March April	2022 2022		0.28% 0.27%	1.75 1.76	0.00	1.76	36
37	May	2022		0.28%	1.76	0.00	1.77	37
38	June	2022		0.27%	1.77	0.00	1.77	38
39	July	2022		0.31%	1.77	0.01	1.78	39
40	August	2022		0.31%	1.78	0.01	1.78	40
41 42	September October	2022 2022		0.30% 0.42%	1.78 1.79	0.01 0.01	1.79 1.80	41 42
43	November	2022		0.40%	1.80	0.01	1.80	43
44	December	2022		0.42%	1.80	0.01	1.81	44
45	January	2023		0.54%	1.81	0.01	1.82	45
46	February	2023		0.48%	1.82	0.01	1.83	46
47 48	March April	2023 2023		0.54% 0.62%	1.83 1.84	0.01 0.01	1.84 1.85	47 48
49	May	2023		0.64%	1.85	0.01	1.86	49
50	June	2023		0.62%	1.86	0.01	1.87	50
51	July	2023		0.68%	1.87	0.01	1.89	51
52 53	August September	2023 2023		0.68%	1.89	0.01	1.90	52 53
53 54		2023		0.66% 0.71%	1.90 1.91	0.01 0.01	1.91 1.93	53 54
55	November	2023		0.69%	1.93	0.01	1.94	55
56	December	2023		0.71%	1.94	0.01	1.95	56
57	January	2024		0.72%	1.95	0.01	1.97	57
58	February	2024		0.68%	1.97	0.01	1.98	58
59 60	March April	2024 2024		0.72% 0.70%	1.98 1.99	0.01 0.01	1.99 2.01	59 60
61	May	2024		0.72%	2.01	0.01	2.02	61
	June	2024		0.70%	2.02	0.01	2.04	62
63	July	2024		0.72%	2.04	0.01	2.05	63
64	August	2024		0.72%	2.05	0.01	2.07	64
65 66	September October	2024 2024		0.70% 0.72%	2.07 2.08	0.01 0.01	2.08	65 66
67	November	2024		0.72%	2.08	0.01	2.10 2.11	66 67
68	December	2024		0.72%	2.11	0.02	2.13	68
69			\$ 1.66			\$ 0.47		69

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

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

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

Line					Line
No.	<u>Description</u>		<u>Amounts</u>	<u>Reference</u>	No.
	Off CAAR A A LAA RAW CAAR A A CLAR				
1	Other Cost Adjustments due to Appendix XII Cycle 5 Cost Adjustments Calculation	<u>n:</u>			1
2					2
_	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before				_
3	Interest	\$	4.29	Page 2; Line 17; Col. C	3
4	merest	Ψ	1.2)	rage 2, Ellie 17, Col. C	4
4					4
5	Interest Expense		1.03	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		12		9
10			_		10
11	Total Monthly Costs Adjustment	\$	0.443	Line 7 / Line 9	11

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)

			A		В	C =	- A - B		
Line No.	Description of Annual Costs	Appe C	vised - endix XII ycle 5 nounts	A _l Cycl an	As Filed - opendix XII le 5 ER23-110 d ER24-175 Amounts		ference (Decr)	Reference	Line No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 1	1 2
3	Section 2 - Non-Direct Expense Cost Component		939	V	937		2	Page 3 and Page 4, Line 3	3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses		(58)		(58)		-	Page 3 and Page 4, Line 5	5 6
7	Total Citizens' Annual Prior Year Cost of Service	\$	882	v \$	879	\$	2	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		35	V	33		2	Page 3 and Page 4, Line 9	9
11 12	Section 5 - Interest True-Up Adjustment Cost Component		(7)		(7)		-	Page 3 and Page 4, Line 11	11 12
	Subtotal Annual Costs	\$	909	v \$	905	\$	4	Sum Lines 7, 9, 11	13 14
	Other Adjustments		(0)		(0)		<u>-</u>	Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	909	v <u>\$</u>	905	\$	4	Line 13 + Line 15	17 18

Line No.	Description of Monthly Costs	Арр	evised - pendix XII Cycle 5 .mounts	A _I Cycl an	As Filed - opendix XII le 5 ER23-110 d ER24-175 Amounts		fference r (Decr)	Reference]
19				Ф		e.		D 2 1D 41: 20	
20 5	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 20	
	Section 2 - Non-Direct Expense Cost Component		78.259 v	,	78.123		0.136	Page 3 and Page 4, Line 22	
23									
	Section 3 - Cost Component Containing Other Specific Expenses		(4.794)		(4.794)			Page 3 and Page 4, Line 24	
25						_			
26	Total Citizens' Monthly Prior Year Cost of Service	\$	73.465 v	1 \$	73.329	\$	0.136	Sum Lines 20, 22, 24	
27 28	Section 4 - True-Up Adjustment Cost Component		2.892	,	2.754		0.138	Page 3 and Page 4, Line 28	
29	Section 4 - True-Op Adjustment Cost Component		2.892	,	2.734		0.136	rage 3 and rage 4, Line 28	
	Section 5 - Interest True-Up Adjustment Cost Component		(0.576)		(0.576)		_	Page 3 and Page 4, Line 30	
31			, ,		,			2 2 7	
32	Other Adjustments		(0.009)		(0.009)			Page 3 and Page 4, Line 32	
33									
	Total Monthly Costs	\$	75.772 v	/ \$	75.414	\$	0.357	Sum Lines 26, 28, 30, 32	
35									
	Number of Months in Base Period		12		12			Page 3 and Page 4, Line 36	
37	T + 14 1G +		000		005	Φ.		B 2 1B 44: 20	
38	Total Annual Costs	<u>s</u>	909 1	\$	905	\$	4	Page 3 and Page 4, Line 38	
39									

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

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

Summary of Cost Components

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

(\$1,000)

Line					Line
No.	Description of Annual Costs	Amounts		Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$ -		Section 1; Page 1; Line 17	1 2
	Section 2 - Non-Direct Expense Cost Component	939	٧	Pg5 Rev Section 2; Page 1; Line 25	3 4
	Section 3 - Cost Component Containing Other Specific Expenses	(58)		Section 3; Page 1; Line 31	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$ 882	٧	Sum Lines 1, 3, 5	7 8
	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	35	٧	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component	(7)		Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$ 909	٧	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments	(0)		Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$ 909	٧	Line 13 + Line 15	17 18

Line			Li	ine
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21			2	21
22	Section 2 - Non-Direct Expense Cost Component	78.259		22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(4.794)		24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 73.465	5 V Sum Lines 20, 22, 24	26
27				27
	Section 4 - True-Up Adjustment Cost Component	2.892		28
29				29
	Section 5 - Interest True-Up Adjustment Cost Component	(0.576)	(5) Line 11 / 12 Months 3	30
31				31
32	Other Adjustments	(0.009)		32
33				33
34	Total Monthly Costs	\$ 75.772	2 V Sum Lines 26, 28, 30, 32	34
35			3	35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 909	2 V Line 34 x Line 36	38
39			3	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				Line				
No.	Description of Annual Costs	Amounts	Reference					
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	V 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	V Line 13 + Line 15	17				
18				18				

Line						Line
No.	Description of Monthly Costs		Amounts		Reference	No.
19						19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	-		Line 1 / 12 Months	20
21						21
22	Section 2 - Non-Direct Expense Cost Component		78.123	٧	Line 3 / 12 Months	22
23						23
24	Section 3 - Cost Component Containing Other Specific Expenses		(4.794)		Line 5 / 12 Months	24
25						25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	73.329	٧	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component		2.754	٧	Line 9 / 12 Months	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component		(0.576)		Line 11 / 12 Months	30
31						31
32	Other Adjustments		(0.009)		Line 15 / 12 Months	32
33			, , ,			33
34	Total Monthly Costs	\$	75.414	٧	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period		12			36
37						37
38	Total Annual Costs	s	905	v	Line 34 x Line 36	38
39	- VIII 1 20000	-	703	ľ	Eme 5 . A Eme 50	39

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.

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

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.66%	Page 2; Line 6	2
3	This is a second of the second		0.0070	1 age 2, 2.me 0	3
4	Transmission Related A&G Expense		0.99%	Page 2; Line 11	4
5	1			5 /	5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11					11
12	Transmission Related General & Common Plant Revenue		0.48%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.44%	Sum Lines 2 thru 12	14
15		1.02750/	0.040/	** ** ** ** ** ** ** ** ** ** ** ** **	15
16	Transmission Related Municipal Franchise Fees Expense	1.0275%	0.04%	Line 14 x Franchise Fee Rate	16 17
17 18	Total Annual Counting Change Bate		2 400/ -4	Line 14 + Line 16	17
	Total Annual Carrying Charge Rate		3.48% V	Line 14 + Line 16	19
19 20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment		\$ 27,000	Lease Agreement	21
22	Citizens Lease I ayment		Φ 27,000	Lease Agreement	22
23	Total Annual Carrying Charge Rate		3.48% √	Line 18 Above	23
24			0	2	24
25	Total Non-Direct Expense		\$ 939 √	Line 21 x Line 23	25

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

1.10	Line No.			Amounts	Reference	Line No.
A TRIMINSTON RELIGIO CAN EXPENSE TRIMINSTON CREATER OF TRIMINSTON CREATE		Net Transmission Plant	\$	5,688,496	Pg18 Rev AV-4; Line 6	
Transmission O&ME Expense Carrying Charge Percentage		A. Transmission Related O&M Expense				
Transmission OAM Expense Carrying Charge Percentage 0.66% Line 4 / Line 5 7 7 7 7 7 7 7 7 7	4	Transmission O&M Expense	\$	37,637	Statement AH; Line 17	4
				<u>.</u>		
Note		Transmission O&M Expense Carrying Charge Percentage		0.66%	Line 4 / Line 1	
10	8					8
1 mismission Related AsG Carrying Charge Percentage 10,0000		Total Transmission Related A&G Expense Including Property Ins.	\$	56,501 √	Pg8 Rev Statement AH; Line 42	
1		The state of the s		0.000/	** 0/**	
1		Transmission Related A&G Carrying Charge Percentage		0.99%	Line 9 / Line 1	
Image		C. Transmissian Palatad Property Tay Expanse				
1			S	62.416	Rev Statement AK: Line 17	
16 Tansmission Related Property Tax Carrying Charge Percentage 1.10% Line 14 / Line 1 1.71 17 Tansmission Related Payroll Tax Expense 1.83 Statement AK; Line 28 1.92 18 Tansmission Related Payroll Tax Expense 2.00		The bound of the body and an	Ψ	02,	Tev statement Tit, Zine 1,	15
Namesision Related Payroll Tax Expens	16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16
18 18 18 18 18 18 18 18	17					17
20 Transmission Related Payroll Tax Carrying Charge Percentage 0.03% Line 19 / Line 1 21 22 F. Transmission Related Working Capital Revenue 22 23 Citizen Financed Transmission Projects 23 24 Citizen Financed Transmission Projects 24 25 Transmission Related Mess Allocated to Transmission \$ 47,443 Statement AL; Line 5 25 26 Transmission Related Working Cash 40,929 Statement AL; Line 9 26 27 Transmission Related Working Cash 11,767 Y Pg9 Rev Statement AL; Line 9 26 28 Total Transmission Related Working Capital 100,0191% Pg11 Rev Statement AL; Line 19 28 29 Total Transmission Related Working Capital Revenue 100,0191% Pg11 Rev Statement AL; Line 31 30 31 Transmission Related Working Capital Revenue 100,0191% Pg11 Rev Statement AL; Line 31 30 32 Transmission Related General & Common Plant Revenue \$ 10,0191% Line 32 / Line 31 30 33 Transmission Related General & Common Plant \$ 33,232 Pg18 Rev AV-4; Line 5 3	18					18
1 Transmission Related Payroll Tax Carrying Charge Percentage 0.03% Line 19 / Line 1 21 2 Transmission Related Working Capital Revenue 22 2 Transmission Related Working Capital Revenue 23 2 Transmission Related Prepayments Allocated to Transmission \$ 47,443 Statement AL; Line 5 25 2 Transmission Related Working Cash 40,929 Statement AL; Line 9 26 2 Transmission Related Working Cash 111,670 99 Rev Statement AL; Line 9 26 2 Transmission Related Working Cash 100,139 99 Rev Statement AL; Line 9 26 2 Transmission Related Working Cash 100,139 99 Rev Statement AL; Line 9 26 2 Transmission Related Working Cash 100,191% Pg1 Rev Statement AL; Line 9 26 3 Transmission Related Working Cash 100,191% Pg1 Rev Statement AL; Line 9 28 3 Transmission Related Working Cash 100,191% Pg1 Rev Statement AL; Line 9 28 3 Transmission Related Working Cash 100,191% Line 28 x Line 30 33 3 Transmission Related Working Cash 100,191% Line 28 x Line 30 34 4 Transmission Related		Transmission Related Payroll Tax Expense	\$	1,843	Statement AK; Line 28	19
22 1.						
23		Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	
		F. T				
25 Transmission Related M&S Allocated to Transmission \$ 47,443 Statement Al; Line 5 25 26 Transmission Related Working Cash 40,929 Statement Al; Line 9 26 27 Transmission Related Working Cash 11,767 V Pg9 Rev Statement Al; Line 9 27 28 Total Transmission Related Working Cash \$ 100,139 V Sum Lines 25 thru 27 28 29 Cost of Capital Rate 10,01916 Pg1 Rev Statement AV2; Line 31 30 31 Transmission Working Capital Revenue 3 10,033 Line 28 x Line 30 32 32 Transmission Related Working Capital Revenue Carrying Charge Percentage 0.18% Line 32 / Line 3 34 33 Transmission Related General Revenue 3 0.18% Line 32 / Line 3 34 34 Transmission Related General Plant 3 0.18% Line 32 / Line 3 34 35 Vel Transmission Related General Plant 3 0.2320 Pg18 Rev AV-4; Line 5 39 36 Vel Transmission Related General and Common Plant 3 113,379 Line 37 + Line 39 4 40						
26 framsission Related Prepayments Allocated to Transmission 40,929 transmission Related Working Cash Statement AI; Line 9 26 27 Transmission Related Working Cash \$ 10,013 v Pgn Rv Statement AI; Line 19 27 28 Total Transmission Related Working Capital \$ 100,139 v Smultines 25 thru 27 29 29 Oso of Capital Rate \$ 100,019 lw Pg11 Rev Statement AV2; Line 3 30 30 Transmission Working Capital Revenue \$ 100,019 lw Line 28 x Line 30 32 31 Transmission Related Working Capital Revenue \$ 10,033 v Line 32 / Line 1 33 32 Transmission Related General & Common Plant Revenue \$ 0,18% Line 32 / Line 1 35 34 Transmission Related General Plant \$ 32,320 Pg18 Rev AV-4; Line 4 36 35 Net Transmission Related General Plant \$ 32,320 Pg18 Rev AV-4; Line 5 38 36 Net Transmission Related General and Common Plant \$ 113,379 Line 37 + Line 39 41 42 Transmission Related General and Common Return and Associated Income Taxe \$ 11,360 Statement AJ; Line 1			\$	47 443	Statement AI: Line 5	
27 framsission Related Working Cash 11,767 V Pg9 Rev Statement AL; Line 19 27 28 Total Transmission Related Working Capital 20 20 30 Cost of Capital Rate 10,0191% Pg11 Rev Statement AV2; Line 31 30 31 Transmission Working Capital Revenue 5 10,033 V Line 28 x Line 30 32 33 Transmission Related Working Capital Revenue Carrying Charge Percentage 5 10,033 V Line 32 / Line 1 33 34 Transmission Related General Revenue Carrying Charge Percentage 5 10,18% Line 32 / Line 1 34 35 Ferrasmission Related General Revenue Carrying Charge Percentage 5 10,18% Line 32 / Line 1 34 36 Ferrasmission Related General Revenue 5 3,2320 Pg18 Rev AV-4; Line 4 36 37 Net Transmission Related General Branch \$ 81,059 Pg18 Rev AV-4; Line 5 39 38 Transmission Related General and Common Plant \$ 113,379 Line 37 + Line 39 41 40 Transmiss			Ψ			
28 Total Transmission Related Working Capital \$ 100,139 v Sum Lines 25 thru 27 28 29 Cost of Capital Rate 10.0191% Pg11 Rev Statement AV2; Line 31 30 31 Transmission Working Capital Revenue \$ 10,033 v Line 28 x Line 30 32 32 Transmission Related Working Capital Revenue Carrying Charge Percentage 0.18% Line 32 / Line 1 34 35 Transmission Related General & Common Plant Revenue 35 35 35 35 35 35 35 35 35 36						27
30 Cost of Capital Rate 10.0191% Pgl 1 Rev Statement AV2; Line 31 30 31 31 32 33 33 34 35 35 35 35 35		g .	\$			28
31 32 33 34 35 36 37 37 38 39 39 39 39 39 39 39	29					29
32 Transmission Working Capital Revenue \$ 10,033 v Line 28 x Line 30 32 33 Transmission Related Working Capital Revenue Carrying Charge Percentage 0.18% Line 32 / Line 1 34 34 Transmission Related General & Common Plant Revenue 35 15	30	Cost of Capital Rate		10.0191%	Pg11 Rev Statement AV2; Line 31	30
33						31
34 Transmission Related Working Capital Revenue Carrying Charge Percentage 0.18% Line 32 / Line 1 34 35 35 35 35 35 36 F.Transmission Related General & Common Plant Revenue 36 36 36 Pg18 Rev AV-4; Line 4 37 36 37 39		Transmission Working Capital Revenue	\$	10,033 √	Line 28 x Line 30	
35 36 37 38 37 38 37 38 38 38		The state of the s		0.100/	1: 22 / 1: 1	
36 F. Transmission Related General & Common Plant Revenue 36 37 Net Transmission Related General Plant \$ 32,320 Pg18 Rev AV-4; Line 4 37 38 Net Transmission Related Common Plant 81,059 Pg18 Rev AV-4; Line 5 39 40 Total Net Transmission Related General and Common Plant \$ 113,379 Line 37 + Line 39 42 41 Cost of Capital Rate 10.0191% Line 30 43 44 Transmission Related General and Common Return and Associated Income Taxes \$ 11,360 Line 41 * Line 43 45 46 Transmission Related General and Common Depreciation Expense \$ 16,054 Statement AJ; Line 17 48 49 Total Transmission Related General and Common Plant Revenues \$ 27,414 Line 45 + Line 47 49 50 Total Transmission Related General and Common Plant Revenues \$ 27,414 Line 45 + Line 47 49		Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	
37 Net Transmission Related General Plant \$ 32,320 Pg18 Rev AV-4; Line 4 37 38 39 Net Transmission Related Common Plant 81,059 Pg18 Rev AV-4; Line 5 39 40 <td></td> <td>E. Transmission Polated Conoval & Common Plant Povonue</td> <td></td> <td></td> <td></td> <td></td>		E. Transmission Polated Conoval & Common Plant Povonue				
38 Net Transmission Related Common Plant 81,059 Pg18 Rev AV-4; Line 5 39 40 40 40 40 41 Total Net Transmission Related General and Common Plant \$ 113,379 Line 37 + Line 39 41 42 42 42 42 43 Cost of Capital Rate 10.0191% Line 30 43 44 Transmission Related General and Common Return and Associated Income Taxes \$ 11,360 Line 41 * Line 43 45 46 46 46 46 46 47 Transmission Related General and Common Depreciation Expense \$ 16,054 Statement AJ; Line 17 47 48 49 Total Transmission Related General and Common Plant Revenues \$ 27,414 Line 45 + Line 47 49 50 50 50 50 50 50			\$	32,320	Pg18 Rev AV-4: Line 4	
39 Net Transmission Related Common Plant 81,059 Pg18 Rev AV-4; Line 5 39 40 40 41 Total Net Transmission Related General and Common Plant \$ 113,379 Line 37 + Line 39 41 42 42 43 Cost of Capital Rate 10.0191% Line 30 43 44 Transmission Related General and Common Return and Associated Income Taxes \$ 11,360 Line 41 * Line 43 45 46 Transmission Related General and Common Depreciation Expense \$ 16,054 Statement AJ; Line 17 47 48 Total Transmission Related General and Common Plant Revenues \$ 27,414 Line 45 + Line 47 49 50 Total Transmission Related General and Common Plant Revenues \$ 27,414 Line 45 + Line 47 49		TWO TABLES SOLITIONS OF THE SOLITION SO	Ψ	32,320	1910100111 1, 2110 1	
40 41 Total Net Transmission Related General and Common Plant \$ 113,379 Line 37 + Line 39 41 42 42 43 Cost of Capital Rate 10.0191% Line 30 43 44 45 Transmission Related General and Common Return and Associated Income Taxes \$ 11,360 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 Line 45 + Line 47 49 50 50 49 49 49 49 49 49 49 4		Net Transmission Related Common Plant		81,059	Pg18 Rev AV-4; Line 5	39
42	40				,	40
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 Line 41 * Line 43 45 46 Transmission Related General and Common Depreciation Expense \$ 16,054 Statement AJ; Line 17 47 48 Total Transmission Related General and Common Plant Revenues \$ 27,414 Line 45 + Line 47 49 50 50	41	Total Net Transmission Related General and Common Plant	\$	113,379	Line 37 + Line 39	41
44	42					42
45 Transmission Related General and Common Return and Associated Income Taxes \$ 11,360 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 Line 45 + Line 47 49 50	43	Cost of Capital Rate		10.0191%	Line 30	43
46	44					44
47 Transmission Related General and Common Depreciation Expense 48 49 Total Transmission Related General and Common Plant Revenues 50 50 516,054 516,054 516,054 516,054 516,054 516,054 516,054 516,054 516,054 516,054 516,054 516,054 516,054 516,054 516,054 517 518 518 518 518 518 518 518 518 518 518		Transmission Related General and Common Return and Associated Income Taxes	\$	11,360	Line 41 * Line 43	45
48 49 Total Transmission Related General and Common Plant Revenues \$ 27,414 Line 45 + Line 47 50 50				4 4 9 - 1		
49 Total Transmission Related General and Common Plant Revenues \$ 27,414 Line 45 + Line 47 49 50		Transmission Related General and Common Depreciation Expense	\$	16,054	Statement AJ; Line 17	
50		Table Towns in Data 1 Country 1 Country District Description	•	27.414	Time 45 1 Time 47	
		Total Transmission Related General and Common Plant Revenues	\$	27,414	Line 45 + Line 4'/	
71 From Francisco Coloria and Common France Carrying Charge Free Coloria Coloria Carrying Charge Free Coloria Charge Free Ch		Total Transmission Related General and Common Plant Carrying Charge Percentage		0.48%	Line 49 / Line 1	
	51	Total Transmission reduced General and Common Franc Carrying Charge Processes		0.4070	Line Ty / 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

