

Jonathan J. Newlander Senior Counsel 8330 Century Park Court, CP32D San Diego, CA 92123 Tel: 858-654-1652 Fax: 858-654-1879 JNewlander@sdge.com

DRAFT October 15, 2024

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

> Re: San Diego Gas & Electric Company, 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") for 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 7<sup>1</sup> 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,<sup>2</sup> nor does it subject SDG&E's Appendix XII Formula to modification.<sup>3</sup>

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

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> 16 U.S.C § 824d.

<sup>&</sup>lt;sup>3</sup> See Section C.5.c. of the Appendix XII Formula Rate Protocols.

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# 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 for the Transfer Capability Lease ("Lease" or "Lease Agreement").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 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. To the extent that SDG&E's TO5 Formula Rate will be modified in the future, *e.g.*, in a TO6 Formula, the Appendix XII will be modified accordingly.

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 own, 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:

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

# III. MISCELLANEOUS MATTERS

## Adjustments to Reflect Correction of Error

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

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

As a result of the adjustments as described above, SDG&E is making a corresponding adjustment to the instant Appendix XII, Cycle 7 Informational Filing, so that Citizens Sycamore-Penasquitos Transmission, LLC will receive its proportionate share of the costs attributed to these changes. The total amount is reflected in the "Other Adjustments" line of the SX-PQ Underground Line Rate charged to Citizens Sycamore-Penasquitos.

# IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 7 Informational Filing consists of the following:

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

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

# V. SERVICE

Copies of this Filing have been served on all parties to Docket Nos. ER19-221 and ER19-1513, including the CAISO, and counsel to Citizens.

# VI. COMMUNICATIONS

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

Jonathan J. Newlander Senior Counsel San Diego Gas & Electric Company 8330 Century Park Court, CP32D San Diego, CA 92123 Telephone: 858-654-1652 E-mail: JNewlander@sdge.com Adam Currey Transmission Revenue Manager San Diego Gas & Electric Company 8330 Century Park Court San Diego, CA 92123 Telephone: 619-696-2248 E-mail: ACurrey@sdge.com

Respectfully submitted,

<u>/s/ Jonathan J. Newlander</u> 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)

т !		1			1
Line No.	Description of Annual Costs	An	nounts	Reference	Line No.
140.			iounts	Kittitt	110.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1
2 3 4	Section 2 - Non-Direct Expense Cost Component		907	Section 2; Page 1; Line 25	2 3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses		(23)	Section 3; Page 1; Line 31	5 6
7 8	Total Citizens Annual Prior Year Cost of Service	\$	884	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		12	Section 4; Page TU; Col. 11; Line 21	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		11	Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$	908	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		4	Cost Adjustment Workpapers	15 16
10 17 18	Total Annual Costs	\$	912	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	75.594	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(1.886	) Line 5 / 12 Months	24
25		<b>• • • •</b>		25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 73.708	Sum Lines 20, 22, 24	26
27		1.022		27
28	Section 4 - True-Up Adjustment Cost Component	1.022	Line 9 / 12 Months	28
29	Continue for Literature Cont Contract	0.040	Line 11 / 12 Months	29 30
30 31	Section 5 - Interest True-Up Adjustment Cost Component	0.940	Line 11 / 12 Months	30 31
31	Other Adjustments	0.330	Line 15 / 12 Months	31
32 33	Other Adjustments	0.330		32
33 34	Total Monthly Costs	\$ 76.000	Sum Lines 26, 28, 30, 32	33
35	Total Monthly Costs	\$ 70.000		34
36	Number of Months in Base Period	12		36
37		12	4	30
38	Total Annual Costs	\$ 912	Line 34 x Line 36	38
39		÷ )12		39
39				39

#### (\$1,000)

Lin					Line
No		A	mounts	Reference	No.
1	A. Derivation of Direct Maintenance Expense Allocated to 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)

Lir No		Amounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.64%	Page 2; Line 6	2
3		0.05%		3
4	Transmission Related A&G Expense	0.85%	Page 2; Line 11	4
6	Transmission Related Property Tax Expense	1.12%	Page 2; Line 16	6
7			e ,	7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9		0.4704		9
10 11	Transmission Related Working Capital Revenue	0.16%	Page 2; Line 34	10 11
12	Transmission Related General & Common Plant Revenue	0.52%	Page 2; Line 51	11
13		0.5270	1 age 2, Ellie 51	12
14		3.33%	Sum Lines 2 thru 12	14
15				15
16	1 1	0.03%	Line 14 x Franchise Fee Rate	16
17				17
18		3.36%	Line 14 + Line 16	18
19				19 20
20 21	· · · · · · · · · · · · · · · · · · ·	\$ 27,000	T	20
21	Citizens Lease Payment	\$ 27,000	Lease Agreement	21
23		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.		Amounts	Reference	Line No.
1	Net Transmission Plant	\$ 6,218,334	AV-4; Line 6	1
2				2
3	A. Transmission Related O&M Expense	\$ 39.967	Statement All Line 17	3 4
4 5	Transmission O&M Expense	\$ 39,967	Statement AH; Line 17	4 5
6	Transmission O&M Expense Carrying Charge Percentage	0.64%	Line 4 / Line 1	6
7	Hanshinsson Octive Expense Carrying Charge Ferendage	0.0170	Enic 47 Enic 1	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	1 8 1 7		,	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	<mark>\$ 69,705</mark>	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		<b>A</b>		18
19	Transmission Related Payroll Tax Expense	\$ 1,950	Statement AK; Line 28	19
20		0.020/	I: 10/I: 1	20
21 22	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21 22
22	E. Transmission Related Working Capital Revenue			22
23				23
24		\$ 50,607	Statement AL; Line 5	24
26		37,853	Statement AL; Line 9	26
27	Transmission Related Working Cash	11,618	Statement AL; Line 19	20
28	Total Transmission Related Working Capital	\$ 100,078	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.7709%	Statement AV2; Line 31	30
31	1			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				36
37	Net Transmission Related General Plant	\$ 34,243	AV-4; Line 4	37
38		00.00		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		0.7700%	T: 20	42
43 44	Cost of Capital Rate	9.7709%	Line 30	43 44
44	Transmission Related General and Common Return and Associated Income Taxes	\$ 13,078	Line 41 * Line 43	44 45
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 15,078	Line 41 <sup>+</sup> Line 43	45
47	Transmission Related General and Common Depreciation Expense	\$ 19,354	Statement AJ; Line 17	40
48	Transmission retained General and Common Depresation Expense	φ 19,50 <del>4</del>	Statement PS, Ente 17	48
49	Total Transmission Related General and Common Plant Revenues	\$ 32,433	Line 45 + Line 47	49
50		$\varphi = 52,100$	Enterio · Enterio	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 (\$1,000)

			(\$1,000)				
Line No.		1	(a) Fotal Costs	(b) Removal Rate	= (a) x (b) mounts	Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:						1
2 3 4	Average ADIT Difference With and Without Bonus				\$ (1,343)	AF-3; Line 5; Col. Average	2 3
4 5 6	Cost of Capital Rate				9.7709%	Statement AV2; Line 31	5
7	Total ADIT Revenue Credit				\$ (131)	Line 3 x Line 5	7
9 10 11 12	<b>B. Equity AFUDC Component of Transmission Depreciation Expense</b> Annual Equity AFUDC Allocated to Citizens <b>C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal</b>				\$ 22	AV-2B; Line 17	9 10 11 12
13 14 15	FERC Account 357 - Underground Conduit	\$	11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	13 14 15
16 17	358 - Underground Conductors & Devices		15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16 17
18 19	359 - Roads & Trails		186	-	-	TO5 Transmission Plant Deprec. Rates WP	18 19
20 21	350.1 - Land		-	-	-	TO5 Transmission Plant Deprec. Rates WP	20 21
22 23 24	350.2 - Land Rights	\$	3 27,000	-	 	TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22 23 24
25 26	Subtotal Annual Cost of Removal				\$ 86	Sum Lines 14 thru 22	25 26
27 28	Transmission Related Municipal Franchise Fees Expense			1.0207%	 1	Line 25 x Franchise Fee Rate	27 28
29 30	Total Annual Cost of Removal				\$ 87	Line 25 + Line 27	29 30
31	Total Other Specific Expenses				\$ (23)	Line 7 + Line 10 + Line 29	31

	True-Up Period - January 1, 2023 to December 31, 2023											
					(\$1,00	10)						
Line No. 1 2 3 Calculations:	<u>Col. 1</u>	<u>Col. 2</u>		<u>Col. 4</u> ;: Line 22 / 12	<u>Col. 5</u> = Sum (	<u>Col. 6</u> 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	$\frac{\text{Col. 11}}{\text{Col. 9} + \text{Col. 10}}$	Line No. 1 2 3
5 Carculations: 4 5 6 7 8		Monthly True-Up	Monthly	Prior	Adju	isted Monthly True-Up	Monthly Overcollection (-) or Undercollection (+)	Monthly Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue	See Foolilite 7	Cumulative Overcollection (-) or Undercollection (+) in Revenue	4 5 6 7 8
9 Month	Year	• .	• .	· .		Revenues	in Revenue	Rate <sup>5</sup>	wo Interest	Interest	with Interest	9
10 January	2023	74	74	(2)	0 \$	73	\$ 1	0.54%	\$ 1 \$		\$ 1	10
11 February	2023	74	74	(2)	0	73	1	0.48%	2	0.0	2	11
12 March	2023	74	74	(2)	0	73	1	0.54%	3	0.0	3	12
13 April	2023	74	74	(2)	0	73	1	0.62%	4	0.0	4	13
14 May	2023	74	74	(2)	0	73	1	0.64%	5	0.0	5	14
15 June	2023	74	74	(2)	0	73	1	0.62%	6	0.0	6	15
16 July	2023	74	74	(2)	0	73	1	0.68%	7	0.0	7	16
17 August	2023	74	74	(2)	0	73	1	0.68%	8	0.1	8	17
18 September	2023	74	74	(2)	0	73	1	0.66%	9	0.1	9	18
19 October	2023	74	74	(2)	0	73	1	0.71%	10	0.1	10	19
20 November	2023	74	74	(2)	0	73	1	0.69%	11	0.1	11	20
21 December	2023	74	74	(2)	0	73	1	0.71%	12	0.1	12	21
22		\$ 884 \$	891 \$	(19) \$	0 \$	873	\$ 12			0.5		22

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

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

<sup>3</sup> 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.

<sup>4</sup> 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.

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

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

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

#### SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Transmission Revenues Data to Reflect Changed Rates

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

(\$1,000)

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

T in a				Line
Line No.	<b>Description of Monthly Costs</b>	Amounts	Reference	No.
	Description of Monthly Costs	Amounts	Kelefelice	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	Section 5 - interest True-op Aujustinent Cost Component	0.120		31
32	Other A director and	2.083	Line 15 / 12 Months	31
	Other Adjustments	2.085	Line 137 12 Wonuis	
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	Δm	ounts	Reference	No.
110.	Description of Annual Costs	2 111	ounts	Kererence	110.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1
2					2
3	Section 2 - Non-Direct Expense Cost Component		930	Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		(58)	Section 3; Page 1; Line 31	5
6					6
7	Total Citizens Annual Prior Year Cost of Service	\$	873	Sum Lines 1, 3, 5	7
8					8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		26	Section 4; Page TU; Col. 11; Line 21	9
10					10
11	Section 5 - Interest True-Up Adjustment Cost Component		(7)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12					12
13	Subtotal Annual Costs	\$	891	Sum Lines 7, 9, 11	13
14					14
15	Other Adjustments		(0)	Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$	891	Line 13 + Line 15	17
18					18

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

Line No.

# SAN DIEGO GAS & ELECTRIC COMPANY

			CITIZEN	S' SHARE OF THE S	X-PQ UNDERGROUND LINE SEGM	IENT			
			Derivation of Int	erest on the 12-Month	True-Up Adjustment Applicable to Ci	tizens Cy	vele 6		
				True-Up Period - Janu	1ary 1, 2023 to December 31, 2023				
					(\$1,000)				
Line									L
No.									1
1		Col. 1	Col. 2	<u>Col. 3</u>	<u>Col. 4</u>		<u>Col. 5</u>	<u>Col. 6</u>	
2	Calculations:	<u>C01, 1</u>	<u>C01. 2</u>	See Footnote 2	See Footnote 3		Every Footnote 4	= Col.  4 + Col.  5	
3	Calculations.			See 1 ootnote 2	See Toollote 5	500	1 oomote 4	Col. 4 + Col. 5	
4			<b>Prior Cycle</b>	Monthly	Cumulative Overcollection (-) or			Cumulative Overcollection (-) or	
5			True Up	Interest	Undercollection (+) in Revenue			Undercollection (+) in Revenue	
6	Month	Year	Adjustment <sup>1</sup>	Rate	wo Interest		<u>Interest</u>	with Interest	
7	January	2023	\$ 92	0.54%			0.5	\$ 92	2
8	February	2023		0.48%	92		0.4	93	3
9	March	2023		0.54%	93		0.5	93	3
10	April	2023		0.62%	93		0.6	94	1
11	May	2023		0.64%	94		0.6	94	1
12	June	2023		0.62%	94		0.6	95	5
13	July	2023		0.68%	95		0.6	95	5
14	August	2023		0.68%	95		0.6	96	5
15	September	2023		0.66%	96		0.6	97	
	October	2023		0.71%	97		0.7	97	
17	November	2023		0.69%	97		0.7	98	3

December

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

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

<sup>3</sup> 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.

0.71%

<sup>4</sup> 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.

\$

0.7

7.2

#### 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.

1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	1
2				See Footnote 2	See Footnote 3	= - (Col. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col. 5	2
3								<b>NF</b> - 0	3
4			Monthly	Month				Month	4
5			Interest	Beginning				Ending	5
6	<u>Month</u>	<u>Year</u>	Rate <sup>1</sup>	<b>Balance</b>	<b>Amortization</b>	<u>Principal</u>	Interest	<b>Balance</b>	6
7	January	2024	0.63% \$	99	\$ (	9) \$ 8	\$ 0.6	\$ 9	i 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:	59
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	42	2 13
14	August	2024	0.63%	42	(	9) 8	0.3	34	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	<b>Total Base Period Interest</b> <sup>4</sup>						7.2		19
20	Total Base Period Interest a	nd Current Ye	ar Interest				\$ 11.3		20

<sup>1</sup> 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).

<sup>2</sup> 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.

<sup>3</sup> 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]}.

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

Line No.

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

		(\$1,000	)				
Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-22	(b) 31-Dec-23	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1 2	Total Steam Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)			\$ 584,039	AD-1; Line 18	1 2
2 3 4	Total Nuclear Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)			-	AD-2; Line 18	3
5	Total Hydraulic Production Plant <sup>1,3</sup>				-	AD-3; Line 18	5
7	Total Other Production Plant <sup>1,3</sup>	204-207; Footnote Data (a)			554,696	AD-4; Line 18	7
9 10	Total Distribution Plant <sup>2, 3, 5</sup>	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 <sup>1,3</sup>				8,017,057	AD-6; Line 23	11 12
13 14	Incentive Transmission Plant <sup>1</sup>				-	AD-7; Line 18	13 14
15 16	Total Electric Miscellaneous Intangible Plant <sup>2,4</sup>	204-207; Footnote Data (a); BOY and EOY	112,870	125,195	119,033	AD-8; Line 6	15 16
17 18	Total General Plant <sup>2,4</sup>	204-207; Footnote Data (a); BOY and EOY	571,823	614,792	593,308	AD-9; Line 6	17 18
19 20	Total Common Plant <sup>2,4</sup>		1,555,621	1,812,002	1,683,812	AD-10; Line 10	19 20
21 22	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 27	Total Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant				\$ 8,017,057 12,068	Line 11 + Line 13 Line 15 x Line 23	25 26 27
27 28 29	Transmission Related General Plant				60,153	Line 17 x Line 23	28 29
30 31					170,715	Line 19 x Line 23	30 31
32 33	Transmission Related Total Plant in Service				\$ 8,259,994	Sum Lines 25 thru 31	32 33
34 35	Transmission Plant Allocation Factor <sup>5</sup>				37.64%	Line 33 / Line 21	34 35

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

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> Not affected by the "Seven-Element Adjustment Factor".

<sup>5</sup> 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 <sup>1</sup>	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
	Aug	574,330		589,995		9
10	Sep	574,116		589,781		10
	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

#### NUCLEAR PRODUCTION

Line		Total Nuclear Production		Nuclear Production		Line
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	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
	Mar	-		-		4
	Apr	-		-		5
	May	-		-		6
	Jun	-		-		7
	Jul	-		-		8
	Aug	-		-		9 10
	Sep Oct	-		-		10
	Nov	-		-		11
	Dec-23	_	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	12
14	200 20					14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	<b>\$</b> -	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

#### HYDRAULIC PRODUCTION PLANT

Line		Total Hydraulic Production		Hydraulic Production		Line
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	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
	Jul	-		-		8
	Aug	-		-		9
	Sep	-		-		10
	Oct	-		-		11
	Nov	-		-		12
	Dec-23	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	s -	Sum Lines 1 thru 13	15
16						16
17						17
	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

#### **OTHER PRODUCTION**

		Total Other		Other		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	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
	Aug	593,956		551,763		9
10	Sep	593,881		551,688		10
11	Oct	604,404		562,211		11
	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

#### DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking <sup>1</sup>	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

#### TRANSMISSION PLANT

Line		Т	Total ransmission Plant		Т	ransmission Plant		Line
No.	Month		Per Book	Reference	R	atemaking <sup>1</sup>	Reference	No.
1	Dec-22	\$	7,943,479	SDG&E Records	\$	7,802,920	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-23		7,956,131			7,815,790		2
3	Feb		8,022,830			7,881,802		3
4	Mar		8,027,621			7,886,593		4
5	Apr		8,041,119			7,899,926		5
6	May		8,070,243			7,928,091		6
7	Jun		8,078,005			7,935,884		7
8	Jul		8,169,865			8,027,538		8
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	Add: Citizens Weighted Average Lea	ase Amou	nt <sup>2</sup>		\$	27,000	Lease Agreement	21
22							22	
23	<b>Total Transmission Plant Cost Ave</b>	erage Bal	ance		\$	8,017,057	Line 18 + Line 21	23

<sup>1</sup> 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.

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

### TRANSMISSION PLANT

Line		Total Transmission Plant		Transmission Plant		Line
No.	Month	Per Book	Reference		Reference	No.
			SDG&E Records	Ratemaking <sup>1</sup> 27,000	SDG&E Records	1
	Dec-22	\$ -	SDG&E Recolds		SDG&E Records	
	Jan-23	-		27,000		2
	Feb	-		27,000		3
	Mar	-		27,000		4
5	Apr	-		27,000		5
6	May	-		27,000		6
7	Jun	-		27,000		7
8	Jul	-		27,000		8
9	Aug	-		27,000		9
10	Sep	-		27,000		10
11	Oct	-		27,000		11
	Nov	-		27,000		12
	Dec-23	-	SDG&E Records	27,000	2023 Form 1; Page 213; Line 2; Col. f	13
14	-			. ,		14
15	Total 13 Months	<b>\$</b> -	Sum Lines 1 thru 13	\$ 351,000	Sum Lines 1 thru 13	15
16		ψ		¢ 001,000		16
17						10
	13 Month Avenage Palance	\$ -	Average of Lines 1 thm 12	\$ 27,000	Average of Lines 1 throw 12	
	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 27,000	Average of Lines 1 thru 13	18
19						19

<sup>1</sup> 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.
140.	Account	Production Related to Trans	Account 101	as 11 ansmission	to Transmission	steam r rou.	Other Frou.	Ivuclear	as Distribution	50M 1.7	Kelerence	- 110.
1	303.0	Intangibles	\$ -	s -	\$ -	s -	s -	s -	s -	s -	SDG&E Records	1
2	310.1	Land	φ -	φ -	ф —	φ -	φ -	φ -	φ -	φ -	SDG&E Records	2
3	340.0	Land & Land Rights	_	5	_	_	-	_	_		SDG&E Records	3
3	340.0	Land & Land Rights	-	5	3.626	-	-	-	-	3,626	SDG&E Records	4
4		e	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
5	501.0	Structures & Improvements	-	-	1,490	-	-	-	-	1,490	SDG&E Records	
6	TOTAL	TRANSMISSION RELATED	¢	e 5	¢ 5 1 2 2	¢	¢	e.	e.	6 5 1 2 7	Sum Lines 1 thru 5	6
/	TOTAL	I KANSMISSION KELATED	<b>\$</b> -	\$ 5	\$ 5,123	<b>\$</b> -	\$ -	s -	<b>\$</b> -	\$ 5,127	Sum Lines 1 thru 5	- ′
8						*	*					8
9		Land & Land Rights	\$ 256,898	\$ -		\$ -	\$ -	\$ -	\$ (13,536)		SDG&E Records	9
10		Structures & Improvements	818,920	-		(1,928)	-	-	(112,635)		SDG&E Records	10
11		Station Equipment	2,277,735	-		(12,010)	(1,420)	-	(2,430)		SDG&E Records	11
12	354.0	Towers and Fixtures	930,805	-		-	-	-	-	930,805	SDG&E Records	12
13		Poles and Fixtures	1,080,815	-		-	-	-	-	1,080,815	SDG&E Records	13
14	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	<b>\$</b> -	s -	\$ (15,665)	\$ (1,420)	<b>\$</b> -	\$ (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)	s -	\$ (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) Tatal		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Total Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass			Line
No.	A	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	Adjusted Book SUM 1:7	Reference	No.
INO.	Account	Production Related to Trans	Account 101	as 1 ransmission	to 1 ransmission	Steam Prou.	Other Prou.	Nuclear	as Distribution	SUM 1:7	Kelerence	110.
1		Intangibles	\$ _	\$ -	s -	\$ -	s -	s -	\$ -	\$ -	SDG&E Records	1
2		Land	φ -	ф —	ф —	φ -	φ -	φ -	φ -	φ -	SDG&E Records	2
2		Land & Land Rights	_	5	-	-	-	_	_	5	SDG&E Records	3
3		Land & Land Rights	-	5	3,626	-	-	-	-	3,626	SDG&E Records	4
4		0	-	-	3,626 1,496	-	-	-	-			4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6	TOTAL	TRANSMICCION RELATER	0	<b>•</b> •	¢ 5.100	¢	Ф	<i>.</i>		e 5.105	0 1 1 1 1	
/	TOTAL	TRANSMISSION RELATED	s -	\$ 5	\$ 5,123	s -	\$ -	\$ -	s -	\$ 5,127	Sum Lines 1 thru 5	_ /
8							*					8
9		Land & Land Rights	\$ 259,692	\$ -		\$ -	\$ -	\$ -	\$ (13,558)		SDG&E Records	9
10		Structures & Improvements	884,871	-		(1,928)	-	-	(121,441)		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		•						•	·			20
21	GRAND TO	DTAL RECLASS TRANS PLANT	\$ 8,381,786	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	s -	\$ (137,429)	\$ 8,232,400	Line 7 + Line 19	21

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

#### INCENTIVE TRANSMISSION PLANT

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

# ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

## GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
2	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	)	

			,				
Line		FERC Form 1	(a)	(b)	(c) = [(a)+(b)]/2		Line
No.	-	Page; Line; Col.	31-Dec-22	31-Dec-23	Average Balance	Reference	No.
					¢ 1.027.010		
1	Transmission Plant Depreciation Reserve <sup>1,3</sup>				\$ 1,937,212	AE-1; Line 23	1
2	$\mathbf{r}_{1}$		\$ 60.051	\$ 76,610	73,281	AE 2. Line 6	2
3	Electric Misc. Intangible Plant Amortization Reserve <sup>2,4</sup>		\$ 69,951	\$ 70,010	/5,281	AE-2; Line 6	3
4	General Plant Depreciation Reserve <sup>2, 4</sup>		243,050	268,072	255,561	AE-3; Line 6	4
6	General Plant Depreciation Reserve		245,050	208,072	255,501	AE-3; Line 6	5
7	Common Plant Depreciation Reserve <sup>2,4</sup>		646,345	756,371	701,358	AE-4; Line 10	7
8	Common Franc Depreciation Reserve		010,515	750,571	701,556	AL-4, Elice 10	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							14
15	Transmission Related Common Plant Depreciation Reserve				71,108	Line 7 x Line 9	15
16 17	Total Transmission Related Depreciation Reserve				\$ 2.041.660	Line 1 + (Sum Lines 11 throu 15)	16 17
17	Total Transmission Related Depreciation Reserve				\$ 2,041,660	Line 1 + (Sum Lines 11 thru 15)	17
18	Incentive Transmission Plant Depreciation Reserve <sup>1</sup>				\$ -	Shall be Zero	18
	1						

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

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

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

<sup>4</sup> 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

		Total				
		Transmission		Transmission		
Line		Reserves		Reserves		Line
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	Reference	No.
1	Dec-22	\$ 1,861,23	4 SDG&E Records	\$ 1,830,612	2022 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-23	1,880,07		1,849,307		2
3	Feb	1,897,65		1,866,631		3
4	Mar	1,912,27		1,881,005		4
5	Apr	1,931,06	5	1,899,504		5
6	May	1,949,07		1,917,253		6
7	Jun	1,966,90		1,934,841		7
8	Jul	1,985,07		1,952,798		8
9	Aug	2,002,23	6	1,969,725		9
10	Sep	2,019,94		1,987,166		10
11	Oct	2,037,75		2,004,751		11
12	Nov	2,052,37		2,019,261		12
13	Dec-23	2,056,22	6 SDG&E Records	2,022,635	2023 Form 1; Page 200-201; Footnote Data (b)	13
14						14
15	Total 13 Months	\$ 25,551,88	3 Sum Lines 1 thru 13	\$ 25,135,488	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 1,965,52	9 Average of Lines 1 thru 13	\$ 1,933,499	2023 Form 1; Page 200-201; Footnote Data (b)	18
19						19
20						20
21	Add: Citizens Weighted Average Accur	mulated Depreciation		\$ 3,713	AE-1A; Line 18	21
22						22
23	<b>Total Transmission Plant Accumulat</b>	ed Depreciation Av	erage Balance	\$ 1,937,212	Line 18 + Line 21	23

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

#### TRANSMISSION PLANT

Line		Total Transmission Reserves		Transmission Reserves		Line
No.	Month	Per Book	Reference	Ratemaking <sup>1</sup>	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
	Sep	3,960		3,960		10
	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

<sup>1</sup> 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)		7
				<b>A</b>		<b>a</b>	<b>.</b>	<b>a</b>	<b>.</b>	Total		
			<b>T</b> ( <b>1</b>	Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
<b>.</b> .			Total	Account 108	Reserves		<b>.</b> .					
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.
	202.0	Production Related to Trans	¢	¢	¢	¢	¢.	¢	¢	¢		
1	303.0	Intangibles	\$ -	s -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	<b>\$</b> -	\$ 1	\$ 730	s -	s -	s -	<b>\$</b> -	\$ 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		UG Conductors & Devices	114,872	-	-	(643)	-	-	-	114,229	SDG&E Records	16
17	359.0	Roads & Trails	61,886	-	-	-	-	-	-	61,886	SDG&E Records	17
18			- ,							- ,		18
19	TOTAL	TRANSMISSION PLANT	\$ 1,861,234	s -	s -	\$ (5,147)	\$ (597)	s -	\$ (25,610)	\$ 1,829,881	Sum Lines 9 thru 17	19
20			-,,	-			. (071)		. ()	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		20
	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

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)		7
				<b>a</b>		<b>.</b>	<b>.</b>	<b>.</b>	<b>.</b>	Total		
			<b>T</b> ( <b>1</b>	Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
Line			Total	Account 108	Reserves		T					
		B	Transmission	Reserves Reclass	Ratemaking	D.C.	Line No.					
No.	Account	Description Production Related to Trans	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	INO.
	202.0		¢	¢	¢	¢	¢.	¢	¢	¢		
1	303.0	Intangibles	s -	5 -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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	s -	\$ 1	\$ 835	s -	s -	s -	\$ -	\$ 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	s -	s -	\$ (5,604)	\$ (649)	<b>\$</b> -	\$ (28,174)	\$ 2.021.799	Sum Lines 9 thru 17	19
20			-,,==0			. (2,001)	. (01)		. (=3,171)	-,,///		20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 2,056,226	\$ 1	\$ 835	\$ (5,604)	\$ (649)	s -	\$ (28,174)	\$ 2,022,635	Line 7 + Line 19	21

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

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

# ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

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

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

#### **COMMON PLANT**

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF<sup>1</sup> Deferred Credits

			Deterred Credits				
		Base Period & True-Up Pe	riod 12 - Months En	ding December 31, 2	2023		
			(\$1,000)				
Line		FERC Form 1	(a)	(b)	(c) = [(a)+(b)]/2		Line
No.		Page; Line; Col.	31-Dec-22	31-Dec-23	Average Balance	Reference	No.
							-
1	FERC Account 190		\$ 105,149	\$ 103,537	\$ 104,343	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2			• •••••			, - ,	2
3	FERC Account 282		(1,205,566)	(1,227,885)	(1,216,726)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4				() () () () ()	() -//	,,	4
5	FERC Account 283		(8,584)	(9,530)	(9,057)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6			(0,001)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,)		6
7	Total Transmission Related ADIT <sup>2</sup>		\$ (1,109,001) y	\$ (1,133,878)	\$ (1,121,440)	Sum Lines 1 thru 5	7
8			3 (1,107,001)	\$ (1,155,676)	φ (1,121,110)	Sum Emes 1 unu 5	, o
			¢	¢	¢	01 11 1 7	8
9	Incentive Transmission Plant ADIT		\$ -	\$ -	\$ -	Shall be Zero	9
10							10
11	Transmission Plant Abandoned ADIT		\$ -	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11
12							12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$ -	\$ -	\$ -	Shall be Zero	13

# Items in BOLD have changed compared to the original Appendix XII Cycle 6 filing per ER24-175 due to Six Cities protesting the inclusion of the Accrued Bonus DTA in ratebase. Statement AF is utilized in the derivation of Transmission Pate Dev former in Cities and Ci

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

 <sup>2</sup> 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)

No.DescriptionAmountProtectedUnprotectedTotalReference1Account 190 (Non-Citizens)2Compensation Related Items\$1,030 v\$-\$-\$1,030 v2022 Form 1; Page 234; Footnote Data (c)3Post Retirement Benefits2232232022 Form 1; Page 234; Footnote Data (c)4Net Operating Loss-103,896-\$103,8965Total of Account 190\$1,253 v\$103,896\$-\$2022 Form 1; Page 234; Footnote Data (c)6103,896-\$103,896\$-\$2022 Form 1; Page 234; Footnote Data (c)7Account 190\$1,253 v\$103,896\$-\$105,149 vSum Lines 2 thru 467Account 282 (Non-Citizens)8Accumulated Depreciation Timing Differences\$(365,955)\$8,295\$(1,202,338)2022 Form 1; Page 274-275; Footnote Data (a)910Total of Account 282\$(365,955)\$8,295\$(1,202,338)Sum Lines 8 thru 911	Line No.
2Compensation Related Items\$1,030 $\vee$ \$-\$-\$1,030 $\vee$ 2022 Form 1; Page 234; Footnote Data (c)3Post Retirement Benefits2232232022 Form 1; Page 234; Footnote Data (c)4Net Operating Loss-103,896-103,8962022 Form 1; Page 234; Footnote Data (c)5Total of Account 190\$1,253 $\vee$ \$103,896-\$103,8966\$105,149 $\vee$ Sum Lines 2 thru 467Account 282 (Non-Citizens)\$(365,955) \$8,295 \$(1,202,338)2022 Form 1; Page 274-275; Footnote Data (a)910Total of Account 282\$(365,955) \$8,295 \$\$(1,202,338)2022 Form 1; Page 274-275; Footnote Data (a)910Total of Account 282\$(365,955) \$\$8,295 \$\$(1,202,338)Sum Lines 8 thru 9	
3       Post Retirement Benefits       223       -       -       223       2022 Form 1; Page 234; Footnote Data (c)         4       Net Operating Loss       -       103,896       -       103,896       2022 Form 1; Page 234; Footnote Data (c)         5       Total of Account 190       \$       1,253       \$       103,896       -       \$       103,149       V       Sum Lines 2 thru 4         6       -       -       -       \$       105,149       V       Sum Lines 2 thru 4         6       -       -       -       -       -       -       -       -         7       Account 282 (Non-Citizens)       \$       (365,955)       \$       8,295       \$       (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (a)         9       -       -       -       -       -       -       -       -         10       Total of Account 282       \$       (365,955)       \$       8,295       \$       (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (a)         9       -       -       -       -       -       -       -       -       -         10       Total of Account 282       \$       (365,955)       \$       8,29	1
4       Net Operating Loss       -       103,896       -       103,896       2022 Form 1; Page 234; Footnote Data (c)         5       Total of Account 190       \$       1,253       \$       103,896       -       \$       105,149       V       Sum Lines 2 thru 4         6       -       -       -       \$       105,149       V       Sum Lines 2 thru 4         6       -       -       -       -       -       -       -         7       Account 282 (Non-Citizens)       \$       (365,955)       \$       8,295       \$       (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (a)         9       -       -       -       -       -       -       -       -         10       Total of Account 282       \$       (365,955)       \$       8,295       \$       (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (a)         9       -       -       -       -       -       -       -       -         10       Total of Account 282       \$       (365,955)       \$       8,295       \$       (1,202,338)       Sum Lines 8 thru 9	2
5       Total of Account 190       \$       1,253       \$       103,896       \$       -       \$       105,149       V       Sum Lines 2 thru 4         6       -	3
6       7       Account 282 (Non-Citizens)         8       Accumulated Depreciation Timing Differences       \$ (844,679)       \$ (365,955)       \$ 8,295       \$ (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (a)         9       10       Total of Account 282       \$ (844,679)       \$ (365,955)       \$ 8,295       \$ (1,202,338)       Sum Lines 8 thru 9	4
8       Accumulated Depreciation Timing Differences       \$ (844,679)       \$ (365,955)       \$ 8,295       \$ (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (a)         9       10       Total of Account 282       \$ (844,679)       \$ (365,955)       \$ 8,295       \$ (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (a)	5
8       Accumulated Depreciation Timing Differences       \$ (844,679)       \$ (365,955)       \$ 8,295       \$ (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (a)         9       10       Total of Account 282       \$ (844,679)       \$ (365,955)       \$ 8,295       \$ (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (a)	6
9       10       Total of Account 282       \$ (365,955)       \$ 8,295       \$ (1,202,338)       Sum Lines 8 thru 9	7
10         Total of Account 282         \$ (844,679)         \$ (365,955)         \$ 8,295         \$ (1,202,338)         Sum Lines 8 thru 9	8
	9
	10
	11
12       Account 283 (Non-Citizens)         13       Ad Valorem Taxes         \$       (8.584)         \$       -         \$       (8.584)         \$       -         \$       (8.584)         \$       -         \$       (8.584)         \$       -         \$       (8.584)         \$       -         \$       (8.584)         \$       -     <	12
13       Ad Valorem Taxes       \$ (8,584) \$ - \$ - \$ (8,584)       2022 Form 1; Page 276-277; Footnote Data (a)         14       -       -       -	13 14
14	14
$\frac{3}{6} (6,507) = \frac{3}{2} - \frac{3}{2} $	16
17	- 10 17
17 18 Account 190 (Citizens SX-PQ)	18
19 Net Operating Loss \$ - \$ - \$ - Not Applicable to 2022 Base Period	19
	20
21 Total of Account 190 \$ - \$ - \$ - \$ - Sum Lines 19 thru 20	21
	22
23 Account 282 (Citizens SX-PQ)	23
24 Accumulated Depreciation Timing Differences \$ (3,228) \$ - \$ - \$ (3,228) 2022 Form 1; Page 274-275; Footnote Data (a)	24
25	25
26     Total of Account 282     \$ (3,228)     \$ - \$ (3,228)     Sum Lines 24 thru 25	26
27	27
28 Account 283 (Citizens SX-PQ)	28
29 \$ - \$ - \$ - Not Applicable to 2022 Base Period	29
30	30
31     Total of Account 283     \$ -     \$ -     \$ -     \$ -     Sum Lines 29 thru 30	31
32	32
33	33
34 Transmission Plant Abandoned ADIT \$ - \$ - \$ - Not Applicable to 2022 Base Period	34

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.

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

Line		Re	(a) measured	Exc	(b) ess Reserve	Exce	(c) ss Reserve	(d) =	[Sum (a) thru (c)]		Line
No.	Description	1	Amount	I	Protected	Un	protected		Total	Reference	No.
1	Account 190 (Non-Citizens)										1
2	Compensation Related Items	\$	1,005	\$	-	\$	-	\$	1,005	2023 Form 1; Page 234; Footnote Data (d)	2
3	Post Retirement Benefits		150		-		-		150	2023 Form 1; Page 234; Footnote Data (d)	3
4	Net Operating Loss		-		102,382		-		102,382	2023 Form 1; Page 234; Footnote Data (d)	4
5	Total of Account 190	\$	1,155	\$	102,382	\$	-	\$	103,537	Sum Lines 2 thru 4	5
6											6
7	Account 282 (Non-Citizens)			<i>.</i>		â			(1.001.000)		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 10	Total of Account 282	¢	(872,111)	6	(361,227)	\$	- 0.724	e	- (1.224 (05)	Sum Lines 8 thru 9	9 10
10	Total of Account 282	\$	(8/2,111)	3	(301,227)	3	8,734	3	(1,224,605)	Sum Lines 8 thru 9	10
12	Account 283 (Non-Citizens)										11
13	Ad Valorem Taxes	\$	(9,530)	\$	-	\$	-	\$	(9,530)	2023 Form 1; Page 276-277; Footnote Data (b)	12
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 24	Account 282 (Citizens SX-PQ) Accumulated Depreciation Timing Differences	\$	(3,281)	¢		\$		\$	(3,281)	2023 Form 1; Page 274-275; Footnote Data (b)	23 24
24	Accumulated Depreciation Timing Differences	φ	(3,281)	φ	-	φ	-	φ	(3,201)	2025 Form 1, Fage 2/4-2/5, Footnote Data (0)	24
26	Total of Account 282	\$	(3,281)	\$		\$	<u> </u>	\$	(3,281)	Sum Lines 24 thru 25	25
20	Total of Account 202	Ψ	(3,201)	Φ		Φ		Φ	(3,201)	Sum Enles 24 und 25	20
28	Account 283 (Citizens SX-PQ)										28
29		\$	-	\$	-	\$	-	\$	-	Not Applicable to 2023 Base Period	29
30			-		-		-				30
31	Total of Account 283	\$	-	\$		\$	-	\$	-	Sum Lines 29 thru 30	31
32											32
33 34	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			1
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. <sup>1</sup>	\$ (1,414)	\$ (1,272)	\$ (1,343)	Line 1 Minus Line 3	5
6						6

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

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AG Specified Plant Account (Other than Plant in Service) and Deferred Debits Base Period & True-Up Period 12 - Months Ending December 31, 2023 (\$1,000) Line FERC Form 1 Line No. Page; Line; Col. Average Balance Reference No. 1 Transmission Plant Held for Future Use <sup>1</sup> 214 AG-1; Line 18 1 \$

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

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

Line	3	(a) FERC Amounts	(b) CPUC Amounts	(c) = (a)+(b) Total Project Amounts		Line
No.	Description	(\$)	(\$)	(\$)	Reference	No.
1		\$ -	\$ -	\$ -		1
2		-	-	-		2
3		-	-	-		3
4						4
5	Total	<b>\$</b> -	<b>\$</b> -	<b>\$</b> -	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)

		(\$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		\$ 124,646	AH-2; Line 37; Col. a	5
6 7	Adjustments to Per Book Transmission O&M Expense:		(2,767)	Negative of AH-2; Line 42; Col. b	6 7
8	Scheduling, System Control & Dispatch Services Reliability, Planning & Standards Development		(1,441)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses		(12,719)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense		(10,371)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(2,881)	Negative of AH-2; Line 53; Col. b	12
13 14	Maintenance of Station Equipment		(18,954)	Negative of AH-2; Line 54; Col. b	13 14
14	Maintenance of Overhead Lines Maintenance of Underground Lines		(33,838) (1,592)	Negative of AH-2; Line 55; Col. b Negative of AH-2; Line 56; Col. b	14
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(1,0,2)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 39,967	Sum Lines 5 thru 16	17
18					18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		\$ 627,254	AH-3; Line 20; Col. a	20
21 22	Adjustments to Per Book A&G Expense: Abandoned Projects		(908)	Negative of AH-3; Line 37; Col. a	21 22
	•			Negative of AH-3; Sum Lines (26, 32); Col. a; and	
23	CPUC energy efficiency programs		(1,384)	Line 28; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission		-	Negative of AH-3; Line 33; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(1,268)	Negative of AH-3; Line 34; Col. a	25
26	CPUC reimbursement fees		(22,097)	Negative of AH-3; Line 30; Col. a	26
27	Injuries & Damages		-	Not Applicable to 2023 Base Period	27 28
28 29	General Advertising Expenses Franchise Requirements		(55) (112,752)	Negative of AH-3; Line 36; Col. b Negative of AH-3; Line 29; Col. b	28 29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of AH-3; Line 39; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of AH-3; Line 31; Col. a	31
32	Other A&G Exclusion Adjustments		4,852	Negative of AH-3; Sum Lines (27, 38); Col. a; and	32
				Sum Lines (24, 25, 35); Col. b	
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 493,641	Sum Lines 20 thru 32	33
34 35	Less: Property Insurance (Due to different allocation factor) Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		(10,584) \$ 483,056	Negative of AH-3; Line 5; Col. c Line 33 + Line 34	34 35
36			10.14%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses		\$ 48,975	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant		4,000	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 52,975	Line 37 + Line 38	39
40					40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:		0.015.055		41
42 43	Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant		\$ 8,017,057 -	Statement AD; Line 25 Shall be Zero	42 43
44	Transmission Related General Plant		60,153	Statement AD; Line 29	44
45	Transmission Related Common Plant		170,715	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant		\$ 8,247,926	Sum Lines 42 thru 45	46
47					47
	Total Transmission Plant & Incentive Transmission Plant		\$ 8,017,057	Line 42 Above	48
49	Total Steam Production Plant		584,039	Statement AD; Line 1	49
50			554,696	Shall be Zero Statement AD; Line 7	50 51
51 52	Total Distribution Plant		10,391,143	Statement AD; Line 7 Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant			Shall be Zero	53
54	Total General Plant		593,308	Statement AD; Line 17	54
55			1,683,812	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS		\$ 21,824,056	Sum Lines 48 thru 55	56
57					57
58	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		37.79%	Line 46 / Line 56	58

<sup>1</sup> Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

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

ne Natural		A	ounts
6110020	t Description SALARIES-MANAGEMENT STRAIGHT-TIME	Am \$	-
	SALARIES-MANAGEMENT TIME AND ONE HALF	φ	-
	SALARIES-MANAGEMENT TIME AND ONE HALF SALARIES-CLERICAL AND TECHNICAL STRAIGH		-
	SALARIES-CLERICAL AND TECHNICAL STRAIGH		-
			-
	SALARIES-CLERICAL AND TECHNICAL DOUBLE		-
6 6110110	SALARIES-UNION STRAIGHT-TIME		-
7 6110120 6110120	SALARIES-UNION TIME AND ONE HALF		-
8 6110130	SALARIES-UNION DOUBLE TIME		-
9 6110335	SALARIES-DELAYED LUNCH PREMIUM		-
0 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		-
6 6231042	HELICOPTER UTILIZATION		-
7 6261050	VEHICLE UTILIZATION-LABOR		-
8 6262050	VEHICLE UTILIZATION-NONLABOR		-
9 6340000	Cash Discounts on Purchases		-
20 9121100	Vacation & Sick (Costing sheet)		-
21 9121200	ICP (Costing Sheet)		-
9121400	Public Liab.& Property Damage-Lab(CS)		-
23 9121500	Worker's Comp -Labor (Costing sheet)		-
9121600	Pension & Benefits - Labor		-
9122300	Payroll Taxes (Costing sheet)		-
6 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)		-
1 9123200	ICP (CL)		-
2 9123400	PUBLIAB PROPDAM L(CL)		-
3 9123500	WK COMP-LABOR (CL)		-
4 9123600	PENSION & BENEFIT-NONREF-LBR (CL)		-
5 9124300	PAYROLL TAXES (CL)		-
6 9124400	PUBLIAB PROPDAM NL(CL)		-
7 9124500	WK COMP-NONLABOR (CL)		-
8 9124600	PENSION & BENEFIT-NONREF-NL (CL)		-
9 9124900	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)		-
3 9131860	Union Contract Labor (CS)		-
4 9132150	Purchasing NonLabor (Costing sheet)		-
5 9132700	Shop Order NonLabor (Costing sheet)		-
6 9132850	Small Tools NonLabor (Costing sheet)		-
7 8 <b>Total I</b> 9	Direct Maintenance Cost <sup>1, 2</sup>	\$	-

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

<sup>2</sup> Direct Maintenance expenses are utilized and allocated in Section 1 of this Filing.

#### 042

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

FERC			(a) Total	(t Exclu		(c) = (a) - (b) Total	
Acct	Description	Р	er Books	Expe		Adjusted	Reference
	Electric Transmission Operation						
560	Operation Supervision and Engineering	\$	10,110	\$	116	\$ 9,99	
561.1	Load Dispatch - Reliability		566		-	50	
561.2	Load Dispatch - Monitor and Operate Transmission System		1,922		-	1,92	22 Form 1; Page 320-323; Line 86
561.3	Load Dispatch - Transmission Service and Scheduling		274		-	2'	
561.4	Scheduling, System Control and Dispatch Services		2,767		2,767	-	Form 1; Page 320-323; Line 88
561.5	Reliability, Planning and Standards Development		142		-	14	42 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		1,441	1,0	58 Form 1; Page 320-323; Line 92
562	Station Expenses 1		12,719		12,719	-	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses 1		10,371		10,371	-	Form 1; Page 320-323; Line 94
564	Underground Line Expenses		12		-		12 Form 1; Page 320-323; Line 95
565	Transmission of Electricity by Others		-		-	-	Form 1; Page 320-323; Line 96
566	Misc. Transmission Expenses		17,850		2,881	14,9	
567	Rents		3,939		-	3,9	
201			5,757			5,5.	
	Total Electric Transmission Operation	\$	63,180	\$	30,295	\$ 32,8	35 Sum Lines 1 thru 15
		*	,	*			
	Electric Transmission Maintenance						
568	Maintenance Supervision and Engineering	\$	2,904	\$	-	\$ 2,90	04 Form 1; Page 320-323; Line 101
569	Maintenance of Structures	+	547	1	-	¢ 2,,,,	
569.1	Maintenance of Computer Hardware		1,337		-	1,33	
569.2	Maintenance of Computer Software		1,948		-	1,94	
569.3	Maintenance of Communication Equipment	1	-		-	-	Form 1; Page 320-323; Line 105
569.4	Maintenance of Misc. Regional Transmission Plant		131		-	13	
570	Maintenance of Station Equipment <sup>1</sup>		18,954		18,954	-	Form 1; Page 320-323; Line 107
571			33,838		33,838		Form 1; Page 320-323; Line 108
	Maintenance of Overhead Lines <sup>1</sup>					-	_
572	Maintenance of Underground Lines <sup>2</sup>		1,592		1,592	-	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	\$	54,383	\$ 6,90	04 Sum Lines 20 thru 29
	Total Electric Transmission O&M Expenses	\$	124,467	\$	84,678	\$ 39,78	39 Line 17 + Line 31
413	Transmission O&M Expenses Charged to Citizens 3		179		-	1'	79
	Total Adjusted Electric Transmission O&M Expenses	\$	124,646	\$	84,678	\$ 39,9	57 Line 33 + Line 35
	d Expenses (recovery method in parentheses)			e	116		
560	Executive ICP			\$	116		
561.4	Scheduling, System Control and Dispatch Services (ERRA)				2,767		
561.8	Reliability, Planning and Standards Development Services (ERRA)				1,441		
562	Station Expenses <sup>1</sup>				12,719		
563	Overhead Line Expenses <sup>1</sup>				10,371		
565	Transmission of Electricity by Others (ERRA)				-		
566	Misc. Transmission Expenses:						
	Century Energy Systems Balancing Account (CES-21BA)	\$	-				
	Hazardous Substance Cleanup Cost Memo Account (HSCCMA)		6				
	ISO Grid Management Costs (ERRA)		851				
	Reliability Services (RS rates)		249				
	Other (TRBAA, TACBAA)		609				
	In-house fire brigade costs <sup>4</sup>		1,167		2,881		
570	Maintenance of Station Equipment <sup>1</sup>			-	18,954		
571	Maintenance of Overhead Lines <sup>1</sup>				33,838		
572	Maintenance of Underground Lines <sup>2</sup>				1,592		
					o		
	Total Excluded Expenses			\$	84,678		
	Citizens O&M should not include substation, underground, and overhead	line main	tenance per t	the Appen	dix XII Ta	ariff (See Section	I.C - number 31).
1							·
1							
1	As a result, such items are excluded in Column b.	izano io -1	orgad via - T	Direct M-	ntonenar	order which i-	affacted on AU 1
2	As a result, such items are excluded in Column b. Account 572 for Underground Line Maintenance is excluded because Cir		•				
	As a result, such items are excluded in Column b. Account 572 for Underground Line Maintenance is excluded because Ci This amount represents the Direct Maintenance and Non-Direct O&M ex	penses bil	led to Citizer	ns in 2023,	which is	added back to de	
2	As a result, such items are excluded in Column b. Account 572 for Underground Line Maintenance is excluded because Cir	penses bil	led to Citizer	ns in 2023,	which is	added back to de	

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

FERC		(a) Tota		(b) Excluded	(c) = (a) - (b) Total	
Acet	Description	Per Bo		Expenses	Adjusted	Reference
Atti	Administrative & General	Ter bo	UKS	Expenses	Aujusicu	Keletenee
920	A&G Salaries	\$ 4	43,018		\$ 43,018	Form 1; Page 320-323; Line 181
921	Office Supplies & Expenses		32,003	5	31,999	Form 1; Page 320-323; Line 182
922	Less: Administrative Expenses Transferred-Credit		13,764)	5	(13,764)	Form 1; Page 320-323; Line 183
923	Outside Services Employed		06,990	(1,167)	108,156	Form 1; Page 320-323; Line 184
924	Property Insurance		10,584	(1,107)	10,584	Form 1; Page 320-323; Line 185
925	Injuries & Damages		13,057	382	212,675	Form 1; Page 320-323; Line 186
926	Employee Pensions & Benefits		63,809	446	63,363	Form 1; Page 320-323; Line 187
927	Franchise Requirements		12,752	112,752	-	Form 1; Page 320-323; Line 188
928	Regulatory Commission Expenses		36,424	24,032	12,392	Form 1; Page 320-323; Line 189
929	Less: Duplicate Charges (Company Energy Use)		17,217)	(3,938)	(13,279)	Form 1; Page 320-323; Line 190
930.1	General Advertising Expenses	(.	55	55	(15,279)	Form 1; Page 320-323; Line 191
930.2	Miscellaneous General Expenses		2,771	1,046	1,725	Form 1; Page 320-323; Line 192
931	Rents	1	13,678	1,010	13,678	Form 1; Page 320-323; Line 193
935	Maintenance of General Plant		22,833	-	22,833	Form 1; Page 320-323; Line 196
100			-2,000		22,033	1 5111 1, 1 uge 526 525, Elle 196
	Total Administrative & General Expenses	\$ 62	26,994 \$	133,613	\$ 493,381	Sum Lines 1 thru 14
	Total Hammistrative & General Expenses	÷ 01		100,010	÷ • • • • • • • • • • • • • • • • • • •	Sum Enics I unu 14
413	Transmission Balatad A & C Funances Classific Citizen 1		260	-	260	
413	Transmission Related A&G Expenses Charged to Citizens <sup>1</sup>		200	-	200	
	Total Adjusted Administrative & Consul Europeas	e	7 754 0	122 (12	6 402 (41	Ling 16 + Ling 19
	Total Adjusted Administrative & General Expenses	\$ 62	27,254 \$	133,613	\$ 493,641	Line 16 + Line 18
Fyelu	ded Expenses:					
	Electric Power Research Institute (EPRI) Dues		\$	5		
			φ	(1,167)		
	In-house fire brigade costs <sup>2</sup>	¢	070	(1,167)		
925	Energy Efficiency	\$	272	202		
0.00	Electric Power Research Institute (EPRI) Dues		110	382		
	Energy Efficiency			446		
	Franchise Requirements	,	22.007	112,752		
928	CPUC reimbursement fees	-	22,097			
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		1			
	Energy Efficiency		667			
	CPUC Intervenor Funding Expense - Transmission		-	24.022		
020	CPUC Intervenor Funding Expense - Distribution		1,268	24,032		
	Duplicate Charges			(3,938)		
	General Advertising Expenses		000	55		
930.2	Abandoned Projects		908	1.045		
025	Electric Power Research Institute (EPRI) Dues		137	1,046		
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account			-	-	
	Total Excluded Expenses		\$	133,613		
						and in CAD
1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2	2023, which is a	dded back to	o derive Total A	Adjusted A&G Expen	ises in SAP
1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2 Account 7000722, which was created to track Citizens SX-PQ A&G Expense		dded back to	o derive Total A	Adjusted A&G Expen	ises in SAP

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AI Wages and Salaries

		iges and Salaries			
	Base Period & True-Up Perio	od 12 - Months Ending	December 31, 2023		
		(\$1,000)			
Line	,	FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
1 2	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	\$ 14,294		1 2
3 4	Transmission Wages & Salaries <sup>1</sup>		16,489	AI-1; Line 50	3 4
5 6	Transmission Wages & Salaries <sup>2</sup>		16,043	AI-1; Line 48	5 6
7 8	Distribution Wages & Salaries	354-355; 23; b	77,850		7 8
9 10	Customer Accounts Wages & Salaries	354-355; 24; b	19,469		9 10
11 12	Customer Services and Informational Wages & Salaries	354-355; 25; b	18,488		11 12
13 14	Sales Wages & Salaries	354-355; 26; b	-		13 14
15 16	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$ 162,633	Sum Lines 1 thru 13	15 16
17	Transmission Wages and Salaries Allocation Factor		10.14%	Line 3 / Line 15	17

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

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

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

Line	FERC			
No.	Account	Description	Amounts <sup>1</sup>	Exclusions <sup>2</sup>
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 95	
2	560100E	OPERATION SUPERVISION	4,128	
3	560170E	OPERATION EXECUTIVE COMPENSATION	344	
4	560200E	OPERATION ENGINEERING	1,229	
5	561100E	LOAD DISPATCHING - RELIABILITY	473	
	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1,311	
7	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	212	
	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-	
9	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	89	
10	561600E	TRANSMISSION SERVICE STUDIES	-	
11	561700E	GENERATION INTERCONNECTION STUDIES	-	
12	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	802	
	562000E	STATION EXPENSES	206	\$ 206
	562100E	STATION OPERATION EXPENSE	2,166	2,166
	563000E	OVERHEAD LINE EXPENSES	2	2
	563100E	OPERATION OVERHEAD LINES	840	840
	563200E	ENCROACHMENTS OVERHEAD R/W	-	-
18	564000E	UNDERGROUND LINE EXPENSES	7	
	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	4,639	
	566ABPE	MISCELLANEOUS TRANSMISSION ABANDONED PROJECTS	-	
	567000E	RENTS	-	
	568100E	MAINTENANCE SUPERVISION	1,100	
	568200E	MAINTENANCE ENGINEERING	65	
	569000E	MAINTENANCE OF STRUCTURES	23	
	569100E	MAINTENANCE OF COMPUTER HARDWARE	708	
	569200E	MAINTENANCE OF COMPUTER SOFTWARE	848	
	569300E	MAINTENANCE OF COMPUTER EQUIPMENT	-	
	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	2	
	570000E	MAINTENANCE OF STATION EQUIPMENT	970	970
	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	7,510	7,510
	570121E	RTU SUPERVISORY EQUIPMENT	185	7,010
	570121E	TELEMETER SYSTEM MAINTENANCE	230	
	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	364	364
	570200E	MAINTENANCE STATION EQUIPMENT	381	381
	570700E	SAN ONOFRE SUBSTATION	70	70
	571000E	MAINTENANCE OF OVERHEAD LINES	1,218	1,218
	5711000E	MAINTENANCE OF OVERHEAD LINES MAINTENANCE OF OVERHEAD LINES GENERAL	801	801
	571100E 571120E	TRAINING IN HOTSTICK MAINTENANCE	10	10
	571120E 571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	120	10
	571200E 571310E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING MAINTENANCE OF OVERHEAD INSULATOR WASHING	347	347
	571700E	ACCESS & PATROL ROAD MAINTENANCE	204	204
	571700E 571800E	CONSTRUCTION RELATED EXPENSES	-	- 204
	571800E 571930E	OH PREV MAINT - INSPECTIONS	-	-
	571950E 571960E	OH PREV MAINT - FOLLOW-UP	- 0	- 0
	572000E	MAINTENANCE OF UNDERGROUND LINES	834	834
	572000E 573000E	MAINTENANCE OF UNDERGROUND EINES MAINTENANCE OF MISCELLANEOUS TRANSMISSION	034	0.54
40 47	373000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	-	
47 48	Total Trans	smission Wages & Salaries	\$ 32,531	\$ 16,043
48 49	i viai 11 dlls	mission mages & balances	φ <u>32,</u> 331	φ 10,043
49 50	Total Adina	ted Citizens Transmission Wages & Salaries		\$ 16,489
50	- otai Aujus	www.chilleng.iranshingston wages w balaries		φ 10,409

<sup>1</sup> Ties to FERC Form 1; Page 354; Line 21; Col. b.

<sup>2</sup> Citizens should exclude expenses associated with substation, overhead, and underground maintenance.