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.66%	Page 2; Line 6	2
3	·			5 .	3
4	Transmission Related A&G Expense		0.99%	Page 2; Line 11	4
5					5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9			0.100/		9
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11 12	Transmission Related General & Common Plant Revenue		0.48%	Dans 2: 1 in a 51	11 12
13	Transmission Related General & Common Plant Revenue		0.4870	Page 2; Line 51	13
14	Subtotal Annual Carrying Charge Rate		3.44% √	Sum Lines 2 thru 12	14
15	Subtout Allinual Currying Charge Patte		3.4470 •	Sum Emes 2 and 12	15
16	Transmission Related Municipal Franchise Fees Expense	1.0275%	0.04%	Line 14 x Franchise Fee Rate	16
17	1 1				17
18	Total Annual Carrying Charge Rate		3.47%	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment		\$ 27,000	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.47%	Line 18 Above	23
24					24
25	Total Non-Direct Expense		\$ 937	Line 21 x Line 23	25

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.

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

Line No.			Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,688,496 √	Pg18 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	37,637	Statement AH; Line 17	4
5	•	-			5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.66%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	56,165 √	Pg12 Rev Statement AH; Line 41	9
10 11	Transmission Related A&G Carrying Charge Percentage		0.99%	Line 9 / Line 1	10 11
12	C. T				12 13
13 14	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	S	62,416 √	Rev Statement AK: Line 17	14
15	Transmission related Troperty Tax Expense	•	02,410 V	Nev Statement AK, Line 17	15
16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16
17	This billion is the second of the control of the co			Eme III Eme I	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 √	Pg14 Rev Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		40,929 √	Pg14 Rev Statement AL; Line 9	26 27
27 28	Transmission Related Working Cash Total Transmission Related Working Capital	\$	11,725 √ 100,097 √	Pg14 Rev Statement AL; Line 19 Sum Lines 25 thru 27	28
29	Total Transmission Related Working Capital	Э	100,097 V	Sum Lines 23 thru 27	28 29
30	Cost of Capital Rate		10.0191%	Pg15 Rev Statement AV2; Line 31	30
31	Cost of Cupital Patie		10.017170	1 g13 Rev Battement 11 v 2, Elite 31	31
32	Transmission Working Capital Revenue	\$	10,029 √	Line 28 x Line 30	32
33	5 1				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 √	Pg18 Rev AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		81,059 √	Pg18 Rev AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	113,379 ∨	Line 37 + Line 39	41
42	a cartan		10.01010/	** 20	42
43	Cost of Capital Rate		10.0191%	Line 30	43
44	Temperature Deleted Community and Community Deturns and Associated Lawrence Trans	•	11 2/0 -/	Time 41 * Time 42	44 45
45 46	Transmission Related General and Common Return and Associated Income Taxes	\$	11,360 √	Line 41 * Line 43	45 46
46	Transmission Related General and Common Depreciation Expense	S	16,054	Statement AJ; Line 17	46 47
47	Transmission Related General and Common Depreciation Expense	Φ	10,034	Statement AJ, Line 1/	48
49	Total Transmission Related General and Common Plant Revenues	s	27.414 √	Line 45 + Line 47	49
50	Total Transmission related Schedul and Common Flant Revenues	J	27,717	Line TJ Line T/	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.48%	Line 49 / Line 1	51
			0070		51

¹ 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

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

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

(\$1,000)

Line												Line
No.												No.
1	611	C.1.2	6.1.2	614	0.1.5	0.1.6	615	610	6.1.0	G 1 10	6.1.11	1
2 01 1.	<u>Col. 1</u>	<u>Col. 2</u>	Col. 3	Col. 4	<u>Col. 5</u>	Col. 6	Col. 7	<u>Col. 8</u>	<u>Col. 9</u>	Col. 10	Col. 11	2
3 Calculati	ions:		= (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									6 14		6 14	4
5							34 41		Cumulative		Cumulative	5
0		Monthly	Monthly	Prior		Adjusted Monthly	Monthly Overcollection (-) or	Monthly	Overcollection (-) or Undercollection (+)		Overcollection (-) or Undercollection (+)	7
,		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	,
0 M	41		* .	• •		-				Testamont		0
9 <u>Mon</u>	_	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues \$ 71	in Revenue	Rate 5	wo Interest \$ 3	<u>Interest</u>	with Interest	10
10 January		73	68	3	-		3	0.28%		\$ 0.0		10
11 February12 March	2021 2021	73 73	68	3	-	71 71	3	0.25% 0.28%	6 V	0.0		V 11 V 12
			68	3	-		3		9 1		9 1	
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
15 June	2021	73	68	3	-	71	3	0.27%	17 √	0.0		V 15
16 July	2021	73	68	3	-	71	3	0.28%	20 √	0.1		V 16
17 August		73	68	3	-	71	3	0.28%	23 √	0.1		v 17
18 Septemb	per 2021	73	68	3	-	71	3	0.27%	26 √	0.1		v 18
19 October		73	68	3	-	71	3	0.28%	29 √	0.1	29 1	v 19
20 November	er 2021	73	68	3	-	71	3	0.27%	32 √	0.1	32 1	v 20
21 December	er 2021	73	68	3	-	71	3	0.28%	35_√	0.1	35_1	v 21
22		\$ 882 \$	810 \$	37 \$	-	\$ 847	\$ 34			0.6		22
		-1									,	

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

- Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
- ² Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
- 3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
- 4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
- 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. 1												Line No.
2	Col. 1	<u>Col. 2</u>	Col. 3	Col. 4	Col. 5	<u>Col. 6</u>	<u>Col. 7</u>	Col. 8	Col. 9	Col. 10	Col. 11	2
3 Calculations:			=	= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4												4
5									Cumulative		Cumulative	5
6		Monthly	Monthly	Prior		Adjusted Monthly	Monthly Overcollection (-) or	Monthly	Overcollection (-) or Undercollection (+)		Overcollection (-) or Undercollection (+)	6
9		True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 <u>Month</u>	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 January	2021	73	68	Aujustinent	Aujustinents	\$ 71		0.28%	\$ 3 \$	0.0		10
11 February	2021	73	68	3		71	3	0.25%	5 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 v	1 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		1 17
18 September	2021	73	68	3	-	71	3	0.27%	25 √	0.1	25 V	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_ v	
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.
- Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
- 3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
- 4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
- Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
- ⁶ Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
- ⁷ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Lina		EEDC Farms 1			T :
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:		\$ 109.950	AII 2. I : 27. C-1 -	4 5
5 6	Total Non-Direct Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense:		\$ 109,950	AH-2; Line 37; Col. a	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		(2.700)	Negative of AH-2; Line 46; Col. b	11
12 13	Miscellaneous Transmission Expense Maintenance of Station Equipment		(3,708) (19,574)	Negative of AH-2; Line 52; Col. b Negative of AH-2; Line 53; Col. b	12 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	Derivation of Non-Direct Administrative and General Expense:		¢ (5(000	AH 2 L' - 20 C. L	19
20 21	Total Non-Direct Administrative & General Expense Adjustments to Per Book A&G Expense:		\$ 656,999	AH-3; Line 20; Col. a	20 21
22	Abandoned Projects		(5,025)	Negative of AH-3; Line 50; Col. a	22
	-			Negative of AH-3; Sum Lines 28, 31, 37, 45, 51; Col.	23
23	CPUC energy efficiency programs		(13,176)	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 27	CPUC reimbursement fees Injuries & Damages		(22,236)	Negative of AH-3; Line 43; Col. a	26 27
28	General Advertising Expenses		(66)	Not Applicable to 2021 Base Period 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,	32
33	Other Cost Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		12,177	39, 40; Col. a	33
34	FERC Audit Adjustment (incl. in Appendix XII Cycle 6; ER24-175)		530	Rev AH-3; Line 20; Col. d Rev AH-3; Line 20; Col. f	34
35	Other Cost Adjustments		3,059 V	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 V	Sum Lines 20 thru 35	36
37	* * *		(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 41	Transmission Related Non-Direct Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant		\$ 53,105 √ 3,396	Line 38 x Line 39 Negative of Line 37 x Line 61	40 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
	Transmission Plant & Incentive Transmission Plant		\$ 7,118,164	Statement AD; Line 25	45
	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	46
47 48	Transmission Related General Plant Transmission Related Common Plant		55,217 149,892	Statement AD; Line 29 Statement AD; Line 31	47 48
49	Total Transmission Related Investment in Plant		\$ 7,323,272	Sum Lines 45 thru 48	49
50			ψ 7,525,212	Sum Emes to tind to	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			542,692	Statement AD; Line 7	54
55 56	Total Distribution Plant Transmission Related Electric Miscellaneous Intangible Plant		8,482,669	Statement AD; Line 9 Shall be Zero	55 56
57	ž		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.

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

AS FILED STMT AH WITH COST ADJ INCL. INAPPENDIX XII CYCLE 6 (ER24-175)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Line No.		FERC Form 1	A	Reference	Line No.
NO.		Page; Line; Col.	Amounts	Reference	_ 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		\$ 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	Derivation of Non-Direct Administrative and General Expense:				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;	23
23			(13,170)	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,	32
33	Other Cost Adjustments		12,177	39, 40; Col. a Rev AH-3; Line 20; Col. d	33
34	FERC Audit Adjustment		530 V	Pg12.3 Rev AH-3; Line 23; Col. h	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 489,267 V	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 V	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 V	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 V	Line 39 + Line 40	41
42	Transmission Related Non-Direct A&O Expense including Property insurance Expense		3 30,103 V	Line 39 + Line 40	
42	Derivation of Transmission Plant Property Insurance Allocation Factor:				42 43
43	Transmission Plant & Incentive Transmission Plant		\$ 7,118,164 √	Day Pay Statement AD: Line 25	44
	Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant		5 /,110,104 V	Pg9 Rev Statement AD; Line 25	45
45	č		- 55 217 J	Shall be Zero	46
46	Transmission Related General Plant Transmission Related Common Plant		55,217 √ 149,892 √	Pg9 Rev Statement AD; Line 29	
47				Pg9 Rev Statement AD; Line 31 Sum Lines 44 thru 47	47
48	Total Transmission Related Investment in Plant		\$ 7,323,272 √	Sum Lines 44 thru 4/	48
49	The day of the control of the contro		0 5110164 4	T: 44.41	49
	Total Transmission Plant & Incentive Transmission Plant		\$ 7,118,164 V	Line 44 Above	50
51	Total Steam Production Plant		566,171 V	Pg9 Rev Statement AD; Line 1	51
52	Total Nuclear Production Plant			Shall be Zero	52
53	Total Other Production Plant		542,692 V	Pg9 Rev Statement AD; Line 7	53
54	Total Distribution Plant Transmission Poletal Floria Missellen and Internal Plant		8,482,669 V	Pg9 Rev Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant		= = = = = = = = = = = = = = = = = = =	Shall be Zero	55
56	Total General Plant		502,946 V	Pg9 Rev Statement AD; Line 17	56
57	Total Common Plant		1,365,303 V	Pg9 Rev Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS		<u>\$ 18,577,944</u> √	Sum Lines 50 thru 57	58
59	m the post of the state of the				59
60	Transmission Property Insurance and Tax Allocation Factor ¹		39.42% v	Line 48 / Line 58	60

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.

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

SAN DIEGO GAS & ELECTRIC COMPANY Administrative & General Expenses 12 Months Ending December 31, 2021 (S1,000)

Table Tabl			(a)	(b)	(c) = (a) - (b)	(B)	(2) (2) (4)	(6.4	(2) (2) (0)	(L) 5	(2) (1) (1)	
Committee Comm			Total	Excluded	Total			FERC Audit				
200 Marie Segues	No. Ac		Per Books	Expenses	Adjusted	Adj	A&G	Adj.	FERC Audit Adj	A&G Cost Adj	A&G	Reference
Section Comparison Compar	1 92		\$ 62,283	\$ 881	\$ 61,402	v \$ 881	\$ 62,283		\$ 62,283		\$ 62,283	Form 1; Page 320-323; Line 181
125 125	2 92	Office Supplies & Expenses	33,308	7,379	25,928	v 7,379	33,308		33,308		33,308	Form 1; Page 320-323; Line 182
125 125	3 92	The state of the s	(20,277)	-	(20,277)		(20,277)	530	(19,747)		(19,747)	Form 1; Page 320-323; Line 183
125 Sequence from Alexanders	4 92	Outside Services Employed	108,587	10,897	97,689	v 1,396	99,086		99,086		99,086	Form 1; Page 320-323; Line 184
125 Sequence from Alexanders	5 92	Property Insurance	8,616		8,616		8,616		8,616		8,616	Form 1; Page 320-323; Line 185
227 Encounterment 125,500 125,500 10 10 10 10 10 10 10	6 92			1,418		v 996 ∃						Form 1; Page 320-323; Line 186
\$25 Respitation Commission Expenses \$2,500 \$2,000 \$1,304	7 92		56,506	2,077		v 1,511					55,940	Form 1; Page 320-323; Line 187
1929 See: Deplicate Charges (Canapop Energy Use) 1.20-16 1	8 92	Franchise Requirements	128,580	128,580	0		0		0		0	Form 1; Page 320-323; Line 188
1935 Section Cornel Texpenses 66 66 0 0 0 0 0 0 0				24,076								Form 1; Page 320-323; Line 189
Marie Microllinean Commail Express 10,539 5,052 5,513 5,51)		(3,059) v		
1931 Seasure of Content Plant		S 1			-				-		-	
15.200 25 18.283 18.285 18.28		•				-						
Total Administrative & General Expenses						V 14						
Treated Administrative & General Expenses	15	iviamenance of General Frank	18,209	20	10,103		16,163		10,103		10,103	Form 1, 1 age 320-323, Line 190
Transmission Related AGG Expenses Curreged to Citizens* 2071	16	Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	√ \$ 12,177	\$ 488,530	\$ 530	\$ 489,060	\$ (3,059) V	\$ 492,119	Sum Lines 1 thru 14
Facilitate Surgeries Sur	17											
Total Adjusted Administrative & General Expenses	18 41	Transmission Related A&G Expenses Charged to Citizens 1	207	-	207		207		207		207	
Pacified Evenues S S81	19											
Part Description Part	20	Total Adjusted Administrative & General Expenses	\$ 656,999	\$ 180,439	\$ 476,560	√ § 12,177	\$ 488,737	\$ 530	\$ 489,267	\$ (3,059) V	\$ 492,326	Line 16 + Line 18
CEMA-WANDMA cardionis corrections S 881 CEMA-WANDMA cardionis corrections T 3.737 T 3.	21											
Early Efficiency S		ded Evnenses										
CEMA/WMPMA exclusion corrections CEMA/WMPMA exclusion corrections 1.300 Other Exclusion-PERC Audit Aljustments (Finding #3) 2 Serry Efficiency 1.300 Other Exclusion-PERC Audit Aljustments (Finding #3) 3 Serry Efficiency 1.300 Centeurs Information System Content Information Information Information Information System Content Information Informatio				\$ 881								
Early Efficiency	25					\$ 881	,					
Seargy Efficiency	26 92			7,379								
Seargy Efficiency Sp. 1,396 3 1,396 3 1,396 3 1,396 3 3 1,396 3 3 3 3 3 3 3 3 3	27					7,379						
CEMAWMPMA exclusion corrections 1	28 92	Energy Efficiency	\$ 1,396									
	29	Other Exclusion - FERC Audit Adjustments (Finding #3) 2	9,501	10,897								
Classimer Information System 57	30	CEMA/WMPMA exclusion corrections				1,396	,					
Electric Power Research Institute (EPRI) Dues 51												
Covid-19 Pandemic Protections 3	32											
Residential Disconnect Potections 3 1,418 CEMAWMPMA exclusion corrections 996 3 Energy Efficiency 1,848 CSI Transition, Subhization, & OCM 36 Residential Disconnect Potections 5 2,077 CEMAWMPMA exclusion corrections 1,511 3 CFMACMMPMA exclusion corrections 1,511 3 CFMACMMPMA exclusion corrections 1,511 3 Franches Requirements 1 128,580 CPUC Reimbursement Fees 1,226 1 Litigation expenses - Highing Expense - Transmission 2,8 CPUC Intervenor Funding Expense - Transmission - 1 CPUC Intervenor Funding Expense - Transmission - 617 24,076 CPUC Intervenor Funding Expense - Transmission - 617 24,076 CPUC Intervenor Funding Expense - Transmission - 617 24,076 CPUC Intervenor Funding Expense - Distribution - 617 25,055 Energy Efficiency 6 6 Submarked Projects 5,025 Energy Efficiency 1 0 3 CEMANWPMA exclusion corrections 1 4 3 CEMANWPMA exclusion corrections 1 4 3 CEMANWPMA exclusion corrections 5 14 3 Energy Efficiency 1 4 3 Hazardoos Substances-Hazardous Substance Cleamp Cost Account 26 Total Excluded Expenses I this amount represents the Nea-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 Adjusting journal entries related to prior yar A&G cost Cost (2016-2019) that resulted from the 2020 FERC Audit and adjusted A&G Expenses in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense in SAP	33 34											
CEMA/WAPMA exclusion corrections 26 Integret Efficiency 27 [Fiftiency 28 [August Fiftiency 28 [August Fiftiency 29 [August Fiftiency 20 [August Fift	35			1.418								
Energy Efficiency 1,948	36			1,410		996						
Customer Information System CSI Transition, Stabilization, a COM Residential Disconnect Protections 5 2,077 CEMAWNPMA exclusion corrections 128,580 128,58			1.948			,,,,						
CSI Transition, Subhilization, & COCM Residential Disconnect Protections CEMA/WMPMA exclusion corrections 1,511 3 Transition, Subhilization, & COCM CEMA/WMPMA exclusion corrections 1,511 3 TRANSITION Residential Disconnect Protections PSP Transition Requirements CPUC Reimbursement Fices CPUC Intervener Funding Expense - Transmission CPUC Intervener Funding Expense - Distribution General Advertising Expense - Distribution CEMA/WMPMA exclusion corrections CEMA/WMPMA exclusion corrections It at CEMA/WMPMA exclusion corrections Total Excluded Expenses S 180,439 V Hems in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929. This monount 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. A djusting journal entire scelated to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit and adjustments and corresponding refunds will be accounted for in a separate refund analysis fields with FERC. PERC Audit Adjustment - Compliance Finding #3 - Allocation of Complexed Costs to CWIP. This is to correct the overlaciation of rogen company company use in FERC Account no. 929.	38											
CEMA WMPMA exclusion corrections 128,580 277 Franchise Requirements 22,236 Lifigation expenses - Lifigation Cost Memorandum Account (LCMA) 985 Lifigation expenses - Lifigation Cost Memorandum Account (LCMA) 985 CPUC Intervenor Funding Expense - Transmission 278 CPUC Intervenor Funding Expense - Transmission 617 24,076 CPUC Intervenor Funding Expense - Distribution 617 24,076 292 Duplicate Charges (Company Energy Use) 393 Company Expenses 5,025 Energy Efficiency CEMA WMPMA exclusion corrections 939. General Advertising Expenses 66 Sangy Efficiency CEMA WMPMA exclusion corrections 93 Energy Efficiency CEMA WMPMA exclusion corrections 94 Total Excluded Expenses \$ 144 Total Excluded Expenses \$ 1 143 143 154 165 168 168 169 169 169 169 169 169	39											
97. Franchise Requirements 98. CPUC Reimbursement Fees 1.1igation costs Memorandum Account (LCMA) 99. CPUC Reimbursement Fees 1.22.336 1.22.336 1.22.336 1.22.336 1.22.336 1.22.336 1.22.336 1.22.336 1.22.336 1.22.336 1.23.336 1.24.076 1.24.076 1.24.076 1.24.076 1.24.076 1.24.076 1.24.076 1.24.076 1.24.076 1.24.076 1.25.236 1.2	40	Residential Disconnect Protections	5	2,077								
928 CPUC Reimbursement Fees Litigation expenses - Litigation expenses - Litigation cost Memorandum Account (LCMA) 965 Energy Efficiency 258 CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution 617 24,076 929 Duplicate Charges (Company Energy Use)* 930. General Advertising Expenses 666 930.2 Abandoned Projects 5.025 Energy Efficiency 0 5.025 CEMA/WAPMA exclusion corrections 14 931 Energy Efficiency 14 931 Energy Efficiency 14 932 Energy Efficiency 14 933 Energy Efficiency 14 934 Energy Efficiency 15 14 15 16 17 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	41					1,511						
Litigation expenses - Litigation Cost Memorandum Account (LCMA) 965 Energy Efficiency CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution 617 24,076 920 Duplicate Charges (Company Energy Use) 3 930. 4 Abandoned Projects 5,025 Energy Efficiency CEMAWAPMA exclusion corrections 0 3 931 Energy Efficiency CEMAWAPMA exclusion corrections 14 Energy Efficiency CEMAWAPMA exclusion corrections 14 Total Excluded Expenses \$ \$ 180,439 V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929. Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929. Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929. Items in mount 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 rack Citizens Border East Line A&G Expenses. Adjusting journal entries related to prior year A&G costs (2016-2019) that resulted from the 2020 FERC Audit are excluded from TOS 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 refinals will be accounted for in a separate refind analysis filed with FERC. 3 2021 CEMAWAPMA exclusion corrections. 4 FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. 5 This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.				128,580								
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CPUC Intervenor Funding Expense - Distribution 617 24,076 Publicate Charges (Company Energy Use) 5 General Advertising Expenses 66 930.1 General Advertising Expenses 5,025 Energy Efficiency 5,025 CEMA/WMPMA exclusion corrections 14 931 Energy Efficiency 14 CEMA/WMPMA exclusion corrections 14 932 Energy Efficiency 14 Total Excluded Expenses 5 180,439 V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929. 1 This amount represents the Non-Direct A&G expenses billed to Citizens in 2021, which is added back to derrive Total Adjusted A&G Expenses in SAP Account 7000717, which was created to track Citizens Border East Line A&G Expense. 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 or responding refinds will be accounted for in a separate refind analysis filed with FERC. 3 2021 CEMA/WMPMA exclusion corrections. 4 FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. 5 This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.	46 46		- 236									
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930.1 General Advertising Expenses Abandoned Projects Energy Efficiency CEMA/WMPMA exclusion corrections 14 931. Energy Efficiency CEMA/WMPMA exclusion corrections 14 935. Hazardous Substances-Hazardous Substance Cleanup Cost Account 26 Total Excluded Expenses \$\frac{\text{\$180,439}}{\text{\$190,439}}\$ V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929. 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. 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. 3 2021 CEMA/WMPMA exclusion corrections FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. 5 This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.	48 92											
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CEMA/WMPMA exclusion corrections 931 Energy Efficiency CEMA/WMPMA exclusion corrections 935 Hazardous Substances-Hazardous Substance Cleanup Cost Account 26 Total Excluded Expenses 5 180,439 **Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929. 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. 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. 3 2021 CEMA/WMPMA exclusion corrections. FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.												
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Total Excluded Expenses S 180,439		g,,		14		1.4						
Total Excluded Expenses \$\strace{\strac	54 55 93			2.5		14						
Total Excluded Expenses S 180,439 V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929. 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 Expenses. Account represents the Non-Direct 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. 2 O21 CEMA/WMPMA exclusion corrections. FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.	56 93	riazardous Substance Cleanup Cost Account		26	-							
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Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929. 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. 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. 2021 CEMA/WMPMA exclusion corrections. FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.	58			2 100,137	•							
V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929. 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. 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. 3 2021 CEMA/WMPMA exclusion corrections. 4 FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. 5 This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.	9											
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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. 2 021 CEMA/WMPMA exclusion corrections. FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.	53 2			20 FERC Audi	t are excluded fi	om TO5 Cycle 5.						
adjustments and corresponding refunds will be accounted for in a separate refund analysis filed with FERC. 3 2021 CEMA/WMPMA exclusion corrections. 4 FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. 5 This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.	54						dit					
3 2021 CEMA/WMPMA exclusion corrections. 4 FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. 5 This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.	55											
FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead Costs to CWIP. This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.			,									
This is to correct the overallocation of duplicate charges credit for company energy use in FERC Account no. 929.	57 4		sts to CWIP									
				Account no 0	29.							
	59	This is to correct the overanocation of duplicate charges event for company ene	15) use in 1 ERC	. 1000um 110. 7								

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

					(1)	(-)	(a) (b)		(P)	1 ()	() . (P)	(0)	() () (0	T	_
				a)	(b)	(c)) = (a) - (b)		(d)	(e)	= (c) $+$ (d)	(f)	$(\mathbf{g}) = (\mathbf{e}) + (\mathbf{f})$		
Line	FERC			otal	Excluded		Total		dtl A&G		A&G with		Adj A&G with		Li
No.	Acct	Description Administrative & General	Per I	Books	Expenses		Adjusted	Ex	cl. Adj	Add	tl Excl. Adj	Adj.	FERC Audit Ad	Reference	N
1	920	A&G Salaries	s	62,283	\$ 881	s	61,402	v \$	881 ³	s	62,283		\$ 62,283	Form 1; Page 320-323; Line 181	Ι,
2	921	Office Supplies & Expenses	1	33,308	7,379		25,928	v ~	7,379 3	3	33,308		33,308	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit		(20,277)			(20,277)	ľ	.,		(20,277)	530 v			
4	923	Outside Services Employed		108,587	10,897	,	97,689	v	1,396 3	,	99,086		99,086	, , , , , , , , , , , , , , , , , , , ,	- [1
5	924	Property Insurance		8,616	10,057		8,616	٧	1,070		8,616		8,616		
6	925	Injuries & Damages		215,579	1,418		214,161	./	996 3	,	215,157		215,157	Form 1; Page 320-323; Line 186	
7	926	Employee Pensions & Benefits		56,506	2.077		54,429	v v	1,511 3	,	55,940		55,940	Form 1; Page 320-323; Line 187	
8	927	Franchise Requirements		128,580	128,580		0 1, 12)	v	1,011		0		0	Form 1; Page 320-323; Line 188	
9	928	Regulatory Commission Expenses		35,380	24,076		11,304				11,304		11,304		
10	929	Less: Duplicate Charges (Company Energy Use)		(12,934)			(12,934)				(12,934)		(12,934)		
11	930.1	General Advertising Expenses		66	66		0		_		0		0	Form 1; Page 320-323; Line 191	
12	930.2	Miscellaneous General Expenses		10,539	5,025		5,513	٧	0 3	,	5,513		5,513		
13	931	Rents		12,352	14		12,338	٧	14 3	,	12,352		12,352	Form 1; Page 320-323; Line 193	
14	935	Maintenance of General Plant		18,209	26	5	18,183				18,183		18,183	Form 1; Page 320-323; Line 196	
15 16		Total Administrative & Consul Emerges		656,792	\$ 180,439		476,353		12 177		488,530	\$ 530 √	\$ 489,060	Sum Lines 1 thru 14	1
17		Total Administrative & General Expenses	3	050,/92	3 100,439	, 3	4/0,333	v 3	12,1//	3	400,330	3 330 V	3 409,000	Sum Lines I tillu 14	li
18	413	Transmission Related A&G Expenses Charged to Citizens ¹		207	_		207				207		207		1
19		Transmission Tended Acco Expenses Charges to Citizens		/			207	1		1	-57	1	207	†	1
20		Total Adjusted Administrative & General Expenses	\$	656,999	\$ 180,439	8	476,560	v \$	12,177	\$	488,737	\$ 530 √	\$ 489,267	Line 16 + Line 18	2
21															2
22															1
23 24		d Expenses: Energy Efficiency			\$ 881										2
25	920	CEMA/WMPMA exclusion corrections			3 661				881 ³						
26	921	Energy Efficiency			7,379)			001						
27		CEMA/WMPMA exclusion corrections			.,				7,379 3						
28	923	Energy Efficiency	\$	1,396											
29		Other Exclusion - FERC Audit Adjustments (Finding #3) ²		9,501	10,897	7									1
30		CEMA/WMPMA exclusion corrections							1,396 3						
31	925	Energy Efficiency		1,300											
32		Customer Information System		57											
33		Electric Power Research Institute (EPRI) Dues		51											
34 35		Covid-19 Pandemic Protections Residential Disconnect Protections		8	1,418	,									
36		CEMA/WMPMA exclusion corrections			1,410	,			996 ³						
37	926	Energy Efficiency		1,948					770						
38	,20	Customer Information System		88											
39		CSI Transition, Stabilization, & OCM		36											
40		Residential Disconnect Protections		5	2,077	7									1
41		CEMA/WMPMA exclusion corrections							1,511 ³						1
42	927	Franchise Requirements			128,580)									
43	928	CPUC Reimbursement Fees		22,236											
44 45		Litigation expenses - Litigation Cost Memorandum Account (LCMA) Energy Efficiency		965 258											
46		CPUC Intervenor Funding Expense - Transmission		- 236											
47		CPUC Intervenor Funding Expense - Distribution		617	24,076	5									
48	930.1	General Advertising Expenses	-		66										
49	930.2	Abandoned Projects		5,025											
50		Energy Efficiency		0	5,025	5									
51	021	CEMA/WMPMA exclusion corrections							0 3						
52 53	931	Energy Efficiency			14	•			14 3						
54	935	CEMA/WMPMA exclusion corrections Hazardous Substances-Hazardous Substance Cleanup Cost Account			26				14						- [
55	933	mazardous Substances-riazardous Substance Cleanup Cost Account			20	_									
56		Total Excluded Expenses			\$ 180,439)									
57					. 100,107	_									
58															
59	٧	Items in BOLD have changed due to various FERC audit adj. compared t	to Appendix	x XII Cycl	le 5 filing per ER	23-110	and Appendi	ix XII	Cycle 6 Jul	ly Post	ing's vario	us cost adjustme	nts.		
60	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 20										-			
61		Account 7000717, which was created to track Citizens Border East Line A&C				-									
62	2	Adjusting journal entries related to prior year A&G costs (2016-2019) that res		the 2020 I	FERC Audit are ex	cluded	from TO5 Cy	cle 5.							
63		The impacts of the adjusting entries is reflected in the per book amount and w							dit						
64		adjustments and corresponding refunds will be accounted for in a separate ref													
65	3	2021 CEMA/WMPMA exclusion corrections.	-												
66															6

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.	rking ash		-Months age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹			\$	121,247	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				39.13%	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	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 37,637			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		56,501	٧		Pg8 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 24	14
15	Total		\$ 94,138	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = $1/8$ of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 11,767	٧		Line 15 x Line 17	19

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

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

The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the Appendix X Cycle 11 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 11 is the correct amount.