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AJ

#### Depreciation and Amortization Expense Base Period & True-Up Period 12 - Months Ending December 31, 2023

(\$1,000)

Line No.	-	FERC Form 1 Page; Line; Col.	Aı	mounts	Reference	Line No.
1 2	Transmission Plant Depreciation Expense		\$	-	Shall be Zero	1
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f		-	Shall be Zero	2 3
4 5	General Plant Depreciation Expense	336-337; 10; f		26,427	AJ-1; Line 1	4 5
6 7	Common Plant Depreciation Expense	336-337; 11; f		164,470	AJ-2; Line 3	6 7
8 9	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			\$		Not Applicable to 2023 Base Period	20 21
22	Incentive Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>		•			22
23	Transmission Plant Abandoned Project Cost Amortization Expense		\$	-	Shall be Zero	23

<sup>1</sup> Net of Incentive Transmission Plant Depreciation Expense.

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

#### **GENERAL PLANT**

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

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

#### **COMMON PLANT**

Line No.	Month	Description	Amounts	Reference	Line No.
INO.	WIOIIUI	Description	Amounts	Kelefence	
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	73.909	2023 Form 1; Page 356; Electric	2
3		Total Common Expense to Electric Per Book	\$ 164,470	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4					4

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

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

		(\$1,000)				
Line No.		FERC Form 1 Page; Line; Col.	A	amounts	Reference	Line No.
1	Total Property Taxes <sup>1</sup>	262-263; 12; 1	\$	184,142		1
23	Less: Other Taxes (Business license taxes) <sup>2</sup>			-	Not Applicable to 2023 Base Period	2 3
4 5 6	Net Property Taxes Excl. Citizens		\$	184,142	Line 1 + Line 3	4 5 6
7 8	Add: Citizens Allocated Portion of Property Taxes	262-263; Footnote Data (e)		296		6 7 8
9 10	Net Property Taxes Incl. Citizens		\$	184,439	Line 5 + Line 7	9 10
11 12	Less: SONGS Property Taxes <sup>3</sup>			-	Not Applicable to 2023 Base Period	11 12
13 14	Total Property Taxes Expense		\$	184,439	Line 9 + Line 11	13 14
15 16	Transmission Property Insurance and Tax Allocation Factor			37.79%	Statement AH; Line 58	15 16
17 18	Transmission Related Property Taxes Expense		\$	69,705	Line 13 x Line 15	17 18
19 20	Total Payroll Taxes Expense <sup>4</sup>	262-263; 2,3,4,8; 1	\$	19,228		19 20
21 22	Add: Citizens Allocated Portion of Payroll Taxes	262-263; Footnote Data (d)		9		21 22
23 24 25	Total Payroll Taxes Expense Incl. Citizens		\$	19,237	Line 20 + Line 22	23 24 25
23 26 27	Transmission Wages and Salaries Allocation Factor			10.14%	Statement AI; Line 17	23 26 27
28	Transmission Related Payroll Taxes Expense		\$	1,950	Line 24 x Line 26	28

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

<sup>2</sup> 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.

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

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

## SAN DIEGO GAS & ELECTRIC COMPANY SAN DIEGO GAS & ELEC I RIC 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 age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies <sup>1</sup>	227; Footnote Data (a)		\$ 134,440	AL-1; Line 18	1 2
3	Transmission Plant Allocation Factor			37.64%	Statement AD; Line 35	3
5 6	Transmission Related Materials and Supplies			\$ 50,607	Line 1 x Line 3	5 6
7 8	B. Prepayments <sup>1</sup>	110-111; Footnote Data (c)		\$ 100,558	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments			\$ 37,853	Line 3 x Line 7	9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:					11
12	Transmission O&M Expense		\$ 39,967		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		52,975		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-		Negative of Statement AH; Line 24	14
15	Total		\$ 92,943		Sum Lines 12 thru 14	15
16			 			16
17	One Eighth O&M Rule		12.50%		FERC Method = 1/8 of O&M Expense	17
18						18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 11,618		Line 15 x Line 17	19

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

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

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

			Total		
		Ε	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
	Dec-23		141,620	SDG&E Records	13
14					14
15	Total 13 Months	\$	1,747,718	Sum Lines 1 thru 13	15
16					16
17					17
18	13-Month Average Balance	\$	134,440	Form 1; Page 227; Footnote Data (a)	18
19					19

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

### ACCOUNT 165 PREPAYMENTS - ELECTRIC

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

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AR

#### Federal Tax Adjustments

	Base Period & True-Up Peri	iod 12 - Months Ending Decen	1ber 31, 2	023		
		(\$1,000)				
Line		FERC Form 1				Line
No.		Page; Line; Col.	Am	ounts	Reference	No.
1	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	\$	(265)		1
2						2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities					3
4	FERC Account 190			-	AR-1; Line 7; Col. c	4
5	FERC Account 282			-	AR-1; Line 14; Col. c	5
6	FERC Account 283			-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$	-	Sum Lines 4 thru 6	7
8						8
9	Other Federal Tax Adjustments			-	Not Applicable to 2023 Base Period	9
10						10
11	Total Federal Tax Adjustments <sup>1</sup>		\$	(265)	Sum Lines 1, 7, 9	11

<sup>1</sup> 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 <sup>1</sup> Base Period 12 Months Ending December 31, 2023 (\$1,000)

<b>.</b> .			(a)		(b)	(	(c) = [(a) + (b)]		<b>.</b> .
Line			Reserve		s Reserve				Line
No.	Description	Pro	tected	Unpr	otected		Total	Reference	No.
1	Account 190								1
2		\$		\$		\$			1
2	Compensation Related Items	\$	-	Э	-	Э	-		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 0		-		-		-		11
12			-		_		_		12
13			_		_		_		13
14	Total of Account 282	\$	-	\$	-	\$		Sum Lines 10 thru 13	13
15									15
16	Account 283								16
17	Ad Valorem Taxes	\$	_	\$	_	\$	_		17
18		Ψ		Ψ		Ψ			18
19			-		-		-		18
			-		-		-		
20			-		-		-		20
21	T . 1 . 4		-		-		-		21
22	Total of Account 283	\$	-	\$		\$		Sum Lines 17 thru 21	22

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

#### SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

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

Line				FERC Form 1			Li
No.				Page; Line; Col.	Amounts	Reference	_ N
1	Lang Tame Dalt Companyed Denomination						
1	Long-Term Debt Component - Denominator: Bonds (Acct 221)			112 112 19	\$ 8.350.000		
2				112-113; 18; c	\$ 8,350,000		
3	Less: Reacquired Bonds (Acct 222)			112-113; 19; c	-		
4	Other Long-Term Debt (Acct 224)			112-113; 21; c	400,000		
5	Unamortized Premium on Long-Term Debt (Acct 225)			112-113; 22; c	-		
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2)	26)		112-113; 23; c	(29,213)		
7	LTD = Long Term Debt				\$ 8,720,787	Sum Lines 2 thru 6	
8							
9	Long-Term Debt Component - Numerator:						
10	Interest on Long-Term Debt (Acct 427)			114-117; 62; c	\$ 340,602		1
11	Amort. of Debt Disc. and Expense (Acct 428)			114-117; 63; c	6,104		1
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			114-117; 64; c	689		1
13	Less: Amort. of Premium on Debt-Credit (Acct 429)			114-117; 65; c	-		1
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42	.9.1)		114-117; 66; c	-		1
15	i = LTD interest				\$ 347,394	Sum Lines 10 thru 14	1
16							1
17	Cost of Long-Term Debt:				3.98%	Line 15 / Line 7	1
18							1
19	Preferred Equity Component:						1
20	PF = Preferred Stock (Acct 204)			112-113; 3; c	\$ -		2
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118-119; 29; c	\$ -		2
22	Cost of Preferred Equity			, - ,	0.00%	Line 21 / Line 20	2
23							2
24	Common Equity Component:						2
	Proprietary Capital			112-113; 16; c	\$ 9,901,206		2
	Less: Preferred Stock (Acct 204)			112-113; 10; c	-	Negative of Line 20 Above	2
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acet 2	216 1)		112-113; 12; c		Regative of Line 20 Above	2
28	Accumulated Other Comprehensive Income (Acct 219)	210.1)		112-113; 12; c	8,348		2
28	CS = Common Stock			112-115, 15, 0	\$ 9,909,554	Sum Lines 25 thru 28	2
30	es – common stock				\$ 9,909,554	Sum Lines 25 unu 28	3
31							3
	Batum an Camman Emita				10 600/	TOS Offen of Southansonth Southan II A 1 5 1	
32	<u>Return on Common Equity:</u>			( )	10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	
33		(a)	(b)	(c)	(d) = (b) x (c)		3
34			Cap. Struct.	Cost of	Weighted		3
35	Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		3
36							3
37	Long-Term Debt	\$ 8,720,787	46.81%	3.98%	1.86%	Col. $c = Line 17$ Above	3
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. $c = Line 22$ Above	3
39	Common Equity	9,909,554	53.19%	10.60%	5.64%	Col. $c = Line 32$ Above	3
40	Total Capital	\$ 18,630,341	100.00%		7.50%	Sum Lines 37 thru 39	4
41	•						4
42	Cost of Equity Component (Preferred & Common):				5.64%	Line 38 + Line 39; Col. d	4
43						Line 50 × Line 59, con d	4
44							4
	Incentive Return on Common Equity:				0.00%	Shall be Zero	4
45			<b>a</b> >	(c)	(d) = (b) x (c)	Shan be Zero	2
	<u>intentite retain on connion Equity.</u>	(a)		101	$(u) = (0) \times (0)$		
45 46 47		(a)	(b) Con Struct		Waightad		4
46 47			Cap. Struct.	Cost of	Weighted		
46 47 48	Incentive Weighted Cost of Capital:	(a) Amounts <sup>1</sup>			Weighted Cost of Capital		
46 47 48 49	Incentive Weighted Cost of Capital:	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Cost of Capital		4
46 47 48 49 50	Incentive Weighted Cost of Capital: Long-Term Debt		Cap. Struct. Ratio	Cost of Capital 0.00%	Cost of Capital 0.00%	Shall be Zero	4
46 47 48 49	Incentive Weighted Cost of Capital:	Amounts <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Cost of Capital	Shall be Zero Shall be Zero	4
46 47 48 49 50	Incentive Weighted Cost of Capital: Long-Term Debt	Amounts <sup>1</sup>	Cap. Struct. Ratio 0.00% 0.00% 0.00%	Cost of Capital 0.00%	Cost of Capital 0.00% 0.00% 0.00%		4
46 47 48 49 50 51	Incentive Weighted Cost of Capital: Long-Term Debt Preferred Equity	Amounts <sup>1</sup>	Cap. Struct. Ratio 0.00% 0.00%	Cost of Capital 0.00% 0.00%	Cost of Capital 0.00% 0.00%	Shall be Zero	
46 47 48 49 50 51 52	Incentive Weighted Cost of Capital: Long-Term Debt Preferred Equity Common Equity	Amounts <sup>1</sup> \$ - -	Cap. Struct. Ratio 0.00% 0.00% 0.00%	Cost of Capital 0.00% 0.00%	Cost of Capital 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero	4

<sup>1</sup> Amount is based upon December 31 balances.

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

Line No.			Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:				1
2	( <i>cocn</i> )				2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		5.64%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$	265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$	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	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$		1.5500%	Federal Income Tax Expense	12
13	(1 - FT)			-	13
14					14
15	B. State Income Tax Component:				15
16					16
17	Where:				17
18	A = Sum of Preferred Stock and Return on Equity Component		5.64%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	11,274	Line 8 Above	19
20	C = Transmission Rate Base	\$	5,196,972	Line 9 Above	20
21	FT = Federal Income Tax Expense		1.5500%	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 = $((A) + (B / C) + Federal Income Tax)*(ST)$		0.7181%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		2.2681%	Line 12 + Line 24	27
28					28
29	D. Total Weighted Cost of Capital:		7.5029%	AV1; Line 40	29
30					30
31	E. Cost of Capital Rate (COCR):	_	9.7709%	Line 27 + Line 29	31

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

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AV

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

Line				Line
No.	A	mounts	Reference	No.
1 Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2				2
3 a. Federal Income Tax Component:				3
4				4
5 Where:				5
6 A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7 B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8 C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9 D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10 FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11				11
12 Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$		0.0000%	Federal Income Tax Expense	12
13 (1 - FT)				13
14				14
15 B. State Income Tax Component:				15
16				16
17 Where:				17
18 A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19 B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20 C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
21 FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22 ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23				23
24 State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$		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 Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense For Completed Transmission Capital Projects from 2001 Through 2023 Applicable to the 2023 Cycle 7 Base Period & True-Up Period 12 Months Ending December 31, 2023 (\$1,000)

	Non-Incentive Equity AFUDC	1
ne o. Vintages of Plant <sup>1</sup>	Component of Transmission Depn Exp.	L N
2001	\$ 66	
2 3 2002 4	7	
2003 5	34	
7 2004 3	44	
2005 0	60	
2 2006	113	
3 2007 4	360	
5 2008 6	355	
7 2009 8	97	
9 2010 0	135	
1 2011 2	169	
3 <u>2012</u> 4	1,617	
5 2013 6	1,310	
7 2014 8	172	
9 2015 0	233	
1 2016 2	420	
3 2017	930	
5 2018 6	1,055	
7 2019	630	
9 2020 0 1 2001	983	
1 2021 2 3 2022	1,065	
3 2022 4 5 2023	1,026	
6 7	392	
7 8 Total 9	\$ 11,274	
<ul> <li>Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)</li> <li>1</li> </ul>	(56)	
AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	\$ 11,218	
3	······································	

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).

#### (\$1,000)

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

#### SAN DIEGO GAS & ELECTRIC COMPANY Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2023

(\$1,000)

Line				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	<b>\$</b> -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	<u> </u>	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				17
18	Working Capital:	<b>* * * * * * *</b>		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	<u>11,618</u>	Statement AL; Line 19	21
22 23	Total Working Capital	\$ 100,078	Sum Lines 19 thru 21	22
23 24	Other Regulatory Assets/Liabilities		Statement Misc.; Line 5	23 24
24 25	Other Regulatory Assets/Liabilities	<u> </u>	Statement Misc.; Line 5	24 25
25	Total Transmission Rate Base	\$ 5,196,972	Sum Lines 6, 11, 16, 22, 24	23 26
20	Total Hanshinssion Rate Dase	\$ 5,190,972	Sum Emes 0, 11, 10, 22, 24	20
27	B. Incentive ROE Project Transmission Rate Base:			27
20	Net Incentive Transmission Plant	\$ -	Shall be Zero	28 29
30	Incentive Transmission Plant Accum. Def. Income Taxes	φ	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	<b>\$</b> -	Line $29 + \text{Line } 30$	31
32	Four meent to ROD Froject Fransmission Rate Base	φ –		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	<b>\$</b> -	Line 34 + Line 35	36
37		~		37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

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

#### Base Period & True-Up Period 12 - Months Ending December 31, 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	Transmission Related Depreciation Reserve:			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

#### SAN DIEGO GAS & ELECTRIC COMPANY Miscellaneous Statement

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

(\$1,000)

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

<sup>1</sup> 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)

Lin No		Base Period 2017 - Appendix XII Cycle 1 <sup>1</sup>	Base Period 2018 - Appendix XII Cycle 2 <sup>2</sup>	Base Period 2019 - Appendix XII Cycle 3 <sup>3</sup>	Base Period 2020 - Appendix XII Cycle 4 <sup>4</sup>	Base Period 2021 - Appendix XII Cycle 5 <sup>5</sup>	Base Period 2022 - Appendix XII Cycle 6 <sup>6</sup>	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	2.12	5.31	(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	\$ (0.398)	\$ 0.330	6

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

- <sup>2</sup> Information and related workpapers are included within tab labeled 'Appendix XII Cycle 2 Cost Adjustment'
- <sup>3</sup> Information and related workpapers are included within tab labeled 'Appendix XII Cycle 3 Cost Adjustment'
- <sup>4</sup> Information and related workpapers are included within tab labeled 'Appendix XII Cycle 4 Cost Adjustment'
- <sup>5</sup> Information and related workpapers are included within tab labeled 'Appendix XII Cycle 5 Cost Adjustment'
- <sup>6</sup> 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 <sup>1</sup> Derivation of Other Adjustments Applicable to Appendix XII Cycle 1 (\$1,000)

Line					Line
No.	Description	A	mounts	Reference	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)

			А		В	C =	- A - B		
Line No.	Description of Annual Costs	Appe Cy	vised - ndix XII ycle 1 10unts	XII Cy 1513 ai	d - Appendix ycle 1 ER19- nd ER24-175 .mounts		erence (Decr)	Reference	Line No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 1	1
	Section 2 - Non-Direct Expense Cost Component		788		788		0	Page 3 and Page 4, Line 3	3
5	Section 3 - Cost Component Containing Other Specific Expenses		-		-		-	Page 3 and Page 4, Line 5	5
7 8	Total Citizens' Annual Prior Year Cost of Service	\$	788	\$	788	\$	0	Sum Lines 1, 3, 5	7
	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		-		-		-	Page 3 and Page 4, Line 9	9 10
	Section 5 - Interest True-Up Adjustment Cost Component		-		-		-	Page 3 and Page 4, Line 11	10 11 12
12 13 14	Subtotal Annual Costs	\$	788	\$	788	\$	0	Sum Lines 7, 9, 11	12 13 14
14 15 16	Other Adjustments		-		-			Page 3 and Page 4, Line 15	14 15 16
10 17 18	Total Annual Costs	\$	788	\$	788	\$	0	Line 13 + Line 15	17 18

Line No.	Description of Monthly Costs	Арр	evised - endix XII Cycle 1 mounts	XII ( 1513	led - Appendix Cycle 1 ER19- and ER24-175 Amounts	 fference r (Decr)	Reference	
19								
20 21	Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$ -	Page 3 and Page 4, Line 20	
21 22 23	Section 2 - Non-Direct Expense Cost Component		65.666	٧	65.641	0.025	Page 3 and Page 4, Line 22	
24 25	Section 3 - Cost Component Containing Other Specific Expenses		-			 -	Page 3 and Page 4, Line 24	
26 27	Total Citizens' Monthly Prior Year Cost of Service	\$	65.666	√\$	65.641	\$ 0.025	Sum Lines 20, 22, 24	
28 29	Section 4 - True-Up Adjustment Cost Component		-		-	-	Page 3 and Page 4, Line 28	
30 31	Section 5 - Interest True-Up Adjustment Cost Component		-		-	-	Page 3 and Page 4, Line 30	
32 33	Other Adjustments		-		-	 <u> </u>	Page 3 and Page 4, Line 32	
34 35	Total Monthly Costs	\$	65.666	√\$	65.641	\$ 0.025	Sum Lines 26, 28, 30, 32	
36 37	Number of Months in Base Period		12		12	 -	Page 3 and Page 4, Line 36	
38 39	Total Annual Costs	\$	788	\$	788	\$ 0	Page 3 and Page 4, Line 38	

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

#### REVISED

#### SAN DIEGO GAS & ELECTRIC COMPANY 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.	<b>Description of Annual Costs</b>	Amounts		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		788	Pg5 Rev Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		-	Section 3; Page 1; Line 31	5
6		¢	-		6
7	Total Citizens Annual Prior Year Cost of Service	\$	788	Sum Lines 1, 3, 5	7
8	Section 4. True II. A limiter and Cost Commence (Open)/II. Januallastica			Section 4. Dece TH, Cel 11, Line 21	8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		-	Section 4; Page TU; Col. 11; Line 21	10
10	Section 5 - Interest True-Up Adjustment Cost Component		_	Section 5; Page Interest TU (CY); Col. 6; Line 20	10
12	Section 5 - interest True-op Aujustitent Cost Component		-	Section 9, 1 age interest 10 (e1), coil 0, Ellie 20	12
	Subtotal Annual Costs	\$	788	Sum Lines 7, 9, 11	13
14		Ŷ	,00		14
15	Other Adjustments		-	Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$	788	Line 13 + Line 15	17
18					18

Line			
No. Description of Monthly Costs	Amounts	Reference	
19			
20 Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	
21			
22 Section 2 - Non-Direct Expense Cost Component	65.666	✓ Line 3 / 12 Months	
23			
24 Section 3 - Cost Component Containing Other Specific Expenses	-	Line 5 / 12 Months	
25			
26 Total Citizens Monthly Prior Year Cost of Service	\$ 65.666	<b>∨</b> Sum Lines 20, 22, 24	
27			
28 Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months	
29			
30 Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	
31			
32 Other Adjustments	-	Line 15 / 12 Months	
33			
34 Total Monthly Costs	\$ 65.666	<b>∨</b> Sum Lines 26, 28, 30, 32	
35			
36 Number of Months in Base Period	12		
37			
38 Total Annual Costs	\$ 788	Line 34 x Line 36	
39			

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

#### 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						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						2
3	Section 2 - Non-Direct Expense Cost Component		788	v	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	v	Sum Lines 1, 3, 5	7
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		-		Section 4; Page TU; Col. 11; Line 21	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component		-		Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12			-00			12
13	Subtotal Annual Costs	\$	788	v	Sum Lines 7, 9, 11	13
14	Odern A diversion				Coot A director out Westernoor	14
15 16	Other Adjustments		-		Cost Adjustment Workpapers	15 16
10	Total Annual Costs	¢	788	J	Line $13 + Line 15$	10
17	Total Annual Costs	J)	/00	v	Line 15 + 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	65.64	1	٧	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	\$ 65.64	1	v	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component	-			Line 9 / 12 Months	28
29						29
30	Section 5 - Interest True-Up Adjustment Cost Component	-			Line 11 / 12 Months	30
31						31
32	Other Adjustments	-			Line 15 / 12 Months	32
33						33
34	Total Monthly Costs	\$ 65.64	1	v	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period	12	2			36
37						37
38	Total Annual Costs	\$ 78	8	٧	Line 34 x Line 36	38
39						39

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

# 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)

Lin No		Amounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.69%	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	0.74%	Page 2; Line 11	4
5				5
6	Transmission Related Property Tax Expense	0.91%	Page 2; Line 16	6
7				7
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9		0.170/		9
10	Transmission Related Working Capital Revenue	0.17%	Page 2; Line 34	10
11	Transmission Related General & Common Plant Revenue	0.34%	D 2. Lin- 51	11
12		0.54%	Page 2; Line 51	12 13
13		2.89%	Sum Lines 2 thru 12	13
15		2.0970	Sum Enics 2 thru 12	15
16		0.03%	Line 14 x Franchise Fee Rate	16
17	· · ·			17
18		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

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

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

(\$1,000)

Line No.		Amounts	Reference	Lin 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			- 8,	5
6	Transmission O&M Expense Carrying Charge Percentage	0.69%	Line 4 / Line 1	6
7				7
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	<mark>\$ 31,163</mark> √	Pg7 Rev Statement AH; Line 40	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.74%	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 38,627	Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	0.91%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,403	Statement AK; Line 28	19
20		0.000/		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 25	Citizens Financed Transmission Projects:	\$ 45,646		24 25
23 26	Transmission Related M&S Allocated to Transmission Transmission Related Prepayments Allocated to Transmission	\$ 43,646 16,992	Pg8 Rev Statement AL; Line 5 Pg8 Rev Statement AL; Line 9	25
20	Transmission Related Working Cash	7,556 V	Pg8 Rev Statement AL; Line 9 Pg8 Rev Statement AL; Line 19	20
28	Total Transmission Related Working Capital	\$ 70,194 V	Sum Lines 25 thru 27	28
28 29	Total Transmission Related working Capital	3 70,194 V	Sum Eines 23 unu 27	20
30	Cost of Capital Rate	10.5177%	Pg10 Rev Statement AV2; Line 31	30
31		10.017770	i gio neo succhentiti 2, Enie si	31
32	Transmission Working Capital Revenue	\$ 7,383 <b>√</b>	Line 28 x Line 30	32
33	Transmission (Forland Capital Torona)	<u> </u>		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	Pg11 Rev AV-4; Line 4	37
38			5	38
39	Net Transmission Related Common Plant	38,956	Pg11 Rev AV-4; Line 5	39
40			<b>.</b> .	40
41	Total Net Transmission Related General and Common Plant	\$ 60,636	Line 37 + Line 39	41
42		,		42
43	Cost of Capital Rate	10.5177%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 6,378	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 7,922	Pg11 Rev Statement AJ; Line 17	47
48	· ·		-	48
49	Total Transmission Related General and Common Plant Revenues	\$ 14,299	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.34%	Line 49 / Line 1	51

√ Items in BOLD have changed 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, 2017

(\$1,000)

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	<mark>0.69%</mark> √	Page 2; Line 6	2
3		0 = 10/		3
4	Transmission Related A&G Expense	0.74%	Page 2; Line 11	4
5		0.010/		5
6	Transmission Related Property Tax Expense	0.91%	Page 2; Line 16	6
8	Transmission Related Payroll Tax Expense	0.03%	Page 2; Line 21	8
9	Transmission Related Payton Tax Expense	0.0370	Fage 2, Line 21	9
10	Transmission Related Working Capital Revenue	<b>0.17%</b> √	Page 2; Line 34	10
11	Transmission Related Working Capital Revenue	0.1770	r age 2, Ellie 54	11
12	Transmission Related General & Common Plant Revenue	0.34%	Page 2; Line 51	12
13			8,	13
14	Subtotal Annual Carrying Charge Rate	2.89% <b>√</b>	Sum Lines 2 thru 12	14
15	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			15
16	Transmission Related Municipal Franchise Fees Expense 1.027	0.03%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	<u>2.92%</u> √	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% v	Line 18 Above	23
24				24
25	Total Non-Direct Expense	<u>\$ 788</u> √	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.

#### 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)

Net Transmission Plant       S       4228,679       Pg15 Rev AV-4; Line 6       1         Attransmission RM Expense       S       3238.3       Pg10 Rev Statement AH; Line 18       3         Transmission RM Expense Carrying Clarge Percentage       0.69%       Line 4 / Line 1       6         Transmission Related A&G Expense Including Property Ins.       S       31.117       Y       Pg10 Rev Statement AH; Line 30       9         Transmission Related A&G Expense Including Property Ins.       S       31.117       Y       Pg10 Rev Statement AH; Line 17       11         Transmission Related A&G Expense Including Property Ins.       S       30.627       Statement AH; Line 17       11         Transmission Related A&G Carrying Charge Percentage       0.31%       Line 14 / Line 1       11         Transmission Related Parcell Tax Expense       S       30.627       Statement AK; Line 28       19         Transmission Related Parcell Tax Expense       S       1.600       110       12         Transmission Related Parcell Tax Expense       S       1.600       110       12         Transmission Related Parcell Tax Expense       S       1.600       110       12         Transmission Related Parcell Tax Expense       S       1.600       110       12         Transmission Re	Line No.			Amounts	Reference	Line No.
Inaminision O&M Expense       S       29283       V       Pg10 Rev Statement AH; Line 18       4         Transmission O&M Expense Carrying Charge Percentage       0.69% v       Line 4 / Line 1       6         B. Transmission Related A&G Expense Including Property Ins.       S       31,117       V       Pg10 Rev Statement AH; Line 39       9         1       Transmission Related A&G Expense Including Property Ins.       S       31,117       V       Pg10 Rev Statement AH; Line 39       9         1       Transmission Related A&G Expense Including Property Tax Expense       S       18,627       Statement AH; Line 17       14         1       Transmission Related Property Tax Expense       S       18,627       Statement AK; Line 17       14         1       Transmission Related Property Tax Expense       S       1,400       Statement AK; Line 28       9         1       Transmission Related Property Tax Carrying Charge Percentage       0.03%       Line 19 / Line 1       20         1       Transmission Related Payroll Tax Expense       S       1,400       Statement AK; Line 28       9         1       Transmission Related Payroll Tax Carrying Charge Percentage       0.03%       Line 19 / Line 1       21         2       Transmission Related Working Capital Revenue       10,5177%       Pg12 Rev St		Net Transmission Plant	\$	<mark>4,228,679</mark> √	Pg15 Rev AV-4; Line 6	
Framemission O&M Expense Carrying Charge Percentage       0.69% v       Line 4 / Line 1         B. Transmission Related A&G Expense       Total Transmission Related A&G Expense       0.74%       Line 9 / Line 1         Transmission Related A&G Carrying Charge Percentage       0.74%       Line 9 / Line 1       11         Transmission Related Property Tax Expense       8       38.627       Statement AK; Line 17       13         Transmission Related Property Tax Expense       8       38.627       Statement AK; Line 17       13         Transmission Related Property Tax Carrying Charge Percentage       0.91%       Line 14 / Line 1       14         Transmission Related Property Tax Carrying Charge Percentage       0.91%       Line 14 / Line 1       14         Transmission Related Property Tax Carrying Charge Percentage       0.03%       Line 19 / Line 1       12         Transmission Related Property Tax Carrying Charge Percentage       0.03%       Line 19 / Line 1       12         Transmission Related Property Tax Carrying Charge Percentage       0.03%       Line 19 / Line 1       12         Transmission Related Property Tax Carrying Charge Percentage       0.03%       Line 19 / Line 1       12         Transmission Related Property Tax Carrying Charge Percentage       0.03%       Line 19 / Line 5       10         Transmission Related Working Capital	3	A. Transmission Related O&M Expense				3
6     Transmission QAM Expense Carrying Charge Percentage     0.69% v     Line 4 / Line 1     6       7     Retransmission Related A&G Expense Including Property Ins.     S     31.117     v     Pg10 Rev Statement AH; Line 3     9       10     Transmission Related A&G Carrying Charge Percentage     0.74%     Line 9 / Line 1     12       2     Carraentission Related Property Tax Expense     S     186.27     Statement AK; Line 17     14       11     Transmission Related Property Tax Expense     S     186.27     Statement AK; Line 18     16       11     Transmission Related Property Tax Expense     S     1400     Statement AK; Line 17     14       15     Transmission Related Property Tax Expense     S     1400     Statement AK; Line 28     90       11     Transmission Related Property Tax Carrying Charge Percentage     0.03%     Line 19 / Line 1     16       11     Transmission Related Payroll Tax Carrying Charge Percentage     0.03%     Line 19 / Line 1     20       11     Transmission Related Payroll Tax Carrying Charge Percentage     0.03%     Line 19 / Line 1     21       2     Transmission Related Vorting Capital Revenue     10.03%     Line 19 / Line 1     21       2     Transmission Related Working Capital Revenue     10.03%     Statement AL; Line 5     23	4	Transmission O&M Expense	\$	29,283 v	Pg10 Rev Statement AH; Line 18	4
8       LTransmission Related A&G Expense       7         9       Total Transmission Related A&G Expense Including Property Ins.       8       31,117       v       Pg10 Rev Statement AH; Line 39       9         11       Transmission Related A&G Expense Including Property Tax Expense       0.74%       Line 9 / Line 1       12         12       Cartramission Related Property Tax Expense       8       38,627       Statement AK; Line 17       14         14       Transmission Related Property Tax Expense       9       0.91%       Line 14 / Line 1       16         15       Transmission Related Property Tax Carrying Charge Percentage       0.91%       Line 14 / Line 1       16         16       D.Transmission Related Payroll Tax Expense       5       1,403       Statement AK; Line 28       10         17       Transmission Related Payroll Tax Expense       5       1,403       Statement AK; Line 28       10         18       Transmission Related Payroll Tax Carrying Charge Percentage       0.03%       Line 19 / Line 1       22         17       Tanamission Related Payroll Tax Expense       5       1,403       Statement AK; Line 5       24         16       Transmission Related Payroll Tax Expense       5       1,403       Statement AK; Line 5       24         16	5					5
8B. Transmission Related A&G Expense831,117 $v$ $Pg10$ Rev Statement AH; Line 397Total Transmission Related A&G Expense Including Property Ins.531,117 $v$ $Pg10$ Rev Statement AH; Line 391Transmission Related A&G Carrying Charge Percentage0.74%Line 9 / Line 1101Transmission Related Property Tax Expense538,607Statement AK; Line 17151Transmission Related Property Tax Expense51,403Statement AK; Line 28161Drammission Related Payroll Tax Expense0.91%Line 19 / Line 1161Drammission Related Payroll Tax Expense0.03%Line 19 / Line 1162Drammission Related Payroll Tax Expense0.03%Line 19 / Line 1162Transmission Related Payroll Tax Expense0.03%Line 19 / Line 1162Drammission Related Payroll Tax Expense0.03%Line 19 / Line 1162Transmission Related Payroll Tax Expense0.03%Line 19 / Line 1162Transmission Related Payroll Tax Expense0.03%Line 19 / Line 1162Transmission Related Payroll Tax Expense545,666YPg12 Rev Statement AL; Line 22Transmission Related Working Capital57,0188YStatement AL; Line 923Transmission Related Working Capital57,382YLine 28 x Line 3033Transmission Related Working Capital Revenue51,05177% <t< td=""><td>6</td><td>Transmission O&amp;M Expense Carrying Charge Percentage</td><td></td><td>0.69% v</td><td>Line 4 / Line 1</td><td>6</td></t<>	6	Transmission O&M Expense Carrying Charge Percentage		0.69% v	Line 4 / Line 1	6
s       31,117       y       Pg10 Rev Statement AH; Line 39       90         11       Transmission Related A&G Expense Including Property Ias.       0       0         13       C. Transmission Related A&G Expense Including Property Ias. Expense       0.74%       Line 9 / Line 1       10         13       C. Transmission Related Property Tas. Expense       5       38,627       Statement AK; Line 17       16         14       Transmission Related Property Tas. Expense       5       38,627       Statement AK; Line 17       16         15       Transmission Related Payroll Tax Expense       5       1,403       Statement AK; Line 17       16         16       Tassission Related Payroll Tax Expense       5       1,403       Statement AK; Line 28       10         19       Transmission Related Payroll Tax Expense       0.03%       Line 19 / Line 1       20         20       Tassission Related Payroll Tax Expense       0.03%       Line 19 / Line 1       20         21       Transmission Related Payroll Tax Expense       9       16,200       Pg12 Rev Statement AK; Line 5       26,200         22       Transmission Related Payroll Tax Expense       9       16,200       27,500       29       29       20       20       20       21,200       21,200 <t< td=""><td>,</td><td></td><td></td><td></td><td></td><td></td></t<>	,					
Transmission Related A&G Carrying Charge Percentage       0.74%       Line 9 / Line 1         C.Transmission Related Property Tax Expense       \$ 38.627       Statement AK; Line 17         Transmission Related Property Tax Carrying Charge Percentage       0.91%       Line 1 / Line 1         Transmission Related Property Tax Carrying Charge Percentage       0.91%       Line 1 / Line 1         Transmission Related Payroll Tax Expense       \$ 1,403       Statement AK; Line 28         Transmission Related Payroll Tax Expense       0.03%       Line 19 / Line 1         Transmission Related Payroll Tax Carrying Charge Percentage       0.03%       Earnet AK; Line 28         Chieran Franzed Transmission Related Payroll Tax Carrying Charge Percentage       0.03%       Ppl 2 Rev Statement AL; Line 28         Transmission Related Merking Capital Revenue       \$ 45,646 y       Ppl 2 Rev Statement AL; Line 5         Transmission Related Merking Capital Revenue       \$ 7,589 y       Ppl 2 Rev Statement AL; Line 9         Transmission Related Working Capital Revenue       \$ 7,382 y       Line 28 x Line 30         Transmission Related Merking Capital Revenue       \$ 7,382 y       Line 28 x Line 30         Transmission Related Merking Capital Revenue       \$ 7,382 y       Line 28 x Line 30         Transmission Related Merking Capital Revenue       \$ 7,382 y       Line 28 x Line 30         Tran						
11       Transmission Related A&G Carrying Charge Percentage       0.74%       Line 9 / Line 1       11         13       C. Transmission Related Property Tax Expense       38,627       Statement AK; Line 17       15         14       Transmission Related Property Tax Expense       9.91%       Line 9 / Line 1       16         14       Transmission Related Property Tax Expense       9.91%       Line 14 / Line 1       16         15       Transmission Related Property Tax Expense       9.91%       Line 14 / Line 1       17         15       Transmission Related Property Tax Expense       9       1400       Statement AK; Line 28       19         16       Transmission Related Payroll Tax Expense       8       1400       Statement AK; Line 2       19         17       Transmission Related Payroll Tax Expense       8       1400       20       20         17       Transmission Related Payroll Tax Expense       8       1400       21       22         20       Transmission Related Property Tax Expense       8       1400       22       22         21       Transmission Related Morking Capital Revense       8       45646       9       92       23       24       24       24       24       24       24       24       24		Total Transmission Related A&G Expense Including Property Ins.	\$	31,117 v	Pg10 Rev Statement AH; Line 39	
1       C. Transmission Related Property Tax Expense       1         1       Transmission Related Property Tax Expense       5         1       0.91%       Line 14 / Line 1         16       Transmission Related Property Tax Expense       0.91%         17       17       17         18       D. Transmission Related Payroll Tax Expense       0.91%         19       Transmission Related Payroll Tax Expense       0.03%         19       Transmission Related Payroll Tax Carrying Charge Percentage       0.03%         21       Transmission Related Payroll Tax Carrying Charge Percentage       0.03%         22       Transmission Related May Payroll Tax Carrying Charge Percentage       0.03%         23       Expense       2         24       Transmission Related Morking Capital Revenue       2         25       Transmission Related Morking Capital Revenue       2         26       Transmission Related Working Capital       5         27       Total Transmission Related Working Capital       5         28       Total Transmission Related Working Capital Revenue       2         29       Cot of Capital Rate       10.5177%         20       Transmission Related Working Capital Revenue Carrying Charge Percentage       0.17% V       Line 32 / Line						
13       C. Transmission Related Property Tax Expense       38,627       Statement AK; Line 17       14         14       Transmission Related Property Tax Expense       0.91%       Line 14 / Line 1       15         15       Transmission Related Property Tax Expense       0.91%       Line 14 / Line 1       16         17       Transmission Related Payroll Tax Expense       \$       1.403       Statement AK; Line 28       99         16       Transmission Related Payroll Tax Carrying Charge Percentage       0.035%       Line 19 / Line 1       21         21       Transmission Related Payroll Tax Carrying Charge Percentage       0.035%       Line 19 / Line 1       22         22       E. Transmission Related Payroll Tax Carrying Charge Percentage       0.035%       Line 19 / Line 1       21         23       E. Transmission Related Property Carry Carry Charge Percentage       0.035%       Pg12 Rev Statement AL; Line 5       22         24       Citzens Financed Transmission Related Working Capital Revenue       \$       7.500       Pg12 Rev Statement AL; Line 5       22         25       Transmission Related Property Related Revenue Carrying Charge Percentage       \$       7.382       Line 28 × Line 30       32         36       Transmission Related Working Capital Revenue Carrying Charge Percentage       \$       7.382 <t< td=""><td></td><td>Transmission Related A&amp;G Carrying Charge Percentage</td><td></td><td>0.74%</td><td>Line 9 / Line 1</td><td></td></t<>		Transmission Related A&G Carrying Charge Percentage		0.74%	Line 9 / Line 1	
14       Transmission Related Property Tax Expense       S       38,627       Statement AK; Line 17       14         15       Transmission Related Property Tax Expense       0.91%       Line 14 / Line 1       16         16       Transmission Related Payroll Tax Expense       8       1,403       Statement AK; Line 28       19         19       Transmission Related Payroll Tax Expense       \$       1,403       Statement AK; Line 28       19         10       Transmission Related Payroll Tax Expense       \$       1,403       Statement AK; Line 28       19         17       Transmission Related Payroll Tax Carrying Charge Percentage       0.03%       Line 19 / Line 1       20         21       Transmission Related Working Capital Revenue       \$       45,646       V       Pg12 Rev Statement AL; Line 28       20         25       Transmission Related Working Capital       \$       45,646       V       Pg12 Rev Statement AL; Line 9       26         26       Transmission Related Working Capital       \$       9       10,51775       Pg13 Rev Statement AV; Line 19       27         27       Total Transmission Related Working Capital Revenue       \$       7,382       V       Line 32 / Line 3       33         31       Transmission Related General Plant       \$						
16 16 111 17 masmission Related Payroll Tax Carrying Charge Percentage0.91% 0.91%Line 14 / Line 116 17 17 						
16 17 18 17 17 18 18 17 18 18 18 18 18 19 19 19 10 10 11 11 11 12 12 12 13 13 13 13 13 13 14 17 17 16 16 17 16 16 17 16 16 17 16 16 16 16 17 16 <td></td> <td>Transmission Related Property Tax Expense</td> <td>\$</td> <td>38,627</td> <td>Statement AK; Line 17</td> <td></td>		Transmission Related Property Tax Expense	\$	38,627	Statement AK; Line 17	
17D. Transmission Related Payroll Tax Expense1818Transmission Related Payroll Tax Expense1403Statement AK; Line 2819201Transmission Related Payroll Tax Expense0.03%Line 19 / Line 12121111212122111121231111212411121212511112126111121271111212811112129111121201111212111112122111121231111212411112125111121261111121271111121281111111291111111301111111131111111111321111111 <td></td> <td></td> <td></td> <td>0.040/</td> <td></td> <td></td>				0.040/		
18 19D. Transmission Related Payroll Tax Expense18 1 Transmission Related Payroll Tax Expense18 1 Transmission Related Payroll Tax Expense18 		Transmission Related Property Tax Carrying Charge Percentage		0.91%	Line 14 / Line 1	
91 Transmission Related Payroll Tax Expense\$1,403Statement AK; Line 28900.03%Line 19 / Line 120222222222222222223122224112151115111611217111711171118111811192119211						
2020202021Transmission Related Payroll Tax Carrying Charge Percentage0.03%Line 19 / Line 1212223E. Transmission Related Working Capital Revenue2323E. Transmission Related Working Capital Revenue2424Citizens Financed Transmission Projects:2425Transmission Related WaS Allocated to Transmission545,646yPg12 Rev Statement AL; Line 926267,550yPg12 Rev Statement AL; Line 19272727Total Transmission Related Working Capital570,188ySum Lines 25 thru 272828Cost of Capital Rate10.5177%Pg13 Rev Statement AL; Line 192730Cost of Capital Rate10.5177%Pg13 Rev Statement AL; Line 313031Transmission Related Working Capital Revenue57,382yLine 28 x Line 303232Transmission Related General & Common Plant Revenue521,680yPg15 Rev AV-4; Line 413634Transmission Related General and Common Plant560,636yLine 37 + Line 433634Transmission Related General and Common Plant560,636yLine 37 + Line 433635Transmission Related General and Common Depreciation Expense57,922yPg11 Rev Statement AJ; Line 174744Transmission Related General and Common Depreciation Expense57,922yPg11 Rev Statement AJ; Line 1748<						
1Transmission Related Payroll Tax Carrying Charge Percentage $0.03\%$ Line 19 / Line 1212E. Transmission Related Working Capital Revenue233Citizens Financed Transmission Projects:234Citizens Financed Transmission Related Transmission\$45,646VPg12 Rev Statement AL; Line 5255Transmission Related Propayments Allocated to Transmission\$45,646VPg12 Rev Statement AL; Line 9267Transmission Related Working Cash\$7,550VPg12 Rev Statement AL; Line 9267Transmission Related Working Cash\$70,188Sum Lines 25 thru 272830Cost of Capital Rate10,5177%Pg13 Rev Statement AV2; Line 313031Transmission Related Working Capital Revenue\$7,3824Line 28 x Line 303132Transmission Related General & Common Plant Revenue\$7,3824Line 27 Line 13433Transmission Related General AL Common Plant Revenue\$7,382410,5177%Line 32 / Line 13433Net Transmission Related General and Common Plant\$60,6364Line 37 + Line 393644Total Net Transmission Related General and Common Depreciation Expense\$6,37844445Transmission Related General and Common Depreciation Expense\$6,37844446Transmission Related General and Common Depreciation Expense\$7,922YFg1		Transmission Related Payroll Tax Expense	\$	1,403	Statement AK; Line 28	
2223242223E. Transmission Related Working Capital Revenue23Chizens Financed Transmission Related Working Capital2424Transmission Related Was Allocated to Transmission2425Transmission Related Working Cash29267,7550927Total Transmission Related Working Cash27,5502870,188329Cost of Capital Rate10,5177%20Cost of Capital Rate10,5177%217,382V22Line 28 x Line 303223Transmission Related Working Capital Revenue531Transmission Related Working Capital Revenue332Transmission Related Working Capital Revenue533Transmission Related General & Common Plant Revenue334Transmission Related General and Common Plant53560,636Line 37 + Line 3941738,95642Cost of Capital Rate10,5177%43Cost of Capital Rate38,9564473945Cost of Capital Rate404473945Cost of Capital Rate40447414560,636Line 37 + Line 394610,5177%Line 304774148710,630447414560,636Line 37 + Line 394610,5177%Line 4				0.020/	T: 10/T: 1	
23 24E. Transmission Related Working Capital Revenue23 2424Citizens Financed Transmission Projects: 252425Transmission Related Propayments Allocated to Transmission8 $45,646$ 92 $Pg12$ Rev Statement AL; Line 52525Transmission Related Working Capital8 $16,992$ 97 $Pg12$ Rev Statement AL; Line 92627Transmission Related Working Capital8 $70,510$ 9 $Pg12$ Rev Statement AL; Line 92628Total Transmission Related Working Capital8 $70,818$ 9Sum Line 32 fthru 2728292020202020202030Cost of Capital Rate10,5177%Pg13 Rev Statement AV2; Line 3303231Transmission Working Capital Revenue8 $7,382$ 9Line 28 x Line 303233Transmission Related Working Capital Revenue9 $10,5177\%$ Line 32 / Line 13434Transmission Related General Revenue8 $21,680$ 9Pg15 Rev AV-4; Line 43735Net Transmission Related General Plant8 $21,680$ 9Pg15 Rev AV-4; Line 53944202038,956 9Pg15 Rev AV-4; Line 437452038,956 9Pg15 Rev AV-4; Line 539462020,5077%Line 37 + Line 39414710 thet transmission Related General and Common Plant9 $60,636$ 9Line 41 * Line 43454620 <td></td> <td>Transmission Related Payroll Tax Carrying Charge Percentage</td> <td></td> <td>0.03%</td> <td>Line 19 / Line 1</td> <td></td>		Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	
24Citizens Financed Transmission Projects:2425Transmission Related M&S Allocated to TransmissionS $45,646$ yPg12 Rev Statement AL; Line 52526Transmission Related Working Cash7,550yPg12 Rev Statement AL; Line 52627Total Transmission Related Working CapitalS70,188ySum Lines 25 thru 272829Cost of Capital Rate10,5177%Pg13 Rev Statement AU; Line 313031313131333332Transmission Related Working Capital RevenueS7,382yLine 28 x Line 3032333333333333333334Transmission Related General & Common Plant RevenueS21,680yPg15 Rev AV-4; Line 43738Net Transmission Related General and Common PlantS21,680yPg15 Rev AV-4; Line 53941Total Net Transmission Related General and Common PlantS60,636Line 37 + Line 39414210,5177%Line 304141434443Cost of Capital Rate10,5177%Line 41 * Line 43454477839414143434577860,636Line 37 + Line 39414610,5177%Line 41 * Line 434545477710,5177%Line 41 * Line 43454810,5177%L						
25Transmission Related M&S Allocated to TransmissionS45,646vPgl 2 Rv Statement AL; Line 52526Transmission Related Prepayments Allocated to Transmission299228929228929228929228929292289292289292922892 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
26Transmission Related Prepayments Allocated to Transmission16,992 $\vee$ $Pg12$ Rev Statement AL; Line 92627Transmission Related Working Cash7,550 $\vee$ $Pg12$ Rev Statement AL; Line 192728Total Transmission Related Working CapitalS70,188 $\vee$ Sum Lines 25 thru 272929Cost of Capital Rate10.5177%Pg13 Rev Statement AV2; Line 31303231Transmission Related Working Capital RevenueS7,382 $\vee$ Line 32 / Line 13433Transmission Related General & Common Plant RevenueS7,382 $\vee$ Line 32 / Line 13434Transmission Related General & Common Plant RevenueS21,680 $\vee$ Pg15 Rev AV-4; Line 43736F.Transmission Related General A Common Plant RevenueS21,680 $\vee$ Pg15 Rev AV-4; Line 53937Net Transmission Related General and Common PlantS60,636Line 37 + Line 394144Transmission Related General and Common Plant4442424245Transmission Related General and Common Depreciation ExpenseS6,378 $\vee$ Line 41 * Line 434546Transmission Related General and Common Plant RevenuesS14,299 $\vee$ Line 45 + Line 474849Total Transmission Related General and Common Plant RevenuesS14,299 $\vee$ Line 45 + Line 4748				1		
27Transmission Related Working Cash $7,550$ Y $Pg12$ Rev Statement AL; Line 192728Total Transmission Related Working CapitalS $70,188$ YSum Lines 25 thru 272829Cost of Capital Rate $10.5177\%$ $Pg13$ Rev Statement AV2; Line 313031Transmission Related Working Capital RevenueS $7,382$ YLine 28 x Line 303233Transmission Related Working Capital RevenueS $7,382$ YLine 28 x Line 303334Transmission Related General & Common Plant RevenueS $21,680$ Y $Pg15$ Rev AV-4; Line 13435F. Transmission Related General PlantS $21,680$ Y $Pg15$ Rev AV-4; Line 5394038,956 YPg15 Rev AV-4; Line 5394041Total Net Transmission Related General and Common PlantS $60,636$ 4Line 37 + Line 394142Cost of Capital Rate $10.5177\%$ Line 30434344Transmission Related General and Common Plant $42$ $42$ $42$ $42$ 44Transmission Related General and Common Plant $42$ $42$ $43$ $45$ 45Transmission Related General and Common Depreciation ExpenseS $7,922$ $9211$ Rev Statement AJ; Line 174748Total Transmission Related General and Common Depreciation ExpenseS $7,922$ $9211$ Rev Statement AJ; Line 174849Total Transmission Related General and Common Plant RevenuesS $14,299$ <td></td> <td></td> <td>\$</td> <td></td> <td></td> <td></td>			\$			
28Total Transmission Related Working Capital\$ $70,188$ VSum Lines 25 thru 2728292929292930Cost of Capital Rate10.5177%Pg13 Rev Statement AV2; Line 3131313131313132Transmission Related Working Capital Revenue\$ $7,382$ VLine 28 x Line 30323334Transmission Related Working Capital Revenue Carrying Charge Percentage $0.17%$ VLine 32 / Line 134355 <b>F. Transmission Related General &amp; Common Plant Revenue</b> 35353535366 <b>F. Transmission Related General Plant</b> \$21,680YPg15 Rev AV-4; Line 4373839Net Transmission Related General Plant\$21,680YPg15 Rev AV-4; Line 5394038,956YPg15 Rev AV-4; Line 53941363841Total Net Transmission Related General and Common Plant\$60,636Line 37 + Line 39414210.5177%Line 30434443Cost of Capital Rate4445444457.922YPg11 Rev Statement AJ; Line 174748770tal Transmission Related General and Common Plant Revenues\$7.922YPg11 Rev Statement AJ; Line 174749Total Transmission Related General and Common Plant Revenues\$14.299YLine 45 + Line 4749		1 5			5	
29Cost of Capital Rate2930Cost of Capital Rate10.5177%Pg13 Rev Statement AV2; Line 313031313132Transmission Working Capital Revenue\$7,382 vLine 28 x Line 303333Transmission Related Working Capital Revenue Carrying Charge Percentage0.17% vLine 32 / Line 13334Transmission Related General & Common Plant Revenue363737367Net Transmission Related General Plant\$ 21,680 vPg15 Rev AV-4; Line 43738Net Transmission Related General Plant\$ 38,956 vPg15 Rev AV-4; Line 5384038383838387Total Vet Transmission Related General and Common Plant\$ 60,636 vLine 37 + Line 394142444444444444445Transmission Related General and Common Return and Associated Income Taxes\$ 6,378 vLine 41 * Line 434545Transmission Related General and Common Depreciation Expense\$ 7,922 vPg11 Rev Statement AJ; Line 174748Transmission Related General and Common Plant Revenues\$ 14,299 vLine 45 + Line 474849Total Transmission Related General and Common Plant Revenues\$ 14,299 vLine 45 + Line 4748					÷	
30Cost of Capital Rate $10.5177\%$ Pg13 Rev Statement AV2; Line 313031Transmission Working Capital Revenue $S$ $7,382$ Line 28 x Line 303233Transmission Related Working Capital Revenue Carrying Charge Percentage $0.17\%$ Line 28 x Line 303334Transmission Related General & Common Plant Revenue $0.17\%$ Line 32 / Line 13435F. Transmission Related General & Common Plant Revenue $35$ $0.17\%$ Line 32 / Line 13436F. Transmission Related General PlantS $21,680$ $9g15$ Rev AV-4; Line 43737Net Transmission Related General PlantS $21,680$ $9g15$ Rev AV-4; Line 53940 $38,956$ $Y$ $Pg15$ Rev AV-4; Line 5 $39$ 41Total Net Transmission Related General and Common Plant $S$ $60,636$ Line 37 + Line 39 $41$ 42 $20$ $20$ $20$ $41$ 44 $5$ $7,922$ $Y$ Pg11 Rev Statement AJ; Line 17 $47$ 48Transmission Related General and Common Plant RevenuesS $7,922$ $Y$ Pg11 Rev Statement AJ; Line 17 $47$ 49Total Transmission Related General and Common Plant RevenuesS $14,229$ $Y$ Line 45 + Line 47 $48$ 49Total Transmission Related General and Common Plant RevenuesS $14,229$ $Y$ Line 45 + Line 47 $48$		Total Transmission Related Working Capital	\$	7 <b>0,188 √</b>	Sum Lines 25 thru 27	
31Transmission Working Capital Revenue3132Transmission Norking Capital Revenue3233Transmission Related Working Capital Revenue Carrying Charge Percentage $0.17\% \sqrt{16.27 / Line 32 / Line 1}$ 34Transmission Related General & Common Plant Revenue3536F. Transmission Related General & Common Plant Revenue3637Net Transmission Related General PlantS21,680 $\sqrt{10.27 / Line 4}$ 389Net Transmission Related General Plant38,956 $\sqrt{10.27 / Line 5}$ 39403839Net Transmission Related General and Common Plant4041Total Net Transmission Related General and Common Plant60,636 $\sqrt{10.21 / Line 39}$ 414242424443Cost of Capital Rate10.5177%Line 30434445Transmission Related General and Common Return and Associated Income TaxesS6,378 $\sqrt{10.21 / Line 41 + Line 43}$ 454647Transmission Related General and Common Depreciation ExpenseS7,922 $\sqrt{10.21 / Line 45 + Line 47}$ 4849Total Transmission Related General and Common Plant RevenuesS14,299 $\sqrt{10.21 / Line 45 + Line 47}$ 4849Total Transmission Related General and Common Plant Revenues514,299 $\sqrt{10.21 / Line 45 + Line 47}$ 4840505050505050				10 51 550		
32       Transmission Working Capital Revenue       S       7,382       V       Line 28 x Line 30       32         33       Transmission Related Working Capital Revenue Carrying Charge Percentage       0.17% V       Line 32 / Line 1       34         36       F. Transmission Related General & Common Plant Revenue       36       0.17% V       Line 32 / Line 1       34         37       Net Transmission Related General & Common Plant Revenue       36       21,680       V       Pg15 Rev AV-4; Line 4       37         38       Net Transmission Related General Plant       \$       21,680       V       Pg15 Rev AV-4; Line 4       37         39       Net Transmission Related General and Common Plant       \$       38,956       V       Pg15 Rev AV-4; Line 5       39         41       Total Net Transmission Related General and Common Plant       \$       60,636       Line 37 + Line 39       41         42       0       10.5177%       Line 30       43         43       Transmission Related General and Common Return and Associated Income Taxes       \$       6,378       Line 41 * Line 43       45         44       Transmission Related General and Common Depreciation Expense       \$       7,922       Y       Pg11 Rev Statement AJ; Line 17       47         48       Y		Cost of Capital Rate		10.5177%	Pg13 Rev Statement AV2; Line 31	
33       Transmission Related Working Capital Revenue Carrying Charge Percentage       33       33         34       Transmission Related Working Capital Revenue Carrying Charge Percentage       33         35       F. Transmission Related General & Common Plant Revenue       35         36       F. Transmission Related General & Common Plant Revenue       36         37       Net Transmission Related General Plant       S       21,680       Y       Pg15 Rev AV-4; Line 4       37         38       Net Transmission Related Common Plant       S       21,680       Y       Pg15 Rev AV-4; Line 4       37         40       Total Net Transmission Related General and Common Plant       S       60,636       V       Line 37 + Line 39       41         41       Total Net Transmission Related General and Common Plant       S       60,636       V       Line 37 + Line 39       41         42       10.5177%       Line 30       43         43       Transmission Related General and Common Return and Associated Income Taxes       S       6,378       V       Line 41 * Line 43       46         44       Transmission Related General and Common Depreciation Expense       S       7,922       Y       Pg11 Rev Statement AJ; Line 17       47         48       Total Transmission Related General and Common			6	<b>7</b> 202 /	1: 20 1: 20	
34Transmission Related Working Capital Revenue Carrying Charge Percentage $0.17\% \forall$ Line $32 / Line 1$ 343536F. Transmission Related General & Common Plant Revenue3637Net Transmission Related General PlantS $21,680 \forall$ Pg15 Rev AV-4; Line 4389Net Transmission Related Common Plant38,956 $\checkmark$ Pg15 Rev AV-4; Line 5394041Total Net Transmission Related General and Common PlantS $60,636 \checkmark$ Line $37 + Line 39$ 4142424242424243Cost of Capital Rate10.5177%Line 404344510.5177%Line 41 * Line 434545Transmission Related General and Common Depreciation ExpenseS $7,922$ VPg11 Rev Statement AJ; Line 17474849Total Transmission Related General and Common Plant RevenuesS $14,299 \checkmark$ Line $45 + Line 47$ 495050505050505050		Iransmission Working Capital Revenue	3	/,382_V	Line 28 x Line 30	
3536F. Transmission Related General & Common Plant Revenue3536F. Transmission Related General PlantS21,680 VPg15 Rev AV-4; Line 4373839Net Transmission Related Common Plant $38,956 V$ Pg15 Rev AV-4; Line 5394041Total Net Transmission Related General and Common PlantS60,636 VLine 37 + Line 394142424242424243Cost of Capital Rate10.5177%Line 304344454646464644746464647Transmission Related General and Common Depreciation ExpenseS6,378 VLine 41 * Line 43454849Total Transmission Related General and Common Plant RevenuesS14,299 VLine 45 + Line 47495050505050505050		Transmission Deleted Working Consist Descence Commission Change Descenters		0.170/ -/	Line 22 / Line 1	
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       Net Transmission Related Common Plant       \$       38,956 v       Pg15 Rev AV-4; Line 5       39         40       10       10       10       10       10       10         41       Total Net Transmission Related General and Common Plant       \$       60,636 v       Line 37 + Line 39       41         42       Cost of Capital Rate       10.5177%       Line 30       43         44       1       10.5177%       Line 41 * Line 43       45         45       Transmission Related General and Common Depreciation Expense       \$       6,378 v       Line 41 * Line 43       45         46       1       1       1       1       1       46       46         47       Transmission Related General and Common Depreciation Expense       \$       7,922 v       Pg11 Rev Statement AJ; Line 17       47         48       Total Transmission Related General and Common Plant Revenues       \$       14,299 v       Line 45 + Line 47       49         50       50       50       50       50       50       50     <		Transmission Related working Capital Revenue Carrying Charge Percentage		0.17% V	Line 32 / Line I	
37       Net Transmission Related General Plant       S       21,680       V       Pg15 Rev AV-4; Line 4       37         38       39       Net Transmission Related Common Plant       38,956       V       Pg15 Rev AV-4; Line 5       39         40       40       40       40       40       40         41       Total Net Transmission Related General and Common Plant       S       60,636       V       Line 37 + Line 39       41         42       Cost of Capital Rate       10.5177%       Line 30       43         44       45       Transmission Related General and Common Return and Associated Income Taxes       S       6,378       V       Line 41 * Line 43       45         46       47       Transmission Related General and Common Depreciation Expense       S       7,922       V       Pg11 Rev Statement AJ; Line 17       47         48       49       Total Transmission Related General and Common Plant Revenues       S       14,299       V       Line 45 + Line 47       49         50       50       50       50       50       50		E. Treasuristics Delated Consult & Common Diant Dourses				
383838383838383838383838383938393839303434363636363737373738363638383838383838383838383838383838383636383838 <td></td> <td></td> <td>¢</td> <td>21 (90</td> <td>D-15 D AV 4. Line 4</td> <td></td>			¢	21 (90	D-15 D AV 4. Line 4	
39Net Transmission Related Common Plant $38,956$ VPg15 Rev AV-4; Line 5394041414243444445464748494949494041424344444546474849494041414243444445464748495050		Net Transmission Related General Plant	•	21,080 V	Pg15 Rev Av-4; Line 4	
$\begin{array}{c c c c c c c c } & & & & & & & & & & & & & & & & & & &$		Not Transmission Deleted Common Dignt		29.056	Dals Day AV 4 Line 5	
41       Total Net Transmission Related General and Common Plant       \$ 60,636 v       Line 37 + Line 39       41         42       42         43       Cost of Capital Rate       42         44       10.5177%       Line 30       43         45       Transmission Related General and Common Return and Associated Income Taxes       \$ 6,378 v       Line 41 * Line 43       45         46       Transmission Related General and Common Depreciation Expense       \$ 7,922 v       Pg11 Rev Statement AJ; Line 17       47         48       Total Transmission Related General and Common Plant Revenues       \$ 14,299 v       Line 45 + Line 47       49         50       50       50       50       50		Net Hansinssion Related Common Flant		<u>30,950</u> V	rg15 Kev Av-4, Lille 5	
42       42       42         43       Cost of Capital Rate       10.5177%       Line 30       43         44       44       44       44       44         45       Transmission Related General and Common Return and Associated Income Taxes       \$ 6,378 v       Line 41 * Line 43       45         46       Transmission Related General and Common Depreciation Expense       \$ 7,922 v       Pg11 Rev Statement AJ; Line 17       47         48       49       Total Transmission Related General and Common Plant Revenues       \$ 14,299 v       Line 45 + Line 47       49         50       50       50       50						
43       Cost of Capital Rate       10.5177%       Line 30       43         44       45       Transmission Related General and Common Return and Associated Income Taxes       \$ 6,378 v       Line 41 * Line 43       45         46       7       Transmission Related General and Common Depreciation Expense       \$ 7,922 v       Pg11 Rev Statement AJ; Line 17       47         47       Transmission Related General and Common Plant Revenues       \$ 14,299 v       Line 45 + Line 47       49         50       50       50       50       50		Total Net Transmission Related General and Common Plant	\$	60,636 V	Line $37 + Line 39$	
44     45     Transmission Related General and Common Return and Associated Income Taxes     \$ 6,378 v     Line 41 * Line 43     45       46     46       47     Transmission Related General and Common Depreciation Expense     \$ 7,922 v     Pg11 Rev Statement AJ; Line 17     47       48     49     Total Transmission Related General and Common Plant Revenues     \$ 14,299 v     Line 45 + Line 47     49       50     50				10 51 550/	X: 20	
45     Transmission Related General and Common Return and Associated Income Taxes     \$     6,378 v     Line 41 * Line 43     45       46     46       47     Transmission Related General and Common Depreciation Expense     \$     7,922 v     Pg11 Rev Statement AJ; Line 17     47       48     49     Total Transmission Related General and Common Plant Revenues     \$     14,299 v     Line 45 + Line 47     49       50     50		Cost of Capital Rate		10.51//%	Line 30	
46464647Transmission Related General and Common Depreciation Expense\$ 7,922 ∨Pgl 1 Rev Statement AJ; Line 174748484849Total Transmission Related General and Common Plant Revenues\$ 14,299 ∨Line 45 + Line 47495050			6	( 250 )	T. 41 * T. 40	
<ul> <li>47 Transmission Related General and Common Depreciation Expense</li> <li>48</li> <li>49 Total Transmission Related General and Common Plant Revenues</li> <li>50</li> <li>50</li> <li>51</li> <li>52</li> <li>53</li> <li>54</li> <li>54</li> <li>55</li> <li>56</li> <li>57,922 v</li> <li>7,922 v</li> <li>8,92 v</li> <li>7,922 v</li> <li>8,92 v</li> <li>7,92 v</li> <li>8,92 v</li> <li>8,92 v</li> <li>14,299 v</li></ul>		ransmission Related General and Common Return and Associated Income Taxes	5	0,378 V	Line 41 * Line 43	
484849Total Transmission Related General and Common Plant Revenues\$14,299 √Line 45 + Line 47495050		Terrenziation Deleted Communication Democratics Democratic	¢	7.022	Dell Des Statement ALL 17	
49Total Transmission Related General and Common Plant Revenues\$14,299VLine 45 + Line 47495050		ransmission Related General and Common Depreciation Expense	3	7,922 V	rg11 Kev Statement AJ; Line 1/	
50		Tetel Transmission Deleted Commune Direct Descence	¢	14 200	Line 45   Line 47	
		rotar ransmission Related General and Common Plant Revenues	\$	14,299 V	Line $45 + Line 4/$	
51 Total transmission Related General and Common Plant Carrying Charge Percentage 0.34% Line 49 / Line 49 / Line 41 51		Total Transmission Balated Consul and Common Diant Commins Charge Demonstrate		0.249/	Line 40 / Line 1	
	31	rotar rransmission Related General and Common Fram Carrying Charge Percentage		0.34%	Line 49 / Line I	51