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.	Worl Ca	U		-Months age Balance	Reference	Line No.
110.		r age, Eme, cor.		311	Avere	ige Daianee	Reference	_ 110.
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	C. Derivation of Transmission Related Cash Working Capital - Retail:							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 v	1		Pg12 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission			<u> </u>			Negative of Statement AH; Line 24	14
15	Total		\$	93,803 v	1		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 v	1		Line 15 x Line 17	19

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.

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

The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the Appendix XII Cycle 5 filling, 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.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 6,417,859 - - (16,894) \$ 6,400,965	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42 i = LTD interest	9.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 237,654 4,408 1,275 - - \$ 243,337	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long Tarm Debt				3.80%	Line 15 / Line 7	16 17
17 18 19 20 21 22 23	Cost of Long-Term Debt: Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 15 / Line /	17 18 19 20 21 22 23
24 25 26 27 28 29 30	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 2 Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	16.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - - 10,117 \$ 8,258,701	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29 30
31 32 33 34 35	Return on Common Equity: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	$ \begin{array}{c} $	TO5 Offer of Settlement; Section II.A.1.5.1	31
36 37 38 39 40 41 42	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Equity Component (Preferred & Common):	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.60%	1.66% 0.00% 5.97% 7.63%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42
43							43
45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital		Shall be Zero	45 46 47 48
49 50 51 52 53 54 55	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV Cost of Capital and Fair Rate of Return

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

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

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 6,417,859 - - - (16,894)		1 2 3 4 5 6
7 8 9 10 11 12 13	LTD = Long Term Debt Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429)	0.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c	\$ 6,400,965 \$ 237,654 4,408 1,275	Sum Lines 2 thru 6	7 8 9 10 11 12 13
14 15 16	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42 i = LTD interest	9.1)		114-117; 66; c	\$ 243,337	Sum Lines 10 thru 14	14 15 16
17 18 19	Cost of Long-Term Debt: Preferred Equity Component:				3.80%	Line 15 / Line 7	17 18 19
20 21 22 23 24	PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	20 21 22 23 24
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - - 10,117	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock			112-113, 13, 0	\$ 8,258,701	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$ \begin{array}{c} 10.60\% \\ \hline (d) = (b) \times (c) \\ \text{Weighted} \end{array} $	TO5 Offer of Settlement; Section II.A.1.5.1	33 34
35 36	Weighted Cost of Capital:	Amounts ¹	Ratio	Capital	Cost of Capital		35 36
37 38 39 40	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.60%	1.66% 0.00% 5.97% 7.63%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.97%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

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.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 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 v	Pg18 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.6316%	Federal Income Tax Expense	12
13	(1 - FT)			13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.97%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 9,231	Line 8 Above	19
20	C = Transmission Rate Base	\$ 4,791,988 ∨	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 = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7560%	State Income Tax Expense	24
25	(1 - ST)			25
26	C.T. (ID.) 10.00 (I.) T. D.	2.207(0/	1: 10 1: 04	26
27	C. Total Federal & State Income Tax Rate:	2.3876%	Line 12 + Line 24	27
28	D. Taral Weighted Corn of Conich	7 (2150/	A371 T ' 40	28
29	D. Total Weighted Cost of Capital:	7.6315%	AV1; Line 40	29 30
30	E. Coat of Comital Bota	10.01010/	Line 27 Line 20	
31	E. Cost of Capital Rate (COCR):	 10.0191%	Line 27 + Line 29	31

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.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			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		<u> </u>		7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	_	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (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	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 47,443	Pg9 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	40,929	Pg9 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	11,767 V	Pg9 Rev Statement AL; Line 19	21
22	Total Working Capital	\$ 100,139 √	Sum Lines 19 thru 21	22
23	Od. D. 1		G	23
24 25	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24 25
25 26	Total Transmission Rate Base	\$ 4,792,030 √	Sum Lines 6, 11, 16, 22, 24	25 26
26	Total Transmission Rate Base	\$ 4,792,030 V	Sum Lines 6, 11, 16, 22, 24	26 27
28	B. Incentive ROE Project Transmission Rate Base:			
28 29	Net Incentive Transmission Plant	\$ -	Shall be Zero	28 29
30	Incentive Transmission Plant Accum. Def. Income Taxes	Ф -	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	<u> </u>	Line 29 + Line 30	31
32	Total incentive ROL Project Transmission Rate Base	3 -	Line 29 + Line 30	32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	ψ -	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35	36
37	Total Institute Transmission Flam Floundoned Project Cost Fate Base		Line 31. Line 33	37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38
20		¥		23

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			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	Transmission Related Depreciation Reserve:			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	Net Transmission Plant:			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	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	_	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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

Line No.		Amounts	Reference	Line No.
	A. Derivation of Transmission Rate Base:			_
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,572,354 V	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	2,763 V	Page 2; Line 17	3
4	Transmission Related General Plant	32,320 V	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	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (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	W 1' C 's 1			17
18	Working Capital: Transmission Related Materials and Supplies	\$ 47,443 √	D-14 D C4-4 AI - I 5	18 19
19 20	Transmission Related Materials and Supplies Transmission Related Prepayments	\$ 47,443 \\ 40,929 \\	Pg14 Rev Statement AL; Line 5 Pg14 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	40,929 V 11,725 V	Pg14 Rev Statement AL; Line 9	20
22	Total Working Capital Total Working Capital	\$ 100,097 V	Sum Lines 19 thru 21	22
23	Total Working Capital	3 100,097 V	Sum Lines 17 thru 21	23
24	Other Regulatory Assets/Liabilities	_	Statement Misc.; Line 5	24
25	other regulatory respects Endomnies		Statement Wilse., Eine 3	25
26	Total Transmission Rate Base	\$ 4,791,988 √	Sum Lines 6, 11, 16, 22, 24	26
27		1,771,700		27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	<u>-</u>	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	<u> </u>	Line 29 + Line 30	31
32	•			32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Line 34 + Line 35	36
37				37
38	D. Incentive Transmission Construction Work In Progress	\$ -	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.

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, 2021

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 7,118,164	I Pg9 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	21,036	I 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	Net Transmission Plant:			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	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

[√] Items in BOLD have changed due to various FERC audit adj. compared to Appendix 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								Line
No.	_	Cal 1	Cal 2	Cal 2	Cal. 4	Cal 5	Cal. 6	No. 1
2	C-11-4'	<u>Col. 1</u>	<u>Col. 2</u> = Col. 2 - Col. 6	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	$\frac{\text{Col. } 6}{\text{Col. } 4 + \text{Col. } 5}$	
2	Calculations:		- Col. 2 - Col. 6		See Footnote 2	See Footnote 3		2
3			Monthly		Cumulative		Cumulative	3
4			Monthly	Monthly	Overcollection (-) or		Overcollection (-) or	4
5 6			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
7	3.6	X 7	Undercollection (+)	Interest	in Revenue	Ŧ	in Revenue	6
/	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2021	\$ 0.36	0.28%	\$ 0.36	\$ 0.00	\$ 0.36	8
9	February	2021	0.36	0.25%	0.72	0.00	0.72	9
10	March	2021	0.36	0.28%	1.07	0.00	1.08	10
11	April	2021	0.36	0.27%	1.43	0.00	1.44	11
12	May	2021	0.36	0.28%	1.79	0.00	1.80	12
13	June	2021	0.36	0.27%	2.16	0.01	2.16	13
14	July	2021	0.36	0.28%	2.52	0.01	2.53	14
15	August	2021	0.36	0.28%	2.88	0.01	2.89	15
16	September	2021	0.36	0.27%	3.25	0.01	3.26	16
17 18	October November	2021 2021	0.36 0.36	0.28% 0.27%	3.61 3.98	0.01 0.01	3.62 3.99	17 18
19	December	2021	0.36	0.28%	4.35	0.01		
20	January	2022	0.30	0.28%	4.36	0.01	4.36	19 20
21	February	2022		0.25%	4.37	0.01	4.38	21
22	March	2022		0.28%	4.38	0.01	4.40	22
23	April	2022		0.27%	4.40	0.01	4.41	23
24	May	2022		0.28%	4.41	0.01	4.42	24
25	June	2022		0.27%	4.42	0.01	4.43	25
26	July	2022		0.21%	4.43	0.01	4.45	26
27	August	2022		0.31%	4.45	0.01	4.46	27
28	September	2022		0.30%	4.46	0.01	4.47	28
29	October	2022		0.42%	4.47	0.02	4.49	29
30	November	2022		0.40%	4.49	0.02	4.51	30
31	December	2022		0.42%	4.51	0.02	4.53	31
32	January	2023		0.54%	4.53	0.02	4.55	32
33	February	2023		0.48%	4.55	0.02	4.57	33
34	March	2023		0.54%	4.57	0.02	4.60	34
35	April	2023		0.62%	4.60	0.03	4.63	35
36	May	2023		0.64%	4.63	0.03	4.66	36
37	June	2023		0.62%	4.66	0.03	4.69	37
38	July	2023		0.68%	4.69	0.03	4.72	38
39	August	2023		0.68%	4.72	0.03	4.75	39
40	September	2023		0.66%	4.75	0.03	4.78	40
41	October	2023		0.71%	4.78	0.03	4.82	41
42	November	2023		0.69%	4.82	0.03	4.85	42
43	December	2023		0.71%	4.85	0.03	4.88	43
44	January	2024		0.72%	4.88	0.04	4.92	44
45	February	2024		0.68%	4.92	0.03	4.95	45
46	March	2024		0.72%	4.95	0.04	4.99	46
47	April	2024		0.70%	4.99	0.03	5.02	47
48	May	2024		0.72%	5.02	0.04	5.06	48
	June	2024		0.70%	5.06	0.04	5.09	49
	July	2024		0.72%	5.09	0.04	5.13	50
51	August	2024		0.72%	5.13	0.04	5.17	51
	September	2024		0.70%	5.17	0.04	5.20	52
	October	2024		0.72%	5.20	0.04	5.24	53
	November	2024		0.70%	5.24	0.04	5.28	54
	December	2024		0.72%	5.28	0.04	5.32	55
56			\$ 4.29			\$ 1.03	:	56

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

Posted FERC Interest rates

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

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

San Diego Gas & Electric Company 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.	<u>Description</u>	4	Amounts	<u>Reference</u>	Line No.
1 2	Other Cost Adjustments due to Appendix XII Cycle 6 Cost Adjustments Calculation:				1 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
5	Interest Expense		(0.79)	Page 15 Line 44; Col. 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		12		9
10					10
11	Total Monthly Costs Adjustment	\$	(0.399)	Line 7 / Line 9	11

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)

			A		В	C =	A - B		
Line No.	Description of Annual Costs	Appe Cy	vised - ndix XII ycle 6 nounts	App Cycle	s Filed - bendix XII 6 ER24-175 Amounts		erence (Decr)	Reference	Line No.
	-								
1	Section 1 - Direct Maintenance Expense Cost Component	\$	_	\$	_	\$	_	Page 3 and Page 4, Line 1	1
2		-				•		<i>3</i> · <i>3</i> /	2
3	Section 2 - Non-Direct Expense Cost Component		907 √	,	909		(2)	Page 3 and Page 4, Line 3	3
4			,,,				(-)	gg	4
5	Section 3 - Cost Component Containing Other Specific Expenses		(36)		(36)		(0)	Page 3 and Page 4, Line 5	5
6	Sevening Cont Component Communing Control Specials		(30)		(30)		(0)	ruge s una ruge i, zme s	6
7	Total Citizens' Annual Prior Year Cost of Service	\$	871 √	· \$	873	S	(2)	Sum Lines 1, 3, 5	7
8	Total Ciamons Timani Titol Total Cost of Service		0/1 -	Ψ	0,5	Ψ	(2)	5um 2mes 1, 3, 5	8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		90 √	,	92		(2)	Page 3 and Page 4, Line 9	9
10	Section 4 - True-op Adjustment Cost Component (Over) Onderconcetion		70 0		72		(2)	rage 5 and rage 4, Eme 7	10
	Section 5 - Interest True-Up Adjustment Cost Component		2		2		_	Page 3 and Page 4, Line 11	11
12	Section 5 - Interest True-Op Augustinent Cost Component				2			1 age 3 and 1 age 4, Line 11	12
13	Subtotal Annual Costs	s	963 √		967	\$	(4)	Sum Lines 7, 9, 11	13
14	Subtotal Allifual Costs	J	703 V	φ	907	J	(4)	Sum Lines 7, 9, 11	14
15	Other Adjustments		25		25			Page 3 and Page 4, Line 15	15
	Other Adjustments		23		23			rage 3 and rage 4, Line 13	16
16	Total Annual Costs	•	000 1		002	C	(4)	Line 13 + Line 15	17
17	Total Alliuai Costs	3	988_√	Þ	992	J	(4)	Line 13 + Line 13	
18									18

Line		App	evised - endix XII Cycle 6		As Filed - Appendix XII rcle 6 ER24-175	Di	fference		Line
No.	Description of Monthly Costs	A	mounts		Amounts	Inc	er (Decr)	Reference	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	٧	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	۷ \$	72.733	\$	(0.165)	Sum Lines 20, 22, 24	26
27									27
	Section 4 - True-Up Adjustment Cost Component		7.465	٧	7.633		(0.168)	Page 3 and Page 4, Line 28	28
29									29
	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	٧ \$	992	\$	(4)	Page 3 and Page 4, Line 38	38
39									39

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix XII Cycle 6 ER24-175 October filing.

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			I	Line
No.	Description of Annual Costs	Amounts		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	V 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	V Sum Lines 1, 3, 5	7
8				8
	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	90	, , , ,	9
10		2		10
	Section 5 - Interest True-Up Adjustment Cost Component	2	. // . //	11
12	514414 16 4	Ø 063		12
13 14	Subtotal Annual Costs	\$ 963		13 14
	Othon Advistments	25		
15 16	Other Adjustments	23	, i i	15 16
17	Total Annual Costs	\$ 988		17
18	Total Alliuai Costs	J 700	.	18
18				10

T ima				Line
Line No.	Description of Monthly Costs	Amounts	Reference	No.
19	Description of Montany Costs	Amounts	Reference	19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21	Section 1 - Direct Maintenance Expense Cost Component	5 -	Line 1 / 12 Months	21
	Gordina 2. Non Direct Frances Cost Community	75.5(5	I in a 2 / 12 Manda	
22	Section 2 - Non-Direct Expense Cost Component	75.565	V Line 3 / 12 Months	22
23		(a. 00 m)	71 7/40 74 1	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	\$ 72.568	V Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	7.465	V Line 9 / 12 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	j			33
34	Total Monthly Costs	\$ 82.328	V Sum Lines 26, 28, 30, 32	34
35	•			35
36	Number of Months in Base Period	12		36
37	rumber of words in base relied	12		37
	Total Annual Costs	g 000	V Line 34 x Line 36	
38	Total Annual Costs	\$ 988	Line 34 x Line 30	38
39				39

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix 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					Line
No.	Description of Annual Costs	Aı	nounts	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1
2 3 4	Section 2 - Non-Direct Expense Cost Component		909	Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses		(36)	Section 3; Page 1; Line 31	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$	873	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		92	Section 4; Page TU; Col. 11; Line 21	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		2	Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$	967	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		25	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	992	Line 13 + Line 15	17 18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	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 / 12 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

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.63% √	Page 2; Line 6	2
3	Transmission related Seem Emperior		0100 / 0	1 age 2, 2me 0	3
4	Transmission Related A&G Expense		0.91% √	Page 2; Line 11	4
5	1			<i>5</i> ,	5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7					7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.17%	Page 2; Line 34	10
11					11
12	Transmission Related General & Common Plant Revenue		0.49%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.32% √	Sum Lines 2 thru 12	14
15		1.02070/	0.020/	** 14 F 11 F F	15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.03%	Line 14 x Franchise Fee Rate	16 17
17 18	Total Annual Carrying Charge Rate		3.36% √	Line 14 + Line 16	18
19	Total Almuai Carrying Charge Rate		3.3076 V	Line 14 + Line 10	19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment		\$ 27,000	Lease Agreement	21
22	Citizens Lease i aynicii		\$ 27,000	Lease Agreement	22
23	Total Annual Carrying Charge Rate		3.36% √	Line 18 Above	23
24					24
25	Total Non-Direct Expense		<u>\$ 907</u> √	Line 21 x Line 23	25

V Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix XII Cycle 6 ER24-175 October filing.