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

Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
					-
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ -	AH-1; Line 48	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:		¢ 97.006	ALL 2: Line 27: Col	4 5
5 6	Total Non-Direct Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense:		\$ 87,096	AH-2; Line 37; Col. a	5
7	Scheduling, System Control & Dispatch Services		(6,098)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development		(2,804)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses		(7,321)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense		(4,984)	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense		(6,066)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment		(12,092)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines		(16,365)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines		(598)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		-	Not Applicable to 2017 Base Period	16
17	FERC Audit Adjustments		(1,484)	Pg10.2 Rev AH-2; Line 37; Col. d	17
18	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 29,283	Sum Lines 5 thru 17	18
19					19
20	· · · · · · · · · · · · · · · · · · ·		<b>• • • • • • • • • •</b>		20
21	Total Non-Direct Administrative & General Expense		\$ 425,629	Rev AH-3; Line 20; Col. a	21
22 23	Adjustments to Per Book A&G Expense: Damages & Injuries			Negative of Rev AH-3; Line 25; Col. a	22 23
23 24	CPUC Intervenor Funding Expense - Transmission			Negative of Rev AH-3; Line 29; Col. a	23 24
24	CPUC Intervenor Funding Expense - Distribution		(591)	Negative of Rev AH-3; Line 29, Col. a Negative of Rev AH-3; Line 30; Col. a	24
26	CPUC reimbursement fees		(8,070)	Negative of Rev AH-3; Line 30; 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
20	5 1		(2(0))	Negative of Rev AH-3; Sum Lines 24, 26, 28, 35, 37; Col.	20
29	CPUC energy efficiency programs		(260)	a or b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(70)	Negative of Rev AH-3; Line 38; Col. b	30
31	Other A&G Exclusion Adjustments		(120,323)	Negative of Rev AH-3; Sum Lines 27, 36; Col. a or b	31
32	FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		(1,534)	Rev AH-3; Line 20; Col. d	32
33	Other Cost Adjustments		459		33
34	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 294,984		34
35	Less: Property Insurance (Due to different allocation factor)		(5,392)	Negative of AH-3; Line 5; Col. c	35
36 37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Transmission Wages and Salaries Allocation Factor		\$ 289,592 v 10.04%	Line 34 + Line 35 Statement AI; Line 17	36 37
38	Transmission wages and Salaries Anocation Factor 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	5	40
41					41
42	Derivation of Transmission Plant Property Insurance Allocation Factor:				42
43	Transmission Plant & Incentive Transmission Plant		\$ 5,164,792	Pg7 Rev Statement AD; Line 25	43
44	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	44
45	Transmission Related General Plant		36,286	Pg7 Rev Statement AD; Line 29	45
46	Transmission Related Common Plant		79,533	Pg7 Rev Statement AD; Line 31	46
47	Total Transmission Related Investment in Plant		\$ 5,280,611	Sum Lines 43 thru 46	47
48					48
49			\$ 5,164,792	Line 43 Above	49
50			567,644	Pg7 Rev Statement AD; Line 1	50
52	Total Nuclear Production Plant Total Other Production Plant		- 510,344	Shall be Zero Pg7 Rev Statement AD; Line 7	51 52
53			6,294,515	Pg7 Rev Statement AD; Line 9	53
54			-	Shall be Zero	54
55	ē		361,309	Pg7 Rev Statement AD; Line 17	55
	Total Common Plant		791,935	Pg7 Rev Statement AD; Line 19	56
57	Total Plant in Service Excluding SONGS		\$ 13,690,539	Sum Lines 9 thru 56	57
58					58
59	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		38.57%	Line 47 / Line 57	59

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.
<sup>1</sup> Used to allocate property insurance in conformance with the TOF Error 1. Dir Mathematication of the second sec

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

# SAN DIEGO GAS & ELECTRIC COMPANY

# SAN DIEGO GAS & ELEC INC COMPANY Statement AH - Workpapers Operation and Maintenance Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2017

(\$1,000)

Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
					-
1	Derivation of Direct Maintenance Expense:		<i><b>^</b></i>		1
2	Total Direct Maintenance Cost		\$ -	AH-1; Line 48	2 3
3 4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				3 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:		\$ 67,000	A11-2, Elice 57, Col. a	6
7	Scheduling, System Control & Dispatch Services		(6,098)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development		(2,804)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses		(7,321)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense		(4,984)	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense		(6,066)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment		(12,092)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines		(16,365)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines		(598)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		-	Not Applicable to 2017 Base Period	16
17	FERC Audit Adjustments		<u>(1,484)</u> √	Pg10.2 Rev AH-2; Line 37; Col. d	17
18 19	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 29,283 <b>√</b>	Sum Lines 5 thru 17	18 19
20	Derivation of Non Direct Administrative and General Expenses				20
20	Derivation of Non-Direct Administrative and General Expense: Total Non-Direct Administrative & General Expense		\$ 425,629	AH-3; Line 20; Col. a	20
22	Adjustments to Per Book A&G Expense:		φ 425,025	7411 5, Ellie 20, Col. 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
20	CPUC energy efficiency programs		(70)	<b>e</b>	20
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(70)	Negative of AH-3; Line 37; Col. b	30 31
31 32	Other A&G Exclusion Adjustments FERC Audit Adjustments		(120,323) (1,534) √	Negative of AH-3; Sum Lines 27, 35; Col. a or b Pg10.4 Rev AH-3; Line 20; Col. d	31
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 294,525 V	Sum Lines 21 thru 32	33
	Less: Property Insurance (Due to different allocation factor)		\$ 294,525 V (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 <b>√</b>	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	Derivation of Transmission Plant Property Insurance Allocation Factor:				41
42	Transmission Plant & Incentive Transmission Plant		\$ 5,164,792 <b>√</b>	Pg7 Rev Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	43
44	Transmission Related General Plant		<mark>36,286</mark> √	Pg7 Rev Statement AD; Line 29	44
45	Transmission Related Common Plant		<u>79,533</u> √	Pg7 Rev Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant		<u>\$ 5,280,611</u> √	Sum Lines 42 thru 45	46
47				T: 40.41	47 48
48 49			\$ 5,164,792 √	Line 40 Above	48 49
49 50	Total Steam Production Plant Total Nuclear Production Plant		567,644 v	Pg7 Rev Statement AD; Line 1 Shall be Zero	49 50
	Total Other Production Plant		- 510,344 √	Pg7 Rev Statement AD; Line 7	51
	Total Distribution Plant		6,294,515 V	Pg7 Rev Statement AD; Line 7	52
	Transmission Related Electric Miscellaneous Intangible Plant		- 0,294,515 V	Shall be Zero	53
	Total General Plant		<u>361,309</u> √	Pg7 Rev Statement AD; Line 17	54
	Total Common Plant		791,935 v	Pg7 Rev Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS		\$ 13,690,539 V	Sum Lines 48 thru 55	56
57	č				57
	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		38.57%	Line 46 / Line 56	58

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

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

#### 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)	(f) <sup>6</sup>	(g) = (e) - (f)	
FERC			Total	Excluded	Total	FF	RC Audit	Adj A&G with	Add / (Deduct)	Revised	
Acct	Description	Pe	r Books	Expenses	Adjusted		Adj	FERC Audit Adj	A&G Cost Adj	A&G	Reference
	Administrative & General										
920	A&G Salaries	\$	36,248	\$ -	\$ 36,248		_	\$ 36,248		\$ 36,248	Form 1; Page 323; Line 181
921	Office Supplies & Expenses		7,641	-	7,641		(462) 5	7,179		7,179	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit		(7,635)	-	(7,635)		(2,350) 2	(9,985)		(9,985)	Form 1; Page 323; Line 183
923	Outside Services Employed		83,058	-	83,058		1,267 <sup>3</sup>	84,326		84,326	Form 1; Page 323; Line 184
924	Property Insurance		5,392	-	5,392			5,392		5,392	Form 1; Page 323; Line 185
925	Injuries & Damages		95,755	83	95,672			95,672		95,672	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits		40,059	177	39,882			39,882		39,882	Form 1; Page 323; Line 187
927 928	Franchise Requirements		120,401	120,401	-		<b>a</b> 4 (4)	-		-	Form 1; Page 323; Line 188
928 929	Regulatory Commission Expenses		18,405	8,723	9,682		216 4	9,898	(450)	9,898	Form 1; Page 323; Line 189
929 930.1	Less: Duplicate Charges (Company Energy Use) General Advertising Expenses		(2,221) 193	- 193	(2,221)	,		(2,221)	(459) <b>√</b>	(1,762)	Form 1; Page 323; Line 190 Form 1; Page 323; Line 191
930.1 930.2	Miscellaneous General Expenses		7,233	(77)	7,311	v	(206) 5	7,105		7,105	Form 1; Page 323; Line 191 Form 1; Page 323; Line 192
930.2 931	Rents		11,961	(77)	11,961	v	(200)	11,961		11,961	Form 1; Page 323; Line 192
931 935	Maintenance of General Plant		9,138	- 70	9,068			9,068		9,068	Form 1; Page 323; Line 193 Form 1; Page 323; Line 196
755	Maintenance of General Flant		9,138	70	9,008	+		9,008		9,008	1.01111, 1 age 525, Line 190
	Total Administrative & General Expenses	s	425,629	\$ 129,569	\$ 296,060	v s	(1,534)	\$ 294,525	\$ (459) √	\$ 294,984	Sum Lines 1 thru 14
		Ť					(-,				1
413	Transmission Related A&G Expenses Charged to Citizens <sup>1</sup>		-	-	-			-		-	
	1 5										
	Total Adjusted Administrative & General Expenses	\$	425,629	\$ 129,569	\$ 296,060	<b>√</b> \$	(1,534)	\$ 294,525	\$ (459) √	\$ 294,984	Line 16 + Line 18
925	CPUC energy efficiency programs Injuries & Damages	\$	83								
926			-								
926 927	CPUC energy efficiency programs			177							
927	CPUC energy efficiency programs Franchise Requirements										
	CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs		-	177							
927	CPUC energy efficiency programs Franchise Requirements		- - 591	177							
927	CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission		-	177							
927	CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution		- - 591	177							
927	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup>		- - 591 8,070	177 120,401							
927 928 <b>929</b> 930.1	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses		- - 591 8,070	177 120,401							
927 928 <b>929</b> 930.1	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs		- 591 8,070 62	177 120,401 8,723 193							
927 928 929 930.1 930.2	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects		- - 591 8,070	177 120,401 8,723 193 (77)							
927 928 929 930.1 930.2 931	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs		- 591 8,070 62	177 120,401 8,723 193 (77)							
927 928 929 930.1 930.2	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects		- 591 8,070 62	177 120,401 8,723 193 (77)							
927 928 929 930.1 930.2 931	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account		- 591 8,070 62	177 120,401 8,723 193 (77) - 70							
927 928 929 930.1 930.2 931	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs		- 591 8,070 62	177 120,401 8,723 193 (77)							
927 928 929 930.1 930.2 931	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account		- 591 8,070 62	177 120,401 8,723 193 (77) - 70							
927 928 929 930.1 930.2 931 935	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b>		- 591 8,070 62 - (77)	177 120,401 . 8,723 . 193 . (77) . 70 . 129,569		Accourt	f no. 920				
927 928 929 930.1 930.2 931	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Dupl</b>		- 591 8,070 62 - (77) sarges (Com	177 120,401 8,723 193 (77) - 70 \$ 129,569 pany Energy Use)'	' Credit in FERC .						
927 928 929 930.1 930.2 931 935	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Dupl</b> This amount represents the Non-Direct A&G expenses billed to Citizens	s in 2017	- 591 8,070 62 - (77) sarges (Com	177 120,401 8,723 193 (77) - 70 \$ 129,569 pany Energy Use)'	' Credit in FERC .						
927 928 930.1 930.2 931 935 ▼	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Dupl</b> This amount represents the Non-Direct A&G expenses billed to Citizens Account 7000722, which was created to track Citizens SX-PQ A&G Exp	s in 2017. pense.	591 8,070 62 (77) harges (Com	177 120,401 8,723 193 (77) - 70 \$ 129,569 pany Energy Use)'	' Credit in FERC .						
927 928 929 930.1 930.2 931 935	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Dupl</b> 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, pense. ead costs	- 591 8,070 62 - (77) marges (Com, , which is ad	177 120,401 8,723 193 (77) 70 <u>\$ 129,569</u> pany Energy Use)' ided back to derive	' Credit in FERC .						
927 928 929 930.1 930.2 931 935 <b>v</b> 1 2	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Dupl</b> 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 pense. ead costs side servi	- 591 8,070 62 - (77) warges (Com, , which is ad s to CWIP. cces employee	177 120,401 8,723 193 (77) 70 <u>\$ 129,569</u> pany Energy Use)' ided back to derive '	' Credit in FERC .						
927 928 929 930.1 930.2 931 935 ↓ 1 2 3	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Dupl</b> This amount represents the Non-Direct A&G expenses billed to Citizens Account 7000722, which was created to track Citizens SX-PQ A&G Exp 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 regu	s in 2017 pense. ead costs side servi ilatory co	- 591 8,070 62 - (77) uarges (Com , which is ad s to CWIP. aces employee commission ex	177 120,401 8,723 193 (77) - 70 <u>\$ 129,569</u> pany Energy Use)' ided back to derive ' d. xpenses.	' Credit in FERC .						
927 928 929 930.1 930.2 931 935 ↓ 1 2 3	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>6</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Dupl</b> 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, pense. ead costs side servi ilatory co ations &	- 591 8,070 62 - (77) harges (Com , which is ad s to CWIP. ices employee pommission explobying explobing explosion of the	177 120,401 8,723 193 (77) - - 70 <u>\$ 129,569</u> pany Energy Use)' Ided back to derive ' d. xpenses. penses.	' <b>Credit in FERC</b> Total Adjusted A&t						

#### 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)

Γ				(a)		(b)	(c)	) = (a) - (b)		(d)	(e)	= (c) + (d)		
;	FERC			Total		Excluded		Total	FE	RC Audit	Adi	A&G with		
	Acct	Description	Р	er Books		Expenses		Adjusted	112	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)	v	(2,350) <sup>2</sup>		(9,985)	Form 1; Page 323; Line 183	
	923	Outside Services Employed		83,058		-		83,058	v	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		7,233		(77)		7,311	v	(206) 5		7,105	Form 1; Page 323; Line 192	
	931	Rents		11,961		-		11,961				11,961	Form 1; Page 323; Line 193	
1	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	\$	296,060	<b>√</b> \$	(1,534)	\$	294,525	Sum Lines 1 thru 14	
	413	Transmission Related A&G Expenses Charged to Citizens <sup>1</sup>		-		-		-				-		
		Transmission Related Acto Expenses charged to Chizens												
l		Total Adjusted Administrative & General Expenses	\$	425,629	\$	129,569	\$	296,060	v \$	(1,534)	\$	294,525	Line 16 + Line 18	
		5 I		,		,		,				,		
ŀ	Excluded	Expenses:												
	925	CPUC energy efficiency programs	\$	83										
		Injuries & Damages		-	\$	83								
		CPUC energy efficiency programs				177								
		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										
		Litigation expenses - Litigation Cost Memorandum Account (LCMA)		62	-	8,723								
1		General Advertising Expenses				193								
I	930.2	CPUC energy efficiency programs		-		(77)								
I	021	Abandoned Projects		(77)	-	(77)								
I		CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account				- 70								
I	233	mazardous Substances-mazardous Substance Creanup Cost Account				70								
I		Total Excluded Expenses			\$	129,569								
1					9									
1														
1	v	Items in BOLD have changed due to various FERC audit adj. comp	ared to	Appendix X		vcle 1filing per	· ER1	9-1513.						
I	1	This amount represents the Non-Direct A&G expenses billed to Citizens			-				Fxnen	ses in SAP				
I		· · ·		, winch is au	acu t	ALL TO GUINE I	Jail	agusted Ade	, LAPCH	ses in SAI				
I	2	Account 7000722, which was created to track Citizens SX-PQ A&G Exp		A CIVID										
I	3	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhe												
	4	FERC Audit Adjustment - Compliance Finding #8 - Accounting for outs												
		EERC Audit Adjustment Compliance Finding #5 Accounting for regul												
	5	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regu FERC Audit Adjustment - Compliance Finding #7 - Accounting for dona			-									

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

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

		(\$1,000)					
Line No.		FERC Form 1	orking		-Months	Reference	Line No.
INO.		Page; Line; Col.	 Cash	Avera	age Balance	Reference	INO.
1	A. Plant Materials and Operating Supplies <sup>1</sup>	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 <sup>1</sup>	450.1; Sch. Pg. 110; 57; c		\$	44,443	AL-2; Line 18	7
8							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	v		Pg7 Rev Statement AH; Line 40	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 24	14
15	Total		\$ 60,446	v		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = $1/8$ of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 7,556	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 Propagaments are derived based or a 12 meeting.

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

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AL - Workpapers

#### Working Capital Base Period & True-Up Period 12 - Months Ending December 31, 2017 (\$1,000) Line FERC Form 1 Working 13-Months Line No. Average Balance Reference No. Page; Line; Col Cash 450.1; Sch. Pg. 227; 12; c 1 A. Plant Materials and Operating Supplies 1 119,385 AL-1; Line 18 1 \$ 2 2 Transmission Plant Allocation Factor <mark>38.23%</mark> √ Pg7 Rev Statement AD; Line 35 3 3 4 4 Transmission Related Materials and Supplies 45,646 √ Line 1 x Line 3 5 5 6 6 44,443 7 450.1; Sch. Pg. 110; 57; c AL-2; Line 18 7 B. Prepayments 1 8 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 29,283 v 12 Transmission O&M Expense Pg10 Rev Statement AH; Line 18 12 13 Transmission Related A&G Expense - Excl. Intervenor Funding Expense **31,117** √ Pg10 Rev Statement AH; Line 39 13 14 CPUC Intervenor Funding Expense - Transmission Negative of Statement AH; Line 23 14 60,400 v Sum Lines 12 thru 14 15 Total 15 16 16 FERC Method = 1/8 of O&M Expense 17 One Eighth O&M Rule 12.50% 17 18 18 Transmission Related Cash Working Capital - Retail Customers 7,550 √ Line 15 x Line 17 19 19

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

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

#### SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acet 221) Less: Reacquired Bonds (Acet 222) Other Long-Term Debt (Acet 224) Unamortized Premium on Long-Term Debt (Acet 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acet 226) LTD = Long Term Debt			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
10 11 12 13	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 429.1 i = LTD interest	)		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
20	<u>Preferred Equity Component:</u> 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	19 20 21 22 23
25 26 27 28	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216 Accumulated Other Comprehensive Income (Acct 219)	.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 5,596,415 - 8,217	Negative of Line 20 Above	24 25 26 27 28
29 30	CS = Common Stock				\$ 5,604,632	Sum Lines 25 thru 28	29 30
33 34	Return on Common Equity: <sup>2</sup> Weighted Cost of Capital:	(a)	(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	Long-Term Debt \$ Preferred Equity Common Equity Total Capital <u>\$</u>	Amounts <sup>1</sup> 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	36 37 38 39 40 41
	Cost of Equity Component (Preferred & Common):				6.17%	Line 38 + Line 39; Col. d	41 42 43
44	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(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 S Preferred Equity Common Equity Total Capital S 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.

<sup>2</sup> 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

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

#### (\$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	6.17%	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 <sup>1</sup>	\$ 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 = $((A) + (B / C) + Federal Income Tax)*(ST)$	 0.7759%	State Income Tax Expense	24
25 (1 - ST)			25
26			26
27 <u>C. Total Federal &amp; State Income Tax Rate:</u>	2.4487%	Line 12 + Line 24	27
28	0.000004		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.

<sup>1</sup> 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, 2017 (\$1,000)

Line				Line
No.	A	mounts	Reference	No.
1 Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2				2
3 a. Federal Income Tax Component:				3
4				4
5 Where:				5
6 A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7 $B = Transmission Total Federal Tax Adjustments$	\$	-	Shall be Zero	7
8 $C = Equity AFUDC Component of Transmission Depreciation Expense$	\$	_	Shall be Zero	8
9 D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10 $FT = Federal Income Tax Rate for Rate Effective Period$	÷	21%	AV2; Line 10	10
		21/0	1172, Elle 10	11
12 Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$		0.0000%	Federal Income Tax Expense	12
$\frac{((-1)^2 (C+D)^2 (T+D)^2}{(1-FT)}$		01000070	Teachar meonie Tax Expense	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
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)			1	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 - Workpapers

#### Cost of Capital and Fair Rate of Return

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:						1
2	Bonds (Acct 221)			112; 18; c	\$ 4,573,220		2
3	Less: Reacquired Bonds (Acct 222)			112; 19; c	-		3
4	Other Long-Term Debt (Acct 224)			112; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112; 22; c	-		5
6 7	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 22 LTD = Long Term Debt	26)		112; 23; c	(11,675) \$ 4,561,545	Sum Lines 2 thru 6	6 7
8	LTD - Long Term Deor				\$ 4,501,545	Sum Lines 2 thru 6	8
9	Long-Term Debt Component - Numerator:						9
10	Interest on Long-Term Debt (Acct 427)			117; 62; c	\$ 185,809		10
11	Amort. of Debt Disc. and Expense (Acct 428)			117; 63; c	3,446		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			117; 64; c	3,335		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)			117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42	9.1)		117; 66; c	-		14
15	i = LTD interest				\$ 192,589	Sum Lines 10 thru 14	15
16							16
17	Cost of Long-Term Debt:				4.22%	Line 15 / Line 7	17
18							18
19	Preferred Equity Component:						19
20	PF = Preferred Stock (Acct 204)			112; 3; c	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118; 29; c	\$ -		21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23							23
24	Common Equity Component:				<b>6 7 6 6 1 1 7</b>		24
	Proprietary Capital			112; 16; c	\$ 5,596,415		25
26	Less: Preferred Stock (Acct 204)	16 1)		112; 3; c	-	Negative of Line 20 Above	26 27
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acet 2 Accumulated Other Commerchanging Income (Acet 210)	(16.1)		112; 12; c	- 217		27
28 29	Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock			112; 15; c	8,217 \$ 5,604,632	Sum Lines 25 thru 28	28 29
30	CS – Common Stock				\$ 5,004,032	Sum Lines 25 thru 28	29 30
31							31
32	Return on Common Equity: <sup>2</sup>				11.20%	SDG&E Return on Equity	32
33	Return on Common Equity.	(a)	(b)	(c)	(d) = (b) x (c)	SDOWL Retain on Equity	33
34		(a)	Cap. Struct.	Cost of	Weighted		33
35	Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		35
36	weighted cost of capital.	Amounts	Ratio	Capital	cost of Capital		36
	Long-Term Debt	\$ 4,561,545	44.87%	4.22%	1.89%	Col. $c = Line 17$ Above	30
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. $c = Line 22$ Above	38
39	Common Equity	5,604,632	55.13%	11.20%	6.17%	Col. $c = Line 32$ Above	39
40	Total Capital	\$ 10,166,178	100.00%		8.07%	Sum Lines 37 thru 39	40
41	1						41
42	Cost of Equity Component (Preferred & Common):				6.17%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	Incentive Return on Common Equity:				0.00%	Shall be Zero	45
46		(a)	(b)	(c)	(d) = (b) x (c)		46
47			Cap. Struct.	Cost of	Weighted		47
48	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49							49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

1 Amount is based upon December 31 balances.

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

## Cost of Capital and Fair Rate of Return

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

#### (\$1,000)

Lin				Line
No		 Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:			1
2	(CUCK)			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 Expense1	\$ 5,524	AV-2A; Line 36 + Line 38	8
9	D = Transmission Rate Base	\$ 3,598,166 √	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		 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		0.000004		28
29	D. Total Weighted Cost of Capital:	8.0690%	AV1; Line 40	29
30		10 51550/		30
31	E. Cost of Capital Rate (COCR):	 10.5177%	Line 27 + Line 29	31

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

<sup>1</sup> Citizens portion of Equity AFUDC is embedded in the Equity AFUDC component of Transmission Depreciation expense.

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

# Cost of Capital and Fair Rate of Return

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

Lin					Line
No		A	mounts	Reference	No.
1	Incentive Cost of Capital Rate $_{dCOCR}$ Calculation:				1
2	incentive cost of Capital Rate (ICOCR) Calculation.				2
3	a. Federal Income Tax Component:				3
4	a. reactar meone fax component.				4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1: Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	Federal Income Tax = $(((A + (C / D)) * FT) - (B / D))$ (1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17					17
18	1 2 1		0.00%	Line 6 Above	18
19		\$	-	Line 8 Above	19
20	5	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22			8.84%	AV2; Line 22	22
23					23
24			0.0000%	State Income Tax Expense	24
25					25
26					26
27			0.0000%	Line 12 + Line 24	27
28					28
29			0.0000%	AV1; Line 53	29
30					30
31	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, 2017

(\$1,000)

Line No.		Amounts	Reference	Line No.
110.	A. Derivation of Transmission Rate Base:	7 milounts	Reference	110.
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:			18
19	Transmission Related Materials and Supplies	<mark>\$ 45,646</mark>	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	<u>7,556</u> √	Pg8 Rev Statement AL; Line 19	21
22	Total Working Capital	<u>\$ 70,194</u> √	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>\$ 3,598,172</u> √	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		<b>^</b>		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	Transmission Related Depreciation Reserve:			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

#### 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			D. C	Line
No.	A. Derivation of Transmission Rate Base:	Amounts	Reference	No.
	A. Derivation of Transmission Rate Base.			
1	Net Transmission Plant:			1
2	Transmission Plant	<b>\$</b> 4,161,137 √	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	<mark>6,906</mark> √	Page 2; Line 17	3
4	Transmission Related General Plant	<b>21,680</b> √	Page 2; Line 18	4
5	Transmission Related Common Plant	<mark>38,956</mark> √	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	<mark>\$ (703,514)</mark> √	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	<u>\$ (703,514)</u> √	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	<mark>\$ 45,646</mark> √	Pg12 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	<mark>16,992</mark> √	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	<u>\$ 70,188</u> √	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>\$ 3,598,166</u> √	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 37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	<u> </u>	Line 34 + Line 35	36
37	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	37 38
38	D. Incentive Transmission Construction work in Flogress	<b>\$</b> -	Shan be Zero	30

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

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

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

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	<mark>\$</mark>	<mark>5,164,792</mark> √	Pg7 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		<mark>16,449</mark> √	Pg7 Rev Statement AD; Line 27	3
4	Transmission Related General Plant		<mark>36,286</mark> √	Pg7 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant		<mark>79,533</mark> √	Pg7 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	5,297,060 √	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	<mark>\$</mark>	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		<mark>14,606</mark> √	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 v	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 v	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

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

#### SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT Appendix XII Cycle 7 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII (

erest Expense on Other	Adjustments	Applicable to	Appendix XII Cycle 1	
	(\$1,000)			

				(\$1,000)				
Line								Line
No.	-	<u></u>	<b>C 1 A</b>	<b>C</b> 1 2	<b>C</b> 1 4	<b>C</b> 1 <b>F</b>	<b>C</b> 1 (	No.
1	Calaulationa	<u>Col. 1</u>	= Col. 2 - Col. 6	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3			NF 41		Cumulative		Cumulative	3
4			Monthly	<b>X</b> (1)	Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue	<b>.</b>	in Revenue	6
/	Month	Year	in Revenue	Rate <sup>1</sup>	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 13	May	2017 2017	0.03 0.03	0.32% 0.30%	0.13 0.15	0.00 0.00	0.13 0.15	12 13
13	June July	2017	0.03	0.34%	0.13	0.00	0.13	13
14	August	2017	0.03	0.34%	0.18	0.00	0.18	14
16	September	2017	0.03	0.33%	0.20	0.00	0.20	16
17	October	2017	0.03	0.36%	0.25	0.00	0.25	17
18	November	2017	0.03	0.35%	0.28	0.00	0.23	18
19	December	2017	0.03	0.36%	0.20	0.00	0.20	19
20	January	2018	0.05	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	August	2019		0.47%	0.33	0.00	0.33	39
40	September	2019		0.45%	0.33	0.00	0.33	40
41	October	2019		0.46%	0.33	0.00	0.34	41
42	November	2019		0.45%	0.34	0.00	0.34	42
43 44	December	2019 2020		0.46%	0.34	0.00	0.34	43
44 45	January February	2020		0.42%	0.34	0.00	0.34	44 45
	March	2020		0.42%	0.34	0.00	0.34	43 46
40	April	2020		0.39%	0.34	0.00	0.34	40
	May	2020		0.40%	0.34	0.00	0.34	48
	June	2020		0.39%	0.35	0.00	0.35	49
	July	2020		0.29%	0.35	0.00	0.35	50
	August	2020		0.29%	0.35	0.00	0.35	51
	September	2020		0.28%	0.35	0.00	0.35	52
	October	2020		0.28%	0.35	0.00	0.35	53
	November	2020		0.27%	0.35	0.00	0.35	54
	December	2020		0.28%	0.35	0.00	0.35	
								-

erest Expense on Other	Adjustments Applicable to Appendix XII Cycle 1
	(\$1,000)

				(\$1,000)				
<b>.</b>								<b>.</b> .
Line								Line
No.	_	Cal 1		Cal 2	Cal. 4	Col 5	Calif	<u>No.</u>
1 2	Calculations:	<u>Col. 1</u>	<u>Col. 2</u> = Col. 2 - Col. 6	<u>Col. 3</u>	Col. 4 See Footnote 2	<u>Col. 5</u> See Footnote 3	<u>Col. 6</u> = Col. 4 + Col. 5	1 2
2	Calculations.		- 001. 2 - 001. 0		Cumulative	See Footilote 5	Cumulative	3
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 <sup>1</sup>	wo Interest	Interest	with Interest	7
, 56	January	2021	in Kevenue	0.28%	0.35	0.00	0.35	56
57	February	2021		0.25%	0.35	0.00	0.35	57
58	March	2021		0.28%	0.36	0.00	0.36	58
59	April	2021		0.27%	0.36	0.00	0.36	59
60	May	2021		0.28%	0.36	0.00	0.36	60
61	June	2021		0.27%	0.36	0.00	0.36	61
62	July	2021		0.28%	0.36	0.00	0.36	62
63	August	2021		0.28%	0.36	0.00	0.36	63
64	September	2021		0.27%	0.36	0.00	0.36	64
65	October	2021		0.28%	0.36	0.00	0.36	65
66	November	2021		0.27%	0.36	0.00	0.36	66
67	December	2021		0.28%	0.36	0.00	0.37	67
68	January	2022		0.28%	0.37	0.00	0.37	68
69	February	2022		0.25%	0.37	0.00	0.37	69
70	March	2022		0.28%	0.37	0.00	0.37	70
71	April	2022		0.27%	0.37	0.00	0.37	71
72	May	2022		0.28%	0.37	0.00	0.37	72
73	June	2022		0.27%	0.37	0.00	0.37	73
74	July	2022		0.31%	0.37	0.00	0.37	74
75	August	2022		0.31%	0.37	0.00	0.37	75
76	September	2022		0.30%	0.37	0.00	0.37	76
77	October	2022		0.42%	0.37	0.00	0.38	77
78	November	2022		0.40%	0.38	0.00	0.38	78
79	December	2022		0.42%	0.38	0.00	0.38	- 79
80 81	January	2023 2023		0.54% 0.48%	0.38 0.38	0.00 0.00	0.38 0.38	80
82	February March	2023		0.54%	0.38	0.00	0.38	81 82
82	April	2023		0.62%	0.38	0.00	0.39	82
84	May	2023		0.64%	0.39	0.00	0.39	84
85	June	2023		0.62%	0.39	0.00	0.39	85
86	July	2023		0.68%	0.39	0.00	0.40	86
87	August	2023		0.68%	0.40	0.00	0.40	87
88	September	2023		0.66%	0.40	0.00	0.40	88
89	October	2023		0.71%	0.40	0.00	0.40	89
90	November	2023		0.69%	0.40	0.00	0.41	90
91	December	2023		0.71%	0.41	0.00	0.41	91
92	January	2024		0.72%	0.41	0.00	0.41	92
93	February	2024		0.68%	0.41	0.00	0.41	93
94	March	2024		0.72%	0.41	0.00	0.42	94
	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	100
	October	2024		0.70%	0.44	0.00	0.44	101
	November	2024		0.70%	0.44	0.00	0.44	102
	December	2024		0.70%	0.44	0.00	0.45	103
104			\$ 0.30			\$ 0.14		104

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

<sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

<sup>3</sup> 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

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Estimated FERC Interest rates
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Appendix XII Cycle 1 Cost Adjustment

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

Line No.		<u>A</u>	<u>mounts</u>	<u>Reference</u>	Line No.
1	Other Adjustments due to Appendix XII Cycle 2 Cost Adjustments Calculation:				1
2					2
	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before				
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

<sup>1</sup> 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)

			А		В	C =	- A - B		
Line No.	Description of Annual Costs	Appe C	vised - ndix XII ycle 2 nounts	XII C	Filed - Appendix Sycle 2 ER20-209, 2-133 and 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 4	Section 2 - Non-Direct Expense Cost Component		817	V	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 6
7 8	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 10
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		-				-	Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	903	\$	903	\$	0	Line 13 + Line 15	17 18

ne o. Description of Monthly Costs	Арр	evised - bendix XII Cycle 2 .mounts	XII C	Filed - Appendix Eycle 2 ER20-209, 2-133 and ER24- 175 Amounts	 fference r (Decr)	Reference	
9 0 Section 1 - Direct Maintenance Expense Cost Component 1	\$	-	\$	-	\$ -	Page 3 and Page 4, Line 20	
2 Section 2 - Non-Direct Expense Cost Component 3		68.048	٧	68.030	0.018	Page 3 and Page 4, Line 22	
4 Section 3 - Cost Component Containing Other Specific Expenses		7.234		7.234	 	Page 3 and Page 4, Line 24	
6 Total Citizens' Monthly Prior Year Cost of Service	\$	75.282	√\$	75.264	\$ 0.018	Sum Lines 20, 22, 24	
8 Section 4 - True-Up Adjustment Cost Component		-		-	-	Page 3 and Page 4, Line 28	
O Section 5 - Interest True-Up Adjustment Cost Component 1		-		-	-	Page 3 and Page 4, Line 30	
2 Other Adjustments 3		-		-	 	Page 3 and Page 4, Line 32	
Total Monthly Costs	\$	75.282	√\$	75.264	\$ 0.018	Sum Lines 26, 28, 30, 32	
5 Number of Months in Base Period		12		12	 	Page 3 and Page 4, Line 36	
8 Total Annual Costs	\$	903	\$	903	\$ 0	Page 3 and Page 4, Line 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 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					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 3 4	Section 2 - Non-Direct Expense Cost Component	81	7	▶ Pg5 Rev Section 2; Page 1; Line 25	3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses	8	37	Section 3; Page 1; Line 31	5 6
7 8	Total Citizens Annual Prior Year Cost of Service	\$ 90	)3	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	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	\$ 90	)3	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments	-		Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$ 90	)3	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	68.048	٧	Line 3 / 12 Months	22
23					23
24	Section 3 - Cost Component Containing Other Specific Expenses	7.234		Line 5 / 12 Months	24
25					25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 75.282	٧	Sum Lines 20, 22, 24	26
27					27
	Section 4 - True-Up Adjustment Cost Component	-		Line 9 / 12 Months	28
29					29
	Section 5 - Interest True-Up Adjustment Cost Component	-		Line 11 / 12 Months	30
31					31
32	Other Adjustments	-	_	Line 15 / 12 Months	32
33					33
34	Total Monthly Costs	\$ 75.282	v	Sum Lines 26, 28, 30, 32	34
35					35
36	Number of Months in Base Period	12	_		36
37					37
38	Total Annual Costs	\$ 903		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.

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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, 2020 to December 31, 2020

(\$1,000)

Line	1		I		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					2
3	Section 2 - Non-Direct Expense Cost Component	816	v	Pg5 Rev Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses	87		Section 3; Page 1; Line 31	5
6					6
7	Total Citizens Annual Prior Year Cost of Service	\$ 903	v	Sum Lines 1, 3, 5	7
8					8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-		Section 4; Page TU; Col. 11; Line 21	9
10					10
11	Section 5 - Interest True-Up Adjustment Cost Component	-		Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12					12
13	Subtotal Annual Costs	\$ 903	v	Sum Lines 7, 9, 11	13
14					14
15	Other Adjustments	-		Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$ 903	v	Line 13 + Line 15	17
18					18

Line						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
	Section 2 - Non-Direct Expense Cost Component		68.030	٧	Line 3 / 12 Months	22
23						23
	Section 3 - Cost Component Containing Other Specific Expenses		7.234		Line 5 / 12 Months	24
25						25
26	Total Citizens Monthly Prior Year Cost of Service	\$	75.264	٧	Sum Lines 20, 22, 24	26
27						27
28	Section 4 - True-Up Adjustment Cost Component		-		Line 9 / 12 Months	28
29						29
	Section 5 - Interest True-Up Adjustment Cost Component		-		Line 11 / 12 Months	30
31						31
32	Other Adjustments		-		Line 15 / 12 Months	32
33						33
34	Total Monthly Costs	\$	75.264	v	Sum Lines 26, 28, 30, 32	34
35						35
36	Number of Months in Base Period		12	-		36
37		¢	002	١.	X: 24 X: 26	37
38	Total Annual Costs	\$	903	v	Line 34 x Line 36	38
39						39

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

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

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

(\$1,000)

Line					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			011070	1 uge 2, 2110 0	3
4	Transmission Related A&G Expense		<mark>0.77%</mark> √	Page 2; Line 11	4
5	•			<b>C</b>	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		0.0.7.7.0 (	0.020/		15
16	Transmission Related Municipal Franchise Fees Expense 1.0	)277%	0.03%	Line 14 x Franchise Fee Rate	16
17 18	Total Annual Carrying Charge Rate		2.020/	Line 14 + Line 16	17 18
18	Total Annual Carrying Charge Kate	-	3.02%	Line 14 + Line 10	18
20	B. Derivation of Non-Direct Expense				20
20	Citizens Lease Payment	5	\$ 27,000	Lease Agreement	20
21	Chizens Lease I ayment	4	27,000	Lease Agreement	21
23	Total Annual Carrying Charge Rate		3.02%	Line 18 Above	22
24	Town Annual Carlying Charge Take	_	5.0270	Enic 10 Above	23
25	Total Non-Direct Expense	5	§ <u>817</u> √	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, 2018

(\$1,000)

Line No.		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			8
9	Total Transmission Related A&G Expense Including Property Ins.	<u>\$ 35,467</u> √	Pg7 Rev Statement AH; Line 42	9
10				10
11	Transmission Related A&G Carrying Charge Percentage	0.77% √	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense	\$ 43.678		13 14
14 15	Transmission Related Property Tax Expense	\$ 43,678	Pg13 Rev Statement AK; Line 17	14
15	Transmission Related Property Tax Carrying Charge Percentage	0.94%	Line 14 / Line 1	15
17	maismission Related Property Tax Carrying Charge Percentage	0.94%	Line 147 Line I	10
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,355	Statement AK; Line 28	19
20	Fullshildston Related Fullon Fuk Expense	φ 1,000	Statement Mrt, Enic 20	20
20	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	20
22		010570		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 <b>√</b>	Pg8 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 80,305 √	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.6506%	Pg10 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 8,553 √	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 23,700	Pg18 Rev AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	47,878	Pg18 Rev AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 71,578	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.6506%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 7,623	Line 41 * Line 43	45
46		<b>(</b> )		46
47	Transmission Related General and Common Depreciation Expense	\$ 9,533	Pg12 Rev Statement AJ; Line 17	47
48		ф		48
49	Total Transmission Related General and Common Plant Revenues	\$ 17,157	Line 45 + Line 47	49
50	Tetel Terreniesien Beleted Consul and Common Black Commins Charge B	0.25%	Lin = 40 / Lin = 1	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.37%	Line 49 / Line 1	51

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

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

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

(\$1,000)

1       A. Non-Direct Annual Carrying Charge Percentages         2       Transmission Related O&M Expense         3       0.70% ∨         4       Transmission Related A&G Expense         6       0.76%         7       Page 2; Line 11         6       7         7       7         8       Transmission Related Payroll Tax Expense         9       0.03%         9       9         10       Transmission Related Working Capital Revenue         11       0.18%	ine
2       Transmission Related O&M Expense       0.70% √       Page 2; Line 6         3       Transmission Related A&G Expense       0.76%       Page 2; Line 11         4       Transmission Related Property Tax Expense       0.94%       Page 2; Line 16         6       Transmission Related Payroll Tax Expense       0.03%       Page 2; Line 21         7       7       7         10       Transmission Related Working Capital Revenue       0.18%       Page 2; Line 34       11	lo.
2       Transmission Related O&M Expense       0.70% √       Page 2; Line 6         3       Transmission Related A&G Expense       0.76%       Page 2; Line 11         4       Transmission Related Property Tax Expense       0.94%       Page 2; Line 16         6       Transmission Related Payroll Tax Expense       0.03%       Page 2; Line 21         7       7       7         10       Transmission Related Working Capital Revenue       0.18%       Page 2; Line 34       11	1
3       Transmission Related A&G Expense       0.76%       Page 2; Line 11         5       Transmission Related Property Tax Expense       0.94%       Page 2; Line 16         6       Transmission Related Payroll Tax Expense       0.03%       Page 2; Line 21         7       Transmission Related Working Capital Revenue       0.18%       Page 2; Line 34       11	1
4       Transmission Related A&G Expense       0.76%       Page 2; Line 11       2         5       5       5       5       5         6       Transmission Related Property Tax Expense       0.94%       Page 2; Line 16       6         7       7       7       7       7         8       Transmission Related Payroll Tax Expense       0.03%       Page 2; Line 21       6         9       7       7       7       7         10       Transmission Related Working Capital Revenue       0.18%       Page 2; Line 34       11	2
5     Transmission Related Property Tax Expense     0.94%     Page 2; Line 16       7     Transmission Related Payroll Tax Expense     0.03%     Page 2; Line 21       9     10     Transmission Related Working Capital Revenue     0.18%     Page 2; Line 34     11	) 1
6       Transmission Related Property Tax Expense       0.94%       Page 2; Line 16       0         7       7       7       7       7         8       Transmission Related Payroll Tax Expense       0.03%       Page 2; Line 21       8         9       7       7       7       7         10       Transmission Related Working Capital Revenue       0.18%       Page 2; Line 34       1	+ 5
7     Transmission Related Payroll Tax Expense     0.03%     Page 2; Line 21     28       9     7     7     7     7       10     Transmission Related Working Capital Revenue     0.18%     Page 2; Line 34     1       11     11     11     11	5 6
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     1       11     11	7
9 10 Transmission Related Working Capital Revenue 0.18% Page 2; Line 34 1 11	8
10     Transmission Related Working Capital Revenue     0.18%     Page 2; Line 34     1       11     11     11	9
11 1	0
	1
	2
	3
	4
	5
16 Transmission Related Municipal Franchise Fees Expense 1.0277% 0.03% Line 14 x Franchise Fee Rate 1	6
	7
18 Total Annual Carrying Charge Rate 3.02% √ Line 14 + Line 16 1	8
	9
20 B. Derivation of Non-Direct Expense 2	20
21 Citizens Lease Payment \$ 27,000 Lease Agreement 2	
	22
	23
	24
25       Total Non-Direct Expense       \$ 816       V       Line 21 x Line 23       2	25

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

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

## Section 2 - Non-Direct Expense Cost Component

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

(\$1,000)

Line No.		Amounts	Reference	Line No.
1 2	Net Transmission Plant	<mark>\$ 4,635,235</mark> √	Pg18 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	<mark>\$ 32,550</mark> √	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	<b>6 25 (21</b> <i>d</i>		8 9
9 10	Total Transmission Related A&G Expense Including Property Ins.	<u>\$ 35,431</u> √	Pg11 Rev Statement AH; Line 41	9 10
10	Transmission Related A&G Carrying Charge Percentage	0.76%	Line 9 / Line 1	11
12	Hansinission Related Add Carlying Charge Ferendage	0.7070	Line 97 Line 1	12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	<mark>\$ 43,678</mark> √	Pg13 Rev Statement AK; Line 17	14
15			e ,	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 23	E. Transmission Delated Working Conital Davance			22 23
23 24	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects:			23 24
24	Transmission Related M&S Allocated to Transmission	<b>\$</b> 52,109 √	Pg14 Rev Statement AL; Line 5	24
26	Transmission Related Prepayments Allocated to Transmission	19,694 V	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	\$ 80,300 √	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	10.6506%	Pg15 Rev Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	<u>\$ 8,552</u> √	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue Net Transmission Related General Plant	© 22.700 J		36
37 38	Net Transmission Related General Plant	\$ 23,700 <b>√</b>	Pg18 Rev AV-4; Line 4	37 38
39	Net Transmission Related Common Plant	<b>47,878</b> √	Pg18 Rev AV-4; Line 5	39
40	Net Transmission Related Common Flant		i gio kev Av-4, Enie 5	40
41	Total Net Transmission Related General and Common Plant	\$ 71,578 √	Line 37 + Line 39	40
42	Total Net Transmission Related General and Common Franc	3 /1,3/6 V	Elle 37 + Elle 39	42
43	Cost of Capital Rate	10.6506%	Line 30	43
44			Line 50	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 7,623 √	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	<mark>\$ 9,533</mark> √	Pg12 Rev Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 17,157 <b>v</b>	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.37%	Line 49 / Line 1	51

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

# 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)

		(\$1,000)			
Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
	-	0, ,			-
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:		¢ 00 575	ATL 2. Line 27. Col	4 5
5 6	Total Non-Direct Transmission O&M Expense Adjustments to Per Book Transmission O&M Expense:		\$ 88,575	AH-2; Line 37; Col. a	6
7	Scheduling, System Control & Dispatch Services		(5,878)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development		(2,718)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses		(8,343)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense		(4,406)	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others		- 1	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense		(3,046)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment		(14,935)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines		(14,792)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines		(671)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		-	Not Applicable to 2018 Base Period	16
17 18	Other Cost Adjustments		(544) (693)	AH-2, Line 37; Col. d	17 18
10	FERC Audit Adjustments Total Non-Direct Adjusted Transmission O&M Expenses		\$ 32,550	Pg11.3 Rev AH-2; Line 37; Col. f Sum Lines 5 thru 18	18
20	Total Won-Direct Augusted Transmission Octive Expenses		\$ 52,550	Sull Lines 5 unu 18	20
20	Derivation of Non-Direct Administrative and General Expense:				20
22	Total Non-Direct Administrative & General Expense		\$ 477,838	Rev AH-3; Line 20; Col. a	22
23	Adjustments to Per Book A&G Expense:			- / - /	23
24	Damages & Injuries		-	Negative of Rev AH-3; Line 27; Col. a	24
25	CPUC Intervenor Funding Expense - Transmission		-	Negative of Rev AH-3; Line 31; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution		(1,334)	Negative of Rev AH-3; Line 32; Col. a	26
27	CPUC reimbursement fees		(8,601)	Negative of Rev AH-3; Line 33; Col. a	27
28	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(141)	Negative of Rev AH-3; Line 34; Col. a	28
29	General Advertising Expenses		(243)	Negative of Rev AH-3; Line 36; Col. b	29
30	CPUC energy efficiency programs		(447)	Negative of Rev AH-3; Sum Lines 26, 28, 30, 37; Col. a or b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account		(65)	Negative of Rev AH-3; Line 39; Col. b	31
32	Other A&G Exclusion Adjustments		(134,313)	Negative of Rev AH-3; Sum Lines 24, 25, 29, 38; Col. a or b	32
33	Other Cost Adjustments (incl. in Appendix XII Cycle 4; ER22-133)		826	Rev AH-3, Line 20; Col. d	33
34	FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		1,984	Rev AH-3; Line 20; Col. f	34
35	Other Cost Adjustments		360		35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 335,866		36
37	1 5		(5,523)	Negative of AH-3; Line 5; Col. c Line 36 + Line 37	37 38
38 39	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Transmission Wages and Salaries Allocation Factor		\$ 330,343 10.08%	Statement AI; Line 17	39
40	Transmission wages and Salaries Anotation Factor Transmission Related Non-Direct Administrative & General Expenses		\$ 33,296		40
41	Property Insurance Allocated to Transmission, General, and Common Plant		2,171	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 35,467	e e e e e e e e e e e e e e e e e e e	42
43			i		43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:				44
45	Transmission Plant & Incentive Transmission Plant		\$ 5,677,788	Pg8 Rev Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	46
	Transmission Related General Plant		39,535	Pg8 Rev Statement AD; Line 29	47
	Transmission Related Common Plant		92,179	Pg8 Rev Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant		\$ 5,809,502	Sum Lines 45 thru 48	49
50			¢ 5 (77 799	T : 45 A1	50
51	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant		\$ 5,677,788	Line 45 Above Pg8 Rev Statement AD; Line 1	51 52
52 53	Total Nuclear Production Plant		545,861	Shall be Zero	53
	Total Other Production Plant		518,891	Pg8 Rev Statement AD; Line 7	54
55			6,731,031	Pg8 Rev Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	56
57	e e e e e e e e e e e e e e e e e e e		392,237	Pg8 Rev Statement AD; Line 17	57
58	Total Common Plant		914,537	Pg8 Rev Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS		\$ 14,780,344	Sum Lines 51 thru 58	59
60					60
61	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		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.
Used to allocate property insurance in conformance with the TOCE provide the provide the temperature of the temperature of temperature

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

# SAN DIEGO GAS & ELECTRIC COMPANY

# Statement AH - Workpapers

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

(\$1,000)

		(,)			
Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
		0, ,	· · · · · ·		_
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ -	AH-1; Line 48	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 88,575	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:		(5.050)		6
7	Scheduling, System Control & Dispatch Services		(5,878)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development		(2,718)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses		(8,343)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense		(4,406)	Negative of AH-2; Line 44; Col. b	10
11 12	Transmission of Electricity by Others		-	Negative of AH-2; Line 45; Col. b	11 12
12	Miscellaneous Transmission Expense		(3,046) (14,935)	Negative of AH-2; Line 51; Col. b Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment Maintenance of Overhead Lines		(14,792)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Underground Lines		(671)	Negative of AH-2; Line 55, Col. b	14
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(0/1)	Not Applicable to 2018 Base Period	16
17	Other Cost Adjustments		(544)	AH-2, Line 37; Col. d	17
18	FERC Audit Adjustments		(693) √	Pg11.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 32,550 V	Sum Lines 5 thru 18	19
20	Four Four Direct Augusted Hansinission Ocean Expenses		\$ 52,550	Sum Enles 5 und 16	20
20	Derivation of Non-Direct Administrative and General Expense:				20
22			\$ 477,838	AH-3; Line 20; Col. a	22
23	Adjustments to Per Book A&G Expense:		\$ 111,000	1111 5, Enite 20, Con a	23
24	Damages & Injuries		-	Negative of AH-3; Line 27; Col. a	24
25	CPUC Intervenor Funding Expense - Transmission			Negative of AH-3; Line 31; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution		(1,334)	Negative of AH-3; Line 32; Col. a	26
27	CPUC reimbursement fees		(8,601)	Negative of AH-3; Line 33; Col. a	27
28	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(141)	Negative of AH-3; Line 34; Col. a	28
29	General Advertising Expenses		(243)	Negative of AH-3; Line 35; Col. b	29
30	CPUC energy efficiency programs		(447)	Negative of AH-3; Sum Lines 26, 28, 30, 36; Col. a or b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account		(65)	Negative of AH-3; Line 38; Col. b	31
32	Other A&G Exclusion Adjustments		(134,313)	Negative of AH-3; Sum Lines 24, 25, 29, 37; Col. a or b	32
33	Other Cost Adjustments		826	AH-3, Line 20; Col. d	33
34	FERC Audit Adjustments		1,984 v	Pg11.6 Rev AH-3; Line 20; Col. f	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 335,506 √	Sum Lines 22 thru 34	35
36			(5,523)	Negative of AH-3; Line 5; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 329,983 √	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor		10.08%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses		\$ 33,260 <b>√</b>	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant		2,171	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 35,431 √	Line 39 + Line 40	41
42					42
43	· · ·				43
44	Transmission Plant & Incentive Transmission Plant		<mark>\$ 5,677,788</mark> √	Pg8 Rev Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant			Shall be Zero	45
46 47			39,535 √ 92,179 √	Pg8 Rev Statement AD; Line 29 Pg8 Rev Statement AD; Line 31	46 47
47	Transmission Related Common Plant Total Transmission Related Investment in Plant		<u>92,179</u> v \$ 5,809,502 √	Sum Lines 44 thru 47	47
40	Total Hansinission Related investment in Flant		\$ 5,809,502 V	Sum Lines 44 unu 47	40
50	Total Transmission Plant & Incentive Transmission Plant		¢ 5677700 J	Line 44 Above	50
51			\$ 5,677,788 √ 545,861 √	Pg8 Rev Statement AD; Line 1	51
	Total Nuclear Production Plant		<u> </u>	Shall be Zero	52
	Total Other Production Plant		- 518,891 √	Pg8 Rev Statement AD; Line 7	53
54	Total Distribution Plant		6,731,031 V	Pg8 Rev Statement AD; Line 9	54
55			<u> </u>	Shall be Zero	55
56			- 392,237 √	Pg8 Rev Statement AD; Line 17	56
57	Total Common Plant		914,537 V	Pg8 Rev Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS		\$ 14,780,344 V	Sum Lines 50 thru 57	58
59	······································		<u>, 11,700,014</u>		59
	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		39.31% √	Line 48 / Line 58	60
00	ransingston reporty insurance and raw renovation racion		57.5170 V	Enterior Enterio	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.