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

Section 2 - Non-Direct Expense Cost Component

Line No.		A	amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,892,887	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	36,988 √	Pg9 Rev Statement AH; Line 18	4
5	•	<u> </u>		,	5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.63% √	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	53,676 √	Pg9 Rev Statement AH; Line 41	9
10 11	Transmission Related A&G Carrying Charge Percentage		0.91% √	Line 9 / Line 1	10 11
12	C.T				12
13 14	C. Transmission Related Property Tax Expense Transmission Related Property Tax Expense	\$	64,847	Statement AK; Line 17	13 14
15	Transmission Related Property Tax Expense	φ	04,647	Statement AK, Line 17	15
16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16
17	government report, run eursynig eninger erooninge			Zane I . / Ente I	17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,715	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	\$	45,624	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		43,749	Statement AL; Line 9	26
27	Transmission Related Working Cash Total Transmission Related Working Capital	6	11,333 √ 100,707 √	Pg10 Rev Statement AL; Line 19	27 28
28 29	Total Transmission Related Working Capital	3	100,707 V	Sum Lines 25 thru 27	28
30	Cost of Capital Rate		9.6871%	Pg11 Rev Statement AV2; Line 31	30
31	Cost of Capital Raic		9.00/1/0	1 g11 Kev Statement Av2, Line 31	31
32	Transmission Working Capital Revenue	\$	9,756 √	Line 28 x Line 30	32
33	This most of the same state of the same		2,700	Zine 20 ii Zine 30	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	\$	32,085	AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		90,550	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	122,636	Line 37 + Line 39	41
42					42
43	Cost of Capital Rate		9.6871%	Line 30	43
44			11.000		44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	11,880	Line 41 * Line 43	45
46	The state of the s	ф	17.040	C	46
47	Transmission Related General and Common Depreciation Expense	\$	17,049	Statement AJ; Line 17	47
48	Total Transmission Polated Common Plant Possesson	\$	28.020	Line 45 + Line 47	48 49
49	Total Transmission Related General and Common Plant Revenues	2	28,929	Line 45 + Line 4/	49 50
50 51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.49%	Line 49 / Line 1	51
31	Total Transmission Related General and Common Frank Carrying Charge 1 electrage		U.77/0	Enic 7/ 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.

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SAN DIEGO GAS & ELECTRIC COMPANY

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

Line No.			Amoun	to.	Reference	Line No.
NO.			Amoun	its	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages					1
2	Transmission Related O&M Expense			0.65%	Page 2; Line 6	2
3					_	3
4	Transmission Related A&G Expense			0.90%	Page 2; Line 11	4
5						5
6	Transmission Related Property Tax Expense			1.10%	Page 2; Line 16	6
7						7
8	Transmission Related Payroll Tax Expense			0.03%	Page 2; Line 21	8
9				0.150/		9
10	Transmission Related Working Capital Revenue			0.17%	Page 2; Line 34	10
11	Transmission Related General & Common Plant Revenue			0.49%	D 2. Lin . 51	11
12 13	Transmission Related General & Common Plant Revenue			0.49%	Page 2; Line 51	12 13
14	Subtotal Annual Carrying Charge Rate			3.33%	Sum Lines 2 thru 12	13
15	Subtotal Familian Carrying Charge Rate			3.3370	Sum Emes 2 thru 12	15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%		0.03%	Line 14 x Franchise Fee Rate	16
17	Transmission realise from Expense		-		Zine 11 il 1 initiale 1 ee 1 ale	17
18	Total Annual Carrying Charge Rate			3.37%	Line 14 + Line 16	18
19	• •					19
20	B. Derivation of Non-Direct Expense					20
21	Citizens Lease Payment		\$ 2	7,000	Lease Agreement	21
22						22
23	Total Annual Carrying Charge Rate			3.37%	Line 18 Above	23
24						24
25	Total Non-Direct Expense		\$	909	Line 21 x Line 23	25

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

Line No.		Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$ 5,892,887	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 38,160	Statement AH; Line 17	4
5			_	5
6 7	Transmission O&M Expense Carrying Charge Percentage	0.65%	6 Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 52,925	Statement AH; Line 39	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.90%	6 Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 64,847	Statement AK; Line 17	14
15		1 100	, , , , , , , ,	15
16	Transmission Related Property Tax Carrying Charge Percentage	1.109	6 Line 14 / Line 1	16
17	D. Taranaria in D. Land Barrarii Tara Frances			17
18	D. Transmission Related Payroll Tax Expense	0 1.715	Ctatamant AIVa Lina 20	18 19
19	Transmission Related Payroll Tax Expense	\$ 1,715	Statement AK; Line 28	20
20 21	Transmission Related Payroll Tax Carrying Charge Percentage	0.039	6 Line 19 / Line 1	20
22	Transmission Related rayion rax Carrying Charge referencese	0.037	6 Line 197 Line 1	22
23	E. Transmission Related Working Capital Revenue			23
24	Citizens Financed Transmission Projects:			24
25	Transmission Related M&S Allocated to Transmission	\$ 45,624	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	43,749		26
27	Transmission Related Working Cash	11,386		27
28	Total Transmission Related Working Capital	\$ 100,759		28
29	Total Talloration Total Total Golphan	Ψ 100,709	Sum Emes 25 unu 27	29
30	Cost of Capital Rate	9.68719	Statement AV2; Line 31	30
31	·		, ,	31
32	Transmission Working Capital Revenue	\$ 9,761	Line 28 x Line 30	32
33			=	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.179	6 Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 32,085	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	90,550	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 122,636	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	9.68719	6 Line 30	43
44			_	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 11,880	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 17,049	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 28,929	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.49%	6 Line 49 / Line 1	51

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														Line
No.														No.
2		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Cal 9	Col. 9	Col. 10		Col. 11	2
3	Calculations:	<u>C01. 1</u>	<u>C01. 2</u>		= Col. 4; Line 22 / 12	<u>C01. 3</u>	= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6	<u>Col. 8</u>	See Footnote 6	See Footnote	7	= Col. 9 + Col. 10	3
4	Calculations.				- Coi. 4, Line 22 / 12		- Sum Coi. 5 tillu Coi. 5	- Coi. 2 - Coi. 0		See I domote o	See I oomote	,	- Col. 7 + Col. 10	4
5										Cumulative			Cumulative	5
6								Monthly		Overcollection (-) or			Overcollection (-) or	6
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)			Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue			in Revenue	8
9	Month	Year	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest		with 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 1	v 12
13	April	2022	73	52	11	2	65	7	0.27%	29	√	0.1	29	v 13
14	May	2022	73	52	11	2	65	7	0.28%	37	√	0.1	37	v 14
	June	2022	73	52	11	2	65	7	0.27%	44	=	0.1		v 15
	July	2022	73	52	11	2	65	7	0.31%	52		0.1 √		v 16
	August	2022	73	52	11	2	65	7	0.31%	59		0.2		v 17
	September	2022	73	52	11	2	65	7	0.30%	66		0.2		v 18
	October	2022	73	52	11	2	65	7	0.42%	74		0.3		v 19
	November	2022	73	52	11	2	65	7	0.40%	82		0.3		v 20
	December	2022	73	52	11	2	65	7	0.42%	89	√	0.4	90	v 21
22			\$ 871	\$ 625	\$ 132 \$	26	\$ 783	\$ 88		_		1.8 √		22
			٧					√						

√ 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.

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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)

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

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.

AF-1 and AF-2; Line 34; Col. d

Shall be Zero

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SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF 1

Deferred Credits

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

FERC Form 1 (c) = [(a)+(b)]/2Line Page; Line; Col. Average Balance Reference FERC Account 190 105,149 vv \$ 125,186 vv AF-1 and AF-2; Line 5 + Line 21; Col. d FERC Account 282 (1,181,166) AF-1 and AF-2; Line 10 + Line 26; Col. d FERC Account 283 (8,238) AF-1 and AF-2; Line 15 + Line 31; Col. d Total Transmission Related ADIT 2 (1,019,433) √ \$ (1,109,001) vv \$ (1,064,217) vv Sum Lines 1 thru 5 Incentive Transmission Plant ADIT Shall be Zero 10

Line

No.

9

10

11

12 13 Transmission Plant Abandoned ADIT

Incentive Transmission Plant Abandoned Project Cost ADIT

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.

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

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

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;

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF 1

Deferred Credits

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

(\$1,000)

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

v Items in BOLD have changed 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.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

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

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

		_	(a)	_	(b)	-	(c)	(d) =	[Sum (a) thru (c)]		
Line No.			measured Amount		ess Reserve Protected		Excess Reserve Unprotected		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	T . I C		(0.4.4.650)		(265.055)		- 0.205		(1 202 220)	G I: 04 0	9
10 11	Total of Account 282	3	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	Sum Lines 8 thru 9	10 11
12	Account 283 (Non-Citizens)										11
13	Ad Valorem Taxes	\$	(8,584)	•		\$		\$	(8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	13
14	Ad valorem raxes	Ψ	(0,504)	Ψ	_	Ψ	_	Ψ	(0,504)	2022 Form 1, 1 age 270-277, Footnote Data (b)	14
15	Total of Account 283	<u>s</u>	(8,584)	\$		<u>s</u>		<u> </u>	(8,584)	Sum Lines 13 thru 14	15
16			(0,001)	<u> </u>					(4,44.1)		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		<u></u>									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									<u> </u>		25
26	Total of Account 282	\$	(3,228)	\$		\$		\$	(3,228)	Sum Lines 24 thru 25	26
27	4 202 (C'' GV PO)										27
28	Account 283 (Citizens SX-PQ)	¢		\$		s		\$		N-4 A1:1:1- 4- 2022 D D:-1	28
29 30		\$	-	Þ	-	Þ	-	Э	-	Not Applicable to 2022 Base Period	29 30
31	Total of Account 283	<u> </u>		\$		<u>s</u>		\$	 _	Sum Lines 29 thru 30	31
32	1 otal of Account 200	<u> </u>		Ψ		Ψ		Ψ		Sum Emes 27 till 30	32
33											33
34	Transmission Plant Abandoned ADIT	\$	_	\$	_	\$	_	\$	-	Not Applicable to 2022 Base Period	34
		-		~		~		-		Tr	

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION Base Period 12 Months Ending December 31, 2022 (\$1,000)

Line			(a) neasured				(c) Excess Reserve Unprotected		= [Sum (a) thru (c)]	P. C	
No.	Description	I	Amount	ŀ	rotected	Unj	protected		Total	Reference	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	\$	1,520	\$	103,896	\$	-	\$	105,415	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			-				-		<u> </u>		9
10	Total of Account 282	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	Sum Lines 8 thru 9	10
11	4 200 0X GW										11
12	Account 283 (Non-Citizens) Ad Valorem Taxes	\$	(8,584)	ø		\$		s	(8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	12 13
13 14	Ad valorem raxes	Э	(8,384)	Э	-	Э	-	Ф	(8,384)	2022 Form 1; Page 2/0-2//; Footnote Data (b)	13 14
15	Total of Account 283	\$	(8,584)	•		\$		\$	(8,584)	Sum Lines 13 thru 14	15
16	Total of Account 205	<u> </u>	(0,304)	<u> </u>				<u> </u>	(0,304)	Sum Lines 15 tinu 14	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	A ANA (Girl GIV PO)										27
28	Account 283 (Citizens SX-PQ)	Φ.		Φ.		Φ		•		N	28
29 30		\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	29 30
31	Total of Account 283	\$		<u>s</u>		\$		<u> </u>	-	Sum Lines 29 thru 30	31
32	I otal of Account 205	D		D	-	J		Ф	<u> </u>	Sum Lines 27 unu 30	32
33											33
	Transmission Plant Abandoned ADIT	\$	_	\$	_	\$	_	\$	_	Not Applicable to 2022 Base Period	34
٠.		4		4		Ψ		4			٥.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

		(- ,,			
Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ -	AH-1; Line 48	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:		6 112 207	AH 2 Line 27 Co. L.	4 5
5 6	Total Non-Direct Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense:		\$ 112,387	AH-2; Line 37; Col. a	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		(1,638)	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	Prince Of the Control				19
20	Derivation of Non-Direct Administrative and General Expense:		0 655 440	P 4H2 I: 21 G 1	20
21	Total Non-Direct Administrative & General Expense		\$ 655,442	Rev AH-3; Line 21; Col. a	21 22
22 23	Adjustments to Per Book A&G Expense: Abandoned Projects		(402)	Negative of AH-3; Line 42; Col. a	23
				Negative of AH-3; Sum Lines (32, 38); Col. a; and	
24	CPUC energy efficiency programs		(803)	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	33
				Sum Lines (26, 27, 30); Col. b	2.4
34 35	Other Cost Adjustments		7,345 V \$ 500,664 V	Negative of Pg9.4 Rev AH-3; Line 21; Col. d	34 35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance Less: Property Insurance (Due to different allocation factor)		(8,930)	Sum Lines 21 thru 34 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 √	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
	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46	Transmission Related General Plant		55,714	Statement AD; Line 29	46
47			156,288	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant		\$ 7,715,383	Sum Lines 44 thru 47	48
49			A 5502.201		49
50			\$ 7,503,381	Line 44 Above	50
51			573,458	Statement AD; Line 1 Shall be Zero	51
53	Total Nuclear Production Plant Total Other Production Plant		539,342	Statement AD; Line 7	52 53
54			9,334,733	Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant		 	Shall be Zero	55
56			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.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

Line No.		FERC Form 1	Amounto	Defenses	Line No.
No.		Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ -	AH-1; Line 48	2
3	Deintie (N. Diest Terreinie Oraștie ed Mistere France)				3 4
4 5	Derivation of Non-Direct Transmission Operation and Maintenance Expense: 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:		\$ 112,367	A11-2, Line 37, Coi. a	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 15	Maintenance of Overhead Lines Maintenance of Underground Lines		(25,278) (578)	Negative of AH-2; Line 54; Col. b Negative of AH-2; Line 55; Col. b	14 15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(144)	Negative of AH-2; Line 33, Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 38,160	Sum Lines 5 thru 16	17
18	J		, , , , , , ,		18
19	Derivation of Non-Direct Administrative and General Expense:				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 28	Injuries & Damages General Advertising Expenses		(8)	Not Applicable to 2022 Base Period Negative of AH-3; Line 38; Col. b	27 28
29	Franchise Requirements		(136,001)	Negative of AH-3; Line 38; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(130,001)	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 AI; 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 40	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 52,925	Line 37 + Line 38	39 40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:				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		- 520.242	Shall be Zero	50
51 52	Total Other Production Plant Total Distribution Plant		539,342 9,334,733	Statement AD; Line 7 Statement AD; Line 9	51 52
53	Transmission Related Electric Miscellaneous Intangible Plant		9,334,733	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	Transmission Property Insurance and Tax Allocation Factor ¹				57
58	Transmission Froperty Insurance and Tax Anocation Factor		38.53%	Line 46 / Line 56	58

 $^{^{1}\,\,}$ Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

SAN DIEGO GAS & ELECTRIC COMPANY Electric Transmission O&M Expenses 12 Months Ending December 31 2022 (S1,000)