<sup>1</sup> Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

## 100

#### 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) <sup>7</sup>	(i) = (g) - (h)	
FERO		Total	Excluded	Total	Add / (Deduct)	Revised	FERC Audit	Adj A&G with	Add / (Deduct)	Revised	
Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj		Adj	FERC Audit Adj	A&G Cost Adj	A&G	Reference
	Administrative & General					1					
920	A&G Salaries	\$ 38,528	\$ -	\$ 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) <sup>6</sup>	7,361		7,361	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)		(10,240)	2,720 <sup>3</sup>	(7,520)		(7,520)	Form 1; Page 323; Line 183
923	Outside Services Employed	93,646	334	93,313	v 826	94,139	√ (2) <sup>4,6</sup>	94,136		94,136	Form 1; Page 323; Line 184
924	Property Insurance	5,523	-	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		112,543	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits	48,997	344	48,653		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 <sup>5</sup>	11,577		11,577	Form 1; Page 323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(1,622)	-	(1,622)		(1,622)		(1,622)	(360) \	(1,262)	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) <sup>6</sup>	5,490		5,490	Form 1; Page 323; Line 192
931	Rents	11,844	-	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		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	\$ (360) v	\$ 335,866	Sum Lines 1 thru 14
	roui rummstative er General Expenses	\$ 111,000	\$ 110,110	\$ 002,000		* 000,022		\$ 000,000	\$ (000)	\$ 000,000	Sum Emes Fund Fr
413	Transmission Dulated A&C Frances Changed to Civing 1		-		-	-				-	
415	Transmission Related A&G Expenses Charged to Citizens		-	-	-			-		-	
	Total Advice to d Administration & Community	6 477 929	6 145 142	6 222 (05	1.6 926	6 222 522	√ \$ 1,984	\$ 335,506	\$ (360) \	0 225 977	$\mathbf{L} = 1 \mathbf{C} + \mathbf{L} = 1 \mathbf{R}$
	Total Adjusted Administrative & General Expenses	\$ 477,838	\$ 145,145	\$ 332,695	V \$ 820	\$ 333,522	v 5 1,984	\$ 335,500	\$ (300) V	\$ 335,866	Line 16 + Line 18
	ed Expenses:		· ·								
921	Litigation expenses (ERRA)		\$ 1								
923	Litigation expenses (ERRA)		334								
923 925	CPUC energy efficiency programs	103									
925	CPUC energy efficiency programs Injuries & Damages	103	103								
925 926	CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs		103 344								
925 926 927	CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements	103	103								
925 926	CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs		103 344								
925 926 927	CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission	-	103 344								
925 926 927	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	103 344								
925 926 927	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	103 344 131,978								
925 926 927	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	103 344								
925 926 927	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	103 344 131,978								
925 926 927 928	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)	- 1,334 8,601	103 344 131,978								
925 926 927 928 <b>929</b>	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses		103 344 131,978 10,076								
925 926 927 928 <b>929</b> 930.1	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses		103 344 131,978 10,076								
925 926 927 928 <b>929</b> 930.1	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs	- 1,334 8,601 141	103 344 131,978 10,076 243								
925 926 927 928 <b>929</b> 930.1 930.2	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects	- 1,334 8,601 141	103 344 131,978 10,076 243 2,000	-							
925 926 927 928 <b>929</b> 930.1 930.2	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects	- 1,334 8,601 141	103 344 131,978 10,076 243 2,000	-							
925 926 927 928 <b>929</b> 930.1 930.2	CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account	- 1,334 8,601 141	103 344 131,978 10,076 243 2,000 65	-							
925 926 927 928 <b>929</b> 930.1 930.2	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b>	1,334 8,601 141 2,000	103 344 131,978 10,076 243 2,000 65 <b>\$ 145,143</b>	-	t in FERC Accoun	t no. 929.					
925 926 927 928 <b>929</b> 930.1 930.2 935	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> Items in BOLD have changed to correct the over-allocation of "Duplicate	- 1,334 8,601 141 2,000 e Charges (Con	103 344 131,978 10,076 243 2,000 65 <b>\$ 145,143</b> mpany Energ	y Use)" Credi							
925 926 927 928 <b>929</b> 930.1 930.2 935	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate</b> This amount represents the Non-Direct A&G expenses billed to Citizens in 2	- 1,334 8,601 141 2,000 e <b>Charges (Con</b> 018, which is ad	103 344 131,978 10,076 243 2,000 65 <b>\$ 145,143</b> mpany Energ	y Use)" Credi							
925 926 927 928 930.1 930.2 935 <b>v</b>	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate</b> This amount represents the Non-Direct A&G expenses billed to Citizens in 2 Account 7000722, which was created to track Citizens SX-PQ A&G Expense	- 1,334 8,601 141 2,000 e Charges (Con 018, which is ac	103 344 131,978 10,076 243 2,000 65 <b>\$ 145,143</b> mpany Energ dded back to	y Use)" Credi derive Total Ac	ljusted A&G Exper	ises in SAP					
925 926 927 928 <b>929</b> 930.1 930.2 935	CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation Cost Memorandum Account (LCMA) Duplicate Charges (Company Energy Use) <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicate This amount represents the Non-Direct A&G expenses billed to Citizens in 2 Account 7000722, which was created to track Citizens SX-PQ A&G Expenses Represents reclassification of 2018 3P (People, Process, Priorities) project of	- 1,334 8,601 141 2,000 e Charges (Con 018, which is ac 2. sts from O&M	103 344 131,978 10,076 243 2,000 65 <b>\$ 145,143</b> mpany Energ dded back to	y Use)" Credi derive Total Ac	ljusted A&G Exper	ises in SAP					
925 926 927 928 930.1 930.2 935 ∨ 1	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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate</b> This amount represents the Non-Direct A&G expenses billed to Citizens in 2 Account 7000722, which was created to track Citizens SX-PQ A&G Expense	- 1,334 8,601 141 2,000 e Charges (Con 018, which is ac 2. sts from O&M	103 344 131,978 10,076 243 2,000 65 <b>\$ 145,143</b> mpany Energ dded back to	y Use)" Credi derive Total Ac	ljusted A&G Exper	ises in SAP					
925 926 927 928 930.1 930.2 935 <b>v</b>	CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation Cost Memorandum Account (LCMA) Duplicate Charges (Company Energy Use) <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicate This amount represents the Non-Direct A&G expenses billed to Citizens in 2 Account 7000722, which was created to track Citizens SX-PQ A&G Expenses Represents reclassification of 2018 3P (People, Process, Priorities) project of	- 1,334 8,601 141 2,000 e Charges (Con 018, which is ac 2. sts from O&M 2.4.	103 344 131,978 10,076 243 2,000 65 <b>\$ 145,143</b> mpany Energ dded back to	y Use)" Credi derive Total Ac	ljusted A&G Exper	ises in SAP					
925 926 927 928 930.1 930.2 935 v 1	CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> 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 2 Account 7000722, which was created to track Citizens SX-PQ A&G Expenses Represents reclassification of 2018 3P (People, Process, Prioritics) project oc This correction is reflected as an "Other Adjustments" in Appendix XII Cycle FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead of	- 1,334 8,601 141 2,000 e Charges (Con 018, which is ac 2. stsf from O&M e 4. osts to CWIP.	103 344 131,978 10,076 243 2,000 65 <b>\$ 145,143</b> mpany Energ dded back to FERC accoun	y Use)" Credi derive Total Ac	ljusted A&G Exper	ises in SAP					
925 926 927 928 930.1 930.2 935 v 1	CPUC energy efficiency programs Injuries & Damages 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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate</b> This amount represents the Non-Direct A&G expenses billed to Citizens in 2 Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 3P (People, Process, Priorities) project co This correction is reflected as an "Other Adjustments" in Appendix XII Cycle FERC Audit Adjustment - Compliance Finding #3 - Allocation of voutside s	- 1,334 8,601 141 2,000 2 Charges (Con 018, which is ac 2. sts from O&M 9.4. osts to CWIP. ervices employe	- 103 344 131,978 - 10,076 243 - 2,000 <u>65</u> <b>\$ 145,143</b> mpany Energ dded back to FERC accounted.	y Use)" Credi derive Total Ac	ljusted A&G Exper	ises in SAP					
925 926 927 928 930.1 930.2 935 v 1	CPUC energy efficiency programs Injuries & Damages CPUC energy efficiency programs Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate</b> This amount represents the Non-Direct A&G expenses billed to Citizens in 2 Account 7000722, which was created to track Citizens SX-PQ A&G Expenses Represents reclassification of 2018 3P (People, Process, Priorities) project cor This correction is reflected as an "Other Adjustments" in Appendix XII Cycle FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead oc FERC Audit Adjustment - Compliance Finding #5 - Accounting for outside s FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulator	- 1,334 8,601 141 2,000 e Charges (Con 018, which is ac 2, 05ts from O&M 2,4. ootst to CWIP. ervices employe y commission e	103 344 131,978 243 2,000 5 5 5 6565 65 65 6565 6565 6565 656	y Use)" Credi derive Total Ac	ljusted A&G Exper	ises in SAP					
925 926 927 928 930.1 930.2 935 v 1	CPUC energy efficiency programs Injuries & Damages 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) <b>Duplicate Charges (Company Energy Use)</b> <sup>7</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate</b> This amount represents the Non-Direct A&G expenses billed to Citizens in 2 Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 3P (People, Process, Priorities) project co This correction is reflected as an "Other Adjustments" in Appendix XII Cycle FERC Audit Adjustment - Compliance Finding #3 - Allocation of voutside s	- 1,334 8,601 141 2,000 e Charges (Com 018, which is as 2,000 otherwise of the second otherwise of the second second second second second second second second second second second second second second	103 344 131,978 10,076 243 2,000 65 <b>\$ 145,143</b> mpany Energ dded back to FERC accounted. xpenses. penses.	derive Total Ac	ljusted A&G Exper	ises in SAP					

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

		(a)	(b)	(c) = (a) - (b)	(d) <sup>2</sup>	(e) = (c) + (d)	(f)	(g) = (e) + (f)			
FERC		Total	Excluded	Total	Add / (Deduct)	Revised	FERC Audit	Adj A&G with			
Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	Adj	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		. 0,715		8,713	v (1,352) <sup>6</sup>	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	33	· · · · ·	v 826	94,139	V (2) 4,6		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	10			112,543		112,543	Form 1; Page 323; Line 186		
926	Employee Pensions & Benefits	48,997	34	· · · · ·		48,653		48,653	Form 1; Page 323; Line 187		
927	Franchise Requirements	131,978	131,97			-		-	Form 1; Page 323; Line 188		
928	Regulatory Commission Expenses	20,960	10,07			10,884	√ 693 <sup>5</sup>	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	24			-		-	Form 1; Page 323; Line 191		
930.2	Miscellaneous General Expenses	7,564	2,00	· · · · ·		5,564	v (74) <sup>6</sup>	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	6	5 8,991		8,991		8,991	Form 1; Page 323; Line 196		
	Total Administrative & General Expenses	\$ 477,838	\$ 145,14	3 \$ 332,695	√ \$ 826	\$ 333,522	<b>√</b> \$ 1,984	\$ 335,506	Sum Lines 1 thru 14		
412											
413	Transmission Related A&G Expenses Charged to Citizens	-	-	-	-	-		-			
	Tetel A directed A desinistanting & Comment Francesco	\$ 477,838	\$ 145,14	3 \$ 332,695	√ \$ 826	\$ 333,522	<b>√</b> \$ 1,984	\$ 335,506	Line 16 + Line 18		
	Total Adjusted Administrative & General Expenses	\$ 4/7,838	\$ 145,14	3 3 332,095	V 5 820	\$ 333,522	V 5 1,984	\$ 335,500	Line 10 + Line 18		
921 923	Litigation expenses (ERRA) Litigation expenses (ERRA)		\$ 33	1 4							
925	CPUC energy efficiency programs	103									
	Injuries & Damages	-	10	3							
926	CPUC energy efficiency programs		34	4							
927	Franchise Requirements		131,97	8							
928	CPUC energy efficiency programs	-									
	CPUC Intervenor Funding Expense - Transmission	-									
	CPUC Intervenor Funding Expense - Distribution	1,334									
	CPUC reimbursement fees	8,601									
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	141	10,07	6							
930.1	General Advertising Expenses	-	24	3							
930.2	CPUC energy efficiency programs	-									
	Abandoned Projects	2,000	2,00	0							
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		6	5							
			6 14-14	•							
	Total Excluded Expenses		\$ 145,14	3							
v	Items in bold have changed due to various FERC Audit adj. compared to	Annendiy XII Cyclo	2 filing per FD2	-200 and cost edi ii	el in Annendiv VII	Cycle 4 per FP ?? 1	33				
1	· · ·		0.	•	••	Cycle 4 per ER22-1					
-	In is amount represents the Non-Direct A&G expenses billed to Citizens in 2018, which is added back to derive Total Adjusted A&G Expenses in SAP										
	Account 7000722, which was created to track Citizens SX-PQ A&G Expense										
	Represents reclassification of 2018 3P (People, Process, Priorities) project cost	sts from O&M FERC a	accounts 560, 580	and 588 to A&G FEF	RC 923, in 2020.						
2											
2	This correction is reflected as an "Other Adjustments" in Appendix XII Cycle	4.									
2 3	This correction is reflected as an "Other Adjustments" in Appendix XII Cycle FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cr										
	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead co	osts to CWIP.									
	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cr FERC Audit Adjustment - Compliance Finding #8 - Accounting for outside so	osts to CWIP. ervices employed.	s.								
	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead co	osts to CWIP. ervices employed. y commission expense									

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

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

		(01,000)						
Line No.		FERC Form 1	Working Cash		13-Months Average Balance			Line No.
INO.		Page; Line; Col.	C	asn	Avera	age Balance	Reference	INO.
1	A. Plant Materials and Operating Supplies <sup>1</sup>	450.1; Sch. Pg. 227; 12; c			\$	133,752	AL-1; Line 18	1
2								2
3	Transmission Plant Allocation Factor					<mark>38.96%</mark> √	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 <sup>1</sup>	450.1; Sch. Pg. 110; 57; c			\$	50,549	AL-2; Line 18	7
8	1 5							8
9	Transmission Related Prepayments				\$	19,694 √	Line 3 x Line 7	9
10						<i>.</i>		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	v		Pg7 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission						Negative of Statement AH; Line 23	14
15	Total		\$	68,017	v		Sum Lines 12 thru 14	15
16								16
17	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17
18								18
19	Transmission Related Cash Working Capital - Retail Customers		\$	8,502	v		Line 15 x Line 17	19

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

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

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

		Working Capital						
	Base Period & T	rue-Up Period 12 - Months Ei	nding De	cember 31,	2018			
		(\$1,000)						
Line		FERC Form 1	W	orking	13	-Months		Line
No.		Page; Line; Col.	(	Cash	Avera	age Balance	Reference	No.
1 2	A. Plant Materials and Operating Supplies <sup>1</sup>	450.1; Sch. Pg. 227; 12; c			\$	133,752	AL-1; Line 18	1 2
3 4	Transmission Plant Allocation Factor					<mark>38.96%</mark> √	Pg8 Rev Statement AD; Line 35	3 4
5 6	Transmission Related Materials and Supplies				\$	<u>52,109</u> √	Line 1 x Line 3	5 6
7 8	B. Prepayments <sup>1</sup>	450.1; Sch. Pg. 110; 57; c			\$	50,549	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments				\$	<u>19,694</u> v	Line 3 x Line 7	9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		\$	32,550			Pg11 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			35,431	v		Pg11 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 23	14
15	Total		\$	67,981	v		Sum Lines 12 thru 14	15
16								16
17 18	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17 18
19	Transmission Related Cash Working Capital - Retail Customers		\$	8,498	v		Line 15 x Line 17	19

🖞 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.

<sup>1</sup> 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.		_1	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
<ol> <li>Long-Term Debt Component - Denominator:</li> <li>Bonds (Acet 221)</li> <li>Less: Reacquired Bonds (Acet 222)</li> <li>Other Long-Term Debt (Acet 224)</li> <li>Unamortized Premium on Long-Term Debt (Acet 225)</li> <li>Less: Unamortized Discount on Long-Term Debt-Debit (Acet 227)</li> <li>LTD = Long Term Debt</li> </ol>	226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 4,776,266 - - (12,610) \$ 4,763,656	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9         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 4:1)           15         i = LTD interest           16	29.1)		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	9 10 11 12 13 14 15 16
17 <u>Cost of Long-Term Debt:</u> 18      19 <u>Preferred Equity Component:</u> 20 PF = Preferred Stock (Acct 204)			112; 3; c	<u>4.33%</u>	Line 15 / Line 7	16 17 18 19 20
<ul> <li>21 d(pf) = Total Dividends Declared-Preferred Stocks (Acet 437)</li> <li>22 Cost of Preferred Equity</li> <li>23</li> <li>24 <u>Common Equity Component:</u></li> </ul>			118; 29; c	<u>\$</u> -0.00%	Line 21 / Line 20	21 22 23 24
<ol> <li>Proprietary Capital</li> <li>Less: Preferred Stock (Acet 204)</li> <li>Less: Unappropriated Undistributed Subsidiary Earnings (Acet</li> <li>Accumulated Other Comprehensive Income (Acet 219)</li> </ol>	216.1)		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 CS = Common Stock 30			,, -	\$ 6,021,501	Sum Lines 25 thru 28	29 30
<ul> <li>31</li> <li><u>Return on Common Equity:</u><sup>2</sup></li> <li>33</li> <li>34</li> <li>35 Weighted Cost of Capital:</li> </ul>	(a) Amounts <sup>1</sup>	(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
<ul> <li>36</li> <li>37 Long-Term Debt</li> <li>38 Preferred Equity</li> <li>39 Common Equity</li> <li>40 Total Capital</li> <li>41</li> <li>42 Cost of Equity Component (Preferred &amp; Common):</li> </ul>	\$ 4,763,656 	44.17% 0.00% 55.83% 100.00%	4.33% 0.00% 11.20%	1.91% 0.00% 6.25% 8.17% 6.25%	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 <sup>1</sup>	(b) Cap. Struct. Ratio	(c) Cost of Capital	$\frac{0.00\%}{(d) = (b) x (c)}$ Weighted Cost of Capital	Shall be Zero	43 44 45 46 47 48
<ul> <li>48 Incentive weighted Cost of Capital:</li> <li>49</li> <li>50 Long-Term Debt</li> <li>51 Preferred Equity</li> <li>52 Common Equity</li> <li>53 Total Capital</li> <li>54</li> <li>55 Incentive Cost of Equity Component (Preferred &amp; Common):</li> </ul>	\$ - \$ -	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

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

Line No.			Amounts	Reference	Line No.
1 2 3 4 5 6 7 8 9	Cost of Capital Rate (COCR) Calculation: a. Federal Income Tax Component: Where: A = Sum of Preferred Stock and Return on Equity Component B = Transmission Total Federal Tax Adjustments C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup> D = Transmission Rate Base	\$ \$ \$	6.25% 265 6,529 3,927,749 √	AV1; Line 42 Negative of Statement AR; Line 11 AV-2A; Line 38 Pg11 Rev AV-4; Page 1; Line 26	1 2 3 4 5 6 7 8 9
10 11 12 13 14	FT = Federal Income Tax Rate for Rate Effective Period Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$ (1 - FT)		<u>21%</u> 1.6979%	Federal Income Tax Expense	10 11 12 13 14
15 16 17	B. State Income Tax Component: Where:		6.050/		15 16 17
18 19 20 21 22 23	<ul> <li>A = Sum of Preferred Stock and Return on Equity Component</li> <li>B = Equity AFUDC Component of Transmission Depreciation Expense</li> <li>C = Transmission Rate Base</li> <li>FT = Federal Income Tax Expense</li> <li>ST = State Income Tax Rate for Rate Effective Period</li> </ul>	\$ \$	6.25% 6,529 <b>3,927,749 √</b> 1.6979% <u>8.84%</u>	Line 6 Above Line 8 Above Line 9 Above Line 12 Above State Income Tax Rate	18 19 20 21 22 23
24 25 26	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$ (1 - ST)		0.7871%	State Income Tax Expense	24 25 26
27 28 29	C. Total Federal & State Income Tax Rate: D. Total Weighted Cost of Capital:		2.4850% 8.1656%	Line 12 + Line 24 AV1; Line 40	27 28 29
30 31	E. Cost of Capital Rate (COCR):		10.6506%	Line 27 + Line 29	30 31

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

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

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

Line				Line
No.	Amour	its	Reference	No.
1 Incentive Cost of Capital Rate (ICOCE) 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 = $(((A + (C / D)) * FT) - (B / D))$	0.0	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	0.0	000%	Line 12 Above	21
22 ST = State Income Tax Rate for Rate Effective Period		<mark>8.84%</mark>	AV2; Line 22	22
23				23
24 State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	0.0	000%	State Income Tax Expense	24
25 (1 - ST)				25
26				26
27 <u>C. Total Federal &amp; State Income Tax Rate:</u>	0.0	0000%	Line 12 + Line 24	27
28				28
29 D. Total Incentive Weighted Cost of Capital:	0.0	<mark>)000%</mark>	AV1; Line 53	29
30				30
31 E. Incentive Cost of Capital Rate (ICOCR):	0.0	0000%	Line 27 + Line 29	31

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

### SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV - Workpapers

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 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 22 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 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)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 200,012 3,451 2,799 	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				4.33%	Line 15 / Line 7	16 17
18 19 20 21 22 23	× //			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
24 25 26 27 28	Less: Preferred Stock (Acet 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acet 2 Accumulated Other Comprehensive Income (Acet 219)	16.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 6,011,923 - 9,578	Negative of Line 20 Above	24 25 26 27 28
29 30	CS = Common Stock				\$ 6,021,501	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity: <sup>2</sup>	(a)	(b) Cap. Struct.	(c) Cost of	11.20% (d) = (b) x (c) Weighted Cost of Consist	SDG&E Return on Equity	31 32 33 34 25
35 36	Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		35 36
38 39 40	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	41 42 43
43 44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{0.00\%}{(d) = (b) x (c)}$ Weighted	Shall be Zero	43 44 45 46 47
48	Incentive Weighted Cost of Capital:	Amounts 1	Cap. Struct. Ratio	Cost of Capital	Cost of Capital		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%	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.

<sup>2</sup> 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

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

#### (\$1,000)

Lin				Line
No		 Amounts	Reference	No.
1	Cost of Capital Rate (COCP) 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 <sup>1</sup>	\$ 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		 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.

<sup>1</sup> Citizens portion of Equity AFUDC is embedded in the Equity AFUDC component of Transmission Depreciation expense.

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement AV

### Cost of Capital and Fair Rate of Return

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

Line					Line
No.		Amounts		Reference	No.
1	Incentive Cost of Capital Rate (ICOCE) 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	<mark>0%</mark>	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	<mark>1%</mark>	AV2; Line 10	10
11					11
12	Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)	0.0000	0%	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	0%	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	<mark>4%</mark>	AV2; Line 22	22
23					23
24	State Income Tax = $((A) + (B / C) + \text{Federal Income Tax})*(ST)$	0.0000	0%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:	0.0000	0%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:	0.0000	<mark>0%</mark>	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):	0.0000	0%	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	<mark>8,502</mark> √	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	\$ 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	\$ -	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 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				
No.				
	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

#### 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	<mark>- S</mark> -	<mark>4,557,795</mark> √	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		<mark>5,862</mark> √	Page 2; Line 17	3
4	Transmission Related General Plant		<b>23,700</b> √	Page 2; Line 18	4
5	Transmission Related Common Plant		<mark>47,878</mark> √	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) <b>√</b>	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	\$	<b>52,109</b> √	Pg14 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		<b>19,694</b> √	Pg14 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		<b>8,498</b> √	Pg14 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	80,300 √	Sum Lines 19 thru 21	22
23	· ·		<u> </u>		23
24	Other Regulatory Assets/Liabilities		-	Statement Misc.; Line 5	24
25					25
26	Total Transmission Rate Base	\$	3,927,745 √	Sum Lines 6, 11, 16, 22, 24	26
27			<i>, ,</i>		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 $29 + \text{Line } 30$	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 $34 + \text{Line } 35$	36
37					37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38
50		Ψ			20

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 Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line					
No.					
	A. Derivation of Net Transmission Plant:				
1	Gross Transmission Plant:				1
2	Transmission Plant	\$	5,677,788 v	Pg8 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		17,865 v	Pg8 Rev Statement AD; Line 27	3
4	Transmission Related General Plant		<mark>39,535</mark> √	Pg8 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant		92,179 v	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	<mark></mark>	1,119,993 v	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 v	Pg9 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		44,301 v	Pg9 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,192,132 v	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 v	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		47 <b>,</b> 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.	_							No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate <sup>1</sup>	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%	0.04	0.00	0.04	9
10	March	2018	0.02	0.36%	0.05	0.00	0.05	10
11	April	2018	0.02	0.37%	0.07	0.00	0.07	11
12	May	2018	0.02	0.38%	0.09	0.00	0.09	12
13	June	2018	0.02	0.37%	0.11	0.00	0.11	13
14	July	2018	0.02	0.40%	0.13	0.00	0.13	14
15	August	2018	0.02	0.40%	0.15	0.00	0.15	15
16	September	2018	0.02	0.39%	0.16	0.00	0.17	16
17	October	2018	0.02	0.42%	0.18	0.00	0.18	17
18	November	2018	0.02	0.41%	0.20	0.00	0.20	18
19	December	2018	0.02	0.42%	0.22	0.00	0.22	19
20	January	2019		0.44%	0.22	0.00	0.22	20
21	February	2019		0.40%	0.22	0.00	0.22	21
22	March	2019		0.44%	0.22	0.00	0.22	22
23	April	2019		0.45%	0.22	0.00	0.23	23
24	May	2019		0.46%	0.23	0.00	0.23	24
25	June	2019		0.45%	0.23	0.00	0.23	25
26	July	2019		0.47%	0.23	0.00	0.23	26
27	August	2019		0.47%	0.23	0.00	0.23	27
28	September	2019		0.45%	0.23	0.00	0.23	28
29	October	2019		0.46%	0.23	0.00	0.23	29
30	November	2019		0.45%	0.23	0.00	0.23	30
31	December	2019		0.46%	0.23	0.00	0.23	31
32	January	2020		0.42%	0.23	0.00	0.23	32
33	February	2020		0.39%	0.23	0.00	0.24	33
34	March	2020		0.42% 0.39%	0.24	0.00	0.24	34
35	April	2020			0.24	0.00	0.24 0.24	35
36 37	May June	2020 2020		0.40% 0.39%	0.24 0.24	0.00 0.00	0.24	36 37
38		2020		0.39%	0.24	0.00	0.24	38
38 39	July August	2020		0.29%	0.24	0.00	0.24	38 39
40	September	2020		0.28%	0.24	0.00	0.24	40
40	October	2020		0.28%	0.24	0.00	0.24	40
	November	2020		0.27%	0.24	0.00	0.24	42
43	December	2020		0.28%	0.24	0.00	0.24	43
		2020		0.28%	0.24	0.00	0.24	44
	February	2021		0.25%	0.24	0.00	0.24	45
46	March	2021		0.28%	0.24	0.00	0.25	46
	April	2021		0.27%	0.25	0.00	0.25	47
48	May	2021		0.28%	0.25	0.00	0.25	48
49	June	2021		0.27%	0.25	0.00	0.25	49
50	July	2021		0.28%	0.25	0.00	0.25	50
51	-	2021		0.28%	0.25	0.00	0.25	51
	September	2021		0.27%	0.25	0.00	0.25	52
53	*	2021		0.28%	0.25	0.00	0.25	53
	November	2021		0.27%	0.25	0.00	0.25	54
	December	2021		0.28%	0.25	0.00	0.25	
							-	-

#### 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)

				(\$1,000)				
Line								Line
No.								No.
1	-	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					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 <sup>1</sup>	wo Interest	Interest	with Interest	7
, 56	January	2022	in Kevenue	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%	0.20	0.00	0.20	63
64	September	2022		0.30%	0.26	0.00	0.26	64
65	October	2022		0.42%	0.20	0.00	0.20	65
66	November	2022		0.42%	0.20	0.00	0.20	66
67	December	2022		0.40%	0.26	0.00	0.20	67
68	January	2022		0.42 %	0.20	0.00	0.20	68
	•				0.20	0.00		
69 70	February March	2023 2023		0.48% 0.54%	0.26	0.00	0.26	69 70
				0.54%			0.27	
71 72	April May	2023 2023		0.64%	0.27 0.27	0.00 0.00	0.27 0.27	71 72
72	June	2023		0.62%	0.27	0.00	0.27	72
73 74		2023				0.00	0.27	73 74
74	July	2023		0.68% 0.68%	0.27 0.27	0.00	0.27	74
	August	2023			0.27			
76	September October	2023		0.66%		0.00 0.00	0.28 0.28	76
77				0.71%	0.28			77
78 70	November	2023 2023		0.69%	0.28 0.28	0.00	0.28	78 70
79	December			0.71%	0.28	0.00	0.28	- 79
80	January	2024					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		0.70%	0.30	0.00	0.30	89
90	November	2024		0.70%	0.30	0.00	0.30	90
91	December	2024		0.70%	0.30	0.00	0.31	91
92			\$ 0.22			§ 0.09		92

<sup>1</sup> 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.

<sup>3</sup> 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

Estimated 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 <sup>1</sup> Derivation of Other Adjustments Applicable to Appendix XII Cycle 3 (\$1,000)

Line No.		<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					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)

ne o. Description of Annual Costs	Apper Cy	A vised - ndix XII vcle 3 nounts	XII Cyc 320, ER ER	B - Appendix cle 3 ER21- 22-133 and 24-175 nounts	C = A - B Difference Incr (Decr)		Reference	
Section 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 1	
Section 2 - Non-Direct Expense Cost Component		826		826		0	Page 3 and Page 4, Line 3	
5 Section 3 - Cost Component Containing Other Specific Expenses		8		8		0	Page 3 and Page 4, Line 5	
7 Total Citizens' Annual Prior Year Cost of Service	\$	834	/ \$	833	\$	0	Sum Lines 1, 3, 5	
0 Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection 0		(45)		(45)		0	Page 3 and Page 4, Line 9	
1 Section 5 - Interest True-Up Adjustment Cost Component 2		-		-		-	Page 3 and Page 4, Line 11	
3 Subtotal Annual Costs	\$	788	\$	788	\$	0	Sum Lines 7, 9, 11	
5 Other Adjustments 6		-					Page 3 and Page 4, Line 15	
7 Total Annual Costs 8	\$	788	\$	788	\$	0	Line 13 + Line 15	

Арр (	Cycle 3	ХП	Filed - Appendix Cycle 3 ER21- ER22-133 and ER24-175 Amounts			Reference	
s	_	\$	_	\$	_	Page 3 and Page 4 Line 20	
φ		φ		φ		Tage 5 and Tage 4, Ente 20	
	<b>68.820</b> √		68.799		0.021	Page 3 and Page 4, Line 22	
	0.641		0.641		0	Page 3 and Page 4, Line 24	
\$	69.461 √	\$	69.440	\$	0.022	Sum Lines 20, 22, 24	
	(2 550)		(2,502)		0.012		
	(3.770) V		(3.783)		0.013	Page 3 and Page 4, Line 28	
	_		_		_	Page 3 and Page 4 Line 30	
						ruge 5 and ruge 1, Ente 50	
	-		-		-	Page 3 and Page 4, Line 32	
-							
\$	65.691 v	\$	65.657	\$	0.034	Sum Lines 26, 28, 30, 32	
	12		12		-	Page 3 and Page 4, Line 36	
<u>_</u>	200	¢	500		0		
\$	788	\$	788	\$	0	Page 3 and Page 4, Line 38	
	App ( <u>A</u> S S	Appendix XII Cycle 3 Amounts \$ - 68.820 v 0.641 \$ 69.461 v (3.770) v - - \$ 65.691 v	Appendix XII 320 Cycle 3 Amounts \$ - \$ 68.820 ↓ 0.641 \$ 69.461 ↓ \$ (3.770) ↓ - \$ 65.691 ↓ \$ 12	Appendix XII Cycle 3 Amounts     320, ER22-133 and ER24-175 Amounts       \$     -       \$     -       68.820     ∨       68.820     ∨       68.799       0.641       0.641       0.641       0.641       0.641       0.641       (3.770)       -    <	Appendix XII Cycle 3       320, ER22-133 and ER24-175       Dif         \$ - \$       \$ - \$         \$ - \$       \$ - \$         68.820 $\vee$ 68.799         0.641       0.641         \$ 69.461 $\vee$ \$ 69.440       \$ (3.770) $\vee$ -       -         -       12	Appendix XII Cycle 3 Amounts     320, ER22-133 and ER24-175 Amounts     Difference Incr (Decr)       \$     -     \$     -       \$     -     \$     -       68.820 v     68.799     0.021       0.641     0.641     0       \$     69.461 v     \$       (3.770) v     (3.783)     0.013       -     -     -       \$     65.691 v     \$     65.657       \$     65.657     \$     0.034       12     12     -	Appendix XII Cycle 3       320, ER22-133 and ER24-175 Amounts       Difference Incr (Decr)       Reference         \$       -       \$       -       Page 3 and Page 4, Line 20         68.820 $\checkmark$ 68.799       0.021       Page 3 and Page 4, Line 22         0.641       0.641       0       Page 3 and Page 4, Line 24         \$       69.461 $\checkmark$ \$       69.440       \$       0.022         (3.770) $\checkmark$ (3.783)       0.013       Page 3 and Page 4, Line 28         -       -       -       -       Page 3 and Page 4, Line 30         -       -       -       -       Page 3 and Page 4, Line 32         \$       65.691 $\checkmark$ \$       65.657       \$       0.034       Sum Lines 26, 28, 30, 32         12       12       12       -       Page 3 and Page 4, Line 36

√ 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.	<b>Description of Annual Costs</b>	Amour	nts	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		826	Pg5 Rev Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		8	Pg8 Rev Section 3; Page 1; Line 31	5
6					6
7	Total Citizens' Annual Prior Year Cost of Service	\$	834	<b>∨</b> Sum Lines 1, 3, 5	7
8					8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(45)	Pg7 Section 4; Page TU; Col. 11; Line 21	9
10					10
11	Section 5 - Interest True-Up Adjustment Cost Component		-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12		¢	700		12
13	Subtotal Annual Costs	\$	788	Sum Lines 7, 9, 11	13
14	Other Advictments			Cost A division out Workman and	14 15
15 16	Other Adjustments		-	Cost Adjustment Workpapers	15 16
10	Total Annual Costs	¢	788	Line 13 + Line 15	17
18	1 otal Annual Costs	φ	/00	Ene 15 + Ene 15	17
10					10

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	✓ 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	✓ Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(3.770)	✓ 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	✓ 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.	Description of Annual Costs	Am	ounts	Reference	No.
	<u> </u>				
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1
2					2
3	Section 2 - Non-Direct Expense Cost Component		826	✔ Pg5 Rev Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		8	Pg8 Rev Section 3; Page 1; Line 31	5
6					6
7	Total Citizens' Annual Prior Year Cost of Service	\$	833	<b>∨</b> Sum Lines 1, 3, 5	7
8			(15)		8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(45)	Pg9 Section 4; Page TU; Col. 11; Line 21	9
10	Section 5 Interest True II. A director and Cost Common and			Section 5. Deve Internet TIL (CV): Col. (1 Line 20	10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
12	Subtotal Annual Costs	\$	788	<b>∨</b> Sum Lines 7, 9, 11	12
13	Subtotal Annual Costs	3	/00	Sum Lines 7, 9, 11	13
15	Other Adjustments		-	Cost Adjustment Workpapers	15
16	o net i rejectitette			cost regulation (forkpupers	16
17	Total Annual Costs	\$	788	<b>∨</b> Line 13 + Line 15	17
18					18

Line						
No.	Description of Monthly Costs	A	mounts		Reference	
19						
20	Section 1 - Direct Maintenance Expense Cost Component	\$	-		Line 1 / 12 Months	
21						
22	Section 2 - Non-Direct Expense Cost Component		68.799	v	Line 3 / 12 Months	
23						
24	Section 3 - Cost Component Containing Other Specific Expenses		0.641		Line 5 / 12 Months	
25						
26	Total Citizens' Monthly Prior Year Cost of Service	\$	69.440	v	Sum Lines 20, 22, 24	
27						
28	Section 4 - True-Up Adjustment Cost Component		(3.783)	v	Line 9 / 12 Months	
29						
30	Section 5 - Interest True-Up Adjustment Cost Component		-		Line 11 / 12 Months	
31						
32	Other Adjustments		-		Line 15 / 12 Months	
33						
34	Total Monthly Costs	\$	65.657	v	Sum Lines 26, 28, 30, 32	
35						
36	Number of Months in Base Period		12			
37						
38	Total Annual Costs	\$	788	v	Line 34 x Line 36	
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)

A.Non-Direct Annual Carrying Charge Percentages12Transmission Related O&M Expense0.67%Page 2; Line 6237799	Line No.		Aı	nounts	Reference	Line No.
3Transmission Related A&G Expense34Transmission Related A&G Expense0.78%Page 2; Line 1145Transmission Related Poperty Tax Expense0.99%Page 2; Line 1667Transmission Related Payroll Tax Expense0.03%Page 2; Line 2189799999910Transmission Related Working Capital Revenue0.18%Page 2; Line 34101111111111111112Transmission Related General & Common Plant Revenue0.39%Page 2; Line 511213Subtotal Annual Carrying Charge Rate3.03%Sum Lines 2 thru 12141510275%0.03%Line 14 x Franchise Fee Rate1617173.06%Line 14 x Franchise Fee Rate1918B27,000Lease Agreement2120213.06%Line 18 Above2323Total Annual Carrying Charge Rate3.06%Line 18 Above2324103.06%Line 18 Above23	1	A. Non-Direct Annual Carrying Charge Percentages				1
Transmission Related A&G Expense0.78%Page 2; Line 1145Transmission Related Property Tax Expense0.99%Page 2; Line 1656Transmission Related Property Tax Expense0.03%Page 2; Line 21890.03%Page 2; Line 218991Transmission Related Working Capital Revenue0.18%Page 2; Line 341110Transmission Related General & Common Plant Revenue0.39%Page 2; Line 51121111Transmission Related Municipal Franchise Fees Expense3.03%Sum Lines 2 thru 12141510275%0.03%Line 14 x Franchise Fee Rate1616Transmission Related Municipal Franchise Fees Expense1.0275%0.03%Line 14 x Franchise Fee Rate161718Derivation of Non-Direct Expense3.06%Line 14 x Franchise Fee Rate1618191010101011121010.05%1.0275%0.03%Line 14 x Franchise Fee Rate161611121416181616171810.05%1.0275%0.03%Line 14 x Franchise Fee Rate16181910101010121619101010101216161010101010101616191010101010161610 <td>2</td> <td>Transmission Related O&amp;M Expense</td> <td></td> <td>0.67%</td> <td>Page 2; Line 6</td> <td>2</td>	2	Transmission Related O&M Expense		0.67%	Page 2; Line 6	2
5Contact56Transmission Related Property Tax Expense0.099%Page 2; Line 166770.03%Page 2; Line 218900.18%Page 2; Line 2189010.18%Page 2; Line 341011110.39%Page 2; Line 511212133.03%Sum Lines 2 thru 1214151010111316Transmission Related Municipal Franchise Fees Expense1.0275%0.03%Line 14 x Franchise Fee Rate1617111.0275%0.03%Line 14 x Franchise Fee Rate1616171.0275%0.03%Line 14 x Franchise Fee Rate16161819101111111119101.0275%0.03%Line 14 x Franchise Fee Rate1617101.0275%0.03%Line 14 x Franchise Fee Rate1619101.0275%0.03%Line 14 x Franchise Fee Rate1610111111111111101111111111 <t< td=""><td>3</td><td></td><td></td><td></td><td></td><td>3</td></t<>	3					3
6     Transmission Related Property Tax Expense     0.99%     Page 2; Line 16     6       7     Transmission Related Payroll Tax Expense     0.03%     Page 2; Line 21     8       9     0     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       14     Subtotal Annual Carrying Charge Rate     3.03%     Sum Lines 2 thru 12     13       15     Transmission Related Municipal Franchise Fees Expense     1.0275%     0.03%     Line 14 x Franchise Fee Rate     16       17     Total Annual Carrying Charge Rate     3.06%     Line 14 + Line 16     18       19     D     3.06%     Line 18 Above     23       20     Citizens Lease Payment     3.06%     Line 18 Above     23		Transmission Related A&G Expense		0.78%	Page 2; Line 11	
7Transmission Related Payroll Tax Expense78Transmission Related Payroll Tax Expense0.03%Page 2; Line 218970.18%Page 2; Line 341111Transmission Related General & Common Plant Revenue0.18%Page 2; Line 51121314Subtotal Annual Carrying Charge Rate3.03%Sum Lines 2 thru 12141516Transmission Related Municipal Franchise Fees Expense1.0275%0.03%Line 14 x Franchise Fee Rate161718Total Annual Carrying Charge Rate3.06%Line 14 x Franchise Fee Rate16199B. Derivation of Non-Direct Expense20202021Citizens Lease Payment527,000Lease Agreement212223Total Annual Carrying Charge Rate3.06%Line 18 Above2324243.06%Line 18 Above24						5
9       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       12         14       Subtotal Annual Carrying Charge Rate       3.03%       Sum Lines 2 thru 12       14         15       Transmission Related Municipal Franchise Fees Expense       1.0275%       0.03%       Line 14 x Franchise Fee Rate       16         17       Total Annual Carrying Charge Rate       3.06%       Line 14 + Line 16       18         19	6	Transmission Related Property Tax Expense		0.99%	Page 2; Line 16	6
9       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       12         14       Subtotal Annual Carrying Charge Rate       3.03%       Sum Lines 2 thru 12       14         15       Transmission Related Municipal Franchise Fees Expense       1.0275%       0.03%       Line 14 x Franchise Fee Rate       16         17       Total Annual Carrying Charge Rate       3.06%       Line 14 + Line 16       18         19	/	Transmission Related Davrall Tay Evnance		0.029/	Daga 2: Line 21	/ 0
10Transmission Related Working Capital Revenue0.18%Page 2; Line 34101112Transmission Related General & Common Plant Revenue0.39%Page 2; Line 51121314Subtotal Annual Carrying Charge Rate3.03%Sum Lines 2 thru 121416Transmission Related Municipal Franchise Fees Expense1.0275%0.03%Line 14 x Franchise Fee Rate161718Total Annual Carrying Charge Rate3.06%Line 14 + Line 161819999101120121410161821131410161822141112121423Total Annual Carrying Charge Rate3.06%Line 14 + Line 161823101112121424101012151523Total Annual Carrying Charge Rate3.06%1112241414141414142514141414141426141414141414271414141414142814141414141429141414141414201414141414142114141414141422 <t< td=""><td></td><td>Transmission Related Payron Tax Expense</td><td></td><td>0.0376</td><td>Fage 2, Line 21</td><td></td></t<>		Transmission Related Payron Tax Expense		0.0376	Fage 2, Line 21	
1112Transmission Related General & Common Plant Revenue1112Transmission Related General & Common Plant Revenue0.39%Page 2; Line 51121314Subtotal Annual Carrying Charge Rate3.03%Sum Lines 2 thru 121416Transmission Related Municipal Franchise Fees Expense1.0275%0.03%Line 14 x Franchise Fee Rate161718Total Annual Carrying Charge Rate3.06%Line 14 + Line 161819910101010208. Derivation of Non-Direct Expense20202021Citizens Lease Payment527,000Lease Agreement212223Total Annual Carrying Charge Rate3.06%Line 18 Above232424242424		Transmission Related Working Capital Revenue		0.18%	Page 2: Line 34	
13       13       13         14       Subtotal Annual Carrying Charge Rate       3.03%       Sum Lines 2 thru 12       14         15       15       15       15         16       Transmission Related Municipal Franchise Fees Expense       1.0275%       0.03%       Line 14 x Franchise Fee Rate       16         17       Total Annual Carrying Charge Rate       3.06%       Line 14 + Line 16       18         19       B. Derivation of Non-Direct Expense       20       20         21       Citizens Lease Payment       5       27,000       Lease Agreement       21         22       Total Annual Carrying Charge Rate       3.06%       Line 18 Above       23         23       Total Annual Carrying Charge Rate       3.06%       Line 18 Above       23		Transmission restared in onling cupital revenue			1 ugo 2, 2me 5 i	
14     Subtotal Annual Carrying Charge Rate     3.03%     Sum Lines 2 thru 12     14       15     15       16     Transmission Related Municipal Franchise Fees Expense     1.0275%     0.03%     Line 14 x Franchise Fee Rate     16       17     18     Total Annual Carrying Charge Rate     3.06%     Line 14 + Line 16     18       19     19     19     19       20     8. Derivation of Non-Direct Expense     20       21     Citizens Lease Payment     5     27,000     Lease Agreement     21       22     Total Annual Carrying Charge Rate     3.06%     Line 18 Above     23       23     Total Annual Carrying Charge Rate     3.06%     Line 18 Above     23	12	Transmission Related General & Common Plant Revenue		0.39%	Page 2; Line 51	12
15     1.0275%     0.03%     Line 14 x Franchise Fee Rate     16       17     17     17       18     Total Annual Carrying Charge Rate     17       19     19       20     20       21     Citizens Lease Payment     20       22     Total Annual Carrying Charge Rate     21       23     Total Annual Carrying Charge Rate     23       24     3.06%     Line 18 Above     23	13					13
16Transmission Related Municipal Franchise Fees Expense1.0275%0.03%Line 14 x Franchise Fee Rate161718Total Annual Carrying Charge Rate3.06%Line 14 + Line 161819999919202120202021Citizens Lease Payment\$27,000Lease Agreement212223Total Annual Carrying Charge Rate3.06%Line 18 Above2324242424	14	Subtotal Annual Carrying Charge Rate		3.03%	Sum Lines 2 thru 12	14
17     17       18     Total Annual Carrying Charge Rate     17       19     19       20     E. Derivation of Non-Direct Expense     19       21     Citizens Lease Payment     20       23     Total Annual Carrying Charge Rate     3.06%       24     3.06%     Line 18 Above						
18Total Annual Carrying Charge Rate3.06%Line 14 + Line 1618191920B. Derivation of Non-Direct Expense2021Citizens Lease Payment2122S 27,000Lease Agreement2123Total Annual Carrying Charge Rate3.06%Line 18 Above2324242424		Transmission Related Municipal Franchise Fees Expense 1.02	275%	0.03%	Line 14 x Franchise Fee Rate	
19     19       20     B. Derivation of Non-Direct Expense     20       21     Citizens Lease Payment     21       22     23     Total Annual Carrying Charge Rate     3.06%     Line 18 Above     23       24     24     24				2.0.00	T. 14. T. 16	
20B. Derivation of Non-Direct Expense2021Citizens Lease Payment212223Total Annual Carrying Charge Rate3.06%Line 18 Above23242424		I otal Annual Carrying Charge Kate		3.06%	Line 14 + Line 16	
21Citizens Lease Payment\$27,000Lease Agreement212223Total Annual Carrying Charge Rate3.06%Line 18 Above23242424		B Darivation of Non Direct Expanse				
22     23     Total Annual Carrying Charge Rate     22       23     24     3.06%     Line 18 Above     23       24     24			\$	27.000	Lease Agreement	
23         Total Annual Carrying Charge Rate         3.06%         Line 18 Above         23           24         24         24		Childris Lease I dynent	ψ	27,000	Deuse Agreement	
24 24		Total Annual Carrying Charge Rate		3.06%	Line 18 Above	
25         Total Non-Direct Expense         \$ 826         Line 21 x Line 23         25	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 Base Period & True-Up Period 12 - Months Ending December 31, 2019

(\$1,000)

Line No.		Amounts	Reference	Lir No
1 2	Net Transmission Plant	\$ 5,030,146	Pg20 Rev AV-4; Line 6	1
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 33,757	Pg8 Rev Statement AH; Line 19	4
5	•		<b>.</b>	5
6	Transmission O&M Expense Carrying Charge Percentage	0.67%	Line 4 / Line 1	6
7				7
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	<u>\$ 39,131</u> ∨	Pg8 Rev Statement AH; Line 46	9
10		0.700/		10
11 12	Transmission Related A&G Carrying Charge Percentage	0.78%	Line 9 / Line 1	11 12
12	C. Transmission Related Property Tax Expense			12
13	Transmission Related Property Tax Expense	\$ 49,573	Pg15 Rev Statement AK; Line 17	12
15	Transmission Related Froperty Tax Expense	ф <del>т</del> у,575	1 g15 Kev Statement AK, Elle 17	15
16	Transmission Related Property Tax Carrying Charge Percentage	0.99%	Line 14 / Line 1	16
17		0.527.0		17
18	D. Transmission Related Payroll Tax Expense			18
19		\$ 1,339	Rev Statement AK; Line 28	19
20				20
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21
22				22
23	E. Transmission Related Working Capital Revenue			23
24	Citizens Financed Transmission Projects:			24
25		\$ 50,519	Pg9 Rev Statement AL; Line 5	25
26	1 5	25,304	Pg9 Rev Statement AL; Line 9	26
27	Transmission Related Working Cash	<u>9,111</u> ∨	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 84,934 <b>∨</b>	Sum Lines 25 thru 27	28
29		10.40520/		29
30	Cost of Capital Rate	10.4052%	Pg10 Rev Statement AV2; Line 31	30 31
31 32	Transmission Working Capital Revenue	\$ 8,838 √	Line 28 x Line 30	32
33	Transmission working Capital Revenue	<u> </u>	Line 28 x Line 30	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35	Hansinission Related working Capital Revenue Carrying Charge Ferennage	0.1070	Ente 527 Ente 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			<i>o · · · · · · · · · · · · · · · · · · ·</i>	38
39	Net Transmission Related Common Plant	55,081	Pg20 Rev AV-4; Line 5	39
40			<b>-</b>	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	1 1	\$ 11,274	Pg14 Rev Statement AJ; Line 17	47
48				48
49		\$ 19,653	Line 45 + Line 47	49
50				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.

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

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

(\$1,000)

Line No.		_	Amou	unts	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						3
4	Transmission Related A&G Expense			<mark>0.78%</mark> √	Page 2; Line 11	4
5 6 7	Transmission Related Property Tax Expense			<mark>0.99%</mark>	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			0.18%	Page 2; Line 34	10
11 12 13	Transmission Related General & Common Plant Revenue	_		<mark>0.39%</mark> √	Page 2; Line 51	11 12 13
14 15	Subtotal Annual Carrying Charge Rate			3.03%	Sum Lines 2 thru 12	14 15
16	Transmission Related Municipal Franchise Fees Expense	1.0275%		0.03%	Line 14 x Franchise Fee Rate	16
17 18 19	Total Annual Carrying Charge Rate	=		3.06%	Line 14 + Line 16	17 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.

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

#### Section 2 - Non-Direct Expense Cost Component

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

(\$1,000)

Line No.		Amounts	Reference		
1 2	Net Transmission Plant	\$ 5,030,146 v	Pg20 Rev AV-4; Line 6	1	
3	A. Transmission Related O&M Expense			3	
4	Transmission O&M Expense	\$ <u>33,757</u> √	Pg13 Rev Statement AH; Line 19	4	
5	1			4	
6	Transmission O&M Expense Carrying Charge Percentage	0.67%	Line 4 / Line 1	e	
7				7	
8	B. Transmission Related A&G Expense			8	
9	Total Transmission Related A&G Expense Including Property Ins.	<mark>\$ 39,084</mark> √	Pg13 Rev Statement AH; Line 43	9	
10				1	
11	Transmission Related A&G Carrying Charge Percentage	0.78% √	Line 9 / Line 1	1	
12				1	
13	C. Transmission Related Property Tax Expense			1	
14	Transmission Related Property Tax Expense	<mark>\$ 49,573</mark> √	Pg15 Rev Statement AK; Line 17	1	
15				1	
16	Transmission Related Property Tax Carrying Charge Percentage	0.99%	Line 14 / Line 1	1	
17				1	
18	D. Transmission Related Payroll Tax Expense			1	
19	Transmission Related Payroll Tax Expense	\$ 1,339	Rev Statement AK; Line 28	1	
20				2	
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	2	
22				2	
23	E. Transmission Related Working Capital Revenue			2	
24	Citizens Financed Transmission Projects:			2	
25	Transmission Related M&S Allocated to Transmission	<b>\$</b> 50,519 √	Pg16 Rev Statement AL; Line 5	2	
26	Transmission Related Prepayments Allocated to Transmission	<b>25,304</b> √	Pg16 Rev Statement AL; Line 9	2	
27	Transmission Related Working Cash	9,105 v	Pg16 Rev Statement AL; Line 19	2	
28	Total Transmission Related Working Capital	\$ 84,928 <b>√</b>	Sum Lines 25 thru 27	2	
29	5 1			2	
30	Cost of Capital Rate	<b>10.4052%</b> √	Pg17 Rev Statement AV2; Line 31	3	
31	1		<b>9</b> , , ,	3	
32	Transmission Working Capital Revenue	\$ 8,837 <b>√</b>	Line 28 x Line 30	3	
33	5 1			3	
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	3	
35	6 1 7 6 6 6			3	
36	F. Transmission Related General & Common Plant Revenue			3	
37	Net Transmission Related General Plant	\$ 25,445 <b>√</b>	Pg20 Rev AV-4; Line 4	3	
38			<i>o</i> , <u></u> .	3	
39	Net Transmission Related Common Plant	<b>55,081</b> √	Pg20 Rev AV-4; Line 5	3	
40			1 620 100 111 1, 2110 5	4	
41	Total Net Transmission Related General and Common Plant	\$ 80,526 <b>√</b>	Line 37 + Line 39	4	
41		J 00,520 V	Line 57 T Line 59	4	
42 43	Cost of Capital Rate	10 40529/ -/	Line 30	4	
43 44	Cosi of Capital Raic	<u>10.4052%</u> v	Line 50	4	
	Transmission Balated Consul and Common Batum and Accorded Lances Trans	\$ 8.379 <b>√</b>	Line 41 * Line 42	4	
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,379 <b>∨</b>	Line 41 * Line 43	4	
46	Turnenissian Belated Community of Community in F	e 11 277	D-14 D-1 States (ALL) 17		
47	Transmission Related General and Common Depreciation Expense	<u>\$ 11,274</u> √	Pg14 Rev Statement AJ; Line 17	4	
48		0 10 (72)	1. 45.1. 47	4	
49	Total Transmission Related General and Common Plant Revenues	\$ 19,653 √	Line 45 + Line 47	4	
50	Total Transmission Related General and Common Plant Carrying Charge Percentage		Line 49 / Line 1	5 5	
51		0.39% √			

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

#### SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

							True-Up Per		, 2019 to Decemb	er 31, 2019					
								(\$1,0	00)						
Line No. 1 2		<u>Col. 1</u>	<u>Col. 2</u>		<u>Col. 3</u>	Col. 4	<u>Col. 5</u>		<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	Line No. 1 2
3 Calc	culations:					= 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										Mandhla		Cumulative		Cumulative	5
0			Monthl	v	Monthly	Prior		Adi	usted Monthly	Monthly Overcollection (-) or	Monthly	Overcollection (-) or Undercollection (+)		Overcollection (-) or Undercollection (+)	7
8			True-U	•	True-Up	True-Up	Prior Other	Auj	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9 <u>N</u>	Month	Year	Cost of Ser	• .	Revenues <sup>2</sup>	Adjustment <sup>3</sup>	Adjustments <sup>4</sup>		Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 Janu	lary	2019	\$	- \$	-	\$ -	\$	- \$	-	\$-	0.44%	\$ -	\$ -	\$ -	10
11 Febr	ruary	2019		-	-	-		-	-	-	0.40%	-	-	-	11
12 Mar	ch	2019		-	-	-		-	-	-	0.44%	-	-	-	12
13 Apri	il	2019		-	-	-		-	-	-	0.45%	-	-	-	13
14 May	Ý	2019		-	-	-		-	-	-	0.46%	-	-	-	14
15 June		2019		69	76	-		-	76	(6)	0.45%	(6)	(0	) (6)	) 15
16 July	7	2019		69	76	-		-	76	(6)	0.47%	(13)	(0		) 16
17 Aug		2019		69	76	-		-	76	(6)	0.47%	(19)	(0		) 17
18 Sept		2019		69	76	-		-	76	(6)	0.45%	(26)	(0		) 18
19 Octo		2019		69	76	-		-	76	(6)	0.46%	(32)	(0		) 19
20 Nov		2019		69	76	-		-	76	(6)	0.45%	(39)	(0		) 20
21 Dec	ember	2019		69	76	-		-	76	(6)	0.46%	(45)	(0		) 21
22			\$	486 \$	531	s -	\$	- \$	531	\$ (45)	i	-	\$ (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.