FERC Acct	Description		(a) Total r Books	(b) Excluded Expenses		(c) = (a) - (b) Total Adjusted	(d) ⁴ Add / (Deduct) O&M Cost Adj) = (c) - (d) Revised O&M	Reference
	Electric Transmission Operation									
560	Operation Supervision and Engineering	\$	9,102	\$	144	\$ 8,958		\$	8,958	Form 1; Page 320-323; Line 83
561.1	Load Dispatch - Reliability		965		-	965			965	Form 1; Page 320-323; Line 85
561.2	Load Dispatch - Monitor and Operate Transmission System		1,893		-	1,893			1,893	Form 1; Page 320-323; Line 86
561.3	Load Dispatch - Transmission Service and Scheduling		158		-	158			158	Form 1; Page 320-323; Line 87
561.4	Scheduling, System Control and Dispatch Services		3,357	3,3	357	-			-	Form 1; Page 320-323; Line 88
561.5	Reliability, Planning and Standards Development		140		-	140			140	Form 1; Page 320-323; Line 89
561.6	Transmission Service Studies		-		-	-			-	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies		-		-	-			-	Form 1; Page 320-323; Line 91
561.8	Reliability, Planning and Standards Development Services		2,612	1,0	530	982			982	Form 1; Page 320-323; Line 92
562	Station Expenses 1		11,638	11,0	538	-			-	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses ¹		10,659	10,0	559	_			-	Form 1; Page 320-323; Line 94
564	Underground Line Expenses		(0)		-	(0)			(0)	Form 1; Page 320-323; Line 95
565	Transmission of Electricity by Others		- (*)		_	- (*)			- (-)	Form 1; Page 320-323; Line 96
566	Misc. Transmission Expenses		16,813	2	108	14,705	1,172 √		13,533	Form 1; Page 320-323; Line 97
567	Rents		3,610		-	3,610	1,1/2 •		3,610	Form 1; Page 320-323; Line 98
507	Rema		3,010			3,010			3,010	101iii 1, 1 age 320-323, Eine 30
	Total Electric Transmission Operation	s	60,946	\$ 29,5	536	\$ 31,411	\$ 1,172 √	s	30,239	Sum Lines 1 thru 15
	Total Electric Transmission Operation	٧	00,270	<i>μ</i> ∠2,.	.50	y J1,711	1,1/2 V	Ψ	50,257	Sum Entes I unu 13
	Electric Transmission Maintenance			1				1		
568	Maintenance Supervision and Engineering	s	2,150	s		\$ 2,150		\$	2,150	Form 1; Page 320-323; Line 101
569		٥		-				Ф		
	Maintenance of Structures Maintenance of Computer Hardware		1,192 1,022		-	1,192		1	1,192	Form 1; Page 320-323; Line 102
569.1				1	-	1,022		1	1,022	Form 1; Page 320-323; Line 103
569.2	Maintenance of Computer Software		2,016	1	-	2,016		1	2,016	Form 1; Page 320-323; Line 104
569.3	Maintenance of Communication Equipment		64	1	-	64		1	64	Form 1; Page 320-323; Line 105
569.4	Maintenance of Misc. Regional Transmission Plant		102		-	102		1	102	Form 1; Page 320-323; Line 106
570	Maintenance of Station Equipment 1		18,835	18,5		-		1	-	Form 1; Page 320-323; Line 107
571	Maintenance of Overhead Lines 1		25,278	25,2	278	-		1	-	Form 1; Page 320-323; Line 108
572	Maintenance of Underground Lines 2		578		578	-		1	-	Form 1; Page 320-323; Line 109
573	Maintenance of Misc. Transmission Plant		34	1	-	34		1	34	Form 1; Page 320-323; Line 110
					T t			i –		, 5
	Total Electric Transmission Maintenance	\$	51,272	\$ 44,6	591	\$ 6,580	s -	\$	6,580	Sum Lines 20 thru 29
		F	. ,2	,				Ė	-,	
	Total Electric Transmission O&M Expenses	s	112,218	S 74.1	227	\$ 37,991	\$ 1,172 √	s	36,819	Line 17 + Line 31
		Ť	,10		-+	. 0.,,,,1	,	Ť	- 5,017	
413	Townsia OPM Francis Character 3		169		-	169		1	169	
713	Transmission O&M Expenses Charged to Citizens ³	-	109		-	109		1	109	
	Total Adjusted Electric Transmission O&M Expenses		112,387		227	\$ 38,160	s 1,172 √		36,988	Line 33 + Line 35
	Total Aujusteu Electric Transmission O&M Expenses	3	112,30/	<i>y</i> /4,,	144	30,100	1,1/2 V	J	30,788	Line 33 T Line 33
Exclude	d Expenses (recovery method in parentheses)									
560	Executive ICP			\$	144					
561.4	Scheduling, System Control and Dispatch Services (ERRA)			3,3	357					
	Reliability, Planning and Standards Development Services (ERRA)				530					
562	Station Expenses ¹			11,0						
563	Overhead Line Expenses ¹			10,0						
	Transmission of Electricity by Others (ERRA)			10,0	ינט					
566					-					
200	Misc. Transmission Expenses:	s								
	Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	3	-							
	1 , ,		- 002							
	ISO Grid Management Costs (ERRA)		993							
			473	_						
	Reliability Services (RS rates)		641	2,	108					
	Other (TRBAA, TACBAA)									
570	Other (TRBAA, TACBAA)			18,8	335					
	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹									
571	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹			25,2	278					
571	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹			25,2						
571	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹ Maintenance of Underground Lines ²			25,3	278 578					
571	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹			25,2	278 578					
571	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹ Maintenance of Underground Lines ²			25,3	278 578					
571 572	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹ Maintenance of Underground Lines ² Total Excluded Expenses			\$ 74,2	278 578 227					
571	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹ Maintenance of Underground Lines ² Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B			25,, \$ 74,;	278 578 227 G&E's					
571 572	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹ Maintenance of Underground Lines ² Total Excluded Expenses			25,, \$ 74,;	278 578 227 G&E's					
571 572	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹ Maintenance of Underground Lines ² Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B			25,, \$ 74,;	278 578 227 G&E's					
571 572	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹ Maintenance of Underground Lines ² Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B Citizens O&M should not include substation, underground, and overhead las a result, such items are excluded in Column b.	line mainter	nance per th	\$ 74,	278 578 227 G&E's	f (See Section I.C	- number 31).			
571 572 V	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹ Maintenance of Underground Lines ² Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B Citizens O&M should not include substation, underground, and overhead las a result, such items are excluded in Column b. Account 572 for Underground Line Maintenance is excluded because Citizens O&M should not include substation, underground, and overhead lass a result, such items are excluded in Column b.	line mainter	nance per th	\$ 74, squired in SDC e Appendix XI irect Maintenar	278 578 227 G&E's I Tarif	f (See Section I.C -	ed on AH-1.			
571 572 V	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹ Maintenance of Underground Lines ² Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B Citizens O&M should not include substation, underground, and overhead lass a result, such items are excluded in Column b. Account 572 for Underground Line Maintenance is excluded because Citiz This amount represents the Direct Maintenance and Non-Direct O&M exp	ine mainter zens is char enses billed	nance per the rged via a D d to Citizens	squired in SDC e Appendix XI irect Maintenar in 2022, which	278 578 227 G&E's I Tarif	f (See Section I.C -	ed on AH-1.	c		
571 572 V	Other (TRBAA, TACBAA) In-house fire brigade costs ⁴ Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ¹ Maintenance of Underground Lines ² Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire B Citizens O&M should not include substation, underground, and overhead las a result, such items are excluded in Column b. Account 572 for Underground Line Maintenance is excluded because Citizens O&M should not include substation, underground, and overhead lass a result, such items are excluded in Column b.	zens is char enses billed	nance per the rged via a D d to Citizens Citizens SX	squired in SDC e Appendix XI irect Maintenar in 2022, which	278 578 227 G&E's I Tarif	f (See Section I.C der, which is reflect ded back to derive	- number 31). ted on AH-1. Total Adjusted Electric			

AS FILED SAN DIEGO GAS & ELECTRIC COMPANY Electric Transmission O&M Expenses 12 Months Ending December 31, 2022

ric i ransinission O&M ex	penses
onths Ending December 31	, 2022
(\$1,000)	

FERC Acct	Description	Pe	(a) Total er Books		(b) Excluded Expenses	1	(a) - (b) Total justed	Reference
5.60	Electric Transmission Operation		0.102		144	Ф.	0.050	E 1 D 220 222 I : 82
560	Operation Supervision and Engineering	\$	9,102	\$	144	\$	8,958	Form 1; Page 320-323; Line 83
561.1	Load Dispatch - Reliability		965		-		965	Form 1; Page 320-323; Line 85
561.2	Load Dispatch - Monitor and Operate Transmission System		1,893		-		1,893	Form 1; Page 320-323; Line 86
561.3	Load Dispatch - Transmission Service and Scheduling		158		- 2.257		158	Form 1; Page 320-323; Line 87
561.4	Scheduling, System Control and Dispatch Services		3,357		3,357		- 140	Form 1; Page 320-323; Line 88
561.5	Reliability, Planning and Standards Development Transmission Service Studies		140		-		140	Form 1; Page 320-323; Line 89
561.6			-		-		-	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies		-		-		-	Form 1; Page 320-323; Line 91
561.8	Reliability, Planning and Standards Development Services		2,612		1,630		982	Form 1; Page 320-323; Line 92
562	Station Expenses ¹		11,638		11,638		-	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses ¹		10,659		10,659		-	Form 1; Page 320-323; Line 94
564	Underground Line Expenses		(0)		-		(0)	Form 1; Page 320-323; Line 95
565	Transmission of Electricity by Others		-		-		-	Form 1; Page 320-323; Line 96
566	Misc. Transmission Expenses		16,813		2,108		14,705	Form 1; Page 320-323; Line 97
567	Rents		3,610		-		3,610	Form 1; Page 320-323; Line 98
	Total Electric Transmission Operation	\$	60,946	\$	29,536	\$	31,411	Sum Lines 1 thru 15
	·							
	Electric Transmission Maintenance			I				
568	Maintenance Supervision and Engineering	\$	2,150	\$	_	\$	2,150	Form 1; Page 320-323; Line 101
569	Maintenance of Structures		1,192	1	_		1,192	Form 1; Page 320-323; Line 102
569.1	Maintenance of Computer Hardware		1,022	I	_		1,022	Form 1; Page 320-323; Line 103
569.2	Maintenance of Computer Software		2,016		-		2,016	Form 1; Page 320-323; Line 104
569.3	Maintenance of Communication Equipment		64		_		64	Form 1; Page 320-323; Line 105
569.4	Maintenance of Misc. Regional Transmission Plant		102		_		102	Form 1; Page 320-323; Line 106
570	Maintenance of Station Equipment ¹		18,835		18,835		-	Form 1; Page 320-323; Line 107
	* *							-
571	Maintenance of Overhead Lines ¹		25,278		25,278		-	Form 1; Page 320-323; Line 108
572	Maintenance of Underground Lines ²		578		578		-	Form 1; Page 320-323; Line 109
573	Maintenance of Misc. Transmission Plant		34		-		34	Form 1; Page 320-323; Line 110
	Total Electric Transmission Maintenance	\$	51,272	\$	44,691	\$	6,580	Sum Lines 20 thru 29
	Total Electric Transmission O&M Expenses	\$	112,218	\$	74,227	\$	37,991	Line 17 + Line 31
413	Transmission O&M Expenses Charged to Citizens ³		169		-		169	
	Total Adjusted Electric Transmission O&M Expenses	\$	112,387	\$	74,227	\$	38,160	Line 33 + Line 35
Exclude	ed Expenses (recovery method in parentheses)							
560	Executive ICP			\$	144			
561.4	Scheduling, System Control and Dispatch Services (ERRA)			-	3,357			
561.8	Reliability, Planning and Standards Development Services (ERRA)				1,630			
562	Station Expenses ¹				11,638			
	•							
563	Overhead Line Expenses ¹ Transmission of Electricity by Others (ERPA)				10,659			
565	Transmission of Electricity by Others (ERRA)				-			
566	Misc. Transmission Expenses:	œ.						
	Century Energy Systems Balancing Account (CES-21BA)	\$	-					
	Hazardous Substance Cleanup Cost Memo Account (HSCCMA)		- 002					
	ISO Grid Management Costs (ERRA)		993					
	Reliability Services (RS rates)		473					
	Other (TRBAA, TACBAA)		641	-	2,108			
570	Maintenance of Station Equipment ¹				18,835			
571	Maintenance of Overhead Lines ¹				25,278			
	Maintenance of Underground Lines ²				578	_		
572				\$	74,227			
572	Total Excluded Expenses							
572	Citizens O&M should not include substation, underground, and overhead	line maint	enance per tl	he Ap	pendix XII Ta	riff (See	Section I.C -	number 31).
1		line maint	enance per tl	he Ap	pendix XII Ta	riff (See	Section I.C -	number 31).
	Citizens O&M should not include substation, underground, and overhead		-		-			
1	Citizens O&M should not include substation, underground, and overhead As a result, such items are excluded in Column b.	izens is cha	arged via a D	irect l	Maintenance o	rder, wh	ich is reflecte	ed on AH-1.

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

FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Addtl A&G Adj	(e) = (c) - (d) Revised A&G	Reference							
	Administrative & General													
920	A&G Salaries	\$ 36,490		\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181							
921	Office Supplies & Expenses	31,910	845	31,065	v (1,681) ⁷	32,746	Form 1; Page 320-323; Line 182							
922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)		(14,907)	Form 1; Page 320-323; Line 183							
923	Outside Services Employed	93,392	(15,527)	108,920	√ 1,497] ⁷	109,146	Form 1; Page 320-323; Line 184							
	Outside Services Employed	, i	` ′ ′		√ (1,723) 8	,	, 5							
	Property Insurance	8,930		8,930	(1,720)	8,930	Form 1; Page 320-323; Line 185							
			216				-							
	Injuries & Damages	232,737	316	232,421		232,421	Form 1; Page 320-323; Line 186							
	Employee Pensions & Benefits	55,888	(213)	56,102		56,102	Form 1; Page 320-323; Line 187							
	Franchise Requirements	136,001	136,001	-		=	Form 1; Page 320-323; Line 188							
928	Regulatory Commission Expenses	36,826	25,397	11,429		11,429	Form 1; Page 320-323; Line 189							
929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	√ (5,438) ⁹	(16,637)	Form 1; Page 320-323; Line 190							
930.1	General Advertising Expenses	8	8	-		-	Form 1; Page 320-323; Line 191							
930.2	Miscellaneous General Expenses	6,625	507	6,117		6,117	Form 1; Page 320-323; Line 192							
931	Rents	14,137		14,137		14,137	Form 1; Page 320-323; Line 193							
	Maintenance of General Plant	24,458		24,458		24,458	Form 1; Page 320-323; Line 196							
933	iviaintenance of General Plant	24,438		24,438		24,438	Form 1; Page 320-323; Line 196							
	Total Administrative & General Expenses	\$ 655,210	\$ 162,123	\$ 493,087	√ \$ (7,345)	\$ 500,432	Sum Lines 1 thru 15							
413	Transmission Related A&G Expenses Charged to Citizens ¹	232	-	232		232								
	Total Adjusted Administrative & General Expenses	\$ 655,442	\$ 162,123	\$ 493,319	√ \$ (7,345)	\$ 500,664	Line 17 + Line 19							
valudad	d Expenses:													
		0.41	6		7									
	Other Exclusion - FERC Audit Adjustments (Finding #7) 2	841			\$ (1,681)									
	Electric Power Research Institute (EPRI) Dues	4	845											
922	Other Exclusion - FERC Audit Adjustments (Finding #3) 3		14,790											
923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up 4	(15,532)												
	Lobbying and discrimination related legal charges 5	(- , ,			1,497 7									
	Electric Power Research Institute (EPRI) Dues	5	(15.527)		1,477									
	` '		(15,527)		(4.700) 8									
	In-house fire brigade costs				(1,723) 8									
925	Energy Efficiency	291												
	Electric Power Research Institute (EPRI) Dues	26	316											
926	Energy Efficiency		(213)											
927	Franchise Requirements		136,001											
928	CPUC reimbursement fees	22,865												
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1												
	Energy Efficiency	726												
	CPUC Intervenor Funding Expense - Transmission	_												
	CPUC Intervenor Funding Expense - Distribution	1,805	25,397											
	Duplicate Charges (Company Energy Use)		-		(5,438) 9									
	General Advertising Expenses		8		(3,430)									
		402	0											
	Abandoned Projects		507											
	Electric Power Research Institute (EPRI) Dues	105	507											
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account			-										
	Total Excluded Expenses		\$ 162,123	•	\$ (7,345)									
	Items in BOLD have changed to correct the over-allocation of "Duplica													
	Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524	, and other adjustme	nts in SDG&E's De	ecember filing that	did not get included i	n Appendix XII Cycle	6 ER24-175 October filing.							
1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2	022, which is added ba	ack to derive Total A	Adjusted A&G Expe	enses in SAP									
	Account 7000722, which was created to track Citizens SX-PQ A&G Expens													
	Represents FERC Audit adjusting entry on Finding #7 - accounting for donat		ises related to prior s	ear A&G costs the	t were missed and									
	credited in 2022 resulting from the 2020 FERC Audit are excluded from TO													
	-	Seycie o. The impact	OLUENC audit adju	suncius and corresp	onding retunds will be									
	accounted for in a separate FERC Audit refund analysis filed with FERC.													
	Represents FERC Audit adjusting entry on Finding #3 - allocation of OH cos	ts to CWIP approved b	by FERC audit staff	was debited to A&G	G costs in 2022 are									
	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													
3		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												
3	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and cor	responding retunds wit		filed with FERC. 59 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 FF923.										
3	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corfiled with FERC.		z il mose i	5 4 60 50177 0	. 1 0015 53377 :									
3	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and cor filed with FERC. Represents reversal of prior exclusions on Finding #3 originally reported in T	O5 Cycle 4 at \$6,0311				923.								
3	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corfiled with FERC.	O5 Cycle 4 at \$6,0311				923.								
4	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and cor filed with FERC. Represents reversal of prior exclusions on Finding #3 originally reported in T	O5 Cycle 4 at \$6,0311				923.								
4	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corfiled with FERC. Represents reversal of prior exclusions on Finding #3 originally reported in T The actual approved amount as shown in footnote 3 is \$14,790K. The impact separate FERC Audit refund analysis filed with FERC.	O5 Cycle 4 at \$6,031F t of FERC audit adjust	ments and correspon	nding refunds will b	e accounted for in a									
4	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corfiled with FERC. Represents reversal of prior exclusions on Finding #3 originally reported in T The actual approved amount as shown in footnote 3 is \$14,790K. The impact separate FERC Audit refund analysis filed with FERC. Represents Sempra legal fees and personnel dispute matters related to lobbyi	O5 Cycle 4 at \$6,0311 t of FERC audit adjust	related legal matters	nding refunds will be	een below the line charg	es.								
3 4 5 6	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and cor filed with FERC. Represents reversal of prior exclusions on Finding #3 originally reported in T The actual approved amount as shown in footnote 3 is \$14,790K. The impact separate FERC Audit refund analysis filed with FERC. Represents Sempra legal fees and personnel dispute matters related to lobbyi This should have been shown as a credit in the exclusion to add back the cree	O5 Cycle 4 at \$6,031k t of FERC audit adjust ng and discrimination dit in the 2022 A&G at	ments and correspondent related legal matters and accounted for sep	that should have be	ee accounted for in a een below the line charg C Audit refund analysis f	es. filed with FERC.								
3 4 5 6	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corfiled with FERC. Represents reversal of prior exclusions on Finding #3 originally reported in T The actual approved amount as shown in footnote 3 is \$14,790K. The impact separate FERC Audit refund analysis filed with FERC. Represents Sempra legal fees and personnel dispute matters related to lobbyi	O5 Cycle 4 at \$6,031k t of FERC audit adjust ng and discrimination dit in the 2022 A&G at	ments and correspondent related legal matters and accounted for sep	that should have be	ee accounted for in a een below the line charg C Audit refund analysis f	es. filed with FERC.								
3 4 5 6 7	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and cor filed with FERC. Represents reversal of prior exclusions on Finding #3 originally reported in T The actual approved amount as shown in footnote 3 is \$14,790K. The impact separate FERC Audit refund analysis filed with FERC. Represents Sempra legal fees and personnel dispute matters related to lobbyi This should have been shown as a credit in the exclusion to add back the cree	CO5 Cycle 4 at \$6,031H t of FERC audit adjust ng and discrimination dit in the 2022 A&G at 24 that were not part o	related legal matters and accounted for sep of the Appendix XII	that should have be varately in the FERC Cycle 6 Oct filing p	een below the line charg C Audit refund analysis t er ER24-175 as describe	es. filed with FERC. ed in footnote 6.	24).							