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

<sup>3</sup> 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.

<sup>4</sup> 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.

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

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

<sup>7</sup> 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 Po		June 1, 2019 to Decem	ber 31, 2019									
									(\$1,000)										
Line No. 1																			Line No. 1
2	<u>Col. 1</u>	<u>Col. 2</u>		Col. 3	Col	. 4	<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; L	ine 22 / 12		=	Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6	5			See Footnote 6	S	ee Footnote 7	= Col. 9 + Col.	10	3
4 5 6										Monthly			0	Cumulative vercollection (-) or			Cumulative Overcollection (		4 5 6
7		Monthly		Monthly	Pri	or			Adjusted Monthly	Overcollection (-)	or	Monthly		ndercollection (+)			Undercollection		7
8		True-Up		True-Up	True	-Up	Prior Other		True-Up	Undercollection (	(+)	Interest		in Revenue			in Revenue		8
9 <u>Month</u>	Year	Cost of Service	1	Revenues <sup>2</sup>	Adjust	ment <sup>3</sup>	Adjustments 4		Revenues	in Revenue		Rate <sup>5</sup>	_	wo Interest		Interest	with Interes	<u>t</u>	9
10 January	2019	\$	- \$	-	\$	- 5	5 -	\$	-	\$	-	0.44%	\$	-	\$	-	\$	-	10
11 February	2019		-	-		-	-		-		-	0.40%		-		-		-	11
12 March	2019		-	-		-	-		-		-	0.44%		-		-		-	12
13 April	2019		-	-		-	-		-		-	0.45%		-		-		-	13
14 May	2019		-	-		-	-		-		-	0.46%		-		-		-	14
15 June	2019		69	76		-	-		76		(6)	0.45%		(6)		(0		(6)	15
16 July	2019		69	76		-	-		76		(6)	0.47%		(13)		(0		(13)	16
17 August	2019		69	76		-	-		76		(6)	0.47%		(19)		(0		(19)	17
18 September	2019		69	76		-	-		76		(6)	0.45%		(26) √		(0	)	(26) <b>√</b>	
19 October	2019		69	76		-	-		76		(6)	0.46%		(32)		(0		(32)	19
20 November	2019		69	76		-	-		76		(6)	0.45%		(39) √		(0	)	(39) √	20
21 December	2019		69	76		-	-		76		(6)	0.46%		(45)		(0	)	(45)	21
22		\$	486 \$	531	\$	- 5	- 5	\$	531	\$	(45)			_	\$	(1	)		22
			v								v								

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

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

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

<sup>3</sup> 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.

<sup>4</sup> 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.

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

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

#### **Operation and Maintenance Expenses**

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

(\$1,000)

		(,,)			
Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ -	AH-1; Line 48	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 96,483	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:				6
7	Scheduling, System Control & Dispatch Services		(5,093)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development		(2,419)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses		(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense		(8,316)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(18,140)	Negative of AH-2; Line 54; Col. b	14
15 16	Maintenance of Underground Lines Other Transmission Non-Direct O&M Exclusion Adjustments		(720) (132)	Negative of AH-2; Line 55; Col. b Negative of AH-2; Line 41; Col. b	15 16
17	Other Cost Adjustments (incl. in ER22-133)		(2,295)	AH-2; Line 37; Col. d	10
18	FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		(2,293)	Pg13.3 Rev AH-2; Line 37; Col. f	18
19	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 33,757	Sum Lines 5 thru 18	19
20	Four Non-Direct Adjusted Transmission Octive Expenses		\$ 55,151	Sum Lines 5 unu 18	20
20	Derivation of Non-Direct Administrative and General Expense:				20
22	Total Non-Direct Administrative & General Expense		\$ 498,407	Rev AH-3; Line 21; Col. a	21
23	Adjustments to Per Book A&G Expense:		φ 190,107	Rev Hill 5, Enic 21, Coll a	23
24	Abandoned Projects		(577)	Negative of Rev AH-3; Line 43; Col. a	24
	-			Negative of Rev AH-3; Sum Lines 25, 26, 28, 29,	
25	CPUC energy efficiency programs		(2,632)	32, 35, 42, 45; Col. a or b	25
26	CPUC Intervenor Funding Expense - Transmission			Negative of Rev AH-3; Line 36; Col. a	26
27	CPUC Intervenor Funding Expense - Distribution		(1,212)	Negative of Rev AH-3; Line 37; Col. a	27
28	CPUC reimbursement fees		(9,791)	Negative of Rev AH-3; Line 38; Col. a	28
29	Injuries & Damages			Negative of Rev AH-3; Line 30; Col. a	29
30	General Advertising Expenses		(113)	Negative of Rev AH-3; Line 41; Col. b	30
31	Franchise Requirements		(127,616)	Negative of Rev AH-3; Line 34; Col. b	31
32	Hazardous substances - Hazardous Substance Cleanup Cost Account		(39)	Negative of Rev AH-3; Line 44; Col. a	32
33	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(206)	Negative of Rev AH-3; Sum Lines 27, 39; Col. a	33
34	Other A&G Exclusion Adjustments		(250)	Negative of Rev AH-3; Sum Lines 31, 33; Col. a	34
35	Other Cost Adjustments (incl. in Appendix XII Cycle 4; ER22-133)		(1,040)	Rev AH-3; Line 21; Col. d	35
36	Other Cost Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		1,916	Rev AH-3; Line 21; Col. f	36
37	FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		6,120	Rev AH-3; Line 21; Col. h	37
38	Other Cost Adjustments		<u>460</u> √	Negative of Pg8.3 Rev AH-3; Line 21; Col. j	38
39	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 363,428 √	Sum Lines 22 thru 38	39
40	Less: Property Insurance (Due to different allocation factor)		(8,306)	Negative of AH-3; Line 6; Col. c	40
41	Other Cost Adj (already adj per tab Pg8.1)		(1,916) \$ 353,206 √	Line 36 Line 39 thru Line 41	41 42
42 43	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Transmission Wages and Salaries Allocation Factor		\$ 353,206 V 10.14%	Statement AI; Line 17	42 43
43	Transmission Related Non-Direct Administrative & General Expenses		\$ 35,826 √	Line 42 x Line 43	43
45	Property Insurance Allocated to Transmission, General, and Common Plant		3,305	Negative of Line 40 x Line 65	45
46	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 39,131 V	Line $44 + \text{Line } 45$	46
47	Huisinission Related From Direct Acco Expense mending Property insurance Expense		\$ 57,151		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	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	50
51	Transmission Related General Plant		42,682	Statement AD; Line 29	51
52	Transmission Related Common Plant		105,053	Statement AD; Line 31	52
53	Total Transmission Related Investment in Plant		\$ 6,343,617	Sum Lines 49 thru 52	53
54					54
55	Total Transmission Plant & Incentive Transmission Plant		\$ 6,195,881	Line 49 Above	55
56	Total Steam Production Plant		549,681	Statement AD; Line 1	56
57	Total Nuclear Production Plant		-	Shall be Zero	57
58	Total Other Production Plant		523,257	Statement AD; Line 7	58
59	Total Distribution Plant		7,218,419	Statement AD; Line 9	59
60	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	60
61	Total General Plant		420,798	Statement AD; Line 17	61
62	Total Common Plant		1,035,704	Statement AD; Line 19	62
63	Total Plant in Service Excluding SONGS		\$ 15,943,740	Sum Lines 55 thru 62	63
64					64
65	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		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.

<sup>1</sup> Used to allocate property insurance in conformance with the TO5 Formula Rate Mechanism.

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

#### **Operation and Maintenance Expenses**

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	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:		5 90,485	A11-2, Line 57, 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 11	Overhead Line Expense Transmission of Electricity by Others		(8,316)	Negative of AH-2; Line 45; Col. b	10 11
12	Miscellaneous Transmission Expense		(3,186)	Negative of AH-2; Line 46; Col. b Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(16,048)	Negative of AH-2; Line 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 (incl. in ER22-133)		(2,295) \$ 33,850	AH-2; Line 37; Col. d	17 18
18 19	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 33,850	Sum Lines 5 thru 18	18 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:				22
23	Abandoned Projects		(577)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs		(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35,	24
25	CPUC Intervenor Funding Expense - Transmission			41, 44; Col. a or b Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution		(1,212)	Negative of AH-3; Line 30, 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
33	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	33
35	Other Cost Adjustments		1,916		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		38
39	Transmission Wages and Salaries Allocation Factor		10.14%	Statement AI; Line 17	39 40
40 41	Transmission Related Non-Direct Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant		<b>\$ 35,353</b> 3,307	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		\$ 38,661	0	42
43			\$ \$6,001		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
	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	46
47 48	Transmission Related General Plant		46,899 105,080	Statement AD; Line 29	47
48 49	Transmission Related Common Plant Total Transmission Related Investment in Plant		\$ 6,349,886	Statement AD; Line 31 Sum Lines 45 thru 48	48 49
50			\$ 0,515,000	Suil Enes 15 thru 16	50
51	Total Transmission Plant & Incentive Transmission Plant		\$ 6,197,907	Line 45 Above	51
52	Total Steam Production Plant		549,686	Statement AD; Line 1	52
53	Total Nuclear Production Plant		-	Shall be Zero	53
54	Total Other Production Plant		523,340	Statement AD; Line 7	54
55	Total Distribution Plant		7,177,286	Statement AD; Line 9	55
56 57	Transmission Related Electric Miscellaneous Intangible Plant Total General Plant		- 462,370	Shall be Zero Statement AD; Line 17	56 57
58	Total Common Plant		1,035,968	Statement AD; Line 17 Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS		\$ 15,946,556	Sum Lines 51 thru 58	59
60					60
61	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		39.82%	Line 49 / Line 59	61

# I tems 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.

<sup>1</sup> 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)

		(\$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		\$ 96,483	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:		(5.000)		6
7 8	Scheduling, System Control & Dispatch Services		(5,093)	Negative of AH-2; Line 42; Col. b	7 8
8 9	Reliability, Planning & Standards Development Station Expenses		(2,419) (6,284)	Negative of AH-2; Line 43; Col. b Negative of AH-2; Line 44; Col. b	8 9
10	Overhead Line Expense		(8,316)	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others		(0,510)	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines		(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(132)	Negative of AH-2; Line 41; Col. b	16
17	Other Cost Adjustments		(2,295)	AH-2; Line 37; Col. d	17
18	FERC Audit Adjustments		(93)		18
19	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 33,757	V Sum Lines 5 thru 18	19
20					20 21
21 22	Derivation of Non-Direct Administrative and General Expense: Total Non-Direct Administrative & General Expense		\$ 498,407	AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:		а т <i>у</i> 0,т07	A11-5, Elite 21, Col. a	23
24	Abandoned Projects		(577)	Negative of AH-3; Line 42; Col. a	24
25	CPUC energy efficiency programs		(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col. a or b	25
26	CPUC Intervenor Funding Expense - Transmission			Negative of AH-3; Line 36; Col. a	26
27	CPUC Intervenor Funding Expense - Distribution		(1,212)	Negative of AH-3; Line 37; Col. a	27
28	CPUC reimbursement fees		(9,791)	Negative of AH-3; Line 38; Col. a	28
29	Injuries & Damages		-	Negative of AH-3; Line 30; Col. a	29
30	General Advertising Expenses		(113)	Negative of AH-3; Line 40; Col. b	30
31	Franchise Requirements		(127,616)	Negative of AH-3; Line 34; Col. b	31
32	Hazardous substances - Hazardous Substance Cleanup Cost Account		(39)	Negative of AH-3; Line 43; Col. a	32
33 34	Litigation expenses - Litigation Cost Memorandum Account (LCMA) Other A&G Exclusion Adjustments		(206) (250)	Negative of AH-3; Sum Lines 27, 39; Col. a	33 34
34	Other Cost Adjustments		(1,040)	Negative of AH-3; Sum Lines 31, 33; Col. a AH-3; Line 21; Col. d	34
36	FERC Audit Adjustments		6,120		36
37	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 361,051	• · · · ·	37
38			(8,306)	Negative of AH-3; Line 6; Col. c	38
39	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	-	\$ 352,746	Line 37 + Line 38	39
40	Transmission Wages and Salaries Allocation Factor		10.14%	Statement AI; Line 17	40
41	Transmission Related Non-Direct Administrative & General Expenses	:	\$ 35,780		41
42	Property Insurance Allocated to Transmission, General, and Common Plant	_	3,305	Negative of Line 38 x Line 62	42
43	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 39,084	Line 41 + Line 42	43
44	Desire the ofference in the Deserve to Income the Deserve to Allow the D				44
45 46	Derivation of Transmission Plant Property Insurance Allocation Factor: Transmission Plant & Incentive Transmission Plant		§ 6,195,881	✓ Pg10 Rev Statement AD; Line 25	45 46
40	Transmission Flant & Incentive Transmission Flant			Shall be Zero	40
48	Transmission Related General Plant		42,682		48
49	Transmission Related Common Plant		105,053	5	49
50	Total Transmission Related Investment in Plant		\$ 6,343,617		50
51		-	<i></i>		51
52	Total Transmission Plant & Incentive Transmission Plant		\$ 6,195,881	Line 46 Above	52
53	Total Steam Production Plant		549,681	<ul> <li>Pg10 Rev Statement AD; Line 1</li> </ul>	53
54	Total Nuclear Production Plant		-	Shall be Zero	54
55	Total Other Production Plant		523,257		55
			7,218,419		56
57			-	Shall be Zero	57
58	Total General Plant		420,798		58
59 60	Total Common Plant Total Plant in Service Evoluting SONGS	<mark>_</mark>	1,035,704	5	59 60
60 61	Total Plant in Service Excluding SONGS	=	\$ 15,943,740	V Sum Lines 52 thru 59	60 61
	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		39.79%	Line 50 / Line 60	62
02	ransmission r toperty insurance and rax Anocation ractor	=	39.19%	V Line 50 / Line 60	02

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

1 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)

FERC		(a) Total	(b) Excluded	(c) = (a) - (b) Total	(d) <sup>2</sup> Add / (Deduct)	(e) = (c) + (d) Revised	Addtl	(g) = (e) + (f) Adjusted	(h) FERC Audit	(i) = (g) + (h) Adj A&G with	(j) <sup>9</sup> Add / (Deduct)	(k) = (i) - (j) Revised	
Acct	Description Administrative & General	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	A&G Cost Adj	A&G	Adj	FERC Audit Adj	A&G Cost Adj	A&G	Reference
920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	\$ (85) <sup>2</sup>	\$ 30,835	v \$ 85	\$ 30,920		\$ 30,920		\$ 30,920	Form 1; Page 323; Line 181
920 921		16,773	3 92 (1)		(128) 2	16,647	v 3 85		v (394) <sup>8</sup>	16,381		16,381	
	Office Supplies & Expenses				(128)		V 128	16,775					Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)	7 :	(13,570)		(13,570)	√ 6,480 <sup>6</sup>	(7,090)		(7,090)	Form 1; Page 323; Line 183
923	Outside Services Employed	90,246	153	90,093	2,359	91,886		92,452	v 4 <sup>8</sup>	92,455		92,455	Form 1; Page 323; Line 184
923	Outside Services Employed				(566) 2		v 566						
924	Property Insurance	8,306	-	8,306		8,306		8,306		8,306		8,306	Form 1; Page 323; Line 185
925	Injuries & Damages	140,446	336	140,110	(305) 2	139,806	v 305	140,110		140,110		140,110	Form 1; Page 323; Line 186
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
927	Franchise Requirements	127,616	127,616	-		-		-		-		-	Form 1; Page 323; Line 188
928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268		11,268	v 93 <sup>7</sup>	11,361		11,361	Form 1; Page 323; Line 189
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
930.1	General Advertising Expenses	113	113	-		-		-		-		-	Form 1; Page 323; Line 191
930.2	Miscellaneous General Expenses	2,207	577	1,630	(1,483) 4	146		146	v (63) <sup>8</sup>	83		83	Form 1; Page 323; Line 192
931	Rents	8,564	-	8,564		8,564		8,564		8,564		8,564	Form 1; Page 323; Line 193
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
	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
	Fotal Administrative & General Expenses	3 470,000	\$ 142,450	\$ 555,717	3 (1,040)	\$ 554,677		\$ 556,775	. 3 0,120	3 302,913	\$ (400) 1	\$ 505,575	built Enles I third 15
413	Transmission Related A&G Expenses Charged to Citizens 1	54	-	54		54		54		54		54	
		e 100 107	6 142 426	e 255.052	e (1.0.40)			0 35( 040			e (160) -1	e 2/2 /20	
	Total Adjusted Administrative & General Expenses	\$ 498,407	\$ 142,436	\$ 355,972	\$ (1,040)	\$ 354,932	V\$ 1,916	\$ 356,848	√ \$ 6,120	\$ 362,967	\$ (460) V	\$ 363,428	
	d Expenses:												
	CPUC energy efficiency programs		\$ 92										
921	CPUC energy efficiency programs		(1)										
022													
923	Litigation expenses (ERRA)	\$ 74 79	153										
	CPUC energy efficiency programs	79	153										
	CPUC energy efficiency programs CPUC energy efficiency programs		153										
	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages	79	153 336										
925	CPUC energy efficiency programs CPUC energy efficiency programs	79 269											
925	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments	79 269 - 67											
925 926 927	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements	79 269 - 67 730	336										
925 926	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC energy efficiency programs	79 269 - 67 730	336 913										
925 926 927	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission	79 269 - 67 730 183 -	336 913										
925 926 927	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense - Distribution	79 269 - 67 730 183 - - 1,212	336 913										
925 926 927	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC creimbursement fees	79 269 - 67 730 183 - 1,212 9,791	336 913 127,616										
925 926 927 928	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC Crembursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA)	79 269 - 67 730 183 - - 1,212	336 913										
925 926 927 928 <b>929</b>	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) Duplicate Charges (Company Energy Use) <sup>9</sup>	79 269 - 67 730 183 - 1,212 9,791	336 913 127,616 11,135										
925 926 927 928 <b>929</b> 930.1	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments 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) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses	79 269 - 67 730 183 - 1,212 9,791	336 913 127,616										
925 926 927 928 <b>929</b> 930.1	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) Duplicate Charges (Company Energy Use) <sup>9</sup>	79 269 - - - 730 - 1,212 9,791 - - - - - - - - - - - - - - - - - - -	336 913 127,616 11,135 113										
925 926 927 928 <b>929</b> 930.1	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments 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) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs	79 269 - 67 730 183 - 1,212 9,791	336 913 127,616 11,135										
925 926 927 928 <b>929</b> 930.1 930.2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects	79 269 - 730 183 - 1,212 9,791 132	336 913 127,616 11,135 113	_									
925 926 927 928 <b>929</b> 930.1 930.2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense - Distribution CPUC Creimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs	79 269 - - - - - - - - - - - - - - - - - - -	336 913 127,616 11,135 113 577 1,503										
925 926 927 928 <b>929</b> 930.1 930.2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments 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) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account	79 269 - - - - - - - - - - - - - - - - - - -	336 913 127,616 11,135 113 577										
925 926 927 928 <b>929</b> 930.1 930.2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC Creimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs	79 269 - 730 183 - 1,212 9,791 132 - 577 39 1,463	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b>										
925 926 927 928 <b>929</b> 930.1 930.2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs Total Excluded Expenses Items in BOLD have changed to correct the over-allocation of "Duplicate Of	79 269 - 730 183 - 1,212 9,791 132 - 577 39 1,463 -	336 913 127,616 11,135 113 577 1,503 \$ 142,436 any Energy U	- se)" Credit in 1	FERC Account no. 92								
925 926 927 928 929 930.1 930.2 935	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate C</b> FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP co	79 269 - 67 730 183 - 1,212 9,791 132 - 577 39 1,463	336 913 127,616 11,135 113 577 1,503 <b>s 142,436</b> any Energy U: 5d 2019.										
925 926 927 928 930.1 930.2 935 ▼ 1 2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate C</b> FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP co	79 269 - - 730 183 - 1,212 9,791 132 - - - - 1,212 9,791 132 - - - - - - - - - - - - - - - - - - -	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b> <b>any Energy U</b> od 2019. in 2019. This of	correction is ref	lected as an "Other BTI	R Adjustment"							
925 926 927 928 929 930.1 930.2 935	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate C</b> FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP co	79 269 - - 730 183 - 1,212 9,791 132 - - - - 1,212 9,791 132 - - - - - - - - - - - - - - - - - - -	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b> <b>any Energy U</b> od 2019. in 2019. This of	correction is ref	lected as an "Other BTI	R Adjustment"							
925 926 927 928 930.1 930.2 935 ▼ 1 2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate C</b> FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP co	79 269 - - 730 183 - 1,212 9,791 132 - - - - 1,212 9,791 132 - - - - - - - - - - - - - - - - - - -	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b> <b>any Energy U</b> od 2019. in 2019. This of	correction is ref	lected as an "Other BTI	R Adjustment"							
925 926 927 928 930.1 930.2 935 ▼ 1 2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs CPUC nerey efficiency programs CPUC nerey efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC energy efficiency programs CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs Total Excluded Expenses Htems in BOLD have changed to correct the over-allocation of "Duplicate C FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP co Represents 2019 Wildlife Mitigation Plan expenses, Priorities) project costs	79 269 - 730 183 - 1,212 9,791 132 - 577 39 1,463 Charges (Comp. sts for base peric cluded expenses from O&M FEI	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b> <b>any Energy U</b> od 2019. in 2019. This of RC accounts 56	correction is ref 56 and 588 to A	lected as an "Other BTI &G FERC account 923	RR Adjustment" , in 2020. This c	correction is						
925 926 927 928 930.1 930.2 935 ▼ 1 2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments 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) <b>Duplicat Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate O</b> FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP co Represents 2019 Wildfire Mitigation Plan expenses that were not included ase reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.	79 269 - 67 730 183 - 1,212 9,791 132 - 577 39 1,463 Charges (Comp. sts for base perio cluded expenses from O&M FEI benses in 2019. 4	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b> <b>any Energy U</b> od 2019. in 2019. This of RC accounts 56	correction is ref 56 and 588 to A	lected as an "Other BTI &G FERC account 923	RR Adjustment" , in 2020. This c	correction is						
925 926 927 928 930.1 930.2 935 ▼ 1 2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs <b>Total Excluded Expenses</b> <b>Hems in BOLD have changed to correct the over-allocation of "Duplicate (</b> FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP co Represents 2019 Wildfire Mitigation Plan expenses that were not included as ex Represents 2019 abandoned project costs that were not included as excluded exp 2020. This correction is reflected as an "Other BTRR Adjustment" in TOS Cycle	79 269 - 67 730 183 - 1,212 9,791 132 - 577 39 1,463 Charges (Comp. sts for base perio cluded expenses from O&M FEI benses in 2019. 4	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b> <b>any Energy U</b> od 2019. in 2019. This of RC accounts 56	correction is ref 56 and 588 to A	lected as an "Other BTI &G FERC account 923	RR Adjustment" , in 2020. This c	correction is						
925 926 927 928 930.1 930.2 935 ▼ 1 2	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments CPUC energy efficiency programs CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate Clearest Substances - Hazardous Substances - Hazardou</b>	79 269 67 730 183 - 1,212 9,791 132 - 577 39 1,463 Charges (Comp sts for base peric cluded expenses from O&M FEI penses in 2019. A	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b> <b>any Energy U</b> od 2019. in 2019. This of RC accounts 56	correction is ref 56 and 588 to A	lected as an "Other BTI &G FERC account 923	RR Adjustment" , in 2020. This c	correction is						
925 926 927 928 930.1 930.2 930.2 935 ▼ 1 2 3 4 5	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Instribution CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate C</b> FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP co Represents 2019 Wildfire Mitigation Plan expenses that were not included as ex reflected as an "Other BTRR Adjustment" in TO5 Cycle 4. Represents 2019 abandoned project costs that were not included as excluded exg 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above. FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cost	79 269 - 67 730 183 - 1,212 9,791 132 - 577 39 1,463 - Charges (Comp sts for base peric cluded expenses from O&M FEI penses in 2019. <i>I</i> e 4. s to CWIP.	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b> <b>any Energy U</b> od 2019. in 2019. This - RC accounts 56 A portion was r	correction is ref 56 and 588 to A	lected as an "Other BTI &G FERC account 923	RR Adjustment" , in 2020. This c	correction is						
925 926 927 928 930.1 930.2 930.2 935 ▼ 1 2 3 4 5	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate Of</b> FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP co Represents reclassification of 2019 3P (People, Process, Priorities) project costs reflected as an "Other BTRR Adjustment" in TO5 Cycle 4. Represents 2019 abandoned project costs that were not include as excluded exp 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above. FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cost FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulatory of Reversal of footnote 2 on the 2019 wildfire Mitigation Plan expenses above.	79 269 -67 730 183 - 1,212 9,791 132 - 577 39 1,463 Charges (Comp. sts for base perio cluded expenses from O&M FEI venses in 2019. <i>i</i> e 4.	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b> <b>any Energy U</b> od 2019. in 2019. This ( RC accounts 56 A portion was r	correction is ref 56 and 588 to A	lected as an "Other BTI &G FERC account 923	RR Adjustment" , in 2020. This c	correction is						
925 926 927 928 930.1 930.2 930.2 935 ▼ 1 2 3 4 5	CPUC energy efficiency programs CPUC energy efficiency programs Injuries & Damages Other A&G Exclusion Adjustments CPUC energy efficiency programs Other A&G Exclusion Adjustments Franchise Requirements CPUC energy efficiency programs CPUC Intervenor Funding Expense - Instribution CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense - Distribution CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA) <b>Duplicate Charges (Company Energy Use)</b> <sup>9</sup> General Advertising Expenses CPUC energy efficiency programs Abandoned Projects Hazardous Substances-Hazardous Substance Cleanup Cost Account CPUC energy efficiency programs <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicate C</b> FERC Acet 926, Employee Pensions & Benefits, does not include any PBOP co Represents 2019 Wildfire Mitigation Plan expenses that were not included as ex reflected as an "Other BTRR Adjustment" in TO5 Cycle 4. Represents 2019 abandoned project costs that were not included as excluded exg 2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cycle Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above. FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead cost	79 269 -67 730 183 - 1,212 9,791 132 - 577 39 1,463 Charges (Comp. sts for base perio cluded expenses from O&M FEI benses in 2019. <i>i</i> e 4. s to CWIP. ommission expeq	336 913 127,616 11,135 113 577 1,503 <b>\$ 142,436</b> <b>any Energy U</b> 5d 2019. in 2019. This s C accounts 56 A portion was r nses. ses.	correction is ref 66 and 588 to A eclassified from	lected as an "Other BTI &G FERC account 923	RR Adjustment" , in 2020. This c	correction is						

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

FERG		(a) Total	(b) Excluded	(c) = (a) - (b) Total	(d) <sup>2</sup> Add / (Deduct)	(e) = (c) + (d) Revised	(f) <sup>5</sup> Addtl	(g) = (e) + (f) Adjusted	
Acct		Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	A&G Cost Adj	Å&G	Reference
	Administrative & General								
920	A&G Salaries	\$ 31,012	\$ 92		\$ (85) <sup>2</sup>		v 85	\$ 30,920	Form 1; Page 323; Line 181
921	Office Supplies & Expenses	16,773	(1)	16,775	(128) 2	16,647	v 128	16,775	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)		(13,570)	Form 1; Page 323; Line 183
923	Outside Services Employed	90,246	153	90,093	2,359] 3	91,886		92,452	Form 1; Page 323; Line 184
923	Outside Services Employed	,0,210	155	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(566) 2		v 566	,	101111,14ge 525, 211e 101
		0.207		0.000	(300)]		v 566	0.000	E 1 B 200 L 105
924	Property Insurance	8,306	-	8,306		8,306		8,306	Form 1; Page 323; Line 185
925	Injuries & Damages	140,446	336	140,110	(305) 2	139,806	v 305	140,110	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits <sup>1</sup>	54,077	913	53,164	(832) 2	52,332	v 832	53,164	Form 1; Page 323; Line 187
927	Franchise Requirements	127,616	127,616	-		-		-	Form 1; Page 323; Line 188
928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268		11,268	Form 1; Page 323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)		(2,181)	Form 1; Page 323; Line 190
930.1		113	113	(2,101)		(2,101)		(2,101)	Form 1; Page 323; Line 191
930.2	5 1	2,207	577	1,630	(1,483) 4	146		146	Form 1; Page 323; Line 192
930.2		,	577	,	(1,105)				
	Rents	8,564	-	8,564		8,564		8,564	Form 1; Page 323; Line 193
935	Maintenance of General Plant	12,342	1,503	10,839		10,839		10,839	Form 1; Page 323; Line 196
	Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	\$ (1,040)	\$ 354,877	<b>V</b> \$ 1,916	\$ 356,793	Sum Lines 1 thru 15
413	Transmission Related A&G Expenses Charged to Citizens 1	54	-	54		54		54	
	Total Adjusted Administrative & General Expenses	\$ 498,407	\$ 142,436	\$ 355,972	\$ (1,040)	\$ 354,932	<b>V</b> \$ 1,916	\$ 356,848	
921	CPUC energy efficiency programs		(1)						
923	Litigation expenses (ERRA)	\$ 74	(1)						
	CPUC energy efficiency programs	79	153						
925	CPUC energy efficiency programs	269	-						
	Injuries & Damages	-							
	Other A&G Exclusion Adjustments	67	336						
926	CPUC energy efficiency programs	730	-						
	Other A&G Exclusion Adjustments	183	913						
927	Franchise Requirements		127,616						
928	CPUC energy efficiency programs	-	.,						
	CPUC Intervenor Funding Expense - Transmission	-							
	CPUC Intervenor Funding Expense - Distribution	1,212							
	CPUC reimbursement fees	9,791							
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135						
930.1			113						
	CPUC energy efficiency programs	-							
	Abandoned Projects	577	577						
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39							
	CPUC energy efficiency programs	1,463	1,503						
			1,000	-					
	Total Excluded Expenses		\$ 142,436						
	<b>F</b>			=					
v	Items in bold have changed due to A&G adj. on WMPMA exclusion rever	sal compared to	the original S	X-PO Append	ix XII Cycle 3 filing n	er ER21-320 a	nd cost adi, incl.in	Appendix XII C	vcle 4 ner ER22-133.
1	FERC Acct 926, Employee Pensions & Benefits, does not include any PBOP	-	0		in the cycle of himing p				
2							WILL TOTO 1		
	Represents 2019 Wildfire Mitigation Plan expenses that were not included as	*				•	•	•	
3	Represents reclassification of 2019 3P (People, Process, Priorities) project cos	ts from O&M FI	RC accounts :	566 and 588 to	A&G FERC account 9	23, in 2020. Thi	is correction is		
	reflected as an "Other BTRR Adjustment" in TO5 Cycle 4.								
	Represents 2019 abandoned project costs that were not included as excluded	expenses in 2019	. A portion wa	s reclassified fr	om A&G FERC Accou	int 930.2 to FER	RC Account 426.5. i	n	
4									
4		*	-						
4	2020. This correction is reflected as an "Other BTRR Adjustment" in TO5 Cy Reversal of footnote 2 on the 2019 Wildfire Mitigation Plan expenses above.	*	-						

#### 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)

		(a)	(b)	(c) = (a) - (b)	$(d)^{2}$	(e) = (c) + (d)	(f)	(g) = (e) + (f)	
FERC		Total	Excluded	Total	Add / (Deduct)	Revised	FERC Audit	Adj A&G with	
Acct	Description	Per Books	Expenses	Adjusted	A&G Cost Adj	A&G	Adj	FERC Audit Adj	Reference
0.20	<u>Administrative &amp; General</u>		e 02	e 20.020	¢ (05) 2				E 1 B 200 I 101
920	A&G Salaries	\$ 31,012				\$ 30,835		\$ 30,835	Form 1; Page 323; Line 181
921	Office Supplies & Expenses	16,773	(1)		v (128) <sup>2</sup>	16,647		16,253	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)		(13,570)		(7,090)	Form 1; Page 323; Line 183
923	Outside Services Employed	90,246	153	90,093	√ 2,359 <sup>3</sup>	91,886	v 4 <sup>7</sup>	91,889	Form 1; Page 323; Line 184
923	Outside Services Employed				(566) 2				
924	Property Insurance	8,306	-	8,306		8,306		8,306	Form 1; Page 323; Line 185
925	Injuries & Damages	140,446	336	140,110		139,806		139,806	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits	54,077	913	53,164	v (832) <sup>2</sup>	52,332		52,332	Form 1; Page 323; Line 187
927	Franchise Requirements	127,616	127,616	-		-			Form 1; Page 323; Line 188
<b>928</b> 929	Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use)	22,402 (2,181)	11,135	11,268 (2,181)		11,268 (2,181)	√ 93 <sup>6</sup>	11,361 (2,181)	Form 1; Page 323; Line 189 Form 1; Page 323; Line 190
930.1	General Advertising Expenses	(2,181) 113	113	(2,101)		(2,101)		(2,101)	Form 1; Page 323; Line 190
930.1 930.2	Miscellaneous General Expenses	2,207	577	1,630	v (1,483) <sup>4</sup>	146	v (63) 7	83	Form 1; Page 323; Line 192
931	Rents	8,564	-	8,564	V (1,405)	8,564	v (05)	8,564	Form 1; Page 323; Line 192
935	Maintenance of General Plant	12,342	1,503	10,839		10,839		10,839	Form 1; Page 323; Line 196
		,,, 12	2,000	,007		,007		,	
	Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	√ \$ (1,040)	\$ 354,877	√ \$ 6,120	\$ 360,997	Sum Lines 1 thru 15
413	Transmission Related A&G Expenses Charged to Citizens 1	54	-	54		54		54	
	Total Adjusted Administrative & General Expenses	\$ 498,407	\$ 142,436	\$ 355,972	√ \$ (1,040)	\$ 354,932	√ \$ 6,120	\$ 361,051	Line 17 + Line 19
	Total Aufusteu Aufunnistrative & General Expenses	3 470,407	3 142,430	\$ 333,772	v 3 (1,040)	\$ 554,752	• 3 0,120	3 301,031	Enice 17 + Enice 19
							1		
xclude	d Expenses:								
920	CPUC energy efficiency programs		\$ 92						
921	CPUC energy efficiency programs		(1)						
923	Litigation expenses (ERRA)	\$ 74 79	153						
925	CPUC energy efficiency programs CPUC energy efficiency programs	269	. 155						
925	Injuries & Damages	- 209							
	Other A&G Exclusion Adjustments	67	336						
926	CPUC energy efficiency programs	730							
	Other A&G Exclusion Adjustments	183	913						
927	Franchise Requirements		127,616						
928	CPUC energy efficiency programs	-							
	CPUC Intervenor Funding Expense - Transmission	-							
	CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees	1,212 9,791							
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135						
930.1	General Advertising Expenses	132	11,155						
930.2	CPUC energy efficiency programs	-	115						
	Abandoned Projects	577	577						
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39							
	CPUC energy efficiency programs	1,463	1,503	-					
	Total Evaludad Evanasas		\$ 142,436						
	Total Excluded Expenses		\$ 142,436	-					
٧	Items in <b>bold</b> have changed compared to the original Appendix XII Cycle	3 filing per ER21-32	20, cost adj. incl. i	n Appendix XII Cy	cle 4 per ER22-133 and v	various FERC Audi	it adj.		
1	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			- 1					
2	Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in		ions. These are bein	g corrected here an	I reflected as an "Other Ad	ljustments" in Apper	ndix XII Cycle 4.		
3	Represents reclassification of 2019 3P (People, Process, Priorities) project cost					- 11	2		
	This correction is reflected as an "Other Adjustments" in Appendix XII Cycle				,				
4	Represents 2019 abandoned project costs that were not included as excluded		ortion was reclassif	ed from A&G FED	Account 930.2 to FEPC	account 426.5 in 2	020		
	This correction is reflected as an "Other Adjustments" in Appendix XII Cycle		ordon was reciassin	a nom Aco rek	. 1000uni 950.2 to FERU	account 720.3, Iff 2	.020.		
5	· · · · ·								
6	FERC Audit Adjustment - Compliance Finding #3 - Allocation of overhead or FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulator		s						
7	FERC Audit Adjustment - Compliance Finding #5 - Accounting for regulator FERC Audit Adjustment - Compliance Finding #7 - Accounting for donations								
	TERC Auan Aujustment - compnance Finding #/ - Accounting for donations	a loooying expenses.							

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AL

## Working Capital

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

		(\$1,000)						
Line		FERC Form 1		rking		-Months	D.C.	Line
No.		Page; Line; Col.	Ca	ash	Avera	ige Balance	Reference	No.
1	A. Plant Materials and Operating Supplies <sup>1</sup>	450.1; Sch. Pg. 227; 12; c			\$	128,028	AL-1; Line 18	1
2								2
3	Transmission Plant Allocation Factor					39.46%	Pg10 Rev Statement AD; Line 35	3
4						_		4
5	Transmission Related Materials and Supplies				\$	50,519	Line 1 x Line 3	5
6								6
7	B. Prepayments <sup>1</sup>	450.1; Sch. Pg. 110; 57; c			\$	64,128	AL-2; Line 18	7
8								8
9	Transmission Related Prepayments				\$	25,304	Line 3 x Line 7	9
10								10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		\$	33,757			Pg 8 Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			39,131	v		Pg8 Rev Statement AH; Line 46	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 25	14
15	Total		\$	72,888	v		Sum Lines 12 thru 14	15
16								16
17	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17
18								18
19	Transmission Related Cash Working Capital - Retail Customers		\$	9,111	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 Propagaments are derived based or a 12 meeting.

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement AL

# Statument ..... Working Capital Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1.000)

		(\$1,000)						
Line No.		FERC Form 1 Page; Line; Col.	Workir Cash	0		-Months age Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies <sup>1</sup>	450.1; Sch. Pg. 227; 12; c			\$	128,028	AL-1; Line 18	1 2
3 4	Transmission Plant Allocation Factor					<mark>39.46%</mark> √	Pg10 Rev Statement AD; Line 35	3 4
5 6	Transmission Related Materials and Supplies				\$	<u>50,519</u> √	Line 1 x Line 3	5 6
7 8	B. Prepayments <sup>1</sup>	450.1; Sch. Pg. 110; 57; c			\$	64,128	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments				\$	<u>25,304</u> √	Line 3 x Line 7	9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		\$ 3	3,757	v		Pg13 Rev Statement AH; Line 19	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		3	<mark>9,084</mark> ·	v		Pg13 Rev Statement AH; Line 43	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 25	14
15	Total		\$ 7	2,841	V		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		\$	9,105	V		Line 15 x Line 17	19

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

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

#### SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

# Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

			(- ))				
Line	,			FERC Form 1			Line
No.			_	Page; Line; Col.	Amounts	Reference	No.
1	Long-Term Debt Component - Denominator:						1
2	Bonds (Acct 221)			112; 18; c	\$ 5,140,552		2
3	Less: Reacquired Bonds (Acct 222)			112; 19; c			3
4	Other Long-Term Debt (Acct 224)			112; 21; c	-		4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112; 22; c	-		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2	26)		112; 23; c	(12,166)		6
7	LTD = Long Term Debt				\$ 5,128,386	Sum Lines 2 thru 6	7
8							8
9	Long-Term Debt Component - Numerator:						9
10	e ( )			117; 62; c	\$ 213,847		10
11	Amort. of Debt Disc. and Expense (Acct 428)			117; 63; c	3,709		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			117; 64; c	1,831		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)			117; 65; c	-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42	29.1)		117; 66; c	-		14
15	i = LTD interest				\$ 219,387	Sum Lines 10 thru 14	15
16							16
17	Cost of Long-Term Debt:				4.28%	Line 15 / Line 7	17
18	-						18
19	Preferred Equity Component:						19
20	$\overline{PF} = Preferred Stock (Acct 204)$			112; 3; c	\$ -		20
21				118; 29; c	\$ -		21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23	cost of Freithred Equity				0.0070		23
24	Common Equity Component:						24
25				112; 16; c	\$ 7,099,081		25
26	1 9 1			112; 10; c	-	Negative of Line 20 Above	26
20		216 1)		112; 12; c	_	Negative of Elile 20 Above	20
28		210.1)		112; 12; c	15,874		28
28	CS = Common Stock			112, 15, 0	\$ 7,114,955	Sum Lines 25 thru 28	28
	CS – Common Stock				\$ 7,114,955	Sum Lines 23 thru 28	
30							30
					10 (00)		
32	Return on Common Equity: <sup>2</sup>				10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	\$ 5,128,386	41.89%	4.28%	1.79%	Col. $c = Line 17$ Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. c = Line 22 Above	38
39	Common Equity	7,114,955	58.11%	10.60%	6.16%	Col. c = Line 32 Above	39
40	Total Capital	\$ 12,243,341	100.00%		7.95%	Sum Lines 37 thru 39	40
41	•						41
42	Cost of Equity Component (Preferred & Common):				6.16%	Line 38 + Line 39; Col. d	42
43							43
44							44
45	Incentive Return on Common Equity:				0.00%	Shall be Zero	45
46	<u>intentité retain en commen Equityr</u>	(a)	(b)	(c)	(d) = (b) x (c)		46
47		(")	Cap. Struct.	Cost of	Weighted		47
	Incentive Weighted Cost of Capital	A	Ratio		Cost of Capital		48
48	Incentive Weighted Cost of Capital:	Amounts <sup>1</sup>	Natio	Capital	Cost of Capital		
49		¢	0.0001	0.000/	0.0001		49
50		\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51		-	0.00%	0.00%	0.00%	Shall be Zero	51
52		-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$ -	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

<sup>1</sup> Amount is based upon December 31 balances.

### SAN DIEGO GAS AND ELECTRIC COMPANY

#### Statement AV Cost of Capital and Fair Rate of Return

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

#### (\$1,000)

Line No.		 Amounts	Reference	Line No.
1	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 <sup>1</sup>	\$ 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		\$ 4,257,486 √	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 = $((A) + (B / C) + Federal Income Tax)*(ST)$	 0.7770%	State Income Tax Expense	24
25				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.

<sup>1</sup> 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, 2019 (\$1,000)

	No. 1 2
	1
1 Incentive Cost of Capital Rate <sub>accorp</sub> Calculation:	1
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 S - Shall be Zero	8
9 D = Incentive ROE Project Transmission Rate Base \$ - Shall be Zero	9
10 FT = Federal Income Tax Rate for Rate Effective Period 21% AV2; Line 10	10
	11
12 Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$ 0.000% 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     0.000%     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 = $((A) + (B/C) + Federal Income Tax)*(ST)$ 0.000% State Income Tax Expense	24
25 (1 - ST)	25
26	26
27 <u>C. Total Federal &amp; State Income Tax Rate:</u> 0.000%         Line 12 + Line 24	27
28	28
29     D. Total Incentive Weighted Cost of Capital:     0.0000%     AV1; Line 53	29
30	30
31 <u>E. Incentive Cost of Capital Rate <math>_{(ICOCR)}</math>:</u> 0.0000% Line 27 + Line 29	31

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

#### Cost of Capital and Fair Rate of Return

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

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 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 15	Amortization of Loss on Reacquired Debt (Acct 428.1)	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 17	Cost of Long-Term Debt:				4.28%	Line 15 / Line 7	16 17
17 18 19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204)			112; 3; c 118; 29; c	\$ - \$ - 0.00%	Line 13 / Line /	17 18 19 20 21 22 23
26 27 28 29	× /	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874 \$ 7,114,955	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29
30							30
32 33 34	Return on Common Equity: <sup>2</sup>	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{10.60\%}{(d) = (b) x (c)}$ Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	33 34
35 36	Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		35 36
37 38 39 40	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	41 42
43 44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{0.00\%}{(d) = (b) x (c)}$ Weighted	Shall be Zero	43 44 45 46 47
48	Incentive Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		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%	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

<sup>1</sup> 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, 2019

#### (\$1,000)

Lin	e				Line
No			Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4					4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$	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	S	4,257,480 √	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		<b>1.6764% v</b>	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	State Income Tax Rate	22
23					23
24			<u>0.7770%</u> √	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27			2.4533% <b>v</b>	Line 12 + Line 24	27
28					28
29			7.9519%	AV1; Line 40	29
30					30
31	E. Cost of Capital Rate (COCR):		<u>10.4052%</u> √	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.

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

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

### Cost of Capital and Fair Rate of Return

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

Lin					Line
No		A	mounts	Reference	No.
1	Incentive Cost of Capital Rate $_{dCOCR}$ Calculation:				1
2	incentive cost of Capital Rate (ICOCR) Calculation.				2
3	a. Federal Income Tax Component:				3
4	a. reactar meone fax component.				4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1: Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$		0.0000%	Federal Income Tax Expense	12
13	Federal Income Tax = $(((A + (C / D)) * FT) - (B / D))$ (1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16					16
17					17
18	1 2 1		0.00%	Line 6 Above	18
19		\$	-	Line 8 Above	19
20	5	\$	-	Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22			8.84%	AV2; Line 22	22
23					23
24			0.0000%	State Income Tax Expense	24
25					25
26					26
27			0.0000%	Line 12 + Line 24	27
28			0.000004		28
29			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.		 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		 		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	<mark>9,111</mark> √	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				25
26	Total Transmission Rate Base	\$ 4,257,486 √	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	\$ -	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 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	2
No.	

A. Derivation of Net Transmission Plant:

Transmission Plant	\$	6,195,881	Statement AD; Line 11
Transmission Related Electric Misc. Intangible Plant		18,118	Statement AD; Line 27
Transmission Related General Plant		42,682	Statement AD; Line 29
Transmission Related Common Plant		105,053	Statement AD; Line 31
Total Gross Transmission Plant	\$	6,361,735	Sum Lines 2 thru 5
Transmission Related Depreciation Reserve:			
Transmission Plant Depreciation Reserve	\$	1,250,451	Statement AE; Line 1
Transmission Related Electric Misc. Intangible Plant Amortization Reserve		13,927	Statement AE; Line 11
Transmission Related General Plant Depr Reserve		17,238	Statement AE; Line 13
Transmission Related Common Plant Depr Reserve		49,972	Statement AE; Line 15
Total Transmission Related Depreciation Reserve	\$	1,331,589	Sum Lines 9 thru 12
Net Transmission Plant:			
Transmission Plant	\$	4,945,430	Line 2 Minus Line 9
Transmission Related Electric Miscellaneous Intangible Plant		4,190	Line 3 Minus Line 10
Transmission Related General Plant		25,445	Line 4 Minus Line 11
Transmission Related Common Plant		55,081	Line 5 Minus Line 12
Total Net Transmission Plant	\$	5,030,146	Sum Lines 16 thru 19
B. Incentive Project Net Transmission Plant:			
Incentive Transmission Plant	\$	-	Shall be Zero
Incentive Transmission Plant Depreciation Reserve		-	Shall be Zero
Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24
	Transmission Related General Plant Transmission Related Common Plant Total Gross Transmission Plant Transmission Related Depreciation Reserve: Transmission Plant Depreciation Reserve Transmission Related Electric Misc. Intangible Plant Amortization Reserve Transmission Related General Plant Depr Reserve Transmission Related Common Plant Depr Reserve Total Transmission Related Depreciation Reserve Net Transmission Plant: Transmission Plant: Transmission Related Electric Miscellaneous Intangible Plant Transmission Related General Plant Transmission Related General Plant Transmission Related General Plant Transmission Related Common Plant Total Net Transmission Plant B. Incentive Project Net Transmission Plant: Incentive Transmission Plant Incentive Transmission Plant Incentive Transmission Plant Depreciation Reserve	Transmission Plant       \$         Transmission Related Electric Misc. Intangible Plant       \$         Transmission Related General Plant       \$         Transmission Related Common Plant       \$         Transmission Related Depreciation Reserve:       \$         Transmission Related Common Plant Depreciation Reserve       \$         Transmission Related Common Plant Depreciation Reserve       \$         Transmission Related Depreciation Reserve       \$         Transmission Related Depreciation Reserve       \$         Transmission Related Depreciation Reserve       \$         Net Transmission Related Depreciation Reserve       \$         Transmission Plant:       \$         Transmission Related Electric Miscellaneous Intangible Plant       \$         Transmission Related General Plant       \$         Transmission Related Common Plant       \$         Transmission Plant       \$         Dincentive Project Net Tran	Transmission Plant\$6,195,881Transmission Related Electric Misc. Intangible Plant18,118Transmission Related General Plant105,053Total Gross Transmission Plant\$Transmission Related Depreciation Reserve:Transmission Related Depreciation Reserve:Transmission Related Common Plant Depreciation ReserveTransmission Related Depreciation Reserve:Transmission Related Depreciation Reserve:Transmission Related Common Plant Depreciation ReserveTransmission Related Common Plant Depreciation ReserveTransmission Related Common Plant Depreciation ReserveTransmission Related Depreciation ReserveTransmission Related Depreciation ReserveTransmission Related Depreciation ReserveTransmission Related Depreciation ReserveSTransmission Related Depreciation ReserveSTransmission Related Depreciation ReserveSTransmission Related Depreciation ReserveSTransmission Plant:Transmission Related Electric Miscellaneous Intangible PlantTransmission Related General PlantTransmission Related Common PlantTransmission Related Common PlantTransmission Related Common PlantSSSTransmission PlantTotal Net Transmission PlantSSSSSSSSTransmission PlantSSSSS

#### 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					Line
No.			Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	<mark>4,945,430</mark> √	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		<mark>4,190</mark> √	Page 2; Line 17	3
4	Transmission Related General Plant		<mark>25,445</mark> √	Page 2; Line 18	4
5	Transmission Related Common Plant		<mark>55,081</mark> √	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,030,146 √	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	<mark>- \$</mark> -	<mark>(857,594)</mark> √	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	\$	<u>(857,594)</u> √	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	<mark>50,519</mark> √	Pg16 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		<mark>25,304</mark> √	Pg16 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		<u>9,105</u> √	Pg16 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	<u>84,928</u> √	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	\$	-	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.

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	\$	<b>6,195,881</b> √	Pg10 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	Ψ	18,118 V	Pg10 Rev Statement AD; Line 27	3
4	Transmission Related General Plant		42,682 V	Pg10 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant		105.053 V	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		<mark>49,972</mark> √	Pg11 Rev Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,331,589 √	Sum Lines 9 thru 12	13
14					14
15	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 v	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

(\$1,000)

## Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 3

				(\$1,000)				
Line								Lina
								Line
<u>No.</u>	-	Col. 1	Col. 2	Col. 3	Col. 4	<u>Col. 5</u>	Col. 6	<u>No.</u>
2	Calculations:	<u>C01. 1</u>	= Col. 2 - Col. 6	<u>C01. 5</u>	See Footnote 2	See Footnote 3	= Col. 6	2
2	Calculations.		- Col. 2 - Col. 8		Cumulative	See Footilote 5	Cumulative	3
4			Monthly					4
5			Monthly	Monthly	Overcollection (-) or		Overcollection (-) or	5
6			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6
0	<b>M</b> 4	17	Undercollection (+)	Interest	in Revenue	<b>T</b> , ,	in Revenue	
/	Month	Year	in Revenue	Rate <sup>1</sup>	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 November	2019	0.03	0.46%	0.35	0.00	0.35	17 18
18	December	2019 2019	0.03	0.45%	0.39	0.00 0.00	0.39	
19 20	January	2019	0.03	0.46%	0.42	0.00	0.42	- 19 20
20	February	2020		0.42%	0.42	0.00	0.42	20
21	March	2020		0.39%	0.42	0.00	0.43	21
22		2020		0.42 %	0.43	0.00	0.43	22
23 24	April May	2020		0.39%	0.43	0.00	0.43	23 24
24 25	June	2020		0.40%	0.43	0.00	0.43	24 25
23 26	July	2020		0.39%	0.43	0.00	0.43	23 26
20	August	2020		0.29%	0.43	0.00	0.43	20 27
28	September	2020		0.29%	0.43	0.00	0.44	28
28	October	2020		0.28%	0.44	0.00	0.44	28
30	November	2020		0.28%	0.44	0.00	0.44	30
31	December	2020		0.28%	0.44	0.00	0.44	31
32	January	2020		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	0.45	38
39	August	2021		0.28%	0.45	0.00	0.45	39
40	September	2021		0.27%	0.45	0.00	0.45	40
41	October	2021		0.28%	0.45	0.00	0.45	41
	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		2022		0.42%	0.47	0.00	0.47	53
	November	2022		0.40%	0.47	0.00	0.47	54
	December	2022		0.42%	0.47	0.00	0.47	
								-

#### 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)		v		
Line								T
No.								Line No.
1	-	Col. 1	Col. 2	Col. 3	<u>Col. 4</u>	Col. 5	Col. 6	1
2	Calculations:	<u>C01, 1</u>	= Col. 2 - Col. 6	<u>C01. 5</u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3	Calculations.		001. 2 001. 0		Cumulative	See I obtilote 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 <sup>1</sup>	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		0.70%	0.54	0.00	0.55	77
78 79	November	2024 2024		0.70% 0.70%	0.55 0.55	0.00 0.00	0.55	78 70
79 80	December	2024	© 0.41	0.70%			0.56	- 79 - 80
00			<u>\$ 0.41</u>		=	<u>\$ 0.14</u>		00

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

<sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

<sup>3</sup> 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 Estimated FERC Interest rates

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

Line			A	Defense	Line No.
No.	Description	4	Amounts	Reference	INO.
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	\$	2.12	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)

Line No.	Description of Annual Costs	Appe C	A vised - ndix XII vcle 4 nounts	XII C 133, E E	B ed - Appendix ycle 4 ER22- R23-110 and R24-175 Amounts	Diff	A - B erence (Decr)	Reference	Line No.
1	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		<mark>874</mark> √		873		1	Page 3 and Page 4, Line 3	2 3 4
5	Section 3 - Cost Component Containing Other Specific Expenses		(77)		(77)		-	Page 3 and Page 4, Line 5	5
7 8	Total Citizens' Annual Prior Year Cost of Service	\$	797 <b>v</b>	\$	796	\$	1	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		<mark>(115)</mark> √		(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 √	\$	677	\$	2	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(26)		(26)		<u> </u>	Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	<u>653</u> V	\$	651	\$	2	Line 13 + Line 15	17 18

Line No. Description of Mo	nthly Costs	Арр С	evised - endix XII Sycle 4 mounts	XII ( 133, 1 1	led - Appendix Cycle 4 ER22- ER23-110 and ER24-175 Amounts		iference r (Decr)	Reference	Li N
19	•								1
20 Section 1 - Direct Maintenance Expense Cost	Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 20	2
21									2
22 Section 2 - Non-Direct Expense Cost Compose	nent		72.805 v		72.778		0.027	Page 3 and Page 4, Line 22	2
23									2
24 Section 3 - Cost Component Containing Othe	r Specific Expenses		(6.406)		(6.406)		-	Page 3 and Page 4, Line 24	2
25									2
26 Total Citizens' Monthly Prior Year C	ost of Service	\$	66.400 √	\$	66.373	\$	0.027	Sum Lines 20, 22, 24	2
27									2
28 Section 4 - True-Up Adjustment Cost Compo	nent		(9.599) √		(9.627)		0.028	Page 3 and Page 4, Line 28	2
29									2
30 Section 5 - Interest True-Up Adjustment Cost	Component		(0.218)		(0.218)		-	Page 3 and Page 4, Line 30	3
31									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		-				-			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 No.		Description of Annual Costs Amounts Reference			
1	Section 1 - Direct Maintenance Expense Cost Component	<mark>\$-</mark>	Section 1; Page 1; Line 17	1	
2 3	Section 2 - Non-Direct Expense Cost Component	874	✓ Pg5 Rev Section 2; Page 1; Line 25	2	
4 5	Section 3 - Cost Component Containing Other Specific Expenses	(77	Pg9 Rev Section 3; Page 1; Line 31	4	
6 7	Total Citizens' Annual Prior Year Cost of Service	\$ 797		e	
8				8	
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	(115		1	
11 12	Section 5 - Interest True-Up Adjustment Cost Component	(3	Section 5; Page Interest TU (CY); Col. 6; Line 20	1 1	
13 14	Subtotal Annual Costs	\$ 679	✓ Sum Lines 7, 9, 11	1	
15 16	Other Adjustments	(26	Cost Adjustment Workpapers	1	
17 18	Total Annual Costs	\$ 653	✓ Line 13 + Line 15	1	

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	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	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	\$ 66.400	<b>∨</b> Sum Lines 20, 22, 24	26
27				27
	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
	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 54.382	<b>∨</b> Sum Lines 26, 28, 30, 32	34
35				35
	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	Amounts		Reference		
1	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1	
2					2	
	Section 2 - Non-Direct Expense Cost Component		873	✓ Pg5 Rev Section 2; Page 1; Line 25	3	
4					4	
	Section 3 - Cost Component Containing Other Specific Expenses		(77)	Pg9 Rev Section 3; Page 1; Line 31	5	
6	Total Citizens' Annual Prior Year Cost of Service	¢	796	Sum Lines 1, 2, 5	0	
8	Total Citizens' Annual Prior Year Cost of Service	\$	/90	<b>v</b> Sum Lines 1, 3, 5	8	
-	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(116)	✓ Pg10 Rev Section 4; Page TU; Col. 11; Line 21	9	
10	Section 4 - True-Op Aujustinent Cost Component (Over)/ Onderconcerton		(110)	1 g10 Kev Section 4, 1 age 10, col. 11, Line 21	10	
-	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	<b>∨</b> Sum Lines 7, 9, 11	13	
14					14	
15	Other Adjustments		(26)	Cost Adjustment Workpapers	15	
16					16	
17	Total Annual Costs	\$	651	<b>∨</b> 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	72.778	✓ Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	(6.406)	Line 5 / 12 Months	24
25				25
26	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	\$ 66.373	✓ Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	(9.627)	✓ Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	(0.218)	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(2.200)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 54.244	✓ Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 651	✓ Line 34 x Line 36	38
39				39

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

#### 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)

Lin No			Amounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.63%	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		0.91%	Page 2; Line 11	4
5 6 7	Transmission Related Property Tax Expense		1.06%	Page 2; Line 16	5 6 7
, 8 9	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8 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 14 15	Subtotal Annual Carrying Charge Rate		3.20%	Sum Lines 2 thru 12	13 14 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		<u>3.24%</u> √	Line 14 + Line 16	18
19 20	B. Derivation of Non-Direct Expense				19 20
20	Citizens' Lease Payment	S	27,000	Lease Agreement	20
22	CALCID LODGE AGING	Ŷ	27,000	Lease rigiterment	22
23	Total Annual Carrying Charge Rate		3.24% v	Line 18 Above	23
24					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	Li N
1 1	Net Transmission Plant	\$ 5,359,329	Pg22 Rev AV-4; Line 6	1
	A. Transmission Related O&M Expense			3
	Transmission O&M Expense	\$ 33,651	Statement AH; Line 17	4
5	1			4
6	Transmission O&M Expense Carrying Charge Percentage	0.63%	Line 4 / Line 1	(
7				
8 1	B. Transmission Related A&G Expense			8
9 7	Total Transmission Related A&G Expense Including Property Ins.	<mark>\$ 48,582</mark> √	Pg8 Rev Stmt AH; Line 45	9
10				1
11	Transmission Related A&G Carrying Charge Percentage	0.91%	Line 9 / Line 1	1
12				1
	C. Transmission Related Property Tax Expense	<b>A</b>		1
	Transmission Related Property Tax Expense	\$ 56,867	Pg16 Rev Statement AK; Line 17	1
15		1.0(0)	T: 14/T: 1	1
16	Transmission Related Property Tax Carrying Charge Percentage	1.06%	Line 14 / Line 1	1
17				1
	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$ 1,699	Statement AK; Line 28	1
20	Transmission Related Paylon Tax Expense	3 1,099	Statement AK, Line 28	2
20	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	2
21	Transmission Related Layion Tax Carrying Charge Letenhage	0.0370	Elle 197 Elle 1	2
	E. Transmission Related Working Capital Revenue			2
	Citizens' Financed Transmission Projects:			2
-	Transmission Related M&S Allocated to Transmission	\$ 50,943	Pg9 Rev Statement AL; Line 5	2
	Transmission Related Prepayments Allocated to Transmission	37,071	Pg9 Rev Statement AL; Line 9	2
	Transmission Related Working Cash	10,279 v	Pg9 Rev Stmt AL; Line 19	2
28	Total Transmission Related Working Capital	\$ 98,293 <b>√</b>	Sum Lines 25 thru 27	2
29				2
30	Cost of Capital Rate	10.0666%	Pg11 Rev Stmt AV; Page 2; Line 31	3
31				3
	Transmission Working Capital Revenue	<u>\$ 9,895</u> √	Line 28 x Line 30	3
33				3
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	3
35				3
	F. Transmission Related General & Common Plant Revenue	<b>A A A A A A A A A A</b>		3
	Net Transmission Related General Plant	\$ 27,998	Pg22 Rev AV-4; Line 4	3
38		50.014		3
	Net Transmission Related Common Plant	58,914	Pg22 Rev AV-4; Line 5	
40		<b>6 66 66 6</b>		4
	Total Net Transmission Related General and Common Plant	\$ 86,912	Line 37 + Line 39	4
42		10.00000	L: 20	4
43 ( 44	Cost of Capital Rate	10.0666%	Line 30	4
	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,749	Line 41 * Line 43	
45 46	Transmission Related General and Common Relum and Associated income Taxes	\$ 6,749	Line 41 * Line 45	4
	Transmission Related General and Common Depreciation Expense	\$ 12,210	Pg15 Rev Statement AJ; Line 17	2
47	mansmission related General and Common Depreciation Expense	φ 12,210	1 g15 Kev Statement AJ, Line 1/	4
	Total Transmission Related General and Common Plant Revenues	\$ 20,959	Line 45 + Line 47	2
50	Total Transmission Related General and Common Flant Revenues	φ 20,939	Enc +5 + Enc +7	5
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.39%	Line 49 / Line 1	5
51	Tom Transmission related General and Common Flam Carrying Charge Fertulliage	0.39%	Line Ty / Line I	

√ 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				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			0	3
4	Transmission Related A&G Expense	0.91% v	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				13
14	Subtotal Annual Carrying Charge Rate	3.20% √	Sum Lines 2 thru 12	14
15				15
16	Transmission Related Municipal Franchise Fees Expense 1.0275%	0.03%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	<u>3.23%</u> V	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	<u>3.23%</u> √	Line 18 Above	23
24	Tetel New Dimet Frances	e 072 (	Line 21 - Line 22	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.