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

FERC		(a) Total	(b) Excluded	(c) = (a) - (b) Total	2.6
Acct	Description Administrative & General	Per Books	Expenses	Adjusted	Reference
920	A&G Salaries	\$ 36,490		\$ 36,490	Form 1: Page 220 222: Line 191
			0.15		Form 1; Page 320-323; Line 181
921	Office Supplies & Expenses	31,910	845	31,065	Form 1; Page 320-323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)	Form 1; Page 320-323; Line 183
923	Outside Services Employed	93,392	(15,527)	108,920	Form 1; Page 320-323; Line 184
924	Property Insurance	8,930		8,930	Form 1; Page 320-323; Line 185
925	Injuries & Damages	232,737	316	232,421	Form 1; Page 320-323; Line 186
926	Employee Pensions & Benefits	55,888	(213)	56,102	Form 1; Page 320-323; Line 187
927	Franchise Requirements	136,001	136,001	-	Form 1; Page 320-323; Line 188
928	Regulatory Commission Expenses	36,826	25,397	11,429	Form 1; Page 320-323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	Form 1; Page 320-323; Line 190
930.1	General Advertising Expenses	8	8	-	Form 1; Page 320-323; Line 191
930.2	Miscellaneous General Expenses	6,625	507	6,117	Form 1; Page 320-323; Line 192
931	Rents	14,137		14,137	Form 1; Page 320-323; Line 193
935	Maintenance of General Plant	24,458		24,458	Form 1; Page 320-323; Line 196
	Total Administrative & General Expenses	\$ 655,210	\$ 162,123	\$ 493,087	Sum Lines 1 thru 14
413	Transmission Related A&G Expenses Charged to Citizens ¹	232	-	232	
	Total Adjusted Administrative & General Expenses	\$ 655,442	\$ 162,123	\$ 493,319	Line 16 + Line 18
	Total Adjusted Administrative & General Expenses	\$ 033,442	5 102,123	473,317	Line 10 + Line 16
	d Expenses:	841			
921	Other Exclusion - FERC Audit Adjustments (Finding #7) ²				
	Electric Power Research Institute (EPRI) Dues	4	845		
922	Other Exclusion - FERC Audit Adjustments (Finding #3) ³		14,790		
923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)			
	Electric Power Research Institute (EPRI) Dues	5	(15,527)		
925	Energy Efficiency	291	, , ,		
	Electric Power Research Institute (EPRI) Dues	26	316		
926	Energy Efficiency		(213)		
927	Franchise Requirements		136,001		
928	CPUC reimbursement fees	22,865	,		
720	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1			
	Energy Efficiency	726			
	CPUC Intervenor Funding Expense - Transmission	720			
	CPUC Intervenor Funding Expense - Distribution	1 905	25 207		
020.1	- ·	1,805	25,397		
930.1	General Advertising Expenses	402	8		
930.2	Abandoned Projects	402	505		
025	Electric Power Research Institute (EPRI) Dues	105	507		
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	-	-	-	
	77.4 IF 1 1 IF				
	Total Excluded Expenses	-	\$ 162,123	•	
1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2	2022, which is added bac	ck to derive Total A	Adjusted A&G Expe	nses in SAP
	Account 7000722, which was created to track Citizens SX-PQ A&G Expens				
2	Represents FERC Audit adjusting entry on Finding #7 - accounting for dona		es related to prior s	vear A&G costs that	were missed and
	credited in 2022 resulting from the 2020 FERC Audit are excluded from TO	OS Cycle 6. The impact of	r FERC audit adjus	stments and correspo	naing refunds will be
	accounted for in a separate FERC Audit refund analysis filed with FERC.				
3	Represents FERC Audit adjusting entry on Finding #3 - allocation of OH co	sts 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 cor				
	filed with FERC.		accounted for it	separate i Eice ii	
		TO 5 C 1 4 . 0 C 021T	li mos o l	5 -4 00 501T/C	, 1 C015 520K , FE022
4					
4	Represents reversal of prior exclusions on Finding #3 originally reported in	105 Cycle 4 at \$6,031K	and in 105 Cycle	5 at \$9,501K for a to	otal of \$15,532K to FE923.
4	Represents reversal of prior exclusions on Finding #3 originally reported in The actual approved amount as shown in footnote 3 is \$14,790K. The impact	=			

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Line No.		FERC Form 1 Page; Line; Col.	rking ash		-Months age 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	1,						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	٧		Pg9 Rev Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		53,676	٧		Pg9 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		_			Negative of Statement AH; Line 24	14
15	Total		\$ 90,664	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = $1/8$ of O&M Expense	17
18	-					•	18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 11,333	٧		Line 15 x Line 17	19

v Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit 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.

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

The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the Appendix X Cycle 11 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 11 is the correct amount.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Line No.		FERC Form 1 Page; Line; Col.	rking ash	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	C. Derivation of Transmission Related Cash Working Capital - Retail:						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.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.			_	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42 i = LTD interest	9.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 - - \$ 284.837	Son Line 10 thm 14	9 10 11 12 13 14
15 16 17	Cost of Long-Term Debt:				\$ 284,837 3.66%	Sum Lines 10 thru 14 Line 15 / Line 7	16 17
18 19 20 21 22 23 24	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:		112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24	
25 26 27 28	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - - 7,253	Negative of Line 20 Above	25 26 27 28	
29 30	CS = Common Stock				\$ 9,073,448	Sum Lines 25 thru 28	29 30
31 32 33 34 35	Return on Common Equity: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.60% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34 35
36 37 38 39 40 41 42 43	Long-Term Debt Preferred Equity Common Equity Total Capital Cost of Equity Component (Preferred & Common):	\$ 7,780,099 - - 9,073,448 \$ 16,853,547	46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.60%	1.69% 0.00% 5.71% 7.40%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39 Line 38 + Line 39; Col. d	36 37 38 39 40 41 42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line				2.0	Line
No			Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		5.71%	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	S	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 = $(((A) + (C/D)) * FT) - (B/D)$		1.5651%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16	•				16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		5.71%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	10,188	Line 8 Above	19
20	C = Transmission Rate Base	\$	4,929,376 √	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 = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$		0.7252%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		2.2903%	Line 12 + Line 24	27
28					28
29	D. Total Weighted Cost of Capital:		7.3968%	AV1; Line 40	29
30					30
31	E. Cost of Capital Rate (COCR):		9.6871%	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.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV Cost of Capital and Fair Rate of Return

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

		Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
Month Cange Term Debt (Acet 224) 11-113 21; 21-113 21;	1 10 10 10 10 10 10 10		· · · · · · · · · · · · · · · · · · ·		_	112-113; 18; c	\$ 7,400,000		
Time	Seminatorized Premitter on Long-Term Debt (Acet 226) 112-113; 25; 173-1009 Sum Lines 2 thru 6 6 123-113; 25; 173-1009 Sum Lines 2 thru 6 7 8 8 9 123-113; 25; 173-1009 Sum Lines 2 thru 6 7 8 9 123-113; 25; 173-1009 Sum Lines 2 thru 6 7 113-113; 25; 173-1009 Sum Lines 2 thru 6 7 113-113; 25; 173-1009 Sum Lines 2 thru 6 100-113 Amort. of Debt Composent -Numerator; 114-117; 63; 4,857 4,857 123-1009 123						-		
Seed 1907	1 1 1 1 1 1 1 1 1 1		. ,				400,000		
TDT = Long Term Debt 1978	TID - Long Term Debt			• •			-		
Note	S			26)		112-113; 23; c		0 1: 24 6	
Designation Debt Component Numerators 14-117; 62; 62, 700 14-117; 63; 64, 835 1	1		LID – Long Term Debt				\$ 7,780,099	Sum Lines 2 thru 6	
10	10 Interest on Long-Term Debt (Acet 427)		Long-Term Debt Component - Numerator						
1	11 11 11 11 11 11 11 1					114-117·62·c	\$ 279 209		-
1	14-117, 64 c		. ,						
14-117; 66; c 13-24, more	14 15 15 15 15 15 15 15		• • • • • • • • • • • • • • • • • • • •						
1	1	13	•				-		13
	10	14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42	29.1)		114-117; 66; c	-		14
1	10 10 10 10 10 10 10 10	15	i = LTD interest				\$ 284,837	Sum Lines 10 thru 14	15
Note	No. Preferred Equity Component: 19 Preferred Stock (Acet 204) Presented Stock (Acet 204) Pr								
Preferred Equity Component: Preferred Slock (Acct 204)	Perferred Equity Component: Perferred Stock (Acct 204)		Cost of Long-Term Debt:				3.66%	Line 15 / Line 7	
1	2 1 1 1 1 1 1 1 1 1								
Cost of Preferred Equity Common Equity Component: Common Equity Component: Cost of Preferred Stock (Acct 204) Cost of Early Ear	Cost of Preferred Equity Common Equity Component: Copp. Struct. Copp.						\$ -		
23 24 25 25 25 25 25 25 25	23 24 25 25 25 27 27 27 28 27 27 28 28		4 /			118-119; 29; c	0.00%	Ling 21 / Ling 20	
Common Equity Component:	Common Equity Component:		Cost of Preferred Equity				0.00%	Line 21 / Line 20	
25 Propictary Capital	Proprietary Capital		Common Equity Component:						
112-113; 12; 12-13; 12; 12-13; 13; 13-13; 13-13; 13-13; 13-13; 13-13; 13-13; 13-13; 13-13; 13-13; 13-13; 13-13; 13-13;	12-113; 3; c C Negative of Line 20 Above 26					112-113· 16· c	\$ 9,066,195		
27 Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1) 112-113; 12; c - - - 27 28 Accumulated Other Comprehensive Income (Acct 219) 28 112-113; 15; c 7.25 7.25 29 28 29 28 29 29 25 29 29 25 29 20 29 20 <td> 27 Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Negative of Line 20 Above</td> <td></td>	27 Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)							Negative of Line 20 Above	
Second S		27		216.1)			-	5	
Section of Common Equity:	30 31 32 33 34 34 34 34 3	28	Accumulated Other Comprehensive Income (Acct 219)			112-113; 15; с	7,253		28
Return on Common Equity: Cap. Struct. Cost of Weighted Cost of Capital Cap. Struct. Ca	Return on Common Equity: (a) (b) (c) (d) (d) (b) x (c) (d) (d) (b) x (c) (d)	29	CS = Common Stock				\$ 9,073,448	Sum Lines 25 thru 28	29
32 Return on Common Equity: (a) (b) (c) (d) = (b) x (c) TOS Offer of Settlement; Section III. A.1.5.1.5.1.3.3.3.3.3.3.3.3.3.3.3.3.3.3.3	Return on Common Equity: Cap. Struct. Cost of Weighted Cost of Capital: Amounts Ratio Cap. Struct. Cost of Weighted Cost of Capital: Cost of Capital:	_							
Cap. Struct. Cost of Weighted Cost of Capital: Ratio Cap. Struct. Cost of Weighted Cost of Capital: Struct. Cost of Weighted Cost of Capital Cost of Cap	Cap. Struct. Cost of Figure Cost of Equity Component (Preferred & Common): Cap. Struct. Cost of Says Cap. Struct. Cost of Capital Cost of Ca								
Cap Struct. Cost of Weighted Cost of Capital: Ratio Capital Cost of Capita	Cap. Struct. Cost of Weighted Struct. Cost of Weighted Cost of Capital C		Return on Common Equity:		4.5			TO5 Offer of Settlement; Section II.A.1.5.1	
Name	Amounts Ratio Capital Cost of Capital Cost of Capital Cost of Capital Cost of Capital 35 36 36 36 36 36 36 36			(a)					
State Stat	State Stat		W:14 1C 4 CC 31	. 1	1		0		
S	S		weighted Cost of Capital:	Amounts *	Katio	Capitai	Cost of Capital		
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 Cost of Equity Component (Preferred & Common): - 5.71% Line 38 + Line 39; Col. d 42 42 Cost of Equity Component (Preferred & Common): - 5.71% Line 38 + Line 39; Col. d 42 44 Simple Return on Common Equity: - 0.00% Shall be Zero 45 46 Incentive Return on Common Equity: - Cost of Cost of Weighted Shall be Zero 45 47 Incentive Weighted Cost of Capital: Amounts Incentive Return on Common Equity: Ratio Cost of Weighted Cost of Capital 47 48 Incentive Weighted Cost of Capital: Amounts Incentive Return on Common Equity: Ratio Cost of Capital Cost of Capital Cost of Capital 48 49 Incentive Weighted Cost of Capital: - 0.00% 0.00% Shall be Zero 50 </td <td> 38 Preferred Equity 3 40 53,84% 53,84% 10,60% 5,71% Col. c = Line 22 Above 39 39 Common Equity 39,073,448 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 42 Cost of Equity Component (Preferred & Common): 5,71% Line 38 + Line 39; Col. d 42 43 44 45 Incentive Return on Common Equity: 6 (a) (b) (c) (d) = (b) x (c) </td> <td></td> <td>Long Town Dobt</td> <td>¢ 7.790.000</td> <td>46 169/</td> <td>2 669/</td> <td>1 600/</td> <td>Col. a = Lina 17 Above</td> <td></td>	38 Preferred Equity 3 40 53,84% 53,84% 10,60% 5,71% Col. c = Line 22 Above 39 39 Common Equity 39,073,448 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 42 Cost of Equity Component (Preferred & Common): 5,71% Line 38 + Line 39; Col. d 42 43 44 45 Incentive Return on Common Equity: 6 (a) (b) (c) (d) = (b) x (c)		Long Town Dobt	¢ 7.790.000	46 169/	2 669/	1 600/	Col. a = Lina 17 Above	
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 Cost of Equity Component (Preferred & Common): 41 Line 38 + Line 39; Col. d 42 43 Struct 5.71% Line 38 + Line 39; Col. d 42 44 Incentive Return on Common Equity: 40 Cost of Guide (b) x (c) Shall be Zero 45 45 Incentive Weighted Cost of Capital: Amounts I Ratio Cost of Weighted Cost of Capital 48 49 Long-Term Debt \$ - 0.00% 0.00% Shall be Zero 50 50 Preferred Equity - 0.00% 0.00% Shall be Zero 50 50 Common Equity - 0.00% 0.00% Shall be Zero 50 50 Common Equity - 0.00% 0.00% Shall be Zero 50 50 Common Equity - 0.00% 0.00% Shall be	Sommon Equity			\$ 7,780,099					
Total Capital S 16,853,547 100.00% Total Capital S 16,853,547 100.00% Total Capital S 100.00% Total Capital S 100.00% S	Total Capital Sind Capital Sin			9 073 448					
A	Alt					10.0070			
42 Cost of Equity Component (Preferred & Common): 5.71% Line 38 + Line 39; Col. d 42 43 44 5.71% Line 38 + Line 39; Col. d 43 44 45 Incentive Return on Common Equity: 44 46 (a) (b) (c) (d) = (b) x (c) 5.81l be Zero 46 47 Cap. Struct. Cost of Capital Veighted 47 48 Incentive Weighted Cost of Capital: Amounts I Ratio Capital Cost of Capital 48 49 Cong-Term Debt \$ - 0.00% 0.00% Shall be Zero 50 51 Preferred Equity - 0.00% 0.00% Shall be Zero 51 52 Common Equity - 0.00% 0.00% Shall be Zero 51	Cost of Equity Component (Preferred & Common): 5.71% Line 38 + Line 39; Col. d 42 43 44 45 Incentive Return on Common Equity: Cost of Cap. Struct. Cost of Weighted Cost of Capital: Cost of Capit		1						
43 44 45	Ad Ad Ad Ad Ad Ad Ad Ad		Cost of Equity Component (Preferred & Common):				5.71%	Line 38 + Line 39; Col. d	
45 Incentive Return on Common Equity: (a) (b) (c) (d) = (b) x (c) 46 46 (a) (b) (c) (d) = (b) x (c) 46 47 Cap. Struct. Cost of Weighted 47 48 Incentive Weighted Cost of Capital: Amounts I Ratio Capital Cost of Capital 49 - 0.00% 0.00% Shall be Zero 50 50 Preferred Equity - 0.00% 0.00% Shall be Zero 51 51 Common Equity - 0.00% 0.00% Shall be Zero 52	Shall be Zero 45 1.00	43						,	43
46 (a) (b) (c) (d) = (b)x (c) 46 47 Cap. Struct. Cost of Veighted 47 48 Incentive Weighted Cost of Capital: Amounts I Ratio Capital Cost of Capital 48 49 Long-Term Debt \$ - 0.00% 0.00% Shall be Zero 50 51 Preferred Equity - 0.00% 0.00% Shall be Zero 51 52 Common Equity - 0.00% 0.00% Shall be Zero 52	46 (a) (b) (c) (d) = (b) x (c) 46 47 Cap. Struct. Cost of Weighted 47 48 Incentive Weighted Cost of Capital: Amounts I Ratio Capital Cost of Capital 49 Cost of Capital 48 50 Long-Term Debt \$ - 0.00% 0.00% Shall be Zero 50 51 Preferred Equity - 0.00% 0.00% Shall be Zero 51 52 Common Equity - 0.00% 0.00% Shall be Zero 52 53 Total Capital \$ - 0.00% 0.00% Sum Lines 50 thru 52 53 54	44							44
47 Cap. Struct. Cost of Capital. Weighted 47 48 Incentive Weighted Cost of Capital. Ratio Capital Cost of Capital 48 49 Ung-Term Debt 5 - 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	Cap Struct. Cost of Weighted Weighted 47	45	Incentive Return on Common Equity:					Shall be Zero	45
48 Incentive Weighted Cost of Capital: Amounts ¹ Ratio Capital Cost of Capital 48 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	48 Incentive Weighted Cost of Capital: Amounts ¹ Ratio Capital Cost of Capital 48 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% Shall be Zero 52 53 Total Capital \$ - 0.00% 0.00% Sum Lines 50 thru 52 53 54 ** ** 0.00% 0.00% Sum Lines 50 thru 52 54			(a)					
49 50 Long-Term Debt \$ - 0.00% 0.00% 5hall be Zero 50 51 Preferred Equity - 0.00% 0.00% 5hall be Zero 51 52 Common Equity - 0.00% 0.00% 5hall be Zero 52	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% 0.00% Sum Lines 50 thru 52 53 54 \$ 54				-		-		
50 Long-Term Debt \$ - 0.00% 0.00% Shall be Zero 50 51 Preferred Equity - 0.00% 0.00% Shall be Zero 51 52 Common Equity - 0.00% 0.00% Shall be Zero 52	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% Shall be Zero 52 53 Total Capital \$ - 0.00% 0.00% Sum Lines 50 thru 52 53 54		Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		
51 Preferred Equity - 0.00% 0.00% Shall be Zero 51 52 Common Equity - 0.00% 0.00% Shall be Zero 52	51 Preferred Equity - 0.00% 0.00% 0.00% Shall be Zero 51 52 Common Equity - 0.00% 0.00% Shall be Zero 52 53 Total Capital \$ - 0.00% 0.00% Sum Lines 50 thru 52 53 54 54			-					
52 Common Equity - 0.00% 0.00% Shall be Zero 52	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			\$ -					
	53 Total Capital \$ - 0.00\(\) 54 Sum Lines 50 thru 52 53 54			-					
22 10(a) Valuar Number Num	54			-		0.00%			
			тотат Сарпат	φ -	0.00%		0.00%	Sum Lines 50 thru 52	
	incontrol cost of Equity Component (Freeting & Continion).		Incentive Cost of Equity Component (Preferred & Common)				0.00%	Line 51 + Line 52: Col. d	
10.0070 Line 31 + Line 32; Col. d 35		33	meenare cost of Equity Component (Frederica & Collillott).				0.0076	Line 31 + Line 32, Coi. u	55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line				D 4	Line
No.		-	Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:				1
2	(****)				2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		5.71%	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 = $(((A) + (C/D)) * FT) - (B/D)$		1.5651%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		5.71%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	10,188	Line 8 Above	19
20	C = Transmission Rate Base	\$	4,929,562	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 = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$		0.7252%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		2.2903%	Line 12 + Line 24	27
28					28
29	D. Total Weighted Cost of Capital:		7.3968%	AV1; Line 40	29
30					30
31	E. Cost of Capital Rate (COCR):		9.6871%	Line 27 + Line 29	31