#### 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	Li N
1 2	Net Transmission Plant	<mark>\$ 5,359,329</mark> √	Pg22 Rev AV-4; Line 6	1
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	(
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	<mark>\$ 48,519</mark> √	Pg14 Rev Stmt AH; Line 42	
10				1
11	Transmission Related A&G Carrying Charge Percentage	0.91% √	Line 9 / Line 1	1
12				1
13	C. Transmission Related Property Tax Expense			1
14	Transmission Related Property Tax Expense	<mark>_\$56,867_</mark> √	Pg16 Rev Statement AK; Line 17	1
15				1
16	Transmission Related Property Tax Carrying Charge Percentage	1.06%	Line 14 / Line 1	1
17				1
18	D. Transmission Related Payroll Tax Expense			1
19	Transmission Related Payroll Tax Expense	\$ 1,699	Statement AK; Line 28	1
20				2
21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	
22				2
23	E. Transmission Related Working Capital Revenue			2
24	Citizens' Financed Transmission Projects:			2
25	Transmission Related M&S Allocated to Transmission	<mark>\$ 50,943</mark> √	Pg17 Rev Statement AL; Line 5	2
26	Transmission Related Prepayments Allocated to Transmission	<mark>37,071</mark> √	Pg17 Rev Statement AL; Line 9	2
27	Transmission Related Working Cash	<u>10,271</u> √	Pg17 Rev Stmt AL; Line 19	2
28	Total Transmission Related Working Capital	\$ 98,285 √	Sum Lines 25 thru 27	2
29				2
30	Cost of Capital Rate	10.0666%	Pg18 Rev Stmt AV; Page 2; Line 31	-
31				2
32	Transmission Working Capital Revenue	<u>\$ 9,894</u> √	Line 28 x Line 30	-
33				2
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	1
35				-
36	F. Transmission Related General & Common Plant Revenue			-
37	Net Transmission Related General Plant	<mark>\$ 27,998</mark> √	Pg22 Rev AV-4; Line 4	-
38				-
39	Net Transmission Related Common Plant	<mark>58,914</mark> _∨	Pg22 Rev AV-4; Line 5	
40				
41	Total Net Transmission Related General and Common Plant	\$ 86,912 √	Line 37 + Line 39	4
42				4
43	Cost of Capital Rate	10.0666%	Line 30	4
44				4
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,749 √	Line 41 * Line 43	4
46				4
47	Transmission Related General and Common Depreciation Expense	<b>\$</b> 12,210 √	Pg15 Rev Statement AJ; Line 17	4
48				4
49	Total Transmission Related General and Common Plant Revenues	\$ 20,959 √	Line 45 + Line 47	4
50		-		5
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.39%	Line 49 / Line 1	5

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 Perio	d - January 1, 2020 to Dec	mber 31, 2020					
						(\$1,000)						
Line No. 1 2	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	Col. 6	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	Line No. 1 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
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 <u>Month</u>	Year	Cost of Service 1	Revenues <sup>2</sup>	Adjustment 3	Adjustments <sup>4</sup>	Revenues	in Revenue	Rate <sup>5</sup>	w/o Interest	Interest	with Interest	9
10 January	2020	66	76	-	-	\$ 76		0.42%	. (.)	\$ (0.0)		10
11 February	2020	66	76	-	-	76	(9)	0.39%	(19)	(0.1)	(19)	11
12 March	2020	66	76	-	-	76	(9)	0.42%	(28)	(0.1)	(28)	12
13 April	2020	66	76	-	-	76	(9)	0.39%	(38)	(0.1)	(38)	13
14 May	2020	66	76	-	-	76	(9)	0.40%	(47) √	(0.2)	(48)	14
15 June	2020	66	76	-	-	76	(9)	0.39%	(57)	(0.2)	(57)	15
16 July	2020	66	76	-	-	76	(9)	0.29%	(67)	(0.2)	(67)	16
17 August	2020	66	76	-	-	76	(9)	0.29%	(76)	(0.2)	(76) √	
18 September	2020	66	76	-	-	76	(9)	0.28%	(86)	(0.2)	(86)	18
19 October	2020	66	76	-	-	76	(9)	0.28%	(96)	(0.3)	(96)	19
20 November	2020	66	76	-	-	76	(9)	0.27%	(105)	(0.3)	(105) <b>√</b>	/ 20
21 December	2020	66	76	-	-	76	(9)	0.28%	(115)	(0.3)	(115) √	/ 21
22		<b>\$</b> 797 \$	910	\$ -	s -	\$ 910	\$ (113)			(2.1)		22

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

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

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

<sup>3</sup> 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.

<sup>4</sup> 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.

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

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

<sup>7</sup> 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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#### 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 Perio	d - January 1, 2020 to Dece	ember 31, 2020					
						(\$1,000)						
Line No. 1												Line No. 1
2	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	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 5									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 <u>Month</u>	Year	Cost of Service 1	Revenues <sup>2</sup>	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	w/o Interest	Interest	with Interest	9
10 January	2020	66	76	-	-	*	\$ (9)	0.42%	\$ (9)			<b>v</b> 10
11 February	2020	66	76	-	-	76	(9)	0.39%	(19)	(0.1)		<b>v</b> 11
12 March	2020	66	76	-	-	76	(9)	0.42%	(28)	(0.1)	(29)	
13 April	2020	66	76	-	-	76	(9)	0.39%	(38)	(0.1)		<b>v</b> 13
14 May	2020	66	76	-	-	76	(9)	0.40%	(48)	(0.2)		<b>v</b> 14
15 June	2020	66	76	-	-	76	(9)	0.39%	(57)	(0.2)		<b>v</b> 15
16 July	2020	66	76	-	-	76	(9)	0.29%	(67)	(0.2)	( )	<b>v</b> 16
17 August	2020	66	76	-	-	76	(9)	0.29%	(76)	(0.2)		<b>v</b> 17
18 September	2020	66	76	-	-	76	(9)	0.28%	(86)	(0.2)		<b>v</b> 18
19 October	2020	66	76	-	-	76	(9)	0.28%	(96)	(0.3)		<b>v</b> 19
20 November	2020	66	76	-	-	76	(9)	0.27%	(105)	(0.3)		<b>v</b> 20
21 December	2020	66	76	-	-	76	(9)	0.28%	(115)	(0.3)		v 21
22		<u>\$</u> 796 \$	910 \$	-	-	\$ 910	\$ (113)		v	(2.1)	1	22
		V					v					

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.

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

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

<sup>3</sup> 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.

<sup>4</sup> 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.

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

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

<sup>7</sup> 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)

		(31,000)			
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	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 99,949	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:				6
7	Scheduling, System Control & Dispatch Services		(5,200)	Negative of AH-2; Line 42; Col. b	7
8	Reliability, Planning & Standards Development		(2,469)	Negative of AH-2; Line 43; Col. b	8
9	Station Expenses		(6,458)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense		(9,765)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(326)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(15,717)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(26,863)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines		(1,113)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		1,615	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 33,651	Sum Lines 5 thru 16	17
18					18
19 20	Derivation of Non-Direct Administrative and General Expense:		\$ 595,154	Rev AH-3; Line 23; Col. a	19 20
20	Total Non-Direct Administrative & General Expense Adjustments to Per Book A&G Expense:		\$ 595,154	Rev AH-5, Line 25, Col. a	20
21	Abandoned Projects		(2,361)	Negative of Rev AH-3; Line 63; Col. a	21
22	Abandoned Trojects			Negative of Rev AH-3; Sum Lines 27, 31, 38, 46, 50, 56, 67;	
23	CPUC energy efficiency programs		555	Col. a	23
24	CPUC Intervenor Funding Expense - Transmission			Negative of Rev AH-3; Line 58; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(2,085)	Negative of Rev AH-3; Line 59; Col. a	25
26	CPUC reimbursement fees		(13,016)	Negative of Rev AH-3; Line 55; Col. a	26
27	Injuries & Damages		-	Not Applicable to 2020 Base Period	27
28	General Advertising Expenses		204	Negative of Rev AH-3; Line 62; Col. b	28
29	Franchise Requirements		(130,507)	Negative of Rev AH-3; Line 54; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(12)	Negative of Rev AH-3; Line 68; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(41)	Negative of Rev AH-3; Line 57; Col. a	31
32	Other A&G Exclusion Adjustments		(24,674)	Negative of Rev AH-3; Sum Lines 28, 29, 32, 33, 39, 40, 41,	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)		(90)	Rev AH-3; Line 23; Col. d	33
34	Other Cost Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		16,552	Rev AH-3; Line 23; Col. f	34
35	FERC Audit Adjustments (incl. in Appendix XII Cycle 6; ER24-175)		6,110	Rev AH-3; Line 23; Col. h	35
36	Other Cost Adjustments		612 V		36
37	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 446,402 <b>√</b>		37
	Less: Property Insurance (Due to different allocation factor)		(8,310)	Pg8.2 Negative of Rev AH-3; Line 7; Col. c	38
39	Other Cost Adj (already incl. in prior cost adj per tab Pg8.1)		(16,552)	Line 34	39
40	Other Cost Adj (already incl. in prior cost adj per tab Pg8.2)		18,468	Pg8.2 As Filed Stmt AH FERC Adj; Line 34	40
41	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 440,008 <b>√</b>		41
42	Transmission Wages and Salaries Allocation Factor		<u>10.29%</u> \$ 45.268 √	Statement AI; Line 17	42
43 44	Transmission Related Non-Direct Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant		\$ 45,268 √ 3,314	Line 41 x Line 42 Negative of Line 38 x Line 64	43 44
45	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 48,582 V	e	45
46	Transmission Related Non-Direct Add Expense mending Property insurance Expense		3 40,302	Line 45 + Line 44	46
	Derivation of Transmission Plant Property Insurance Allocation Factor:				47
	Transmission Plant & Incentive Transmission Plant		\$ 6,655,921	Statement AD; Line 25	48
49	Transmission Flant & meentive Transmission Flant Transmission Related Electric Miscellaneous Intangible Plant		<sup>5</sup> 0,055,721	Shall be Zero	49
50	Transmission Related General Plant		47,347	Statement AD: Line 29	50
51	Transmission Related Common Plant		117,175	Statement AD; Line 31	51
52	Total Transmission Related Investment in Plant		\$ 6,820,442	Sum Lines 48thru 51	52
53					53
	Total Transmission Plant & Incentive Transmission Plant		\$ 6,655,921	Line 48 Above	54
	Total Steam Production Plant		557,039	Statement AD; Line 1	55
56	Total Nuclear Production Plant		-	Shall be Zero	56
57	Total Other Production Plant		529,382	Statement AD; Line 7	57
	Total Distribution Plant		7,760,992	Statement AD; Line 9	58
59	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	59
60	Total General Plant		460,214	Statement AD; Line 17	60
61	Total Common Plant		1,138,949	Statement AD; Line 19	61
62	Total Plant in Service Excluding SONGS		\$ 17,102,497	Sum Lines 54 thru 61	62
63					63
64	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		39.88%	Line 52 / Line 62	64

Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit in FERC Account no. 929.
Used to allocate property insurance in conference with the TOCE provide the Tock Pr

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)

		(\$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	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:		(5.200)		6
7	Scheduling, System Control & Dispatch Services		(5,200)	Negative of AH-2; Line 42; Col. b	7 8
8 9	Reliability, Planning & Standards Development Station Expenses		(2,469) (6,458)	Negative of AH-2; Line 43; Col. b Negative of AH-2; Line 44; Col. b	8 9
10	Overhead Line Expense		(9,765)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(326)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(15,717)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(26,863)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines		(1,113)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		1,615	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 33,651	Sum Lines 5 thru 17	17
18 19	Derivation of Non-Direct Administrative and General Expense:				18 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:		φ 555,151	1 g).2 liet fill 3, Elle 21, Col. u	21
22	Abandoned Projects		(2,361)	Pg8.2 Negative of Rev AH-3; Line 60; Col. a	22
22	CDUC			Pg8.2 Negative of Rev AH-3; Sum Lines 27, 31, 37, 44, 48,	23
23	CPUC energy efficiency programs		555	54, 63; Col. a	23
24	CPUC Intervenor Funding Expense - Transmission		-	Pg8.2 Negative of Rev AH-3; Line 56; Col. a	24
25	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 Franchise Requirements		(130,507)	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	Hazardous substances - Hazardous Substance Cleanup Cost Account		(130,507)	Pg8.2 Negative of Rev AH-3; Line 52; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(41)	Pg8.2 Negative of Rev AH-3; Line 55; Col. a	31
	8 I 8 ()		× ,	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		<u>16,552</u> √		34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 439,680 √	Sum Lines 20 thru 34 Pg8.2 Negative of Rev AH-3; Line 7; Col. c	35 36
30	Less: Property Insurance (Due to different allocation factor) Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		(8,310) \$ 431,370 √		30 37
38			10.29%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses		\$ 44,379 <b>√</b>		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	· · ·				43
44	Transmission Plant & Incentive Transmission Plant		\$ 6,659,410	Statement AD; Line 25	44
	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
40	Transmission Related General Plant Transmission Related Common Plant		47,369 117,205	Statement AD; Line 29 Statement AD; Line 31	46 47
48	Total Transmission Related Investment in Plant		\$ 6.823.984	Sum Lines 44 thru 47	48
49			\$ 0,025,701		49
50	Total Transmission Plant & Incentive Transmission Plant		\$ 6,659,410	Line 44 Above	50
51			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			7,761,349	Statement AD; Line 9	54
55	•		-	Shall be Zero	55
56			460,426	Statement AD; Line 17	56
57 58	Total Common Plant Total Plant in Service Excluding SONGS		<u>1,139,245</u> \$ 17,106,941	Statement AD; Line 19 Sum Lines 50 thru 57	57 58
58 59	Town Frank III OUTION EAGLAUINING DOTTOD		φ 17,100,941	Sum Lines 30 till u 37	58 59
60	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		39.89%	Line 48 / Line 58	60
00			55.6570	Ene to r Ene 50	

# I tems 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.

<sup>1</sup> 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)

		(31,000)			
Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
	-	0, ,	·		-
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:		¢ 00.040		4
5 6	Total Non-Direct Transmission O&M Expense		\$ 99,949	AH-2; Line 37; Col. a	5 6
7	Adjustments to Per Book Transmission O&M Expense: 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 42; Col. b	8
9	Station Expenses		(6,458)	Negative of AH-2; Line 44; Col. b	9
10	Overhead Line Expense		(9,765)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		- 1	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(326)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(15,717)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(26,863)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines		(1,113)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		1,615 \$ 33,651	Negative of AH-2; Line 41; Col. b	16 17
17 18	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 33,651	Sum Lines 5 thru 16	17
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:			6	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
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 28	Injuries & Damages General Advertising Expenses		- 204	Not Applicable to 2020 Base Period	27 28
28 29	Franchise Requirements		(130,507)	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	Hazardous substances - Hazardous Substance Cleanup Cost Account		(130,507)	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
	5 1 5 ( )			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		<u>6,110</u> √	-	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 447,706 V (8,310)	Sum Lines 20 thru 35 Pg8.2 Negative of Rev AH-3; Line 7; Col. c	36 37
37 38			\$ 439,396 V	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor		3 439,390 V 10.29%	Statement AI; Line 17	39
40	Transmission Wages and charles Arrotation Factor Transmission Related Non-Direct Administrative & General Expenses		\$ 45,205 v	Line 38 x Line 39	40
41	*		3,314	Negative of Line 37 x Line 61	41
42	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 48,519 √	Line 40 + Line 41	42
43					43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:				44
45	Transmission Plant & Incentive Transmission Plant		<mark>\$ 6,655,921</mark> √	Pg11 Statement AD; Line 25	45
46	8		-	Shall be Zero	46
	Transmission Related General Plant		47,347 √		47
48	Transmission Related Common Plant Total Transmission Related Investment in Plant		<u>117,175</u> √	Pg11 Statement AD; Line 31	48
49	Total Transmission Related investment in Flant		<u>\$ 6,820,442</u> √	Sum Lines 45 thru 48	49 50
50 51	Total Transmission Plant & Incentive Transmission Plant		\$ 6,655,921 √	Line 45 Above	51
52	Total Steam Production Plant		557,039 V	Pg11 Statement AD; Line 1	52
53	Total Nuclear Production Plant		-	Shall be Zero	53
	Total Other Production Plant		<u>529,382</u> √		54
55	Total Distribution Plant		7,760,992 √	Pg11 Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	56
57	Total General Plant		460,214 v	Pg11 Statement AD; Line 17	57
58	Total Common Plant		<u>1,138,949</u> √	Pg11 Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS		<u>\$ 17,102,497</u> √	Sum Lines 51 thru 58	59
60					60
61	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		39.88% √	Line 49 / Line 59	61

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

<sup>1</sup> 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)	(e) = (c) + (d)	(f)	(g) = (e) + (f)	(h) <sup>10</sup>	(i) = (g) + (h)	(j) <sup>11</sup>	(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. 6
Acct	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 l <sup>7</sup>	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	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)		(18,872)	6,110 v	(12,762)		(12,762)	Form 1; Page 323; Line 183
923	Outside Services Employed	108,535	12,846	95,690		95,690	v 84] <sup>7</sup>	97,939		97,939		97,939	Form 1; Page 323; Line 184
923 924	Outside Services Employed Property Insurance	8,310	-	8,310		8,310	v 2,166 ] °	8,310		8,310		8,310	Form 1; Page 323; Line 184 Form 1; Page 323; Line 185
924	Injuries & Damages	181,130	1,105	180,025	v \$ (130) <sup>5</sup>	179,895	v 747 °	180,642		180,642		180,642	Form 1; Page 323; Line 185
926	Employee Pensions & Benefits	62,304	2,590	59,715	V 0 (150)	59,715	v 1,753 °	61,467		61,467		61,467	Form 1; Page 323; Line 187
927	Franchise Requirements	130,507	130,507	(0)		(0)	• ,	(0)		(0)		(0)	Form 1; Page 323; Line 188
928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423		11,423		11,423		11,423	Form 1; Page 323; Line 189
929 930.1	Less: Duplicate Charges (Company Energy Use) General Advertising Expenses	(2,773) (204)	(204)	(2,773)		(2,773)		(2,773)		(2,773)	(612) 1	(2,161)	Form 1; Page 323; Line 190
930.1 930.2	Miscellaneous General Expenses	2,511	(204) 218	2,293	v 40 6	2,333	v 596 ] <sup>7</sup>	2,238		2,238		2,238	Form 1; Page 323; Line 191 Form 1; Page 323; Line 192
930.2	Miscellaneous General Expenses	2,511	210	2,293	V 40	2,335	v (691) 8	2,230		2,238		2,230	Form 1; Page 323; Line 192
931	Rents	10,939	-	10,939		10,939	(0)1)5	10,939		10,939		10,939	Form 1; Page 323; Line 192
935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209		11,209		11,209		11,209	Form 1; Page 323; Line 196
							v \$ 16,552						
	Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	√ \$ (90)	\$ 422,923	V \$ 16,552	\$ 439,476	\$ 6,110 √	\$ 445,586	S (612) V	\$ 446,198	Sum Lines 1 thru 17
413	Transmission Related A&G Expenses Charged to Citizens 1	205	-	205		205		205		205		205	
	Total Adjusted Administrative & General Expenses	\$ 595,154	\$ 171,936	\$ 423,218	√ \$ (90)	\$ 423 128	√ \$ 16,552	\$ 439,680	\$ 6,110 v	\$ 445,790	\$ (612) v	\$ 446,402	Line 19 + Line 21
		1.11	<i>y</i> ,		• • (••)			4			* (***)	· · · · · · · · · · · · · · · · · · ·	
Exclude 920	d Expenses: CPUC energy efficiency programs	\$ 38											
	CEMA Costs	874											
	WMPMA Costs	57	\$ 968				-						
0.21	CEMA/WMPMA exclusion corrections	/00					930 *						
921	CPUC energy efficiency programs CEMA Costs	(0) 8,255											
1	WMPMA Costs	1,120	9,375										
	Other Exclusion - FERC Audit Adjustment (Finding #7) <sup>3</sup>						1,718 7						
922	CEMA/WMPMA exclusion corrections						9,375 *						
922	WMPMA Costs		(125)				(120) 3						
923	CEMA/WMPMA exclusion corrections CPUC energy efficiency programs	(18)					(125) 9						
,25	CEMA Costs	2,086											
	WMPMA Costs	80											
	Other Exclusion - 3P Adjustment <sup>2</sup>	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 <sup>7</sup> 2,166 <sup>9</sup>						
	CEMA/WMPMA exclusion corrections CPUC energy efficiency programs	278					2,100						
125	WMPMA Costs	747											
	Customer Information System	81	1,105										
	CEMA/WMPMA exclusion corrections						747 °						
926	CPUC energy efficiency programs Customer Information System	646 191											
	WMPMA Costs	1,753	2,590										
927	CEMA/WMPMA exclusion corrections						1,753 *						
	Franchise Requirements		130,507										
928	CPUC reimbursement fees	13,016											
	CPUC energy efficiency programs Litigation expenses - Litigation Cost Memorandum Account (LCMA)	428 41											
	CPUC Intervenor Funding Expense - Transmission	-											
1	CPUC Intervenor Funding Expense - Distribution	2,085											
	Other Exclusion - FERC Audit Adjustment (Finding #5) 3	1,003	16,572										
929 930.1	Duplicate Charges (Company Energy Use) <sup>11</sup> General Advertising Expenses		(204)										
	Abandoned Projects	2,361	(204)										
	Other Exclusion - FERC Audit Adjustment (Finding #7) 3						596 7						
1		(691)					(691) 8						
	Other Exclusion - FERC Audit Adjustment (Finding #7) 3		218										
	2019 Abandoned Projects Correction 4	(1,452)											
935	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs	(1,927)	-										
	2019 Abandoned Projects Correction 4												
	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs	(1,927)	-				\$ 16,552						
	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account	(1,927)	(1,915)				\$ 16,552						
	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b>	(1,927) 12	(1,915) \$ 171,936	v Use)'' Credit	in FERC Account no	. 929.	\$ 16,552						
935	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account	(1,927) 12	(1,915) \$ 171,936 npany Energ				<u>\$ 16,552</u>						
935 V 1	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> Items in BOLD have changed to correct the over-allocation of "Duplica This amount represents the Non-Direct A&G expenses billed to Citizens in A Account 7000722, which was reated to track Citizens SX-PQ A&G Expens	(1,927) 12 ite Charges (Con which is added b se.	(1,915) <u>\$ 171,936</u> npany Energ pack to derive	Total Adjusted	A&G Expenses in SAI	) )	<u>\$ 16,552</u>						
935	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Hems in BOLD have changed to correct the over-allocation of "Duplica</b> 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 Expen- gregensens relassification of 2018 and 2019 3P (People, Process, Priorities	(1,927) 12 te Charges (Con which is added b se. ) project costs fro	(1,915) <b>§ 171,936</b> <b>npany Energ</b> wack to derive m O&M FER	Total Adjusted	A&G Expenses in SAI 9, 566, 580, and 588 to	A&G FERC	<u>\$ 16,552</u>						
935 V 1	2019 Abundoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Hazardous Substances-Inzardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplica</b> 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 Expens Represents reclassification of 2018 and 2019 3P (People, Process, Priorities Account 92.0). To 200. Entrist are excluded here and reflected as an "Other-	(1,927) 12 the Charges (Con which is added b se. ) project costs fro Adjustments" in (	(1,915) § 171,936 mpany Energ back to derive m O&M FER Cycle 4 (see so	Total Adjusted C Accounts 560 parate Cost Adj	A&G Expenses in SAI ), 566, 580, and 588 to justment workpapers).	A&G FERC							
935 <b>V</b> 1	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> Items in BOLD have changed to correct the over-allocation of "Duplica This amount represents the Non-Direct A&G expenses billed to Citizens in X- Account 7000722, which was ereated 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 Adjusting journal entries related to prior year O&M and A&G costs (2016 -	tte Charges (Cor which is added b se. ) project costs frc Adjustments" in ( 2019) that result	(1,915) <u>\$ 171,936</u> mpany Energ back to derive m O&M FER Cycle 4 (see so ed from the 20	Total Adjusted C Accounts 560 parate Cost Adj 020 FERC Audi	A&G Expenses in SAI 1, 566, 580, and 588 to justment workpapers). t are excluded from Ap	• A&G FERC							
935 V 1	2019 Abundoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Huzardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplica</b> This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-P0 A&G Expen- persents relassification 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 - The impacts of the adjusting entries is reflected in the per book amount and	te Charges (Cor which is added b se. ) project costs fro Adjustments" in ( 2019) that result were excluded fn	(1,915) <b>§ 171,936</b> <b>npany Energ</b> moack to derive m O&M FER Cycle 4 (see so ed from the 20 om the adjusto	Total Adjusted C Accounts 560 parate Cost Adj 020 FERC Audi	A&G Expenses in SAI 1, 566, 580, and 588 to justment workpapers). t are excluded from Ap	• A&G FERC							
935 V 1	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Huzardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplica</b> 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 Expen Represents reclassification of 2018 and 2019 3P (People, Process, Priorities Account 7000722, which was created to prior year O&M and A&G costs (2016 – The impacts of the alguing entries is reflected in the per book amount and and corresponding refunds will be accounted for in a separate refund analys	te Charges (Cor which is added b se. ) project costs fre Adjustments" in ( 2019) that result were excluded fr is filed with FER	(1,915) <b>§ 171,936</b> <b>mpany Energ</b> mo&M FER Cycle 4 (see so ed from the 21 om the adjusto C.	Total Adjusted C Accounts 560 sparate Cost Adj 020 FERC Audi 2d 2020 total. Th	A&G Expenses in SAI 0, 566, 580, and 588 to justment workpapers). t are excluded from Aj he impact of FERC Au	A&G FERC opendix XII Cycl dit adjustments							
935 V 1 2 3	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplica</b> This amount represents the Non-Direct A&G expenses billed to Critzens in, Account 7000722, which was created to track Critzens SA:PQ A&G Expen 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 The impacts of the adjusting entries is reflected in the per book amount and and corresponding refunds will be accounted for in a separate refund analys Represents reclassification of 2019 ahandoned project costs from A&G FER	(1,927) 12 te Charges (Con which is added b se. ) project costs frc Adjustments" in ( 2019) that result were excluded fn is filed with FER CC Account 930.2	(1,915) <b>§ 171,936</b> <b>mpany Energ</b> mo&M FER Cycle 4 (see so ed from the 21 om the adjusto C.	Total Adjusted C Accounts 560 sparate Cost Adj 020 FERC Audi 2d 2020 total. Th	A&G Expenses in SAI 0, 566, 580, and 588 to justment workpapers). t are excluded from Aj he impact of FERC Au	A&G FERC opendix XII Cycl dit adjustments							
935 V 1 2 3	2019 Abundoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Huzardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicat</b> This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-P0 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 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 and corresponding refunds will be accounted for in a separate refund analys Represents reclassification of 2019 abundomed project costs from A&G FER an "Other Adjustimentis" in Cycle 4 (see separate Cost Adjustment workpape	(1,927) 12 te Charges (Con which is added b se. ) project costs frc Adjustments" in (1 2019) that result were excluded fr is filed with FER: (C Account 930.2 rs).	(1,915) <b>§ 171,936</b> <b>mpany Energ</b> mo&M FER Cycle 4 (see so ed from the 21 om the adjusto C.	Total Adjusted C Accounts 560 sparate Cost Adj 020 FERC Audi 2d 2020 total. Th	A&G Expenses in SAI 0, 566, 580, and 588 to justment workpapers). t are excluded from Aj he impact of FERC Au	A&G FERC opendix XII Cycl dit adjustments							
935 V 1 2 3	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Huzardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplica</b> This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was reated to track Citizens SX-PQ A&G Expens Represents reclassification of 2018 and 2019 3P (People, Process, Priorities Account 700072), which was reated to prior year O&M and A&G costs (2016 – The impacts of the adjusting entries is reflected in the per book amount and and corresponding refunds will be accounted for in a separate refund analys Represents reclassification of 2019 abandoned project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpape Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Citie	(1,927) 12 te Charges (Coi which is added b se. ) project costs fro Adjustments" in ( 2019) that result were excluded fri is filed with FER. IC Account 930.2 rs). s protest.	(1,915) \$ 171,936 mpany Energ mo&M FER mo&M FER Cycle 4 (see se of from the 20 om the adjuste C. to FERC Acc	Total Adjusted C Accounts 560 sparate Cost Adj 020 FERC Audi ed 2020 total. TI sount 426.5. Ent	A&G Expenses in SAI 1, 566, 580, and 588 to justment workpapers). t are excluded from Aj he impact of FERC Au ry is excluded here an	<ul> <li>A&amp;G FERC</li> <li>opendix XII Cycl</li> <li>dit adjustments</li> <li>d reflected as</li> </ul>							
935 V 1 2 3	2019 Abundoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Huzardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplicat</b> This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-P0 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 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 and corresponding refunds will be accounted for in a separate refund analys Represents reclassification of 2019 abundomed project costs from A&G FER an "Other Adjustimentis" in Cycle 4 (see separate Cost Adjustment workpape	te Charges (Con which is added b se. ) project costs fic Adjustments" in ( 2019) that result were excluded fir is filed with FER CAccount 930.2 rs). s protest.	(1.915) \$ 171,936 mpany Energ wack to derive I'm O&M FER Cycle 4 (see see ced from the 21 om the adjuste C. to FERC Acc an transportat	Total Adjusted C Accounts 560 parate Cost Adj 020 FERC Audi ed 2020 total. TI count 426.5. Ent	A&G Expenses in SAI 1, 566, 580, and 588 to justment workpapers). tare excluded from Aj he impact of FERC Au ry is excluded here an hich is a balancing acc	A&G FERC opendix XII Cycl dit adjustments d reflected as ount.	ie 4.	at was missed in	prior year cost a	djustment filings			
935 V 1 2 3	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplica</b> This amount represents the Non-Direct A&G expenses billed to Critzens in, a Account 7000722, which was created to track Critics SX-PQ A&G Expen 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 The impacts of the adjusting entries is reflected in the per book amount and and corresponding refunds will be accounted for in a separate reflue analys Represents reclassification of 2019 ahandoned project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cot Adjustment workpape Removal of EPRI dues from Appendix XII Cycle 4 per response to Six SCite Add back of credit bahance included in FERC accound 930.2 related to elect	(1,927) 12 tte Charges (Cou which is added t se. ) project costs fir Adjustments" in (2019) that result were excluded fi is filed with FER. C Account 930.2 rs). s protest.	(1.915) \$ 171,936 \$ 171,936 \$ ack to derive \$ m O&M FER Cycle 4 (see se ed from the 2 \$ om the adjuste C. \$ to FERC Acc an transportat expenses rela	Total Adjusted C Accounts 560 parate Cost Adj 020 FERC Audi ed 2020 total. TI count 426.5. Ent ion initiatives wi ted to prior year	A&G Expenses in SAI 1, 566, 580, and 588 to iustment workpapers), t are excluded from Ap te impact of FERC Au ry is excluded here an hich is a balancing acc r A&G costs (2016 - 2	A&G FERC spendix XII Cycl dit adjustments d reflected as ount. 019) credited in 1	ic 4.				RC.		
935 V 1 2 3	2019 Abundoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Hazardous Substances-Itazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Thems in BOLD have changed to correct the over-allocation of "Duplica</b> 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 Expens Represents relassification of 2018 and 2019 3P (People, Process, Priorities Account 92), and 2010 Entris are excluded here and reflected as an "Other Adjusting journal entries related to prior year O&M and A&G costs (2016 - The impacts of the adjusting entrisis is reflected in the per book amount and and corresponding refunds will be accounted for in a separate refund analys Represents reclassification of 2019 abandoned project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpape Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Citie Add back of credit balance included in FERC account 930.2 related to elect	(1.927) 12 te Charges (Cor which is added 1 se. Jorgiert costs fic Adjustments" in ( 2019) that result were excluded fi is filed with FER C. Account 930.2 rs). s portest. ic vehicles or cleat tions & lobbying cycle 4 A&G. Th	(1,915) <b>S 171,936</b> <b>mpany Energ</b> pack to derive am O&M FER Cycle 4 (see ss om the adjuste C. to FERC Acc an transportat expenses rela	Total Adjusted C Accounts 560 sparate Cost Adj 020 FERC Audi d 2020 total. TI sount 426.5. Ent ion initiatives w ted to prior year ERC audit adjus	A&G Expenses in SAI 0, 566, 580, and 588 to justment workpapers). t are excluded from Aj he impact of FERC Au ry is excluded here an hich is a balancing acc r A&G costs (2016 - 2 tments and correspond	A&G FERC opendix XII Cycl dit adjustments d reflected as ount. 019) credited in 1 ding refunds will	e 4. the 2020 balances thi be accounted for in a	a separate FERC	Audit refund an		RC.		
935 V 1 2 3 4 5 6 7 8 9	2019 Abandoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Huzardous Subatanees-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplica</b> 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 Expen Represents reclassification of 2018 and 2019 3P (People, Process, Priorities Account 920, in 2020. Entriss are excluded here and reflected as an "Other- 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 and corresponding refunds will be accounted for in a separate refund analys Represents reclassification of 2019 abandoned project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cat Adjustment worksper and other Adjustments' in Cycle 4 (see separate Cat) adjustment worksper Add back of credit balance included in FERC account 930.2 related to lect: Add back of arcdit balance included in FERC account 930.4 related to lect Add back of cacdit balance included in FERC account 930.4 related to lect 2020 CEMA/WMPMA cecksions corrections.	(1,927) 12 te Charges (Coi which is added 1 se. project costs fic Adjustments" in (2 2019) hat result is field with FER CC Account 930.2 rs). tic vehicles or deal tionics & lowload Cycle 4 A&G. Th TOS Cycle 4 fill	(1,915) <b>S 171,936</b> <b>mpany Energ</b> pack to derive am O&M FER Cycle 4 (see ss om the adjuste C. to FERC Acc an transportat expenses rela	Total Adjusted C Accounts 560 sparate Cost Adj 020 FERC Audi d 2020 total. TI sount 426.5. Ent ion initiatives w ted to prior year ERC audit adjus	A&G Expenses in SAI 0, 566, 580, and 588 to justment workpapers). t are excluded from Aj he impact of FERC Au ry is excluded here an hich is a balancing acc r A&G costs (2016 - 2 tments and correspond	A&G FERC opendix XII Cycl dit adjustments d reflected as ount. 019) credited in 1 ding refunds will	e 4. the 2020 balances thi be accounted for in a	a separate FERC	Audit refund an		RC.		
935 V 1 2 3 4 5 6 7	2019 Abundoned Projects Correction <sup>4</sup> CPUC energy efficiency programs Huzardous Substances-Hazardous Substance Cleanup Cost Account <b>Total Excluded Expenses</b> <b>Items in BOLD have changed to correct the over-allocation of "Duplica</b> This amount represents the Non-Direct A&G expenses billed to Citizens in , Account 7000722, which was created to track Citizens SX-P0 A&G Expens Represents relaxisfication of 2018 and 2019 JP (People, Process, Priorities Account 923, in 2020. Entriss are excluded here and reflected as an "Other - Adjusting journal entries related to prior year O&M and A&G costs (2016 - The impacts of the adjusting entrists is reflected in the per book amount and and corresponding refunds will be accounted for in a separate refund analys Represents reclassification of 2019 abundomed project costs from A&G FER an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpape Removal of EPRI dues from Appendix XII Cycle 4 per response to Six Citia Add back of reclassification effEXC acuoti 930.2 related to electr Represents FERC Audit adjusting entry on Finding #7 - accounting for dom resulting from the 2020 FERC Audit that should be added back in the TOS's Neurossi of A&G exclusion on FERC Audit and finding #7 in the originally file	(1:927) 12 te Charges (Coi which is added t is) project costs frc Adjustments <sup>*</sup> in ( 2019) that result were excluded fr is filed with FER. C. Account 930.2 rs). s protest. is vehicles or clet tions & lobbying Cyclet A&G. The State of the State of the State Cyclet A&G. The State of the State of the State is costs to CWIP.	(1,915) <b>§ 171,936</b> <b>mpany Energ</b> mack to derive are to derive are down FER Cycle 4 (see se ed from the 2 om the adjuste C. to FERC Acc an transportat expenses relation in mark of Fing. The total is the total is	Total Adjusted C Accounts 560 parate Cost Adj 020 FERC Audi d 2020 total. TI count 426.5. Ent ion initiatives w ted to prior yea ERC audit adjus amount that sho	A&G Expenses in SAI 0, 566, 580, and 588 to justment workpapers). t are excluded from Aj he impact of FERC Au ry is excluded here an hich is a balancing acc r A&G costs (2016 - 2 tments and correspond	A&G FERC opendix XII Cycl dit adjustments d reflected as ount. 019) credited in 1 ding refunds will	e 4. the 2020 balances thi be accounted for in a	a separate FERC	Audit refund an		RC.		

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

				(\$1,000)					
FER	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	(f) Addtl A&G Adj	(g) = (e) + (f) Adjusted A&G	Reference
	Administrative & General								E ( E 200 E 10)
920	A&G Salaries	\$ 46,411	\$ 968 \$	-		\$ 45,443		\$ 46,373	Form 1; Page 323; Line 181
921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	v 1,718 <sup>7</sup>	30,579	Form 1; Page 323; Line 182
921	Office Supplies & Expenses						v 9,375 °		Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	v (125) <sup>9</sup>	(18,872)	Form 1; Page 323; Line 183
923	Outside Services Employed	108,535	12,846	95,690		95,690	v 84] <sup>7</sup>	97,939	Form 1; Page 323; Line 184
923	Outside Services Employed	0.210		0.210		0.210	v 2,166∫°	0.210	Form 1; Page 323; Line 184
924	Property Insurance	8,310	-	8,310	e (120) 5	8,310	v 747 <sup>9</sup>	8,310	Form 1; Page 323; Line 185
925	Injuries & Damages	181,130	1,105	180,025	\$ (130) <sup>5</sup>	179,895	-	180,642	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits	62,304 130,507	2,590 130,507	59,715		59,715	v 1,753 °	61,467	Form 1; Page 323; Line 187
927 928	Franchise Requirements Regulatory Commission Expenses	27,996	16,572	(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)	-	(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 199
930.1		(204)	(204)	-		-		-	Form 1; Page 323; Line 191
930.2		2,511	218	2,293	40 6	2,333	v 596] <sup>7</sup>	2,238	Form 1; Page 323; Line 192
930.2							v (691) 8		Form 1; Page 323; Line 192
931	Rents	10,939	-	10,939		10,939		10,939	Form 1; Page 323; Line 193
935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209		11,209	Form 1; Page 323; Line 196
	Total Administrative & General Expenses	\$ 594,949	\$ 171,936 \$	\$ 423,014	\$ (90)	\$ 422,923	√ \$ 16,552	\$ 439,476	Sum Lines 1 thru 17
		205		205				202	
413	Transmission Related A&G Expenses Charged to Citizens	205	-	205		205		205	
	Total Adjusted Administrative & General Expenses	\$ 595,154	\$ 171,936	\$ 423,218	\$ (90)	\$ 423,128	√ \$ 16,552	\$ 439,680	Line 19 + Line 21
	rotal register running aute & Otheral Expenses	<i>a 373</i> ,134	· 1/1,250 3	-+23,210	÷ (20)	÷ 423,120	- 9 10,002	÷ 457,000	Line 17 + Line 21
			. I						
	ed Expenses:								
920		\$ 38							
	CEMA Costs	874	e 0/0						
	WMPMA Costs CEMA/WMPMA exclusion corrections	57	\$ 968				930  °		
921	CEMA/WMPMA exclusion corrections CPUC energy efficiency programs	(0)					230		
721	CEMA Costs	8,255							
	WMPMA Costs	1,120	9,375						
	Other Exclusion - FERC Audit Adjustment (Finding #7) <sup>3</sup>	-	-				1,718 7		
	CEMA/WMPMA exclusion corrections						9,375 9		
922	WMPMA Costs		(125)						
	CEMA/WMPMA exclusion corrections						(125) 9		
923	CPUC energy efficiency programs	(18)							
	CEMA Costs	2,086							
	WMPMA Costs	80							
	Other Exclusion - 3P Adjustment <sup>2</sup>	3,185							
	Other Exclusion - FERC Audit Adjustment (Finding #3) <sup>3</sup>	6,031	12.046						
	Other Exclusion - FERC Audit Adjustment (Finding #8) <sup>3</sup>	1,481	12,846				84 7		
	Other Exclusion - FERC Audit Adjustment (Finding #7) <sup>3</sup>								
925	CEMA/WMPMA exclusion corrections CPUC energy efficiency programs	278					2,166 9		
923	WMPMA Costs	278							
	Customer Information System	81	1,105						
	CEMA/WMPMA exclusion corrections		-				747 %		
926	CPUC energy efficiency programs	646							
	Customer Information System	191							
	WMPMA Costs	1,753	2,590						
	CEMA/WMPMA exclusion corrections		100 505				1,753 9		
927 928	Franchise Requirements CPUC reimbursement fees	13,016	130,507						
120	CPUC energy efficiency programs	428							
	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	41							
	CPUC Intervenor Funding Expense - Transmission	-							
	CPUC Intervenor Funding Expense - Distribution	2,085							
0.25	Other Exclusion - FERC Audit Adjustment (Finding #5) <sup>3</sup>	1,003	16,572						
	General Advertising Expenses Abandoned Projects	2,361	(204)						
730.2	Other Exclusion - FERC Audit Adjustment (Finding #7) <sup>3</sup>	2,301					<b>596</b> 7		
1	Other Exclusion - FERC Audit Adjustment (Finding #7) Other Exclusion - FERC Audit Adjustment (Finding #7) <sup>3</sup>	(691)					(691) 8		
	2019 Abandoned Projects Correction <sup>4</sup>	(1,452)					(091)		
935	CPUC energy efficiency programs	(1,927)							
	Hazardous Substances-Hazardous Substance Cleanup Cost Account	(1,527)	(1,915)						
	Total Excluded Expenses		\$ 171,936				\$ 16,552		
	Komo in DOLD have also and due to the Cradi animal in anima and addi					die VII Coule 4 m	- FD22 122 and and all	ingling Annuality VII.	Coul- 5 ED22 110
√ 1	Items in BOLD have changed due to A&G adj. missed in prior cost adj.					iaix All Cycle 4 pe	r ER22-155 and cost adj	. mci. in Appendix All	Cycle 5 per ER25-110.
	This amount represents the Non-Direct A&G expenses billed to Citizens in , v Account 7000722, which was created to track Citizens SX-PQ A&G Expense		ucrive rotal Adjusted /	Acco expenses in	anr				
2	Account 7000722, which was created to track Citizens SX-PQ A&G Expense Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) [		FERC Accounts \$40	566 580 and 50	8 to A&G FFRC				
	Account 923, in 2020. Entries are excluded here and reflected as an "Other Ac								
3	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 w								
	and corresponding refunds will be accounted for in a separate refund analysis		ayastaa 2020 totat. Th	a impact of FERC	. com aqusunents				
4	and corresponding retunds will be accounted for in a separate retund analysis Represents reclassification of 2019 abandoned project costs from A&G FERC		C Account 426 5 Ent	rv is excluded have	and reflected as				
	an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpaper:		Account 420.3. ENI	., is excluded nere	and reflected as				
5	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								
6			nontation initiation 1	high is a b-l	, a account				
7	Add back of credit balance included in FERC account 930.2 related to electric Represents FERC Audit adjusting entry on Finding #7 - accounting for donati					020 halan +	as missed in rei	t adjustment filiz	
									-
	resulting from the 2020 FERC Audit that should be added back in the TO5 C Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed							analysis mes with FERG	
8		I UV UVCIE 4 HIMS. Th	c total allount that sho	and nave been exc	naacu iii 2020 A&U Ior t	ne 2010 to 2019 IS S	nown in nounoie /.		
8 9	2020 CEMA/WMPMA exclusion corrections.	, ,							

#### 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.)		1	1	1			1	
FER	×		(a) otal	(b) Excluded	(c) = (a) - (b) Total	(d) Add / (Deduct)	(e) = (c) + (d)	(f)	(g) = (e) + (f)	(h)	(i) = (g) + (h)	
Acc			Books	Expenses	Adjusted	A&G Cost Adj	Revised A&G	Addtl A&G Adj	Adjusted A&G	FERC Audit Adj.	Adj A&G with FERC Audit Adj	Reference
	Administrative & General											
920 921	A&G Salaries Office Supplies & Expenses	\$	46,411 28,861	\$ 968 9,375	\$ 45,443 19,486		\$ 45,443 19,486	v \$ 1,015 ° v 1,718 <sup>7</sup>	\$ 46,458 30,707		\$ 46,458 30,707	Form 1; Page 323; Line 181 Form 1; Page 323; Line 182
921	Office Supplies & Expenses		28,801	9,373	19,480		19,480	v 9,503	30,707		30,707	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit		(18,872)	(125)	(18,747)		(18,747)		(18,872)	v 6,110 <sup>10</sup>	(12,762)	Form 1; Page 323; Line 183
923	Outside Services Employed		108,535	12,846	95,690		95,690	v 84 ]′	98,505		98,505	Form 1; Page 323; Line 184
923	Outside Services Employed							v 2,732 »				Form 1; Page 323; Line 184
924 925	Property Insurance Injuries & Damages		8,310 181,130	1,105	8,310 180,025	v \$ (130) <sup>5</sup>	8,310 179,895	v 1,052 *	8,310 180,947		8,310 180,947	Form 1; Page 323; Line 185 Form 1; Page 323; Line 186
926	Employee Pensions & Benefits		62,304	2,590	59,715	(150)	59,715	v 2,585 °	62,299		62,299	Form 1; Page 323; Line 187
927	Franchise Requirements		130,507	130,507	(0)		(0)		(0)		(0)	Form 1; Page 323; Line 188
928 929	Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use)		27,996 (2,773)	16,572	11,423 (2,773)		11,423 (2,773)		11,423 (2,773)		11,423 (2,773)	Form 1; Page 323; Line 189 Form 1; Page 323; Line 190
930.1	General Advertising Expenses		(2,773) (204)	(204)	(2,773)		(2,773)		(2,773)		(2,773)	Form 1; Page 323; Line 190
930.2	Miscellaneous General Expenses		2,511	218	2,293	v 40 6	2,333	v 596] <sup>7</sup>	2,238		2,238	Form 1; Page 323; Line 192
930.2								v (691)∫ <sup>8</sup>				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	Form 1; Page 323; Line 193 Form 1; Page 323; Line 196
,55	Manifeliance of General Flant		9,295	(1,713)	11,209		11,209		11,209		11,209	10mi 1,1 age 525, Elle 190
	Total Administrative & General Expenses	s	594,949	\$ 171,936	\$ 423,014	√ \$ (90)	\$ 422,923	√ \$ 18,468	\$ 441,392	√ \$ 6,110	\$ 447,502	Sum Lines 1 thru 17
413			205		205		205		205		205	
415	Transmission Related A&G Expenses Charged to Citizens 1		203	-	203		203		205		203	
	Total Adjusted Administrative & General Expenses	s	595,154	\$ 171,936	\$ 423,218	√ \$ (90)	\$ 423,128	√ \$ 18,468	\$ 441,596	v \$ 6,110	\$ 447,706	Line 19 + Line 21
Exclue	ed Expenses:											
920	CPUC energy efficiency programs	\$	38									
	CEMA Costs WMPMA Costs		874 57	\$ 968								
	CEMA/WMPMA exclusion corrections		51	3 900				1,015 %				
921	CPUC energy efficiency programs		(0)									
	CEMA Costs WMPMA Costs		8,255 1,120	9,375								
	CEMA/WMPMA exclusion corrections		1,120	9,515				9,503 °				
922	WMPMA Costs			(125)								
	CEMA/WMPMA exclusion corrections		(10)					(125) 9				
923	CPUC energy efficiency programs CEMA Costs		(18) 2,086									
	WMPMA Costs		80									
	Other Exclusion - 3P Adjustment <sup>2</sup>		3,185									
	Other Exclusion - FERC Audit Adjustment (Finding #3) 3		6,031									
	Other Exclusion - FERC Audit Adjustment (Finding #8) 3		1,481	12,846								
925	CEMA/WMPMA exclusion corrections CPUC energy efficiency programs		278					2,732 °				
125	WMPMA Costs		747									
	Customer Information System		81	1,105								
926	CEMA/WMPMA exclusion corrections CPUC energy efficiency programs		646					1,052 9				
920	Customer Information System		191									
	WMPMA Costs		1,753	2,590								
927	CEMA/WMPMA exclusion corrections Franchise Requirements			130,507				2,585 °				
927	CPUC reimbursement fees		13,016	130,307								
	CPUC energy efficiency programs		428									
	Litigation expenses - Litigation Cost Memorandum Account (LCMA) CPUC Intervenor Funding Expense - Transmission		41									
I I	CPUC Intervenor Funding Expense - Distribution		2,085									
	Other Exclusion - FERC Audit Adjustment (Finding #5) 3		1,003	16,572								
930. 930.	General Advertising Expenses Abandoned Projects		2,361	(204)								
	Other Exclusion - FERC Audit Adjustment (Finding #7) <sup>3</sup>		(691)					691 <sup>8</sup>				
	2019 Abandoned Projects Correction 4		(1,452)	218								
935	CPUC energy efficiency programs Hazardous Substances-Hazardous Substance Cleanup Cost Account		(1,927)	(1.015)								
	razardous Substances-mazardous Substance Cleanup Cost Account	-	12	(1,915)	-							
	Total Excluded Expenses			\$ 171,936	=							
v	Items in <b>bold</b> 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 ar	d Appendix XII C	ycle 6 July Posting's cos	st adjustments.		
1	This amount represents the Non-Direct A&G expenses billed to Citizens in , v							-				
	Account 7000722, which was created to track Citizens SX-PQ A&G Expense											
2	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities)											
3	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						1					
	The impacts of the adjusting entries is reflected in the per book amount and w											
	and corresponding refunds will be accounted for in a separate refund analysis				,	,						
4	Represents reclassification of 2019 abandoned project costs from A&G FERO	Account 9		RC Account 426.5.	Entry is excluded h	ere and reflected as						
	an "Other Adjustments" in Cycle 4 (see separate Cost Adjustment workpaper											
5	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 adjusting entry on Finding #7 - accounting for donati						2020 balance d	was missed in	e mae oost adiustana - C	nac		
7	Represents FERC Audit adjusting entry on Finding #7 - accounting for donati resulting from the 2020 FERC Audit that should be added back in the TO5 C											
7				auult a	-j-summents and coll							
7	Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed			e total amount that	should have been e							
7 8 9 10				e total amount that	should have been e							

#### SAN DIEGO GAS & ELECTRIC COMPANY Statement AL

# Working Capital

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

		(31,000)						
Line No.		FERC Form 1 Page; Line; Col.	Work Cas	0		-Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies <sup>1</sup>	450.1; Sch. Pg. 227; 12; c			\$	128,758	AL-1; Line 18	1
2 3 4	Transmission Plant Allocation Factor					39.56%	Statement AD; Line 35	3 4
5 6	Transmission Related Materials and Supplies				\$	50,943	Line 1 x Line 3	5 6
7 8	B. Prepayments <sup>1</sup>	450.1; Sch. Pg. 110; 57; c			\$	93,697	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments				\$	37,071	Line 3 x Line 7	9 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			<mark>48,582</mark> 1	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 Propagaments are derived based or a 12 meeting.

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

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement AL Working Capital

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

		(\$1,000)						
Line No.		FERC Form 1 Page; Line; Col.	Work Cas	0		-Months ge Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies <sup>1</sup>	450.1; Sch. Pg. 227; 12; c			\$	128,758	AL-1; Line 18	1 2
3 4	Transmission Plant Allocation Factor					<mark>39.56%</mark> √	Pg11 Rev Statement AD; Line 35	3 4
5 6	Transmission Related Materials and Supplies				\$	<u>50,943</u> √	Line 1 x Line 3	5 6
7 8	B. Prepayments <sup>1</sup>	450.1; Sch. Pg. 110; 57; c			\$	93,697	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments				\$	37,071 √	Line 3 x Line 7	9 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			<mark>48,519</mark> 1	v		Pg14 Rev Stmt AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 25	14
15	Total		\$	82,170	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		\$	10,271	v		Line 15 x Line 17	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.

<sup>1</sup> 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 22 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 16	Less: Amort. of Premium on Debt-Credit (Acct 429)	9.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450 - - - - - - - 	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	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 25 26 27 28 29	<u>Common Equity Component:</u> Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 2 Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112; 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							30
32 33 34	<u>Return on Common Equity:</u> <sup>2</sup>	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{10.60\%}{(d) = (b) x (c)}$ Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	32 33 34
35 36	Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		35 36
37 38 39 40	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	41 42
43							43
45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{0.00\%}{(d) = (b) x (c)}$ Weighted	Shall be Zero	45 46 47
48 49	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48 49
49 50 51 52 53 54	Preferred Equity	\$ - - - \$ -	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

<sup>1</sup> Amount is based upon December 31 balances.

### SAN DIEGO GAS AND ELECTRIC COMPANY

#### Statement AV Cost of Capital and Fair Rate of Return

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

#### (\$1,000)

Line No.		 Amounts	Reference	Line No.
1	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 <sup>1</sup>	\$ 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	$Federal Income Tax = (((A) + (C / D)) * FT) - (B / D)_{A}$	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 √	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 = $((A) + (B / C) + Federal Income Tax)*(ST)$	 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.

<sup>1</sup> 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)

No.AmountsReferenceNo.1Incentive Cost of Capital Rate access, Calculation:12a. Federal Income Tax Component:24434456A = Sum of Preferred Stock and Return on Equity Component86A = Sum of Preferred Stock and Return on Equity Component878C = Equity AFUDC Component of Transmission Depreciation Expense89D = Incentive ROE Project Transmission Depreciation Expense59D = Incentive ROE Project Transmission Depreciation Expense59D = Incentive ROE Project Transmission Depreciation Expense59D = Incentive ROE Project Transmission Depreciation Expense511Income Tax1011111112Federal Income Tax1113A = Sum of Prefered Stock and Return on Equity Component0.0000%14131415B. Static Income Tax Component:1116111117111118A = Sum of Prefered Stock and Return on Equity Component0.000%19D = Incentive ROE Project Transmission Depreciation ExpenseS20C = Incentive ROE Project Transmission Rate BaseS21State Income Tax ExpenseS22State Income Tax Rate for Rate Effective Period823State Income Tax Rate for Rate Effective Period824121225(1 - ST) <t< th=""><th>Line</th><th></th><th></th><th></th><th></th><th>Line</th></t<>	Line					Line
$\frac{1}{3} \frac{1}{3} \frac{1}$	No.		A	mounts	Reference	No.
$\frac{1}{3} \frac{1}{3} \frac{1}$	1 Inc	centive Cost of Capital Rate (ICOCR) Calculation:				1
3a. Federal Income Tax Component:34445Where:56A = Sum of Preferred Stock and Return on Equity Component\$0.000%AV1; Line 5567B = Transmission Total Federal Tax Adjustments\$-Shall be Zero78C = Equity AFUDC Component of Transmission Depreciation Expense\$-Shall be Zero89D = Incentive ROE Project Transmission Rate Base\$-Shall be Zero90FT = Federal Income Tax Rate for Rate Effective Period21%AV2; Line 10101111111111111112Federal Income Tax Component:1111111314141313141414151617161715161716171617Where:1617161618A = Sun of Prefered Stock and Return on Equity Component0.000%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$-Line 6 Above1920C = Incentive ROE Project Transmission Depreciation Expense\$-Line 6 Above1021FT = Federal Income Tax Expense\$-Line 6 Above101022ST = State Income Tax Expense\$-Line 6 Above101023T = Federal Income Tax Expense\$						2
4445Where:56A = Sum of Preferred Stock and Return on Equity Component57B = Transmission Total Federal Tax Adjustments58C = Equity AFUDC Component of Transmission Depreciation Expense59D = Incentive ROE Project Transmission Rate Base59D = Incentive ROE Project Transmission Rate Base0.0000%10Federal Income Tax = (((A) + (C/D)) * FT) - (B/D)0.0000%110.0000%Federal Income Tax Expense1213141414158. State Income Tax Component:16161718A = Sum of Prefered Stock and Return on Equity Component0.000%Line 6 Above18B = Equity AFUDC Component of Transmission Depreciation Expense\$-Line 6 Above19D = C = Incentive ROE Project Transmission Rate Base\$-Line 6 Above20C = Incentive ROE Project Transmission Bepreciation Expense\$-Line 6 Above21FT = Federal Income Tax Expense\$-Line 6 Above22ST = State Income Tax Rate for Rate Effective Period8.84%AV2; Line 222223 </td <td></td> <td>Federal Income Tax Component:</td> <td></td> <td></td> <td></td> <td>3</td>		Federal Income Tax Component:				3
6A = Sum of Preferred Stock and Return on Equity Component0.00%AV1; Line 5567B = Transmission Total Federal Tax AdjustmentsS-Shall be Zero78C = Equity AFUDC Component of Transmission Depreciation ExpenseS-Shall be Zero99D = Incentive ROE Project Transmission Rate BaseS-Shall be Zero910FT = Federal Income Tax Rate for Rate Effective Period21%AV2; Line 10101112Federal Income Tax Component:0.0000%Federal Income Tax Expense12131314161516161617Where:1618A = Sum of Preferred Stock and Return on Equity Component0.000%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation ExpenseS-Line 8 Above1919B = Equity AFUDC Component of Transmission Depreciation ExpenseS-Line 8 Above1021FT = Federal Income Tax Rate for Rate Effective Period8.84%AV2; Line 222222ST = State Income Tax Rate for Rate Effective Period8.84%AV2; Line 222223ST = State Income Tax Rate for Rate Effective Period8.84%AV2; Line 242724State Income Tax $= ((A) + (B/C) + Federal Income Tax)*(ST)0.0000%Line 12 + Line 24$						4
7B = Transmission Total Federal Tax Adjustment\$Shall be Zero78C = Equity AFUDC Component of Transmission Depreciation Expense\$.Shall be Zero89D = Incentive ROE Project Transmission Rate Base\$.Shall be Zero911FT = Federal Income Tax Rate for Rate Effective Period21%AV2; Line 101012Federal Income Tax111313141315B. State Income Tax Component:14161417Where:1617Where:1617Where:1618A = Sum of Prefered Stock and Return on Equity Component1619B = Equity AFUDC Component of Transmission Depreciation Expense\$16<	5 Wł	here:				5
8C = Equity AFUDC Component of Transmission Depreciation Expense\$.Shall be Zero99D = Incentive ROE Project Transmission Rate Base\$.Shall be Zero910FT = Federal Income Tax Rate for Rate Effective Period.21%AV2; Line 101112Federal Income Tax1112Federal Income Tax111311141115<	6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
9D = Incentive ROE Project Transmission Rate BaseSSShall be Zero910FT = Federal Income Tax Rate for Rate Effective Period21%AV2; Line 1010111111111112Federal Income Tax $= (((A) + (C/D))^* FT) - (B/D)$ 0.0000%Federal Income Tax Expense1213(1 - FT)1314141414141415B. State Income Tax Component:1617Where:161718A = Sum of Preferred Stock and Return on Equity ComponentSLine 6 Above1919B = Equity AFUDC Component of Transmission Depreciation ExpenseSLine 6 Above1920C = Incentive ROE Project Transmission Rate BaseS-Line 9 Above2021FT = Federal Income Tax Expense0.0000%Line 12 Above212222ST = State Income Tax ate for Rate Effective Period8.84%AV2; Line 2222222324State Income Tax ate for Rate Effective Period23232324State Income Tax $= ((A) + (B/C) + Federal Income Tax)^*(ST)$ 0.0000%Line 12 Above2126C0.0000%Line 12 + Line 242728D. Total Incentive Weighted Cost of Capital:0.0000%AV1; Line 53293000.0000%Line 12 + Line 2427	7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
10FT = Federal Income Tax r = federal Income Tax (1)FR = Federal Income Tax (1)21% (1)AV2; Line 10101112Federal Income Tax (1)111112Federal Income Tax (1)11111314141415151516161617Where:1618A = Sum of Preferred Stock and Return on Equity Component0.000%Line 6 Above1919B = Equity AFUDC Component of Transmission Depreciation Expense\$-Line 8 Above1920C = Incentive ROE Project Transmission Rate Base\$-Line 9 Above2021FT = Federal Income Tax Expense\$-Line 9 Above2022ST = State Income Tax Rate for Rate Effective Period\$8.84%AV2; Line 22222324State Income Tax (1 - ST)0.0000%State Income Tax Expense2425C : Otal Federal & State Income Tax Rate:0.0000%Line 12 + Line 242728O.0000%Line 12 + Line 24272829D. Total Incentive Weighted Cost of Capital:0.0000%AV1; Line 53293000.0000%AV1; Line 5330	8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
11 12Federal Income Tax = $(((A) + (C/D))^* FT) - (B/D)$ (1 - FT)11 12130.0000%Federal Income Tax Expense12 1314131315161616171617Where:1618A = Sum of Preferred Stock and Return on Equity Component0.000%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$ -Line 8 Above1920C = Incentive ROE Project Transmission Rate Base\$ -Line 9 Above2021FT = Federal Income Tax Expense\$ 0.0000%Line 12 Above2122ST = State Income Tax ate for Rate Effective Period8.84%AV2; Line 22222324State Income Tax Rate for Rate Effective Period0.0000%Line 12 Above2124State Income Tax Rate in Cast Rate:0.0000%Line 12 + Line 2427262626262627C. Total Federal & State Income Tax Rate:0.0000%AV1; Line 5328250.10000%AV1; Line 533030	9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
12Federal Income Tax $=$ $(((A) + (C/D))^* FT) - (B/D)$ 1313(1 - FT)13141415B. State Income Tax Component:14161617Where:1618A = Sum of Preferred Stock and Return on Equity Component0.000%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$ -Line 8 Above1920C = Incentive ROE Project Transmission Rate Base\$ -Line 9 Above2021FT = Federal Income Tax Expense\$ -Line 9 Above2022ST = State Income Tax Rate for Rate Effective Period8.84%AV2; Line 22222324State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST)2324State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST)252627C. Total Federal & State Income Tax Rate:0.0000%Line 12 + Line 242728D. Total Incentive Weighted Cost of Capital:0.0000%AV1; Line 532830303030303030	10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
131413141415B. State Income Tax Component:1615161617Where:1718A = Sum of Preferred Stock and Return on Equity Component $0.00\%$ Line 6 Above19B = Equity AFUDC Component of Transmission Depreciation Expense\$ -Line 8 Above19B = Equity AFUDC Component of Transmission Depreciation Expense\$ -Line 9 Above20C = Incentive RoE Project Transmission Rate Base\$ -Line 9 Above21FT = Federal Income Tax Expense0.0000%Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period8.84%AV2; Line 22222324State Income Tax = $\frac{((A) + (B/C) + Federal Income Tax)*(ST)}{(1 - ST)}$ 25262627C. Total Federal & State Income Tax Rate:0.0000%Line 12 + Line 242728290. Total Incentive Weighted Cost of Capital:2830	11					11
14141415B. State Income Tax Component:1516171617Where:1618A = Sum of Preferred Stock and Return on Equity Component0.00%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$ -Line 8 Above1920C = Incentive ROE Project Transmission Rate Base\$ -Line 9 Above2021FT = Federal Income Tax Expense0.0000%Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period8.84%AV2; Line 22222324State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ 0.0000%State Income Tax Expense2425(1 - ST)2526262627C. Total Federal & State Income Tax Rate:0.0000%Line 12 + Line 242728290.0000%Line 12 + Line 242728303030303030	12 Fee	deral Income Tax = $(((A) + (C / D)) * FT) - (B / D)$		0.0000%	Federal Income Tax Expense	12
15B. State Income Tax Component:15161717Where:1718A = Sum of Preferred Stock and Return on Equity Component0.000%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$ -Line 8 Above1920C = Incentive ROE Project Transmission Rate Base\$ -Line 9 Above2021FT = Federal Income Tax Expense0.0000%Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period8.84%AV2; Line 2222232450.0000%State Income Tax Expense2425(1 - ST)252626262726262627C. Total Federal & State Income Tax Rate:0.0000%Line 12 + Line 242729D. Total Incentive Weighted Cost of Capital:0.0000%AV1; Line 5329303030303030	13	(1 - FT)			-	13
16161617Where:1718A = Sum of Preferred Stock and Return on Equity Component0.00%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$ -Line 8 Above1920C = Incentive ROE Project Transmission Depreciation Expense\$ -Line 9 Above2021FT = Federal Income Tax Expense0.0000%Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period8.84%AV2; Line 22222324State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ 20232324State Income Tax = $(1 - ST)$ 25262627C. Total Federal & State Income Tax Rate:0.0000%Line 12 + Line 242729D. Total Incentive Weighted Cost of Capital:0.0000%AV1; Line 53293030303030	14					14
17Where:1718A = Sum of Preferred Stock and Return on Equity Component $0.00\%$ Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$-Line 8 Above1920C = Incentive ROE Project Transmission Rate Base\$-Line 9 Above2021FT = Federal Income Tax Expense $0.000\%$ Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period $8.84\%$ AV2; Line 22222324State Income Tax $= ((A) + (B/C) + Federal Income Tax)*(ST)$ $0.000\%$ State Income Tax Expense2425(1 - ST)2626262626112725262627C. Total Federal & State Income Tax Rate: $0.000\%$ Line 12 + Line 242729D. Total Incentive Weighted Cost of Capital: $0.000\%$ AV1; Line 53293030303030	15 <u>B</u> .	State Income Tax Component:				15
18A = Sum of Preferred Stock and Return on Equity Component0.00%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$-Line 8 Above1920C = Incentive ROE Project Transmission Rate Base\$-Line 9 Above2021FT = Federal Income Tax Expense0.0000%Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period8.84%AV2; Line 22223124State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST)0.0000%State Income Tax Expense2425(1 - ST)252626262726270.0000%Line 12 + Line 2427272829D. Total Incentive Weighted Cost of Capital:0.0000%AV1; Line 5329303030303030303030	16					16
19B = Equity AFUDC Component of Transmission Depreciation Expense\$-Line 8 Above1920C = Incentive ROE Project Transmission Rate Base\$-Line 9 Above2021FT = Federal Income Tax Expense0.0000%Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period $8.84\%$ AV2; Line 22222324State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ 0.0000%State Income Tax Expense2425(1 - ST)25262626(1 - ST)262627C. Total Federal & State Income Tax Rate:0.0000%Line 12 + Line 24272829D. Total Incentive Weighted Cost of Capital:0.0000%AV1; Line 53293030303030	17 Wł	here:				17
20C = Incentive ROE Project Transmission Rate Base\$Incentive ROE Project Transmission Rate Base2021FT = Federal Income Tax Expense $0.0000\%$ Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period $8.84\%$ AV2; Line 22222324State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ $0.0000\%$ State Income Tax Expense2425(1 - ST)25262627C. Total Federal & State Income Tax Rate: $0.0000\%$ Line 12 + Line 242728290.0000\%Line 12 + Line 532930303030	18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
21FT = Federal Income Tax Expense0.0000%Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period $8.84\%$ AV2; Line 22222323 $0.0000\%$ State Income Tax Expense2425(1 - ST)2526262627C. Total Federal & State Income Tax Rate:0.0000%Line 12 + Line 242728290.0000%Line 12 + Line 5329293030303030	19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
22ST = State Income Tax Rate for Rate Effective Period8.84%AV2; Line 22222324State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ 0.0000%State Income Tax Expense2425(1 - ST)25262627C. Total Federal & State Income Tax Rate:2629D. Total Incentive Weighted Cost of Capital:0.0000%Line 12 + Line 2427303030	20	C = Incentive ROE Project Transmission Rate Base	\$	-	Line 9 Above	20
$\begin{array}{c} 23\\ 24\\ 5\\ 5\\ \hline \\ 1 \\ 7\\ \hline \\ 25\\ \hline \\ \hline \\ 1 \\ \hline 1 \\ \hline \\ 1 \\ \hline 1 \\ 1 \\$	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       26         27       C. Total Federal & State Income Tax Rate:       0.0000%         28       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	22	ST = State Income Tax Rate for Rate Effective Period		<mark>8.84%</mark>	AV2; Line 22	22
25       (1 - ST)       25         26       26         27 <u>C. Total Federal &amp; State Income Tax Rate:</u> 0.0000%         28       28         29 <u>D. Total Incentive Weighted Cost of Capital:</u> 0.0000%         30       30	23					23
26       26       26         27 <u>C. Total Federal &amp; State Income Tax Rate:</u> 0.0000%       Line 12 + Line 24       27         28       28       28         29 <u>D. Total Incentive Weighted Cost of Capital:</u> 0.0000%       AV1; Line 53       29         30       30	24 Sta	ate Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$		0.0000%	State Income Tax Expense	24
27 <u>C. Total Federal &amp; State Income Tax Rate:</u> 0.0000%       Line 12 + Line 24       27         28	25	(1 - ST)				25
28         28           29         D. Total Incentive Weighted Cost of Capital:         0.0000%           30         AV1; Line 53         29           30         30	26					26
29         D. Total Incentive Weighted Cost of Capital:         0.0000%         AV1; Line 53         29           30         30	27 <u>C.</u>	Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
30 30	28					28
	29 <u>D.</u>	Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
31 E. Incentive Cost of Capital Rate $_{(ICOCR)}$ : 0.0000% Line 27 + Line 29 31	30					30
	31 <u>E.</u>	Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

#### SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

#### Cost of Capital and Fair Rate of Return

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

Line No.	:		_1	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 222) 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	9.1)		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
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 29	Proprietary Capital Less: Preferred Stock (Acet 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acet 2 Accumulated Other Comprehensive Income (Acet 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	25 26 27 28 29
30 31 32 33 34	Return on Common Equity: <sup>2</sup>	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	33 34
35 36	Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,040,400 - 7,739,448 \$ 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 10.60%	1.74% 0.00% 5.95% 7.69%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				5.95%	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(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%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

1 Amount is based upon December 31 balances.

#### SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

#### Cost of Capital and Fair Rate of Return

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

(\$1,000)

No.       Amounts       Reference       No.         1       Cost of Capital Rate coord Capital Rate Rate Coord Capital Rate Rate Coord Capital Rate Rate Rate Rate Rate Rate Rate Rate	Line				Line
$\frac{1}{3} \frac{1}{4}$ $\frac{1}{3} \frac{1}{4} \frac{1}{5} \frac{1}{4} \frac{1}{5} \frac{1}{4} \frac{1}{5} \frac{1}{5$	No.		 Amounts	Reference	No.
$\frac{1}{3} = \frac{1}{4} + \frac{1}{3}$ $\frac{1}{4} + \frac{1}{3} = \frac{1}{4} + \frac{1}$	1	Cost of Capital Rate (COCR) Calculation:			1
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	2				2
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		a. Federal Income Tax Component:			
6A = Sum of Preferred Stock and Return on Equity Component5.95% SAV1; Line 4267B = Transmission Total Federal Tax AdjustmentsS265Negative of Statement AR; Line 1178C = Equity AFUDC Component of Transmission Depreciation Expense 1S8.265AV-2A; Line 4089D = Transmission Rate BaseS4.521,280VPg22 Rev AV-4; Page 1; Line 26910FT = Federal Income Tax Rate for Rate Effective Period111112Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$ 11.6238% VFederal Income Tax Expense1213I11111111413141413141415B = State Income Tax Component:116171616Where:5\$,265Line 6 Above1817Where:5\$,265Line 8 Above1918A = Sum of Preferred Stock and Return on Equity Component5.95%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$\$,21280Line 9 Above20161716238%VLine 12 Above211716238%Line 12 Above2117161616161616161616161618A = Sum of Preferred Stock and Return on Equity Component5.95%Line 6 Above18161					4
7B = Transmission Total Federal Tax AdjustmentsS265Negative of Statement AR; Line 1178C = Equity AFUDC Component of Transmission Depreciation ExpenseS8,21,280 $AV-2A$ ; Line 4089D = Transmission Rate BaseS4,521,280 $V$ Pg22 Rev AV4; Page 1; Line 26911Federal Income Tax Rate for Rate Effective Period11111112Federal Income Tax=(((A) + (C/D)) * FT) - (B/D)111113141111111114141111111111411111111111115B. State Income TaxComponent (1 - FT)111 <td>5</td> <td>Where:</td> <td></td> <td></td> <td>5</td>	5	Where:			5
8C = Equity AFUDC Component of Transmission Depreciation Expense 1S8,265AV-2A; Line 4089D = Transmission Rate BaseS4,521,280V $Pg22$ Rev AV-4; Page 1; Line 26910FT = Federal Income Tax Rate for Rate Effective Period21%Federal Income Tax Rate101112Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$ 1.6238% VFederal Income Tax Expense1213(1 - FT)(1 - FT)131.6238% VFederal Income Tax Expense121415B. State Income Tax Component:1161617Where:116161618A = Sum of Preferred Stock and Return on Equity Component5.95%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation ExpenseS8,265Line 8 Above1910C = Transmission Rate BaseS4,521,280Line 9 Above202021FT = Federal Income Tax ExpenseS8,265Line 8 Above202022ST = State Income Tax Rate for Rate Effective Period88,43%State Income Tax Rate2223ST = State Income Tax Rate:0.7525%State Income Tax Rate2424State Income Tax Rate:2.3763% VLine 12 + Line 242725C. Total Federal & State Income Tax Rate:2.3763% VLine 12 + Line 242726C. Total Weighted Cost of Capital:303030	6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	AV1; Line 42	6
S4.521,280 21%Pg22 Rev AV-4; Page 1; Line 26 Federal Income Tax Rate for Rate Effective Period912Federal Income Tax $= (((A) + (C/D))^* FT) - (B/D)$ (1 - FT)1.6238% $\checkmark$ Federal Income Tax Rate1013111.6238% $\checkmark$ Federal Income Tax Expense1314141415B. State Income Tax Component:151616171718A = Sum of Preferred Stock and Return on Equity Component5.95%Line 6 Above1919B = Equity AFUDC Component of Transmission Depreciation ExpenseS8.265Line 6 Above1920C = Transmission Rate BaseS4.521,280 $\checkmark$ Line 12 Above2021FT = Federal Income Tax Expense1.6238% $\checkmark$ Line 12 Above2022ST = State Income Tax Rate for Rate Effective Period8.84%State Income Tax Rate2323State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ 0.7525%State Income Tax Expense2424State Income Tax Rate:2.3763% $\checkmark$ Line 12 + Line 242728D. Total Weighted Cost of Capital:30303030	7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
10FT = Federal Income Tax Rate for Rate Effective Period21%Federal Income Tax Rate10111Federal Income Tax = (((A) + (C/D)) * FT) - (B/D) (1 - FT)1.6238% vFederal Income Tax Expense121314141415B. State Income Tax Component:1616161617Where:1618A = Sum of Preferred Stock and Return on Equity Component5.95%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$ 8,265Line 8 Above1920C = Transmission Rate Base\$ 4,521,280 VLine 9 Above2021FT = Federal Income Tax Expense1.6238% VLine 12 Above2022ST = State Income Tax Rate for Rate Effective Period8.84%State Income Tax Expense2324State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST)0.7525%State Income Tax Expense2425C. Total Federal & State Income Tax Rate:2.3763% vLine 12 + Line 242728D. Total Weighted Cost of Capital:7.6903%AV1; Line 4029303030303030	8	C = Equity AFUDC Component of Transmission Depreciation Expense 1	\$ 8,265	AV-2A; Line 40	8
11 12 13Federal Income Tax ((A) + (C / D)) * FT) - (B / D) (1 - FT)11 12 1314 	9	D = Transmission Rate Base	\$ 4,521,280 v	Pg22 Rev AV-4; Page 1; Line 26	9
12Federal Income Tax $= (((A) + (C/D))^* FT) - (B/D)$ 1.6238% VFederal Income Tax Expense1213(1 - FT)13141415B. State Income Tax Component:14161617Where:1718A = Sun of Preferred Stock and Return on Equity Component5.95%Line 6 Above19B = Equity AFUDC Component of Transmission Depreciation Expense\$ 8,265Line 8 Above20C = Transmission Rate Base\$ 4,521,280 VLine 9 Above2021FT = Federal Income Tax Expense1.6238% VLine 12 Above2122ST = State Income Tax Rate for Rate Effective Period8.84%State Income Tax Expense2324State Income Tax = $((A) + (B/C) + Federal Income Tax)^*(ST)$ 0.7525%State Income Tax Expense2425C102526272.3763% VLine 12 + Line 242727C. Total Federal & State Income Tax Rate:2.3763% VLine 12 + Line 2427280283002830283028302830303030 </td <td>10</td> <td>FT = Federal Income Tax Rate for Rate Effective Period</td> <td>21%</td> <td>Federal Income Tax Rate</td> <td>10</td>	10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
131413141415B. State Income Tax Component:161517Where:1617Where:1718A = Sum of Preferred Stock and Return on Equity Component $5.95\%$ Line 6 Above19B = Equity AFUDC Component of Transmission Depreciation Expense\$ 8,265Line 9 Above20C = Transmission Rate Base\$ 4,521,280 VLine 9 Above21FT = Federal Income Tax Expense1.6238% VLine 12 Above22ST = State Income Tax Rate for Rate Effective Period8.84%State Income Tax Rate2324State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST)2324State Income Tax = ((A) + (B/C) + Federal Income Tax)*(ST)2526232427252628232329D. Total Weighted Cost of Capital:7.6903%AV1; Line 4030303030	11		 		11
1415B. State Income Tax Component:1415B. State Income Tax Component:1516171617Where:1718A = Sum of Preferred Stock and Return on Equity Component5.95%Line 6 Above19B = Equity AFUDC Component of Transmission Depreciation Expense\$ 8,265Line 8 Above19C = Transmission Rate Base\$ 4,521,280 VLine 9 Above2020C = Transmission Rate Base\$ 4,521,280 VLine 12 Above2121FT = Federal Income Tax Expense1.6238% VLine 12 Above2122ST = State Income Tax Rate for Rate Effective Period8.84%State Income Tax Rate2223State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST)0.7525%State Income Tax Expense2425(1 - ST)25262626C. Total Federal & State Income Tax Rate:232629D. Total Weighted Cost of Capital:7.6903% AV1; Line 40293030303030	12	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$	1.6238% √	Federal Income Tax Expense	12
15B. State Income Tax Component:15161617Where:1718A = Sum of Preferred Stock and Return on Equity Component5.95%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$ 8,265Line 8 Above1920C = Transmission Rate Base\$ 4,521,280 VLine 9 Above2021FT = Federal Income Tax Expense1.6238% VLine 12 Above2122ST = State Income Tax Rate for Rate Effective Period8.84%State Income Tax Rate222311.6238% VLine 12 Above2124State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ 0.7525%State Income Tax Expense2425(1 - ST)252626261.6238% VLine 12 + Line 2427272.3763% VLine 12 + Line 24272829D. Total Weighted Cost of Capital:7.6903%AV1; Line 4029303030303030	13	(1 - FT)			13
161617Where:1718A = Sum of Preferred Stock and Return on Equity Component5.95%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$ 8,265Line 8 Above1920C = Transmission Rate Base\$ 4,521,280 VLine 9 Above2021FT = Federal Income Tax Expense1.6238% VLine 9 Above2122ST = State Income Tax Rate for Rate Effective Period8.84%State Income Tax Rate222324State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$ 0.7525%State Income Tax Expense2425(1 - ST)2526262627C. Total Federal & State Income Tax Rate:2.3763% VLine 12 + Line 242729D. Total Weighted Cost of Capital:7.6903%AV1; Line 40293030303030303030	14				14
17Where:1718A = Sum of Preferred Stock and Return on Equity Component $5.95\%$ Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$ 8,265Line 8 Above1920C = Transmission Rate Base\$ 4,521,280 VLine 9 Above2021FT = Federal Income Tax Expense $1.6238\% V$ Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period $8.84\%$ State Income Tax Rate222324State Income Tax $= ((A) + (B/C) + Federal Income Tax)^*(ST)$ $0.7525\%$ State Income Tax Expense2424State Income Tax Expense $2.3763\% V$ Line 12 + Line 242725 $2.5763\% V$ Line 12 + Line 242728 $2.5763\% V$ Line 12 + Line 242729D. Total Weighted Cost of Capital: $7.6903\%$ AV1; Line 402930 $30$ $30$ $30$ $30$	15	B. State Income Tax Component:			15
18A = Sum of Preferred Stock and Return on Equity Component5.95%Line 6 Above1819B = Equity AFUDC Component of Transmission Depreciation Expense\$ 8,265Line 8 Above1920C = Transmission Rate Base\$ 4,521,280 VLine 9 Above2021FT = Federal Income Tax Expense1.6238% VLine 12 Above2122ST = State Income Tax Rate for Rate Effective Period $8.84\%$ State Income Tax Rate2223 $T = ((A) + (B/C) + Federal Income Tax)*(ST)$ $0.7525\%$ State Income Tax Expense2425 $(1 - ST)$ $2.3763\%$ VLine 12 + Line 242726 $2.3763\%$ VLine 12 + Line 242727 $2.5763\%$ VLine 12 + Line 242728 $2.3763\%$ VLine 12 + Line 242729 $D.$ Total Weighted Cost of Capital: $2.6903\%$ AV1; Line 402930 $30$ $30$ $30$ $30$	16				16
19B = Equity AFUDC Component of Transmission Depreciation Expense\$ 8,265Line 8 Above1920C = Transmission Rate Base\$ 4,521,280 VLine 9 Above2021FT = Federal Income Tax Expense1.6238% VLine 12 Above2122ST = State Income Tax Rate for Rate Effective Period $8.84\%$ State Income Tax Rate222324State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ $0.7525\%$ State Income Tax Expense2425(1 - ST)2325262627C. Total Federal & State Income Tax Rate:2.3763% VLine 12 + Line 24272829D. Total Weighted Cost of Capital:2.3763% AV1; Line 4029303030303030	17				17
20C = Transmission Rate Base\$ 4,521,280 VLine 9 Above2021FT = Federal Income Tax Expense1.6238% VLine 12 Above2122ST = State Income Tax Rate for Rate Effective Period $8.84\%$ State Income Tax Rate222324State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ $0.7525\%$ State Income Tax Expense2425(1 - ST)2525252627C. Total Federal & State Income Tax Rate:262629D. Total Weighted Cost of Capital:7.6903\%AV1; Line 4029303030303030					
21FT = Federal Income Tax Expense1.6238% $\checkmark$ Line 12 Above2122ST = State Income Tax Rate for Rate Effective Period8.84%State Income Tax Rate222324State Income Tax = ((A) + (B / C) + Federal Income Tax)*(ST)0.7525%State Income Tax Expense2425(1 - ST)2526262627C. Total Federal & State Income Tax Rate:2.3763% $\checkmark$ Line 12 + Line 24272829D. Total Weighted Cost of Capital:7.6903%AV1; Line 4029303030303030					
22ST = State Income Tax Rate for Rate Effective Period8.84%State Income Tax Rate222324State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ 0.7525%State Income Tax Expense2425(1 - ST)25262627C. Total Federal & State Income Tax Rate:2.3763% VLine 12 + Line 24272829D. Total Weighted Cost of Capital:7.6903%AV1; Line 40293030303030	20		\$ , ,		
$\begin{array}{c} 23\\ 24\\ 25\\ 25\\ 26\\ 26\\ 27\\ 2.5\\ 26\\ 27\\ 2.5\\ 26\\ 27\\ 2.5\\ 26\\ 27\\ 2.5\\ 26\\ 27\\ 2.5\\ 26\\ 27\\ 2.5\\ 26\\ 27\\ 2.5\\ 26\\ 26\\ 27\\ 2.5\\ 26\\ 26\\ 26\\ 27\\ 28\\ 29\\ 2.5\\ 26\\ 26\\ 26\\ 27\\ 28\\ 29\\ 2.5\\ 26\\ 26\\ 26\\ 27\\ 28\\ 29\\ 20\\ 29\\ 20\\ 29\\ 20\\ 20\\ 20\\ 20\\ 20\\ 20\\ 20\\ 20\\ 20\\ 20$					
24 State Income Tax = $\underline{((A) + (B/C) + Federal Income Tax)*(ST)}_{(1 - ST)}$ 25 $26$ 26 $27$ 27 $\underline{C. Total Federal & State Income Tax Rate:}_{2.3763\%  Line 12 + Line 24}$ 27 $\underline{28}$ 29 $\underline{D. Total Weighted Cost of Capital:}_{30}$ 29 $30$ 20 $30$ 20 $30$ 20 $30$ 20 $30$ 20 $30$ 21 $30$ 22 $30$ 23 $30$ 24 $30$ 25 $26$ 26 $27$ 28 $30$ 29 $30$ 20 $30$ 20 $30$ 20 $30$ 20 $30$ 20 $30$ 20 $30$ 20 $30$ 20 $30$ 20 $30$ 21 $30$ 22 $30$ 23 $30$ 24 $30$ 25 $30$ 26 $30$ 27 $30$ 28 $30$ 29 $30$ 20		ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	
25       (1 - ST)       25         26       26         27       C. Total Federal & State Income Tax Rate:       2.3763% √         28       28         29       D. Total Weighted Cost of Capital:       28         30       30					
26       26       26         27       C. Total Federal & State Income Tax Rate:       27         28       28         29       D. Total Weighted Cost of Capital:       7.6903%         30       30			 0.7525%	State Income Tax Expense	
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		(1 - ST)			
28         28           29         D. Total Weighted Cost of Capital:         7.6903%         AV1; Line 40         29           30         30					
29       D. Total Weighted Cost of Capital:       7.6903%       AV1; Line 40       29         30       30		C. Total Federal & State Income Tax Rate:	2.3763% <b>√</b>	Line 12 + Line 24	
30 30					
		D. Total Weighted Cost of Capital:	7.6903%	AV1; Line 40	
21 E Cost of Capital Pate $\frac{100666\%}{1000000000000000000000000000000000000$	30				•••
51 <u>L. Cost of Capital Rate (COCR)</u>	31	E. Cost of Capital Rate (COCR):	 10.0666%	Line 27 + Line 29	31

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

<sup>1</sup> 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)

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

(\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,269,034	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	3,382	Page 2; Line 17	3
4	Transmission Related General Plant	27,998	Page 2; Line 18	4
5	Transmission Related Common Plant	58,914	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,359,329	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	<mark>\$ -</mark>	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	<u> </u>	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	\$ (936,333)	Pg13 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (936,333)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 50,943	Pg9 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	37,071	Pg9 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	<u>10,279</u> v	Pg9 Rev Stmt AL; Line 19	21
22	Total Working Capital	<u>\$ 98,293</u> √	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25	Total Transmission Rate Base		Sum Lines ( 11, 16, 22, 24	25
26	Total Transmission Rate Base	<u>\$ 4,521,288</u> √	Sum Lines 6, 11, 16, 22, 24	26
27	D. In continue DOE Devicest Transmission Date Device			27
28 29	B. Incentive ROE Project Transmission Rate Base: Net Incentive Transmission Plant	\$ -	Shall be Zero	28 29
29 30	Incentive Transmission Plant Accum. Def. Income Taxes	ъ -	Shall be Zero	29 30
30	Total Incentive ROE Project Transmission Rate Base	<u> </u>	Line $29 + \text{Line } 30$	30 31
31	Total incentive ROE Project Transmission Rate Dase	<u> </u>	Line 29 + Line 30	31
32	C. Incentive Transmission Plant Abandoned Project Rate Base:			32
33	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	33
34	Incentive Transmission Plant Abandoned Project Cost Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	φ -	Shall be Zero	34
36	Total Incentive Transmission Plant Abandoned Project Cost Accum. Del. Inc. Taxes	<u> </u>	Line $34 + Line 35$	35
30	Total meentive transmission f fant Abandoned Froject Cost Rate Dase	<u>ə</u> -	Line 57   Line 55	30
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38
50	Statement Pransmission Construction work in Frequess	ψ -		50

√ 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	Transmission Related Depreciation Reserve:			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

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

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

(\$1,000)

Line				Line
No.		 Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ <b>5,269,034</b> √	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	<mark>3,382</mark> √	Page 2; Line 17	3
4	Transmission Related General Plant	<mark>27,998</mark> √	Page 2; Line 18	4
5	Transmission Related Common Plant	<b>58,914</b> √	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,359,329 √	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	\$ (936,333) <b>√</b>	Pg13 Rev Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (936,333) √	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ <b>50,943</b> √	Pg17 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments	<b>37,071</b> √	Pg17 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	10,271 v	Pg17 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$ 98,285 √	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	\$ 4,521,280 √	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	\$ -	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

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

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

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

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	<mark></mark>	<mark>6,655,921</mark> √	Pg11 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		<b>18,940</b> √	Pg11 Rev Statement AD; Line 27	3
4	Transmission Related General Plant		<mark>47,347</mark> √	Pg11 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant		<u>117,175</u> √	Pg11 Rev Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,839,383 √	Sum Lines 2 thru 5	6
7					7
8	Transmission Related Depreciation Reserve:				8
9	Transmission Plant Depreciation Reserve	<mark></mark>	<mark>1,386,887</mark> √	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		<mark>19,348</mark> √	Pg12 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		<mark>58,261</mark> √	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 √	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 v	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		58,914 v	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	<u>5,359,329</u> √	Sum Lines 16 thru 19	20
21					21
22	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)

				(\$1,000)				
Line								Line
No.								No.
1	-	Col. 1	Col. 2	Col. 3	Col. 4	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								3
4					Cumulative		Cumulative	4
5			Monthly		Overcollection (-) or		Overcollection (-) or	5
6			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	6
7		•	Undercollection (+)	Interest	in Revenue	•	in Revenue	7
8	Month	Year	in Revenue	Rate <sup>1</sup>	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	9 10
11	March	2020	0.14	0.42%	0.42	0.00	0.28	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	0.14	0.29%	0.98	0.00	0.98	15
16	August	2020	0.14	0.29%	1.12	0.00	1.12	16
17	September	2020	0.14	0.28%	1.26	0.00	1.26	17
18	October	2020	0.14 0.14	0.28%	1.40 1.54	0.00	1.40	18
19 20	November December	2020 2020	0.14	0.27% 0.28%	1.68	0.00 0.00	1.54 1.69	19 20
20	January	2020	0.14	0.28%	1.69	0.00	1.69	20
22	February	2021		0.25%	1.69	0.00	1.70	22
23	March	2021		0.28%	1.70	0.00	1.70	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%	1.72	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	February	2022		0.25%	1.75	0.00	1.75	34
35	March	2022		0.28%	1.75	0.00	1.76	35
36	April	2022		0.27%	1.76	0.00	1.76	36
37 38	May June	2022 2022		0.28%	1.76 1.77	0.00 0.00	1.77	37 38
39	July	2022		0.27% 0.31%	1.77	0.00	1.77	39
40	August	2022		0.31%	1.78	0.01	1.78	40
41	September	2022		0.30%	1.78	0.01	1.79	41
42	October	2022		0.42%	1.79	0.01	1.80	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 46	January February	2023 2023		0.54%	1.81 1.82	0.01 0.01	1.82 1.83	45 46
40	March	2023		0.48% 0.54%	1.82	0.01	1.85	40
48	April	2023		0.62%	1.84	0.01	1.85	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	August	2023		0.68%	1.89	0.01	1.90	52
	September October	2023		0.66%	1.90	0.01	1.91	53
54 55	November	2023 2023		0.71% 0.69%	1.91 1.93	0.01 0.01	1.93 1.94	54 55
56	December	2023		0.71%	1.94	0.01	1.94	56
57	January	2023		0.72%	1.95	0.01	1.97	57
58	February	2024		0.68%	1.97	0.01	1.98	58
59	March	2024		0.72%	1.98	0.01	1.99	59
60	April	2024		0.70%	1.99	0.01	2.01	60
61	May	2024		0.72%	2.01	0.01	2.02	61
62	June	2024		0.70%	2.02	0.01	2.04	62
63	July	2024		0.72%	2.04	0.01	2.05	63
64 65	August September	2024 2024		0.72% 0.70%	2.05 2.07	0.01 0.01	2.07 2.08	64 65
66	October	2024		0.70%	2.08	0.01	2.08	66
67	November	2024		0.70%	2.10	0.01	2.11	67
68	December	2024		0.70%	2.11	0.01	2.12	
69			\$ 1.66			\$ 0.47	<u></u>	69

<sup>1</sup> 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.

<sup>3</sup> 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 Estimated FERC Interest rates

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

Line					Line
No.	Description		mounts	Reference	No.
1	Other Cost Adjustments due to Appendix XII Cycle 5 Cost Adjustments Calculatio				1
1	Other Cost Adjustments due to Appendix All Cycle 5 Cost Adjustments Calculatio	<u>n:</u>			1
2					2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before	¢	4.20		3
	Interest	\$	4.29	Page 2; Line 17; Col. C	
4					4
5	Interest Expense		1.03	Page 17 Line 56; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	5.31	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	0.443	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)

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

Line No.	Description of Monthly Costs	App C	Revised - Appendix XII Cycle 5 Amounts		As Filed - ppendix XII cle 5 ER23-110 nd ER24-175 Amounts		fference r (Decr)	Reference	
19 20	Section 1 - Direct Maintenance Expense Cost Component	\$	_	\$	_	\$	_	Page 3 and Page 4, Line 20	
21	Section 1 Direct Municendite Expense cost component	Ψ		Ψ		Ψ		ruge 5 und ruge 1, Enie 20	
22 23	Section 2 - Non-Direct Expense Cost Component		78.259	1	78.123		0.136	Page 3 and Page 4, Line 22	
24	Section 3 - Cost Component Containing Other Specific Expenses		(4.794)		(4.794)		-	Page 3 and Page 4, Line 24	
25 26 27	Total Citizens' Monthly Prior Year Cost of Service	\$	73.465	\$	73.329	\$	0.136	Sum Lines 20, 22, 24	
28 29	Section 4 - True-Up Adjustment Cost Component		2.892	,	2.754		0.138	Page 3 and Page 4, Line 28	
30 31	Section 5 - Interest True-Up Adjustment Cost Component		(0.576)		(0.576)		-	Page 3 and Page 4, Line 30	
32 33	Other Adjustments		(0.009)		(0.009)		-	Page 3 and Page 4, Line 32	
34 35	Total Monthly Costs	\$	75.772	\$	75.414	\$	0.357	Sum Lines 26, 28, 30, 32	
36 37	Number of Months in Base Period		12		12		-	Page 3 and Page 4, Line 36	
38 39	Total Annual Costs	\$	<u>909</u> v	\$	905	\$	4	Page 3 and Page 4, Line 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 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)

				-		1
Line						Line
No.	Description of Annual Costs	A	mounts		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		939	٧	Pg5 Rev Section 2; Page 1; Line 25	3
4	1 1				6	4
5	Section 3 - Cost Component Containing Other Specific Expenses		(58)		Section 3; Page 1; Line 31	5
6	Section 5 Cost Component Communing Outer Specific Expenses		(30)		Section 5, 1 uge 1, Ente 51	6
7	Total Citizens Annual Prior Year Cost of Service	\$	882	.,	Sum Lines 1, 3, 5	7
/	Total Citizens Annual Prior Year Cost of Service	Э	002	v	Sum Lines 1, 3, 5	/
8						8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		35	٧	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10						10
11	Section 5 - Interest True-Up Adjustment Cost Component		(7)		Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12						12
13	Subtotal Annual Costs	\$	909	v	Sum Lines 7, 9, 11	13
14						14
15	Other Adjustments		(0)		Cost Adjustment Workpapers	15
16	onor rujuoniono		(0)		cost rugasment workpupers	16
-	Total Annual Costs	6	000	.,	Line 13 + Line 15	-
17	Total Alliual Costs	3	909	v	Line 15 T Line 15	17
18						18

Line						
No.	Description of Monthly Costs	A	mounts		Reference	
19						
20	Section 1 - Direct Maintenance Expense Cost Component	\$	-		Line 1 / 12 Months	
21						
22	Section 2 - Non-Direct Expense Cost Component		78.259	٧	Line 3 / 12 Months	
23						
24	Section 3 - Cost Component Containing Other Specific Expenses		(4.794)		Line 5 / 12 Months	
25						
26	Total Citizens Monthly Prior Year Cost of Service	\$	73.465	v	Sum Lines 20, 22, 24	
27						
28	Section 4 - True-Up Adjustment Cost Component		2.892	v	Line 9 / 12 Months	
29	Section 5 Interest Trace II. A Protocol Control Contro		(0.570)		Line 11 / 12 Months	
30 31	Section 5 - Interest True-Up Adjustment Cost Component		(0.576)		Line 11/12 Months	
32	Other Adjustments		(0.009)		Line 15 / 12 Months	
33	Outer Aujustinents		(0.009)		Line 157 12 Wolldis	
34	Total Monthly Costs	s	75.772	v	Sum Lines 26, 28, 30, 32	
35		÷		-		
36	Number of Months in Base Period		12			
37			12			
38	Total Annual Costs	\$	909	v	Line 34 x Line 36	
39						

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

#### SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE 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	Section 1 - Direct Maintenance Expense Cost Component	\$	-	Section 1; Page 1; Line 17	1
2					2
3	Section 2 - Non-Direct Expense Cost Component		937	Pg5 Rev Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		(58)	Section 3; Page 1; Line 31	5
6					6
7	Total Citizens' Annual Prior Year Cost of Service	\$	879	Sum Lines 1, 3, 5	7
8					8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		33	✓ Pg8 Rev Section 4; Page TU; Col. 11; Line 21	9
10			(7)		10
11	Section 5 - Interest True-Up Adjustment Cost Component		(7)	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12 13	Subtotal Annual Costs	\$	905	Sum Lines 7, 9, 11	12 13
13	Subtotal Allitual Costs	э	905	Sull Lines 7, 9, 11	13
15	Other Adjustments		(0)	Cost Adjustment Workpapers	15
16	o de l'Aquotieno		(0)	Cost requisition workpapers	16
17	Total Annual Costs	\$	905	$\checkmark$ 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	v	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	<b>Total Citizens' Monthly Prior Year Cost of Service</b>	\$ 73.329	v	Sum Lines 20, 22, 24	26
27					27
28	Section 4 - True-Up Adjustment Cost Component	2.754	v	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	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	\$ 905	v	Line 34 x Line 36	38
39					39

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

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

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

Line				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				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				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				15
16	Transmission Related Municipal Franchise Fees Expense 1.0275%	0.04%	Line 14 x Franchise Fee Rate	16
17				17
18	Total Annual Carrying Charge Rate	<u>3.48%</u> √	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	<u>3.48%</u> √	Line 18 Above	23
24				24
25	Total Non-Direct Expense	<u>\$ 939</u> √	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, 2021

(\$1,000)

Line No.	Amounts	Reference
1 Net Transmission Plant	\$ 5,688,496	Pg18 Rev AV-4; Line 6
3 A. Transmission Related O&M Expense		
4 Transmission O&M Expense	\$ 37,637	Statement AH; Line 17
5		
6 Transmission O&M Expense Carrying Charge Percentage	0.66%	Line 4 / Line 1
7		
8 B. Transmission Related A&G Expense		
9 Total Transmission Related A&G Expense Including Property Ins.	<mark>\$56,501</mark> √	Pg8 Rev Statement AH; Line 42
10		
11 Transmission Related A&G Carrying Charge Percentage	0.99%	Line 9 / Line 1
12		
13 <u>C. Transmission Related Property Tax Expense</u>		Des Clather and AV. J. 17
14 Transmission Related Property Tax Expense	\$ 62,416	Rev Statement AK; Line 17
15 16 Theorem Balta I Proventing Change Proventing	1.10%	Y
<ul> <li>Transmission Related Property Tax Carrying Charge Percentage</li> <li>17</li> </ul>	1.10%	Line 14 / Line 1
<ul> <li>18 D. Transmission Related Payroll Tax Expense</li> <li>19 Transmission Related Payroll Tax Expense</li> </ul>	\$ 1.843	Statement AK; Line 28
20	<del>- 5</del> - 1,845	Statement AK; Line 28
20 21 Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1
21 Transmission Related Fayton Tax Cartying Charge Fercentage	0.0376	Line 177 Line 1
23 E. Transmission Related Working Capital Revenue		
24 Citizens Financed Transmission Projects:		
25 Transmission Related M&S Allocated to Transmission	\$ 47,443	Statement AL; Line 5
26 Transmission Related Prepayments Allocated to Transmission	40,929	Statement AL; Line 9
27 Transmission Related Working Cash	10,227 11,767 V	Pg9 Rev Statement AL; Line 19
28 Total Transmission Related Working Capital	\$ 100.139 V	Sum Lines 25 thru 27
29	¢ 100,107 C	
30 Cost of Capital Rate	10.0191%	Pg11 Rev Statement AV2; Line 31
31		6 , -
32 Transmission Working Capital Revenue	\$ 10,033 √	Line 28 x Line 30
33		
34 Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1
35		
36 F. Transmission Related General & Common Plant Revenue		
37 Net Transmission Related General Plant	\$ 32,320	Pg18 Rev AV-4; Line 4
38		
39 Net Transmission Related Common Plant	81,059	Pg18 Rev AV-4; Line 5
40		
41 Total Net Transmission Related General and Common Plant	\$ 113,379	Line 37 + Line 39
42		
43 Cost of Capital Rate	10.0191%	Line 30
44		
45 Transmission Related General and Common Return and Associated Income Taxes	\$ 11,360	Line 41 * Line 43
46		
47 Transmission Related General and Common Depreciation Expense	<u>\$ 16,054</u>	Statement AJ; Line 17
48		
49 Total Transmission Related General and Common Plant Revenues	\$ 27,414	Line 45 + Line 47
50		
51 Total Transmission Related General and Common Plant Carrying Charge Percentage	0.48%	Line 49 / Line 1

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

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

## Section 2 - Non-Direct Expense Cost Component

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

(\$1,000)

Line				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		010070	1 4 <u>5</u> 0 2, 2me 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	Transmission Related Municipal Franchise Fees Expense 1.0275%	0.04%	Line 14 x Franchise Fee Rate	15 16
16 17	Transmission Related Municipal Franchise Fees Expense 1.0275%	0.04%	Line 14 x Franchise Fee Kate	10
17	Total Annual Carrying Charge Rate	3.47%	Line $14 + Line 16$	17
19	i otai Annuai Carryng Charge Nate	5.4770	Line 14 + Ene 10	18
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 27,000	Lease Agreement	20
22	CALCED LOUGE A GINER	4,	Lease rigiterinen	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

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

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

Section 2 - Non-Direct Expense Cost Component

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

(\$1,000)

Line No.		Amounts	Reference	
1 2	Net Transmission Plant	<mark>\$ 5,688,496</mark> √	Pg18 Rev AV-4; Line 6	
3	A. Transmission Related O&M Expense			
4	Transmission O&M Expense	\$ 37,637	Statement AH; Line 17	
5				
6	Transmission O&M Expense Carrying Charge Percentage	0.66%	Line 4 / Line 1	
7				
8	B. Transmission Related A&G Expense			
9	Total Transmission Related A&G Expense Including Property Ins.	<mark>\$ 56,165</mark> √	Pg12 Rev Statement AH; Line 41	
10		0.000/	<b>T</b> • • • • • •	
11	Transmission Related A&G Carrying Charge Percentage	0.99%	Line 9 / Line 1	
12				
13	C. Transmission Related Property Tax Expense		D Statement AV. Line 17	
14 15	Transmission Related Property Tax Expense	<mark>_\$ 62,416</mark> _∨	Rev Statement AK; Line 17	
15	Transmission Related Property Tax Carrying Charge Percentage	1.10%	Line 14 / Line 1	
10	manshinssion related morenty has carrying charge refeemage	1.1070	Line 14 / Line 1	
18	D. Transmission Related Payroll Tax Expense			
18	Transmission Related Payroll Tax Expense	\$ 1,843	Statement AK; Line 28	
20		ψ <u>1</u> ,0 <del>1</del> ,5	Statement Arc, Ente 20	
20	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	
22		010270		
23	E. Transmission Related Working Capital Revenue			
24	Citizens Financed Transmission Projects:			
25	Transmission Related M&S Allocated to Transmission	\$ 47,443 <b>√</b>	Pg14 Rev Statement AL; Line 5	
26	Transmission Related Prepayments Allocated to Transmission	<b>40,929</b> √	Pg14 Rev Statement AL; Line 9	
27	Transmission Related Working Cash	11,725 √	Pg14 Rev Statement AL; Line 19	
28	Total Transmission Related Working Capital	\$ 100,097 √	Sum Lines 25 thru 27	
29				
30	Cost of Capital Rate	10.0191%	Pg15 Rev Statement AV2; Line 31	
31				
32	Transmission Working Capital Revenue	\$ 10,029 <b>√</b>	Line 28 x Line 30	
33				
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	
35				
36	F. Transmission Related General & Common Plant Revenue			
37	Net Transmission Related General Plant	<mark>\$ 32,320</mark> √	Pg18 Rev AV-4; Line 4	
38				
39	Net Transmission Related Common Plant	<u>81,059</u> ∨	Pg18 Rev AV-4; Line 5	
40				
41	Total Net Transmission Related General and Common Plant	\$ 113,379 √	Line 37 + Line 39	
42				
43	Cost of Capital Rate	10.0191%	Line 30	
44				
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 11,360 V	Line 41 * Line 43	
46			a	
47	Transmission Related General and Common Depreciation Expense	\$ 16,054	Statement AJ; Line 17	
48			T. 46 . T. 46	
49	Total Transmission Related General and Common Plant Revenues	\$ 27,414 <b>√</b>	Line 45 + Line 47	
50			Line 49 / Line 1	
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.48%		

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

					True-Up Perio	od - January 1, 2021 to Dec	cember 31, 2021					
						(\$1,000)						
Line No.												Line No.
1	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	Col. 11	2
3 Calculations:	<u></u>	<u></u>		= Col. 4; Line 22 / 12	<u></u>	= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6	<u></u>	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 <u>Month</u>	Year	Cost of Service 1	Revenues <sup>2</sup>	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate <sup>5</sup>	wo Interest	Interest	with Interest	9
10 January	2021	73	68	3	-	\$ 71	\$ 3	0.28%		\$ 0.0	\$ 3	10
11 February	2021	73	68	3	-	71	3	0.25%	6 √	0.0		<b>v</b> 11
12 March	2021	73	68	3	-	71	3	0.28%	9 √	0.0	9 v	<b>v</b> 12
13 April	2021	73	68	3	-	71	3	0.27%	11	0.0	11	13
14 May	2021	73	68	3	-	71	3	0.28%	14	0.0	14	14
15 June	2021	73	68	3	-	71	3	0.27%	17 √	0.0		<b>v</b> 15
16 July	2021	73	68	3	-	71	3	0.28%	20 v	0.1 \		<b>v</b> 16
17 August	2021	73	68	3	-	71	3	0.28%	23 V	0.1		<b>v</b> 17
18 September	2021	73	68	3	-	71	3	0.27%	26 √	0.1		<b>v</b> 18
19 October	2021	73	68	3	-	71	3	0.28%	29 v	0.1		<b>v</b> 19
20 November	2021	73	68	3	-	71	3	0.27%	32 V	0.1		<b>v</b> 20
21 December	2021	73	68	3	-	71	3	0.28%	<u>35</u> √	0.1	<u>35 </u> v	<b>v</b> 21
22		\$ 882 \$	810 8	\$ 37 5	\$-	\$ 847	\$ 34			0.6		22
		V					v			V		

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

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

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

<sup>3</sup> 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.

<sup>4</sup> 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.

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

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

<sup>7</sup> 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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#### 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

				Distriction		UE-UP ADJUSTMENT - 1 - January 1, 2021 to Dece		Linetion				
						(\$1,000)						
ine lo. 1 2 3 Calculations:	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</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><b>Col. 11</b></u> = Col. 9 + Col. 10	Line No. 1 2 3
7 5 6 7 8 9 <u>Month</u>	<u>Year</u>	Monthly True-Up <u>Cost of Service</u> <sup>1</sup>	Monthly True-Up Revenues <sup>2</sup>	Prior True-Up Adjustment <sup>3</sup>	Prior Other Adjustments <sup>4</sup>	Adjusted Monthly True-Up <u>Revenues</u>	Monthly Overcollection (-) or Undercollection (+) <u>in Revenue</u>	Monthly Interest Rate <sup>5</sup>	Cumulative Overcollection (-) or Undercollection (+) in Revenue <u>wo Interest</u>	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue <u>with Interest</u>	5 6 7 8 9
10 January	2021	73		3	-	\$ 71				\$ 0.0		10
11 February	2021	73		3	-	71	3	0.25%	5	0.0	5	11
12 March	2021	73	68	3	-	71	3	0.28%	8	0.0	8	12
13 April	2021	73	68	3	-	71	3	0.27%	11	0.0	11	13
14 May	2021	73	68	3	-	71	3	0.28%	14 √	0.0	14	<b>v</b> 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 V	0.1	22	<b>v</b> 17
18 September	2021	73	68	3	-	71	3	0.27%	25 v	0.1	25	<b>v</b> 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	<b>v</b> 21
22		\$ 880	\$ 810	\$ 37 \$	-	\$ 847	\$ 33			0.5		22
			1				1	1	-		-	

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.

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

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

<sup>3</sup> 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.

<sup>4</sup> 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.

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

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

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

## SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

#### Operation and Maintenance Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2021

(\$1,000)

		(\$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	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:		(2.0.1.0)		6
7 8	Scheduling, System Control & Dispatch Services Reliability, Planning & Standards Development		(3,844) (1,816)	Negative of AH-2; Line 42; Col. b Negative of AH-2; Line 43; Col. b	7 8
8 9	Station Expenses		(1,810) (8,259)	Negative of AH-2; Line 43; Col. b Negative of AH-2; Line 44; Col. b	8 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 18	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 37,637	Sum Lines 5 thru 16	17 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 50; Col. a	22
23	CPUC energy efficiency programs		(13,176)	Negative of AH-3; Sum Lines 28, 31, 37, 45, 51; Col.	23
			(13,170)	a and Line 24, 26, 53; Col. b	
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 Injuries & Damages		(22,236)	Negative of AH-3; Line 43; Col. a	26 27
27 28	General Advertising Expenses		- (66)	Not Applicable to 2021 Base Period Negative of AH-3; Line 49; Col. b	27
20	Franchise Requirements		(128,580)	Negative of AH-3; Line 42; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(120,000)	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 Rev AH-3; Line 20; Col. d	33
34	FERC Audit Adjustment (incl. in Appendix XII Cycle 6; ER24-175)		530	Rev AH-3; Line 20; Col. f	34
35	Other Cost Adjustments		3,059 √		35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 492,326 <b>√</b>		36
37	Less: Property Insurance (Due to different allocation factor)		(8,616)	Negative of AH-3; Line 5; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 483,710 <b>√</b>		38
39	Transmission Wages and Salaries Allocation Factor		10.98%	Statement AI; Line 17	39
40	Transmission Related Non-Direct Administrative & General Expenses		\$ 53,105 √		40 41
41 42	Property Insurance Allocated to Transmission, General, and Common Plant Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		3,396 <b>\$ 56,501 √</b>	Negative of Line 37 x Line 61 Line 40 + Line 41	41
43	Transmission Related Non-Direct Acco Expense melading Property insurance Expense		5 50,501	Line 40 + Line 41	43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:				44
45			\$ 7,118,164	Statement AD; Line 25	45
46	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	46
47	Transmission Related General Plant		55,217	Statement AD; Line 29	47
48	Transmission Related Common Plant		149,892	Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant		\$ 7,323,272	Sum Lines 45 thru 48	49
50			¢ 7,110,174	T . 47.41	50
51 52	Total Transmission Plant & Incentive Transmission Plant Total Steam Production Plant		\$ 7,118,164 566,171	Line 45 Above Statement AD; Line 1	51 52
52	Total Nuclear Production Plant		500,171	Shall be Zero	53
54	Total Other Production Plant		542,692	Statement AD; Line 7	54
55	Total Distribution Plant		8,482,669	Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	56
57	Total General Plant		502,946	Statement AD; Line 17	57
58	Total Common Plant		1,365,303	Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS		\$ 18,577,944	Sum Lines 51 thru 58	59
60					60
61	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		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.