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line No.			Amounts	Reference	Line No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,767,143	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		3,108	Page 2; Line 17	3
4	Transmission Related General Plant		32,085	Page 2; Line 18	4
5	Transmission Related Common Plant		90,550	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,892,887	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(1,064,217) √	Pg8 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(1,064,217) √	Line 14 + Line 15	16
17	W. U. G. 5.1				17
18	Working Capital:	0	45.604	G	18
19	Transmission Related Materials and Supplies	\$	45,624	Statement AL; Line 5	19
20	Transmission Related Prepayments		43,749	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		11,333 V	Pg10 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	100,707 √	Sum Lines 19 thru 21	22 23
23	Others Bernstein Armsteff in Utilian			Statement Misc.; Line 5	23
24	Other Regulatory Assets/Liabilities		-	Statement Misc.; Line 5	25
25 26	Total Transmission Rate Base	e.	4,929,376 √	Sum Lines 6, 11, 16, 22, 24	25 26
26	Total Transmission Rate base	3	4,929,376 V	Sum Lines 6, 11, 16, 22, 24	26 27
28	B. Incentive ROE Project Transmission Rate Base:				28
29	Net Incentive Transmission Plant	\$		Shall be Zero	28
30	Incentive Transmission Plant Accum. Def. Income Taxes	Э	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$	-	Line 29 + Line 30	31
32	Total lifethive ROL Floject Halishiission Rate base	<u> </u>	-	Line 29 + Line 30	32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:				32
34	Incentive Transmission Plant Abandoned Project Cost	\$		Shall be Zero	33
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Φ	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$		Line 34 + Line 35	36
37	Total incentive Transmission Fiant Avandoned Project Cost Rate base		-	Line 34 T Line 33	37
38	D. Incentive Transmission Construction Work In Progress	\$	_	Shall be Zero	38
50	D. Incentive Transmission Constitution work in Frogress	Ф	-	Silali de Zeio	30

[√] 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.

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 7,503,381	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	Net Transmission Plant:			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	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Amounts Reference No.	Line				Line
Net Transmission Plant	No.		Amounts	Reference	No.
2 Transmission Related Electric Miscellaneous Intangible Plant 3,108 Page 2; Line 16 2 3 1 1 1 1 1 1 1 1 1		A. Derivation of Transmission Rate Base:			
2 Transmission Related Electric Miscellaneous Intangible Plant 3,108 Page 2; Line 16 2 3 1 1 1 1 1 1 1 1 1	1	Net Transmission Plant:			1
Transmission Related Common Plant 32,085 Page 2; Line 18 4 Transmission Related Common Plant 5,892,887 Sum Lines 2 thru 5 6 Total Net Transmission Plant Held for Future Use 5,892,887 Statement AG; Line 1 9 Transmission Plant Held for Future Use 5 Statement AG; Line 1 9 Transmission Plant Abandoned Project Cost 5 Statement AG; Line 1 9 Transmission Plant Abandoned Project Cost 5 Statement AG; Line 1 9 Transmission Plant Abandoned Project Cost 5 Statement AG; Line 1 1 Total Rate Base Additions 5 Line 9 + Line 10 11 Total Rate Base Additions 5 Line 9 + Line 10 11 Transmission Related Accum. Def. Inc. Taxes 5 (1,064,084) Statement AF; Line 1 15 Transmission Plant Abandoned Accum. Def. Inc. Taxes 5 (1,064,084) Statement AF; Line 1 15 Transmission Related Accum. Def. Inc. Taxes 5 (1,064,084) Statement AF; Line 1 15 Transmission Related Materials and Supplies 5 45,624 Statement AE; Line 5 19 Transmission Related Materials and Supplies 5 45,624 Statement AE; Line 9 20 Transmission Related Abandoned Accum. Def. Inc. Taxes 5 100,759 Sum Lines 19 thru 21 22 Transmission Related Abandoned Project Cost Accum. Def. Inc. Taxes 5 24 Other Regulatory Assets/Liabilities 5 Statement AE; Line 5 24 Other Regulatory Assets/Liabilities 5 Statement AE; Line 5 24 Other Regulatory Assets/Liabilities 5 Statement AE; Line 5 24 Other Regulatory Assets/Liabilities 5 Statement AE; Line 5 24 Other Regulatory Assets/Liabilities 5 Statement AE; Line 5 24 Other Regulatory Assets/Liabilities 5 Statement AE; Line 5 24 Other Regulatory Assets/Liabilities 5 Statement AE; Line 5 24 Other Regulatory Assets/Liabilities 5 Statement AE; Line 5 24 Other Regulatory Assets/Liabilities 5 Statement AE; Line 5 24 Other Regulatory Assets/Liabilities 5 Statement AE; Line 5 24 Other Regulatory As	2		\$ 5,767,143	Page 2; Line 16	2
Transmission Related Common Plant	3	Transmission Related Electric Miscellaneous Intangible Plant	3,108	Page 2; Line 17	3
Total Net Transmission Plant S	4	Transmission Related General Plant	32,085	Page 2; Line 18	4
Rate Base Additions: 7 9 Transmission Plant Held for Future Use \$	5	Transmission Related Common Plant	90,550	Page 2; Line 19	5
8 Rate Base Additions: Statement AG; Line 1 9 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 Transmission Related Accum. Def. Inc. Taxes \$ (1,064,084) Statement AF; Line 7 14 15 Transmission Related Accum. Def. Inc. Taxes \$ (1,064,084) Line 14 + Line 15 16 16 Total Rate Base Reductions \$ (1,064,084) Line 14 + Line 15 17 17 Transmission Related Materials and Supplies \$ (1,064,084) Line 14 + Line 15 18 18 Transmission Related Materials and Supplies \$ 43,624 Statement AL; Line 5 19 20 Transmission Related Prepayments \$ 43,749 Statement AL; Line 9 20 21 Transmission Related Cash Working Capital \$ 11,386 Statement AL; Line 9 22 22 Total Working Capital \$ 100,759 Sum Lines 19 thru 21 22 23 Other Regulatory Assets/Liabilities \$ 3 \$ 4,929,562 Sum Lines 6, 11, 16, 22, 24 26 27 Total Working Ca	6	Total Net Transmission Plant	\$ 5,892,887	Sum Lines 2 thru 5	6
1	7				7
10 Transmission Plant Abandoned Project Cost	8	Rate Base Additions:			8
Total Rate Base Additions S	9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
Rate Base Reductions: 12 13 14 15 17 15 16 17 16 17 16 17 17 17	10	Transmission Plant Abandoned Project Cost	_	Statement Misc.; Line 3	10
Rate Base Reductions:		Total Rate Base Additions	\$ -	Line 9 + Line 10	11
Transmission Related Accum. Def. Inc. Taxes S (1,064,084) Statement AF; Line 7 14 15 Transmission Plant Abandoned Accum. Def. Inc. Taxes S (1,064,084) Line 14 + Line 15 16 Total Rate Base Reductions S (1,064,084) Line 14 + Line 15 16 Total Rate Base Reductions Transmission Related Base Reductions Transmission Related Materials and Supplies S (1,064,084) Statement AE; Line 19 17 18 Working Capital: S (1,064,084) Statement AE; Line 5 19 18 19 Transmission Related Materials and Supplies S (1,064,084) Statement AE; Line 5 19 19 19 19 19 19 19	12				
15 Transmission Plant Abandoned Accum. Def. Inc. Taxes - Statement AF, Line 11 15 16	13				
Total Rate Base Reductions			\$ (1,064,084)		
17			-	,	
18 Working Capital: 18 18 19 17 17 18 19 17 17 18 19 17 18 19 17 18 19 18 18 19 18 18 19 18 18		Total Rate Base Reductions	\$ (1,064,084)	Line 14 + Line 15	
Transmission Related Materials and Supplies					
20 Transmission Related Prepayments					
1 1,386 Statement AL; Line 19 21 2 Total Working Capital \$ 100,759 Sum Lines 19 thru 21 22 2 2 3			- 1-,1	,	
22 Total Working Capital		* *		,	
23 24 Other Regulatory Assets/Liabilities - Statement Misc.; Line 5 24 25 25 26 Total Transmission Rate Base \$ 4,929,562 Sum Lines 6, 11, 16, 22, 24 26 27 27 28 B. Incentive ROE Project Transmission Rate Base: 28 Sum Lines 6, 11, 16, 22, 24 26 27 27 28 B. Incentive Transmission Plant Sum Lines 6, 11, 16, 22, 24 26 27 27 28 Shall be Zero 29 28 28 29 29 29 29 29				· · · · · · · · · · · · · · · · · · ·	
College Coll		Total Working Capital	\$ 100,759	Sum Lines 19 thru 21	
25 26 Total Transmission Rate Base \$ 4,929,562 Sum Lines 6, 11, 16, 22, 24 26		Od. D. 1. A. (T. 1.1).		Control Ministry	
26 Total Transmission Rate Base \$ 4,929,562 Sum Lines 6, 11, 16, 22, 24 26 27 28 B. Incentive ROE Project Transmission Rate Base: 28 29 Net Incentive Transmission Plant Accum. Def. Income Taxes 5 Shall be Zero 29 30 Incentive ROE Project Transmission Plant Accum. Def. Income Taxes 5 Line 29 + Line 30 31 31 Total Incentive Transmission Plant Abandoned Project Rate Base: 32 32 32 33 C. Incentive Transmission Plant Abandoned Project Cost \$ 5 - 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 Accum. Def. Inc. Taxes - Shall be Zero 35 36 Total Incentive Transmission Plant Abandoned Project Cost Rate Base \$ - Line 34 + Line 35 36 37 Total Incentive Transmission Plant Abandoned Project Cost Rate Base \$ - Line 34 + Line 35 36		Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	
27 28 B. Incentive ROE Project Transmission Rate Base: 28		Total Transmission Pata Paga	4 020 562	Sum Lines 6 11 16 22 24	
28B. Incentive ROE Project Transmission Rate Base:2829Net Incentive Transmission Plant\$ -Shall be Zero2930Incentive Transmission Plant Accum. Def. Income Taxes-Shall be Zero3031Total Incentive ROE Project Transmission Rate Base\$ -Line 29 + Line 30313232323233C. Incentive Transmission Plant Abandoned Project Rate Base:3334Incentive Transmission Plant Abandoned Project Cost\$ -Shall be Zero3435Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes-Shall be Zero3536Total Incentive Transmission Plant Abandoned Project Cost Rate Base\$ -Line 34 + Line 353637Incentive Transmission Plant Abandoned Project Cost Rate Base\$ -Line 34 + Line 3536		Total Transmission Rate base	\$ 4,929,362	Sum Lines 6, 11, 16, 22, 24	
29 Net Incentive Transmission Plant 30 Incentive Transmission Plant Accum. Def. Income Taxes 31 Total Incentive ROE Project Transmission Rate Base 32 Section 1		P. Incentive P.O.E. Project Transmission Pata Page			
Shall be Zero Shall be Zero 30			•	Shall be Zara	
Total Incentive ROE Project Transmission Rate Base S - Line 29 + Line 30 32 32 33			\$ -		
32 33 C. Incentive Transmission Plant Abandoned Project Rate Base: 33 34 Incentive Transmission Plant Abandoned Project Cost 35 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes 36 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 37 38 39 30 30 31 31 32 32 33 32 33 34 35 36 37 37 38 38 39 30 30 30 31 31 32 32 33 32 33 34 35 36 37 37 38 38 39 30 30 30 30 31 31 32 32 32 32 32 32 32 32 32 32 32 32 32			<u> </u>		
33 C. Incentive Transmission Plant Abandoned Project Rate Base: 33 34 Incentive Transmission Plant Abandoned Project Cost \$ - Shall be Zero 34 35 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes - Shall be Zero 35 36 Total Incentive Transmission Plant Abandoned Project Cost Rate Base \$ - Line 34 + Line 35 36 37		Total meentive ROL Hoject Hansinission Rate base	<u> </u>	Eine 29 Eine 30	
34 Incentive Transmission Plant Abandoned Project Cost 35 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes 36 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 37 Shall be Zero 38 Line 34 + Line 35 39 37		C. Incentive Transmission Plant Abandoned Project Rate Rase			
35 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes 36 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 37 Shall be Zero 38 Line 34 + Line 35 39 37			\$ -	Shall be Zero	
36 Total Incentive Transmission Plant Abandoned Project Cost Rate Base S - Line 34 + Line 35 36 37 37		•	<u> </u>		
37			\$ -		
			Ψ	Zime 5. · Zime 55	
		D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	7,503,381	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	Transmission Related Depreciation Reserve:				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	Net Transmission Plant:				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	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve		-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line								Line
No. 1	_	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	No. 1
2	Calculations:	<u>C01. 1</u>	= Col. 2 - Col. 6	<u>C01. 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3	Calculations.		Coi. 2 Coi. 0		Cumulative	See I dolliote 5	Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2022	\$ (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)	
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)	
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)	
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			\$ (3.99)	01.270	\$	(0.79)	(370)	44
						(00.2)		

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.

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