<sup>1</sup> 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**

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

(\$1,000)

		(31,000)			
Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
					1
1 2	Derivation of Direct Maintenance Expense: Total Direct Maintenance Cost		\$ -	AH-1; Line 48	1 2
3	Total Direct Maintenance Cost		<b>ф</b> -	AII-1, Elite 48	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 12	Transmission of Electricity by Others Miscellaneous Transmission Expense		(3,708)	Negative of AH-2; Line 46; Col. b Negative of AH-2; Line 52; Col. b	11 12
12	Maintenance of Station Equipment		(19,574)	Negative of AH-2; Line 52; Col. b	12
14	Maintenance of Overhead Lines		(24,433)	Negative of AH-2; Line 55, 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:		(5.025)	No strand CALL 2. Line 40, C. L.	21
22	Abandoned Projects		(5,025)	Negative of AH-3; Line 49; Col. a Negative of AH-3; Sum Lines 26, 28, 31, 37, 45, 50;	22
23	CPUC energy efficiency programs		(13,176)	Col. a and Line 24, 26, 52; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission		2000 B	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		- 1	Not Applicable to 2021 Base Period	27
28	General Advertising Expenses		(66)	Negative of AH-3; Line 48; Col. b	28
29	Franchise Requirements		(128,580)	Negative of AH-3; Line 42; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(26)	Negative of AH-3; Line 54; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(965)	Negative of AH-3; Line 39; Col. a	31
32	Other A&G Exclusion Adjustments		(9,748)	Negative of AH-3; Sum Lines 29, 32, 33, 34, 35, 38, 39, 40; Col. a	32
33	Other Cost Adjustments		12,177	Rev AH-3; Line 20; Col. d	33
34	FERC Audit Adjustment		530 V	Pg12.3 Rev AH-3; Line 23; Col. h	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 489,267 <b>√</b>	Sum Lines 20 thru 34	35
36			(8,616)	Negative of AH-3; Line 5; Col. c	36
37			\$ 480,651 <b>√</b>	Line $35 + \text{Line } 36$	37
38 39	Transmission Wages and Salaries Allocation Factor Transmission Related Non-Direct Administrative & General Expenses		<u>10.98%</u> \$ 52,769 √	Statement AI; Line 17 Line 37 x Line 38	38 39
40	Property Insurance Allocated to Transmission, General, and Common Plant		3 32,709 V 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 $39 + \text{Line } 40$	41
42	1 8 1 9 1				42
43	Derivation of Transmission Plant Property Insurance Allocation Factor:				43
44	Transmission Plant & Incentive Transmission Plant		<mark>\$ 7,118,164</mark> √	Pg9 Rev Statement AD; Line 25	44
	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
	Transmission Related General Plant		<u>55,217</u> √	-	46
	Transmission Related Common Plant Total Transmission Related Investment in Plant		<u>149,892</u> √	Pg9 Rev Statement AD; Line 31	47
48 49	Total Transmission Related Investment in Flant		<u>\$ 7,323,272</u> √	Sum Lines 44 thru 47	48 49
50	Total Transmission Plant & Incentive Transmission Plant		\$	Line 44 Above	50
51			566,171 v	Pg9 Rev Statement AD; Line 1	51
52			-	Shall be Zero	52
53	Total Other Production Plant		542,692 v	Pg9 Rev Statement AD; Line 7	53
54	Total Distribution Plant		<mark>8,482,669</mark> √	Pg9 Rev Statement AD; Line 9	54
55			-	Shall be Zero	55
56			502,946 V	Pg9 Rev Statement AD; Line 17	56
57 58	Total Common Plant Total Plant in Service Excluding SONGS		<u>1,365,303</u> √	Pg9 Rev Statement AD; Line 19	57 58
58 59	Total Flam III SCIVICE EXCluding SONOS		<u>\$ 18,577,944</u> √	Sum Lines 50 thru 57	58 59
	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		20 470/ -4	Line 48 / Line 58	59 60
00	ransmission respecty insurance and ran randeduoii ractor		<u>39.42%</u> √	Line to / Line 30	00

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.

FER Acc	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Addtl A&G Adj	(e) = (c) + Adjusted A&G		(g) = (e) + (f) Adj A&G with FERC Audit Adj	(h) <sup>5</sup> Add / (Deduct) A&G Cost Adj	(i) = (g) - (h) Revised A&G	Reference
	Administrative & General										
920	A&G Salaries	\$ 62,283	\$ 881		V 5 001	3 \$ 62,28		\$ 62,283	1	\$ 62,283	Form 1; Page 320-323; Line 181
921	Office Supplies & Expenses	33,308	7,379	25,928	v 7,379	3 33,30		33,308		33,308	Form 1; Page 320-323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,27	7) 530	v (19,747)		(19,747)	Form 1; Page 320-323; Line 183
923	Outside Services Employed	108,587	10,897	97,689	v 1,396	<sup>3</sup> 99,08	6	99,086		99,086	Form 1; Page 320-323; Line 184
924	Property Insurance	8,616		8,616		8,61	6	8,616		8,616	Form 1; Page 320-323; Line 185
925	Injuries & Damages	215,579	1,418	214,161	v 996	3 215,15	7	215,157		215,157	Form 1; Page 320-323; Line 186
926	Employee Pensions & Benefits	56,506	2,077	54,429	v 1.511	3 55,94	0	55,940		55,940	Form 1; Page 320-323; Line 187
927	Franchise Requirements	128,580	128,580	0	•		0	0		0	Form 1; Page 320-323; Line 188
928	Regulatory Commission Expenses	35,380	24,076	11,304		11,30	4	11,304		11,304	Form 1; Page 320-323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(12,934)	-	(12,934)		(12,93		(12,934)	(3,059) v	(9,875)	Form 1; Page 320-323; Line 190
930.1		66	66	0			0	0		0	Form 1; Page 320-323; Line 191
930.2	Miscellaneous General Expenses	10,539	5,025	5,513	v 0	3 5,51	3	5,513		5,513	Form 1; Page 320-323; Line 192
931	Rents	12,352	14	12,338	v 14	3 12,35	2	12,352		12,352	Form 1; Page 320-323; Line 193
935		18,209	26	18,183	-	18,18		18,183		18,183	Form 1; Page 320-323; Line 196
			\$ 180,439			\$ 488,53			\$ (3,059) V		
	Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 4/6,353	√ \$ 12,177	\$ 488,53	0 \$ 530	v \$ 489,060	\$ (3,059) V	\$ 492,119	Sum Lines 1 thru 14
413	Transmission Related A&G Expenses Charged to Citizens 1	207	-	207		20	7	207		207	
	Total Adjusted Administrative & General Expenses	\$ 656,999	\$ 180,439	\$ 476,560	√ \$ 12,177	\$ 488,73	7 \$ 530	√ \$ 489,267	\$ (3,059)	\$ 492,326	Line 16 + Line 18
Exclue	led Expenses:		1		1	1	1	1	l.		
920	50 Y		\$ 881								
	CEMA/WMPMA exclusion corrections				\$ 881	3					
921	Energy Efficiency		7,379								
	CEMA/WMPMA exclusion corrections				7,379	3					
923		\$ 1,396									
	Other Exclusion - FERC Audit Adjustments (Finding #3) <sup>2</sup>	9,501	10,897								
	CEMA/WMPMA exclusion corrections		-		1,396	3					
925		1.300			-,						
	Customer Information System	57									
	Electric Power Research Institute (EPRI) Dues	51									
	Covid-19 Pandemic Protections	8									
	Residential Disconnect Protections	3	1,418								
	CEMA/WMPMA exclusion corrections				996	3					
926		1,948									
	Customer Information System	88									
	CSI Transition, Stabilization, & OCM	36									
	Residential Disconnect Protections	5	2,077								
	CEMA/WMPMA exclusion corrections	-	-		1,511	3					
927			128,580								
928		22,236	120,000								
	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) 5	-	-								
930.			66								
930.2		5,025									
	Energy Efficiency	0	5,025								
	CEMA/WMPMA exclusion corrections		-		0	3					
931			14								
	CEMA/WMPMA exclusion corrections				14	3					
935			26								
	Losance cleanap cost recount			-							
	Total Excluded Expenses		\$ 180,439	=							
٧	Items in BOLD have changed to correct the over-allocation of "Duplicat	e Charges (Com	nany Energy I	[]se)" Credit in	FERC Account	no. 929.					
1	This amount represents the Non-Direct A&G expenses billed to Citizens in 20										
			a Jack to defiv	c rotar Aujuste	a Acco Expenses	m 3/11					
2	Account 7000717, which was created to track Citizens Border East Line A&C										
2	Adjusting journal entries related to prior year A&G costs (2016-2019) that re-										
	The impacts of the adjusting entries is reflected in the per book amount and we			21 total. The in	npact of FERC A	ıdit					
	adjustments and corresponding refunds will be accounted for in a separate refu	and analysis filed	with FERC.								
3	2021 CEMA/WMPMA exclusion corrections.										
3	2021 CEMA/WMPMA exclusion corrections. FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead C	osts to CWIP									
	2021 CEMA/WMPMA exclusion corrections. FERC Audit Adjustment - Compliance Finding #3 - Allocation of Overhead C This is to correct the overallocation of duplicate charges credit for company er		A	20							

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

FERC		(a) Total	(b) Excluded	(c) = (a) - (b) Total	(d)	(e) = (c) + (d)	(f)	(g) = (e) + (f)	
Acet	Description	Per Books	Expenses	Adjusted	Addtl A&G Excl. Adj	Adj A&G with Addtl Excl. Adj	FERC Audit Adj.	Adj A&G with FERC Audit Adj	Reference
	ninistrative & General	FEF DOOKS	Expenses	Aujusteu	Exci. Auj	Addii Exci. Adj	Auj.	FERC Audit Auj	Kelerence
	G Salaries	\$ 62,283	\$ 881	\$ 61,402	v \$ 881 <sup>3</sup>	\$ 62,283		\$ 62,283	Form 1; Page 320-323; Line 181
	ce Supplies & Expenses	33,308	7,379	25,928	v 7,379 <sup>3</sup>	33,308		33,308	Form 1; Page 320-323; Line 182
	Administrative Expenses Transferred-Credit	(20,277)		(20,277)	• • • • • •	(20,277)	530 v	(19,747)	Form 1; Page 320-323; Line 183
	side Services Employed	108,587	10,897	97,689	v 1,396 <sup>3</sup>	99,086		99,086	Form 1; Page 320-323; Line 184
	perty Insurance	8,616	10,097	8,616	v 1,590	8,616		8,616	Form 1; Page 320-323; Line 185
1			1 410					215,157	
	ries & Damages	215,579	1,418	214,161	√ 996 <sup>3</sup>	215,157			Form 1; Page 320-323; Line 186
	oloyee Pensions & Benefits	56,506	2,077	54,429	√ 1,511 <sup>3</sup>	55,940		55,940	Form 1; Page 320-323; Line 187
27 I I I III	nchise Requirements ulatory Commission Expenses	128,580 35,380	128,580 24,076	0 11.304		0		0 11,304	Form 1; Page 320-323; Line 188 Form 1; Page 320-323; Line 189
	s: Duplicate Charges (Company Energy Use)	(12,934)	24,070	(12,934)		(12,934)		(12,934)	Form 1; Page 320-323; Line 189
	eral Advertising Expenses	(12,934)	66	(12,934)		(12,934)		(12,954)	Form 1; Page 320-323; Line 190
	cellaneous General Expenses	10,539	5,025	5,513	v 0 <sup>3</sup>	5,513		5,513	Form 1; Page 320-323; Line 192
931 Rent	-	12,352	14	12,338	v 14 <sup>3</sup>	12,352		12,352	Form 1; Page 320-323; Line 192
	is ntenance of General Plant	12,532	26	12,538	v 14	12,552		12,552	Form 1; Page 320-323; Line 195
viain	nonance of Octicial I fait	16,209	20	10,183		10,163		10,103	1 orm 1, 1 age 320-323; Liffe 190
Tota	al Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476.353	√ \$ 12,177	\$ 488,530	\$ 530 √	\$ 489,060	Sum Lines 1 thru 14
- 544								,	
413 Tran	nsmission Related A&G Expenses Charged to Citizens 1	207	-	207		207		207	
Tota	al Adjusted Administrative & General Expenses	\$ 656,999	\$ 180,439	\$ 476,560	√ \$ 12,177	\$ 488,737	\$ 530 √	\$ 489,267	Line 16 + Line 18
		I	1	1	1	1			
xcluded Exp	benses:								
	rgy Efficiency		\$ 881						
	MA/WMPMA exclusion corrections				881 3				
	rgy Efficiency		7,379						
	MA/WMPMA exclusion corrections				7,379 3				
	rgy Efficiency	\$ 1,396							
	er Exclusion - FERC Audit Adjustments (Finding #3) <sup>2</sup>	9,501	10,897						
	MA/WMPMA exclusion corrections		-		1,396 3				
	rgy Efficiency	1,300			····				
	tomer Information System	57							
	tric Power Research Institute (EPRI) Dues	51							
Covi	id-19 Pandemic Protections	8							
Resid	idential Disconnect Protections	3	1,418						
	MA/WMPMA exclusion corrections				996 <sup>3</sup>				
926 Ener	rgy Efficiency	1,948							
	tomer Information System	88							
	Transition, Stabilization, & OCM	36							
	idential Disconnect Protections	5	2,077						
	MA/WMPMA exclusion corrections				1,511 3				
	achise Requirements		128,580						
	JC Reimbursement Fees	22,236							
	gation expenses - Litigation Cost Memorandum Account (LCMA)	965							
	rgy Efficiency IC Intervenor Funding Expanse Transmission	258							
	JC Intervenor Funding Expense - Transmission JC Intervenor Funding Expense - Distribution	- 617	24,076						
	eral Advertising Expenses	017	66						
	ndoned Projects	5,025	00						
	rgy Efficiency	0,025	5,025						
	MA/WMPMA exclusion corrections				0 3				
	rgy Efficiency		14						
	MA/WMPMA exclusion corrections				14 3				
935 Haza	ardous Substances-Hazardous Substance Cleanup Cost Account		26		••				
			20	-					
Tota	al Excluded Expenses		\$ 180,439						
				=					
	ns in BOLD have changed due to various FERC audit adj. compared					y Posting's variou	ıs cost adjustmei	nts.	
1 This	s amount represents the Non-Direct A&G expenses billed to Citizens in 2	2021, which is added b	ack to derive Total	Adjusted A&G Exp	enses in SAP				
	ount 7000717, which was created to track Citizens Border East Line A&								
	usting journal entries related to prior year A&G costs (2016-2019) that re		FERC Audit are exc	cluded from TO5 Cy	cle 5.				
	impacts of the adjusting entries is reflected in the per book amount and								
	stments and corresponding refunds will be accounted for in a separate re			·					
-	1 CEMA/WMPMA exclusion corrections.								
	I CLIMA WMFWA exclusion corrections.								

## SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL Working Capital

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

		(\$1,000)					
Line No.		FERC Form 1 Page; Line; Col.	rking ash		Months ge Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies <sup>1</sup>			\$	121,247	AL-1; Line 18	1 2
3 4	Transmission Plant Allocation Factor				39.13%	Statement AD; Line 35	3 4
5 6	Transmission Related Materials and Supplies			\$	47,443	Line 1 x Line 3	5 6
7 8	B. Prepayments <sup>1,2</sup>	110-111; Footnote Data (b)		\$	104,601	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments			\$	40,929	Line 3 x Line 7	9 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	V		Pg8 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 24	14
15	Total		\$ 94,138	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 19	Transmission Related Cash Working Capital - Retail Customers		\$ 11,767	v		Line 15 x Line 17	18 19

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

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

<sup>2</sup> 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)

		(\$1,000)					
Line No.		FERC Form 1 Page; Line; Col.	Working Cash	Av	13-Months verage Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies <sup>1</sup>			\$	121,247	AL-1; Line 18	1 2
3 4	Transmission Plant Allocation Factor				<mark>39.13%</mark> √	Pg9 Rev Statement AD; Line 35	3 4
5 6	Transmission Related Materials and Supplies			\$	<u>47,443</u> √	Line 1 x Line 3	5 6
7 8	B. Prepayments <sup>1, 2</sup>	110-111; Footnote Data (b)		\$	104,601	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments			\$	<u>40,929</u> √	Line 3 x Line 7	9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 37,0	5 <mark>37</mark>		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		<b>56,</b> 1	<mark>l65</mark> √		Pg12 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission			-		Negative of Statement AH; Line 24	14
15	Total		\$ 93,5	303 v		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.5	50%		FERC Method = 1/8 of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		<u>\$ 11,7</u>	725_√		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.

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

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

## 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)

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$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	:
9Long-Term Debt Component - Numerator: 1114-117; 62; c\$ 237,654 4,4081Anort. of Debt Disc. and Expense (Acet 428)114-117; 61; c4,4081Anort. of Debt Disc. and Expense (Acet 428)114-117; 61; c4,4081Anort. of Debt Disc. and Expense (Acet 429.1)114-117; 61; c12,2751Less: Anort. of Premium on Debt-Credit (Acet 429.1)114-117; 61; c-1Less: Anort. of Dremium on Debt-Credit (Acet 429.1)114-117; 61; c-1Line 152Cost of Long-Term Debt:3Referred Equity Component:9Preferred Equity Component:2PF = Preferred Equity Component:2Cost of Preferred Equity Component:2Cost of Preferred Equity Component:2Cost of Preferred Equity Component:2Cost of Preferred Equity Component: <t< td=""><td>(</td></t<>	(
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10Incress on Long-Term Debt (Acet 427)114-117; G2; c\$ 237, 65411Amort. of Debt Disc. and Expense (Acet 428)114-117; G3; c440812Amort.ation of Loss on Reaquired Debt (Acet 428.1)114-117; G4; c440813Less: Amort. of Premium on Debt (Acet 429.1)114-117; G5; c-14Less: Amort. of Premium on Debt-Credit (Acet 429.1)114-117; G5; c-15i = LTD interest5243,33716S243,337Sum Lines 10 thru 1417Cost of Long-Term Debt:5-18Prefered Equity Component:719Prefered Equity Component:920PF = Prefered Stock (Acet 204)112-113; 3; c521Cost of Prefered Equity Component:112-113; 16; c522Control Fredered Stock (Acet 204)112-113; 16; c0.00%23Common Equity: Compronent:112-113; 16; c112-113; 15; c-24Less: Unapproprinted Undistributed Subsidiary Earnings (Acet 216.1)112-113; 12; c-Negative of Line 20 Ab24Common Stock258,248,58410,117SS8,248,58425Return on Common Equity:(a)(b)(c)(c)(d)=(b) x (c)33Return on Common Equity:56,400,96543,66%3,80%1.66%Col, c = Line 22, Abo34Long-Term Debt\$6,400,96543,66%3,80%1.66%Col, c = Line 22, Abo34Long-Term Debt<	8
11Amort. of Del' Dise. and Expense (Act 428)114-117; 63; c4,40812Amorization of Loss on Reacquired Debt (Acet 428,1)114-117; 63; c1,27513Less: Amort. of Premium on Debt-Credit (Acet 429,1)114-117; 65; c114Liss: Amort.ation of Gain on Reacquired Debt-Credit (Acet 429,1)114-117; 65; c115i= L1D interest5243,33716S243,337Sum Lines 10 thru 1417Cost of Long-Term Debt:53.80%18Line 15 / Line 7119Preferred Stock (Acet 204)112-113; 3; c521dpf) = Total Dividends Declared-Preferred Stocks (Acet 437)118-119; 29; c522Cost of Preferred Equity Component:0.00%0.00%Line 21 / Line 2024Common Equity Component:112-113; 16; c58.248,58425Proprietry Capital112-113; 15; c-Negative of Line 20 Ab26Common Equity Component:112-113; 15; c-Negative of Line 20 Ab27Loss: Preferred Stock (Acet 204)112-113; 15; c-Negative of Line 20 Ab28Accumulated Other Comprehensive Income (Acet 219)112-113; 15; c-Negative of Settlement; Section30CS = Common StockS6,400,96543,66%3.80%1.669%Col, c = Line 17 Aboo;39Preferred EquityS6,400,96543,66%3.80%1.669%Col, c = Line 22 Aboo;30Sectored EquityS6,400,965 <td>9</td>	9
12Amortization of Loss on Reacquired Debt (Acet 428.1)114-117; 64; c127513Less: Amortization of Gain on Reacquired Debt-Credit (Acet 429.1)114-117; 65; c114117; 65; c114-117; 65; c115 $i = LTD$ interest $S = 243,337$ Sum Lines 10 thru 1416 $Cost of Long-Term Debt:$ $S = 243,337$ Sum Lines 10 thru 1417Cost of Long-Term Debt: $S = 243,337$ Sum Lines 10 thru 1418 $Preferred Equity Component:$ $Preferred Equity Component:$ $S = 243,337$ 20PF = Preferred Stock (Acet 204)112-113; 3; c $S = -S$ 21dot p1 = Total Dividends Declard-Prefered Stocks (Acet 437)118-119; 29; c $S = -S$ 22Cost of Preferred Equity112-113; 16; c $S = 8,248,584$ Negative of Line 20 Ab23Common Equity Component:112-113; 16; c $S = 8,248,584$ Negative of Line 20 Ab24Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)112-113; 12; c $-1$ 25Proprietary Capital112-113; 15; c $-1$ $-1$ 26Common Stock $S = 8,248,584$ Sum Lines 25 thru 2836(a)(b)(c) $C_{OP}$ Sum Lines 25 thru 2837Common Equity:(a)(b)(c)Cost of Capital38Return on Common Equity:(a)(b)(c)Cost of Capital38Meingheine Cost of Capital:Amounts <sup>1</sup> RatioCapitalCost of Capital39Cost of Capital <td>1</td>	1
13 Less: Amort. of Premium on Debl-Credit (Acct 429.1)114-117; 65; c14 Less: Amort. af Premium on Debl-Credit (Acct 429.1)114-117; 65; c-15 i = 1-TD interest5243,337Sum Lines 10 thru 14165243,337Sum Lines 10 thru 1417Cost of Long-Term Debt:3.80%Line 15 / Line 719Prefered Equity Component:112-113; 3; c5-21dpf) = Total Dividends Declared/Prefered Stocks (Acct 437)118-119; 29; c5-22Cost of Prefered Equity112-113; 16; c58.248,58423Common Equity Component:112-113; 16; c-Negative of Line 20 Ab24Common Equity Component:112-113; 16; c-Negative of Line 20 Ab25Proprietary Capital112-113; 16; c-Negative of Line 20 Ab26Less: Prefered Stock (Acct 204)112-113; 16; c-Negative of Line 20 Ab27Less: Dampropriated Undistributed Subsidiary Earnings (Acct 216.1)112-113; 15; c-Negative of Line 20 Ab28Accumulated Other Comprehensive Income (Acet 219)112-113; 15; cNegative of Settlement; Section3030Cost of Capital(a) (b) (c)(c) Cost of CapitalCost of CapitalCost of Capital31Accumulated Other Comprehensive Income (Acet 219)-0.00%0.00%Col, c = Line 22 Abo33(a) (b) (c)(c) Cost ofSettlement; Section34Accumulated	1
14Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429.1)114-117; 66; c $\cdot$ 15i = LTD interest5243,337Sum Lines 10 thru 1416Cost of Long-Term Debt:3.80%Line 15 / Line 717Preferred Equity Component:112-113; 3; c5 $\cdot$ 20PF = Preferred Stock (Acct 204)112-113; 3; c5 $\cdot$ 21dpf) = Total Dividends Declared-Preferred Stocks (Acct 437)118-119; 29; c $\cdot$ $\cdot$ 22Cost of Preferred Equity0.00%Line 21 / Line 2023Cost of Preferred Equity112-113; 15; c $\cdot$ Negative of Line 20 Ab24Common Equity Component:112-113; 15; c $\cdot$ Negative of Line 20 Ab25Proprietary Capital112-113; 15; c $\cdot$ $\cdot$ Negative of Line 20 Ab26Common Equity Component:112-113; 15; c $\cdot$ $\cdot$ Negative of Line 20 Ab27Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)112-113; 15; c $\cdot$ $\cdot$ Negative of Line 20 Ab27Cost of Capital(a)(b)(c) $(a) = (b) \times (c)$ Start 25; rbt 2530(a)(b)(c) $(a) = (b) \times (c)$ Start 25; rbt 2531Sum Lines 25 thru 25 $(a) = (b) \times (c)$ Start 25; rbt 26; rbt 26	1
15i = LTD interest5243,337Sum Lines 10 thru 1416Cost of Long-Term Debt:3.80%Line 15 / Line 717Preferred Equity Component:112-113; 3; c5-20PF = Preferred Stock (Acet 204)112-113; 3; c5-21dpf) = Total Dividends Declared-Preferred Stocks (Acet 437)118-119; 29; c5-22Cost of Preferred Equity112-113; 16; c58.248,58423Common Equity Component:112-113; 16; c58.248,58424Less: Preferred Stock (Acet 204)112-113; 15; c-Negative of Line 20 Ab27Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)112-113; 15; c28Common Stock112-113; 15; c10,111Sum Lines 25 thru 2829CS = Common Stock112-113; 15; c31RatioCapitalCost of CapitalTO5 Offer of Settlement; Section34CapitalRatioCapitalCost of Capital36Long-Term Debt\$ 6,400,96543.66%3.80%1.66%Col, c = Line 22 Abo37Long-Term Debt\$ 6,400,96543.66%3.80%1.66%Col, c = Line 17 Abo38Preferred EquityS 14,659,666100.00%5.97%Col, c = Line 32 Abo39Common EquityS 258,701Sum Lines 37 thru 351112-132; 5.97%Col, c = Line 32 Abo34Cong-Term Debt\$ 14,659,666100.00%5.97%Col, c = Li	1
16 17 18Cost of Long-Term Debt: 3.80%Line 15 / Line 718 19Preferred Equity Component: 20PF = Preferred Stock (Acet 204) 4 d(pf) = Total Dividends Declared-Preferred Stocks (Acet 437) 21112-113; 3; c 21S 2 2S 2 2S 2 2- 220Preferred Equity Component: 22 23Cost of Preferred Stock (Acet 204) 23112-113; 16; c 21/2113; 12; c 2S 2 2S 2 2Negative of Line 20 Ab 21/2113; 12; c 2 221Line 20 Ab 2112-113; 15; c 2- 2 2Negative of Line 20 Ab 222Cost of Common Equity 2112-113; 15; c 2- 2 2Negative of Line 20 Ab 223CS = Common Stock112-113; 15; c 2- 2 3Negative of Line 20 Ab 231Return on Common Equity: 3(a) 2 3(b) 3 3(c) 3 3TO5 Offer of Settlement; Section 332Return on Common Equity: 3(a) 4(b) 3(c) 3TO5 Offer of Settlement; Section 333(a) 4(b) 4(c) 4Cost of Capital 3TO5 Offer of Settlement; Section 334(a) 4(b) 4(c) 4Cost of Capital 5Cost of Capital 535(a) 4(b) 4(c) 4Cost of Capital 5Cost of Capital 536(a) 4(b) 4(c) 4(c) 4Cost of Capital 5Cost of Capital 537(c) 4(c) 4<	1
Interpretation       Interpretation       Interpretation       Interpretation       Interpretation         10       Preferred Equity Component:       112-113; 3; c       \$       \$       1         20       PF = Preferred Stock (Acet 204)       112-113; 3; c       \$       \$       1         21       d(pf) = Total Dividends Declared-Preferred Stocks (Acet 437)       118-119; 29; c       \$       \$       1         21       Cost of Preferred Equity       112-113; 15; c       \$       \$       \$       1 <t< td=""><td></td></t<>	
18Preferred Equity Component: 0 PF = Preferred Stock (Acet 204)112-113; 3; c521d(pf) = Total Dividends Declared-Preferred Stocks (Acet 437)118-119; 29; c522Cost of Preferred Stock (Acet 204)112-113; 16; c523Common Equity Component: 24Preprietary Capital112-113; 16; c525Preferred Stock (Acet 204)112-113; 3; c-Negative of Line 20 Ab26Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)112-113; 15; c10,11729C S = Common StockS8,258,701Sum Lines 25 thru 2830(a)(b)(c)Weighted31RatioCapitalTo5 Offer of Settlement; Section33(a)(b)(c)Weighted34Long-Term Debt\$6,400,96543.66%35Wreighted Cost of Capital: 36Amounts <sup>1</sup> RatioCapital36Cost of Equity8,258,70156.34%10.60%37Long-Term Debt\$6,400,96543.66%3.80%1.66%36Cost of Equity8,258,70156.34%10.60%5.97%Col. c = Line 17 Abox37Cost of Equity Component (Prefered & Common):5.97%Line 38 + Line 39; Col4444Incentive Return on Common Equity:5.97%Line 38 + Line 39; Col2.57%	1
19Preferred Equity Component:20 $PF = Preferred Stock (Acct 204)$ 112-113; 3; c\$21d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)118-119; 29; c\$22Cost of Preferred Equity0.00%Line 21 / Line 2023Common Equity Component:112-113; 16; c\$\$25Proprietary Capital112-113; 3; c-Negative of Line 20 Ab26Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)112-113; 12; c-10,11727CS = Common Stock\$\$\$8,258,701Sum Lines 25 thru 2830	1
20 $PF = Preferred Stock (Acet 204)$ 112-113; 3; c\$21d(pf) = Total Dividends Declared-Preferred Stocks (Acet 437)118-119; 29; c\$22Cost of Preferred Equity112-113; 16; c\$23Common Equity Component:112-113; 16; c\$24Common Equity Component:\$8,248,58425Proprietary Capital112-113; 16; c\$26Less: Preferred Stock (Acet 204)112-113; 12; c-27CS = Common Stock112-113; 15; c10.11729CS = Common Stock\$8,258,701Sum Lines 25 thru 2830(a)(b)(c)(d) = (b) x (c)Weighted31Cap: Struct.Cost of CapitalTO5 Offer of Settlement; Section31(a)(b)(c)WeightedCost of Capital31Cap: Term Debt\$6,400,96543,66%3.80%1.66%32Long-Term Debt\$6,400,96543,66%3.80%1.66%Col. c = Line 17 Abox33Cost of Capital\$14,659,666100.00%5.97%Col. c = Line 32 Abox34Cost of Equity Component (Prefered & Common):\$14,659,666100.00%5.97%Col. c = Line 32 Abox34Cost of Equity Component (Prefered & Common):\$\$5.97%Col. c = Line 32, Abox34Cost of Equity Component (Prefered & Common):\$\$5.97%Col. c = Line 32, Abox34Cost of Equity Component (Prefered & Common):\$	1
21d(pf) = Total Dividends Declared-Preferred Stocks (Acet 437)118-119; 29; cS22Cost of Preferred Equity $0.00\%$ Line 21 / Line 2023Common Equity Component:112-113; 16; cS8.248,58425Proprietary Capital112-113; 16; cSNegative of Line 20 Ab26Less: Preferred Stock (Acet 204)112-113; 12; c-Negative of Line 20 Ab27Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)112-113; 15; c-Negative of Line 20 Ab27CS = Common Stock112-113; 15; c-10,11728CS = Common StockS8.258,701Sum Lines 25 thru 2830(a)(b)(c)(d) = (b) x (c)Weighted31Cap: True DebtS6,400,96543.66%3.80%1.66%36Weighted Cost of Capital:Amounts <sup>1</sup> RatioCapitalCost of Capital37Long-Term DebtS6,400,96543.66%3.80%1.66%Col. c = Line 17 Abox39Common Equity8.258,70156.34%10.60%5.97%Col. c = Line 32 Abox41Cost of Equity Component (Preferred & Common):S14,659,666100.00%5.97%Line 38 + Line 39; Col4444Incentive Return on Common Equity:0.00%Shall be Zero5.97%Shall be Zero	1
22Cost of Preferred Equity $0.00\%$ Line 21 / Line 2023Common Equity Component:112-113; 16; cS8,248,58424Common Equity Component:112-113; 16; cS8,248,58426Less: Preferred Stock (Acct 204)112-113; 13; c-27Less: Unappropriated Undistributed Subsidiary Earnings (Acct 216.1)112-113; 12; c-28Acceumlated Other Comprehensive Income (Acct 219)112-113; 15; c-29CS = Common Stock10.60%S30(a)(b)(c)(d) = (b) x (c)31(a)(b)(c)Udentesize Exercise33(a)Cap. Struct.Cost of Cost of Cost of Cost of Cost of Cost of Capital34Cap. Struct.Cost of CapitalCost of Capital35Weighted Cost of Capital:Amounts <sup>1</sup> RatioCapital36Long-Term DebtS6,400,96543,66%3.80%1.66%37Long-Term DebtS6,400,96543,66%3.80%1.66%Col. c = Line 17 Abox39Common Equity8,258,70156,34%10.60%5.97%Col. c = Line 32 Abox41Cost of Equity Component (Preferred & Common):S14,659,666100.00%5.97%Sum Line 37 thru 3942Cost of Equity Component (Preferred & Common):S.97%Line 38 + Line 39; Col44Incentive Return on Common Equity:0.00%Shall be Zero	2
23Common Equity Component:24Common Equity Component:25Proprietary Capital26Less: Preferred Stock (Acet 204)27Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)28Accumulated Other Comprehensive Income (Acet 219)29CS = Common Stock30Sa 8,258,70131Sum Lines 25 thru 2830(a)31(b)32Return on Common Equity:33(a)34Cap. Struct.35Weighted Cost of Capital:36Amounts 137Long-Term Debt386,400,96543-44Cost of Equity Component (Preferred & Common):440,60%45Incentive Return on Common Equity:440,00%45Incentive Return on Common Equity:	2
24Common Equity Component:25Proprietary Capital112-113; 16; c\$ 8,248,58426Less: Prefered Stock (Acet 204)112-113; 12; c-27Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)112-113; 12; c-28Accumulated Other Comprehensive Income (Acet 219)112-113; 15; c10,11729CS = Common StockS 8,258,701Sum Lines 25 thru 283031(a)(b)(c)(d) = (b) x (c)31(a)(b)(c)WeightedTO5 Offer of Settlement; Section33(a)(b)(c)WeightedCost of Capital34Amounts 1RatioCapitalCost of Capital36Meighted Cost of Capital:-0.00%0.00%Col. c = Line 17 Abox36Cong-Term Debt\$ 6,400,96543.66%3.80%1.66%Col. c = Line 17 Abox37Long-Term Debt\$ 6,400,96543.66%3.80%1.66%Col. c = Line 17 Abox38Preferred Equity-0.00%0.00%5.97%Col. c = Line 32 Abox39Common Equity\$ 14,659,666100.00%7.63%Sum Lines 37 thru 3541Cost of Equity Component (Preferred & Common):5.97%Line 38 + Line 39; Col44Incentive Return on Common Equity:Shall be Zero5.97%	2
25Proprietary Capital112-113; 16; c\$ 8,248,58426Less: Preferred Stock (Acet 204)112-113; 3; c-27Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)112-113; 12; c-28Accumulated Other Comprehensive Income (Acet 219)112-113; 15; c10,11729CS = Common Stock58,258,701Sum Lines 25 thru 283031(a)(b)(c)(d) = (b) x (c)33(a)(b)(c)WeightedCost of Capital34Amounts 1RatioCapitalCost of Capital36Amounts 1RatioCapitalCost of Capital37Long-Term Debt\$ 6,400,96543.66%3.80%1.66%38Preferred Equity8,258,70156.34%10.60%40Total Capital\$ 14,659,666100.00%5.97%41Cost of Equity Component (Preferred & Common):5.97%Line 38 + Line 39; Col4445Incentive Return on Common Equity:0.00%Shall be Zero	2
26Less: Preferred Stock (Acet 204)112-113; 3; c-Negative of Line 20 Abs27Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)112-113; 12; c28Accumulated Other Comprehensive Income (Acet 219)112-113; 12; c30(a)(b)(c)(a)(b)(c)31(a)(b)(c)(d) = (b) x (c)TO5 Offer of Settlement; Section33(a)(b)(c)(d) = (b) x (c)Weighted34Cap. Struct.Cost ofWeightedCost of Capital35Weighted Cost of Capital:Amounts IRatioCapitalCost of Capital36Second Second-0.00%0.00%Col. c = Line 17 Abov37Long-Term Debt\$ 6,400,96543.66%3.80%1.66%Col. c = Line 17 Abov38Preferred Equity8,258,7015.97%Col. c = Line 22 AbovCol. c = Line 32 Abov40Total Capital\$ 14,659,666100.00%7.63%Sum Lines 37 thru 3541Cost of Equity Component (Preferred & Common):5.97%Line 38 + Line 39; Col4445Incentive Return on Common Equity:5.97%Shall be Zero	2
27Less: Unappropriated Undistributed Subsidiary Earnings (Acet 216.1)112-113; 12; c128Accumulated Other Comprehensive Income (Acet 219)112-113; 15; c10,11729CS = Common Stock $$$$ $$$$ ,258,701Sum Lines 25 thru 283031(a)(b)(c)(d) = (b) x (c)33(a)(b)(c)(d) = (b) x (c)Weighted34Cap. Struct.Cost ofWeighted35Weighted Cost of Capital:Amounts 1RatioCapital36Amounts 1RatioCapitalCost of Capital37Long-Term Debt\$6,400,96543.66%3.80%1.66%38Preferred Equity-0.00%0.00%Col. c = Line 17 Abox39Common Equity $$$,258,701$ 56.34%10.60%5.97%Col. c = Line 32 Abox40Total Capital $$$$ 14,659,666$100.00%5.97%Col. c = Line 32 Abox410.00%5.97%Line 38 + Line 39; Col430.00%Shall be Zero-$	2
28Accumulated Other Comprehensive Income (Acet 219)112-113; 15; e10,11729CS = Common Stock $\overline{S}$ 8,258,701Sum Lines 25 thru 283031(a)(b)(c) $\overline{(d)} = (b) \times (c)$ TO5 Offer of Settlement; Section3132Return on Common Equity: $\overline{(a)}$ (b)(c) $\overline{(d)} = (b) \times (c)$ TO5 Offer of Settlement; Section33 $\overline{(a)}$ (b)(c) $\overline{(a)}$ $\overline{(b)} \times (c)$ Weighted $\overline{(c)} \times (c)$ TO5 Offer of Settlement; Section34 $\overline{(a)}$ $\overline{(b)}$ $\overline{(c)}$ $\overline{(a)}$ $\overline{(b)} \times (c)$ Weighted $\overline{(c)} \times (c)$ 36Weighted Cost of Capital: $\overline{(a)}$ $\overline{(a)}$ $\overline{(a)}$ $\overline{(a)}$ $\overline{(a)}$ $\overline{(a)}$ $\overline{(a)}$ 36Preferred Equity $\overline{(a)}$ <td< td=""><td></td></td<>	
29CS = Common Stock $$$	2
3031 32ID.60% (a) $(b)$ $(c)$ TO5 Offer of Settlement; Section33(a) $(b)$ $(c)$ (d) = $(b) x (c)$ WeightedTO5 Offer of Settlement; Section34(a) $(b)$ $(c)$ (c) $(d) = (b) x (c)$ WeightedTO5 Offer of Settlement; Section35Weighted Cost of Capital: Meighted Cost of Capital:Amounts 1RatioCapital36Cost of CapitalCost of CapitalCost of Capital37Long-Term Debt\$ 6,400,96543.66%3.80%1.66%38Preferred Equity-0.00%0.00%Col. c = Line 17 Abox39Common Equity8,258,70156.34%10.60%5.97%40Total Capital\$ 14,659,666100.00%7.63%Sum Lines 37 thru 354142Cost of Equity Component (Preferred & Common):5.97%Line 38 + Line 39; Col434445Incentive Return on Common Equity:0.00%Shall be Zero	
31 32 33Image: Return on Common Equity:Image: TO5 Offer of Settlement; Section $33$ (a)(b)(c)(d) = (b) x (c) $34$ Cap. Struct.Cost of Meighted $34$ Cap. Struct.Cost of Capital $36$ Settlement; SectionSettlement; Section $36$ Settlement; SectionSettlement; Section $37$ Long-Term DebtS $6,400,965$ $43.66%$ $3.80%$ $1.66%$ $38$ Preferred Equity- $0.00%$ $0.00%$ Col. c = Line 17 Abox $39$ Common Equity $8,258,701$ $56.34%$ $10.60%$ $5.97%$ $40$ Total CapitalS $14,659,666$ $100.00%$ $7.63%$ Sum Lines 37 thru 35 $41$ $42$ Cost of Equity Component (Preferred & Common): $5.97%$ Line $38 + Line 39$ ; Col $44$ $45$ Incentive Return on Common Equity: $0.00%$ Shall be Zero	3
32Return on Common Equity:10.60%TO5 Offer of Settlement; Section33(a)(b)(c)(d) = (b) x (c)TO5 Offer of Settlement; Section34Cap, Struct.Cost of CapitalWeighted35Weighted Cost of Capital:Amounts <sup>1</sup> RatioCapitalCost of Capital36Long-Term Debt\$ 6,400,96543.66%3.80%1.66%Col. c = Line 17 Abox37Long-Term Debt\$ 6,400,96543.66%3.80%1.66%Col. c = Line 17 Abox38Preferred Equity-0.00%0.00%Col. c = Line 22 Abox39Common Equity $8,258,701$ $56.34\%$ 10.60% $5.97\%$ Col. c = Line 32 Abox40Total Capital\$ 14,659,666100.00% $7.63\%$ Sum Lines 37 thru 354142Cost of Equity Component (Preferred & Common):-5.97%Line 38 + Line 39; Col440.00%Shall be Zero	3
33       (a)       (b)       (c)       (d) = (b) x (c)         34       Cap. Struct.       Cost of       Weighted         35       Weighted Cost of Capital:       Amounts <sup>1</sup> Ratio       Capital       Cost of Capital         36       Incertive Return on Common Equity:       \$ 6,400,965       43.66%       3.80%       1.66%       Col. c = Line 17 Abox         37       Long-Term Debt       \$ 6,400,965       43.66%       3.80%       1.66%       Col. c = Line 17 Abox         38       Preferred Equity       -       0.00%       0.00%       Col. c = Line 12 Abox         39       Common Equity       8,258,701       56.34%       10.60%       5.97%       Col. c = Line 32 Abox         41       42       Cost of Equity Component (Preferred & Common):       5.97%       Line 38 + Line 39; Col         44       44       45       Incentive Return on Common Equity:       0.00%       Shall be Zero	
34       Cap. Struct.       Cost of       Weighted         35       Weighted Cost of Capital:       Amounts <sup>1</sup> Ratio       Capital       Cost of Capital         36       37       Long-Term Debt       \$ 6,400,965       43.66%       3.80%       1.66%       Col. c = Line 17 Abox         37       Long-Term Debt       \$ 6,400,965       43.66%       3.80%       1.66%       Col. c = Line 17 Abox         38       Preferred Equity       -       0.00%       0.00%       0.00%       Col. c = Line 22 Abox         39       Common Equity       8,258,701       56.34%       10.60%       5.97%       Col. c = Line 32 Abox         41       42       Cost of Equity Component (Preferred & Common):       5.97%       Line 38 + Line 39; Col         43       Incentive Return on Common Equity:       0.00%       Shall be Zero	3
35       Weighted Cost of Capital:       Amounts <sup>1</sup> Ratio       Capital       Cost of Capital         36       37       Long-Term Debt       \$ 6,400,965       43.66%       3.80%       1.66%       Col. c = Line 17 Abox         38       Preferred Equity       -       0.00%       0.00%       0.00%       Col. c = Line 22 Abox         39       Common Equity       8,258,701       56.34%       10.60%       5.97%       Col. c = Line 32 Abox         40       Total Capital       \$ 14,659,666       100.00%       7.63%       Sum Lines 37 thru 35         41       42       Cost of Equity Component (Preferred & Common):       5.97%       Line 38 + Line 39; Col         43       44       45       Incentive Return on Common Equity:       0.00%       Shall be Zero	3
36       1       1       1         37       Long-Term Debt       \$ 6,400,965       43.66%       3.80%       1.66%       Col. c = Line 17 Abox         38       Preferred Equity       -       0.00%       0.00%       Col. c = Line 12 Abox         39       Common Equity       8,258,701       56.34%       10.60%       5.97%       Col. c = Line 32 Abox         40       Total Capital       \$ 14,659,666       100.00%       7.63%       Sum Lines 37 thru 35         41       Cost of Equity Component (Preferred & Common):       5.97%       Line 38 + Line 39; Col         43       -       -       0.00%       Shall be Zero	3
37       Long-Term Debt       \$ 6,400,965       43.66%       3.80%       1.66%       Col. c = Line 17 Abov         38       Preferred Equity       -       0.00%       0.00%       0.00%       Col. c = Line 12 Abov         39       Common Equity       8,258,701       56.34%       10.60%       5.97%       Col. c = Line 32 Abov         40       Total Capital       \$ 14,659,666       100.00%       7.63%       Sum Lines 37 thru 35         41       -       -       -       -       -       -         42       Cost of Equity Component (Preferred & Common):       -       5.97%       Line 38 + Line 39; Col         43       -       -       -       -       0.00%       Shall be Zero	3
38       Preferred Equity       -       0.00%       0.00%       0.00%       Col. c = Line 22 Abov         39       Common Equity       8,258,701       56.34%       10.60%       5.97%       Col. c = Line 32 Abov         40       Total Capital       \$       14,659,666       100.00%       7.63%       Sum Lines 37 thru 35         41       -       -       5.97%       Line 38 + Line 39; Col         43       -       -       -       0.00%       Shall be Zero	
39       Common Equity       8,258,701       56.34%       10.60%       5.97%       Col. c = Line 32 Abox         40       Total Capital       \$ 14,659,666       100.00%       7.63%       Sum Lines 37 thru 39         41       42       Cost of Equity Component (Preferred & Common):       5.97%       Line 38 + Line 39; Col         43       44       44       5.97%       Shall be Zero	
40       Total Capital       \$ 14,659,666       100.00%       7.63%       Sum Lines 37 thru 39         41       42       Cost of Equity Component (Preferred & Common):       5.97%       Line 38 + Line 39; Col         43       44         44       45       Incentive Return on Common Equity:       0.00%	
41       5.97%       Line 38 + Line 39; Col         43       44         44       6       0.00%         45       Incentive Return on Common Equity:       0.00%	
42       Cost of Equity Component (Preferred & Common):       5.97%       Line 38 + Line 39; Col         43       44         44       5       Incentive Return on Common Equity:       0.00%       Shall be Zero	4
43       44       45     Incentive Return on Common Equity:       0.00%     Shall be Zero	
44       45     Incentive Return on Common Equity:       0.00%     Shall be Zero	4
45 Incentive Return on Common Equity: 0.00% Shall be Zero	4
	4
	4
47 Cap. Struct. Cost of Weighted	4
48 <u>Incentive Weighted Cost of Capital:</u> Amounts <sup>1</sup> Ratio Capital Cost of Capital	4
49 Amounts Ratio Capital Cost of Capital	4
50 Long-Term Debt \$ - 0.00% 0.00% Shall be Zero	4
50         Eolig-Term Debt         5         -         0.00%         0.00%         0.00%         Shall be Zero           51         Preferred Equity         -         0.00%         0.00%         Shall be Zero	5
51         Freedod Equity         -         0.00%         0.00%         0.00%         Shall be Zero           52         Common Equity         -         0.00%         0.00%         Shall be Zero	5
52         Common Equity         -         0.00%         0.00%         Small be Zero           53         Total Capital         \$         -         0.00%         0.00%         Sum Lines 50 thru 52	
53 Total Capital 55 Total Capital 55 Sull Lines 50 tild 52	5
55     Incentive Cost of Equity Component (Preferred & Common):     0.00%     Line 51 + Line 52; Col	
	u 3

<sup>1</sup> Amount is based upon December 31 balances.

## SAN DIEGO GAS AND ELECTRIC COMPANY

#### Statement AV Cost of Capital and Fair Rate of Return

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

#### (\$1,000)

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 265	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense <sup>1</sup>	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,792,030 <b>√</b>	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 √	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 = $((A) + (B / C) + Federal Income Tax)*(ST)$	 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.

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

## SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

# Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Lin					Line
No		A	mounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2					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		<u>8.84%</u>	AV2; Line 22	22
23					23
24	State Income Tax = $((A) + (B / C) + Federal Income Tax)^*(ST)$		0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30			-		30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

## SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

#### Cost of Capital and Fair Rate of Return

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

Line No.			_	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 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 22 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	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	19.1)		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 -	Sum Lines 10 days 14	9 10 11 12 13 14
15 16 17	i = LTD interest Cost of Long-Term Debt:				<u>\$ 243,337</u> 3.80%	Sum Lines 10 thru 14 Line 15 / Line 7	15 16 17
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	19 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)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - - 10,117	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock				\$ 8,258,701	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{10.60\%}{(d) = (b) x (c)}$ Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	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
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:	(a) Amounts <sup>1</sup>	(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	Incentive weighted Cost of Capital. 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%	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
	, , , ,, <u>,</u>				0.0070	, con a	

1 Amount is based upon December 31 balances.

## SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

#### Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line					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		5.97%	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 Expense1	\$	9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$	<b>4,791,988</b> √	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 = $((A) + (B / C) + Federal Income Tax)*(ST)$		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

## 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.

<sup>1</sup> 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

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

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 = $(((A) + (C / D)) * FT) - (B / D)$	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		\$ -	Line 8 Above	19
20	5	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	0.0000%	Line 12 Above	21
22		8.84%	AV2; Line 22	22
23				23
24		 0.0000%	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28				28
29		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, 2021

(\$1,000)

Line					Line
No.	A. Derivation of Transmission Rate Base:	Amou	ints	Reference	No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$ 5,5	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	\$ 5,0	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	<mark>\$ (</mark> 9	<mark>996,605)</mark>	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	\$ (9	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		<u>11,767</u> √	Pg9 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	<u>100,139</u> √	Sum Lines 19 thru 21	22
23					23
24 25	Other Regulatory Assets/Liabilities		-	Statement Misc.; Line 5	24 25
25 26	Total Transmission Rate Base	с <b>л</b>	792.030 √	Sum Lines 6, 11, 16, 22, 24	25 26
20 27	Total Transmission Rate Base	<u> </u>	<u>792,030</u> V	Sum Lines 0, 11, 10, 22, 24	26 27
27	B. Incentive ROE Project Transmission Rate Base:				
28 29	<u>B. Incentive ROE Project Hansmission Rate Base.</u> Net Incentive Transmission Plant	\$		Shall be Zero	28 29
29 30	Incentive Transmission Plant Accum. Def. Income Taxes	5	-	Shall be Zero	29 30
30	Total Incentive ROE Project Transmission Rate Base	\$	-	Line $29 + \text{Line } 30$	30
32	Total incentive ROE Project Transmission Rate Base	3		Line 29 + Line 30	31
32	C. Incentive Transmission Plant Abandoned Project Rate Base:				32
33	Incentive Transmission Plant Abandoned Project Cost	\$	-	Shall be Zero	33
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	Tour montry fransmission Franchound froger Cost Rate Dase	Φ		Line 54 + Line 55	30 37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38
50		Ψ			50

√ 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

## 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

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

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

(\$1,000)

Line					Line
No.	A. Derivation of Transmission Rate Base:	/	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 v	Page 2; Line 17	3
4	Transmission Related General Plant		32,320 v	Page 2; Line 18	4
5	Transmission Related Common Plant		<mark>81,059</mark> √	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	<mark>- \$</mark>	<mark>(996,605)</mark> √	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) <b>√</b>	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	<mark>47,443</mark> √	Pg14 Rev Statement AL; Line 5	19
20	Transmission Related Prepayments		<mark>40,929</mark> √	Pg14 Rev Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		<u>11,725</u> √	Pg14 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	<u>100,097</u> √	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>4,791,988</u> √	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	\$	-	Line 29 + Line 30	31
32					32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:	<i><b></b></i>			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	D. In continue Transmission Construction World In Decomposition	¢		Shall be Zero	37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Snall de Zero	38

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

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

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

(\$1,000)

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	<mark></mark>	<mark>7,118,164</mark> √	Pg9 Rev Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		<b>21,036</b> √	Pg9 Rev Statement AD; Line 27	3
4	Transmission Related General Plant		55,217 v	Pg9 Rev Statement AD; Line 29	4
5	Transmission Related Common Plant		149,892 v	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 V	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		<mark>22,897</mark> √	Pg10 Rev Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		<mark>68,833</mark> √	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 v	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.	_							No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	1
2	Calculations:		= Col. 2 - Col. 6		See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3					Cumulative		Cumulative	3
4			Monthly		Overcollection (-) or		Overcollection (-) or	4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate <sup>1</sup>	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	October	2021	0.36	0.28%	3.61	0.01	3.62	17
18	November	2021	0.36	0.27%	3.98	0.01	3.99	18
19	December	2021	0.36	0.28%	4.35	0.01	4.36	19
20	January	2022		0.28%	4.36	0.01	4.37	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		0.31%	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	2022		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	0.02	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	4.72	39
40	September	2023		0.66%	4.72	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
	January	2023		0.72%	4.88	0.04	4.92	44
	February	2024		0.68%	4.88	0.04	4.92	45
46	March	2024		0.72%	4.95	0.05	4.99	46
47	April	2024		0.70%	4.99	0.03	5.02	47
48	May	2024		0.70%	5.02	0.03	5.02	47
40 49	June	2024		0.72%	5.02	0.04	5.09	48 49
	July	2024 2024		0.70%	5.00	0.04	5.13	
50	5	2024 2024		0.72%		0.04		50
51	August				5.13		5.17	51 52
52	September	2024		0.70%	5.17	0.04	5.20	52
53	October November	2024		0.70%	5.20	0.04	5.24	53
54		2024		0.70%	5.24	0.04	5.28	54
55 56	December	2024	e 4.30	0.70%	5.28	0.04 \$ 1.03	5.31	55 56
30			\$ 4.29		=	\$ 1.03		50

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

<sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

<sup>3</sup> 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
 Estimated FERC Interest rates

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

Line					Line
No.	Description	A	mounts	Reference	No.
1	Other Cost Adjustments due to Appendix XII Cycle 6 Cost Adjustments Calculation:				1
2					2
3	Total Annual Costs Citizens' Share of the SX-PQ Underground Line Segment - Before				3
	Interest	\$	(3.99)	Page 2; Line 17; Col. C	
4					4
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	\$	(0.398)	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.

1

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

Line No.	Description of Annual Costs	Appe Cy	A vised - ndix XII vcle 6 nounts	App Cycle	B s Filed - endix XII 6 ER24-175 mounts	Diffe	A - B erence (Decr)	Reference	Line No.
1	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		907 v	V	909		(2)	Page 3 and Page 4, Line 3	2 3 4
5	Section 3 - Cost Component Containing Other Specific Expenses		(36)		(36)		(0)	Page 3 and Page 4, Line 5	5
6 7 8	Total Citizens' Annual Prior Year Cost of Service	\$	871	<b>v</b> \$	873	\$	(2)	Sum Lines 1, 3, 5	6 7 8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		<mark>90</mark> 1	v	92		(2)	Page 3 and Page 4, Line 9	9
10 11 12	Section 5 - Interest True-Up Adjustment Cost Component		2		2			Page 3 and Page 4, Line 11	10 11 12
13	Subtotal Annual Costs	\$	963 1	<b>v</b> \$	967	\$	(4)	Sum Lines 7, 9, 11	13
14 15 16	Other Adjustments		25		25			Page 3 and Page 4, Line 15	14 15 16
17 18	Total Annual Costs	\$	988_1	v <u>\$</u>	992	\$	(4)	Line 13 + Line 15	17 18

Line		App C	evised - endix XII Sycle 6		As Filed - ppendix XII cle 6 ER24-175		fference		
No. 19	Description of Monthly Costs	A	mounts		Amounts	Inc	r (Decr)	Reference	
-	on 1 - Direct Maintenance Expense Cost Component	\$	-	\$	-	\$	-	Page 3 and Page 4, Line 20	
	on 2 - Non-Direct Expense Cost Component		75.565	v	75.730		(0.165)	Page 3 and Page 4, Line 22	
	on 3 - Cost Component Containing Other Specific Expenses		(2.997)		(2.997)		(0.000)	Page 3 and Page 4, Line 24	
	Total Citizens' Monthly Prior Year Cost of Service	\$	72.568	v\$	72.733	\$	(0.165)	Sum Lines 20, 22, 24	
	ion 4 - True-Up Adjustment Cost Component		7.465	٧	7.633		(0.168)	Page 3 and Page 4, Line 28	
	on 5 - Interest True-Up Adjustment Cost Component		0.128		0.128		-	Page 3 and Page 4, Line 30	
	r Adjustments		2.083		2.083		-	Page 3 and Page 4, Line 32	
-	I Monthly Costs	\$	82.328	v \$	82.661	\$	(0.333)	Sum Lines 26, 28, 30, 32	
	ber of Months in Base Period		12		12			Page 3 and Page 4, Line 36	
	Total Annual Costs	\$	988	v_\$	992	\$	(4)	Page 3 and Page 4, Line 38	

✓ Items in BOLD have changed to correct the over-allocation of "Duplicate Charges (Company Energy Use)" Credit accounted for in FERC account 929, adjustments attributed to Accrued Bonus DTA and Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524, and other adjustments in SDG&E's December filing that did not get included in Appendix 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				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	✓ Pg5 Rev Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	(36)	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 871	✓ Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	90	✔ Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	2	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 963	<b>v</b> Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	25	Cost Adjustment Workpapers	15
16		a	-1 Time 12 + Time 15	16
17	Total Annual Costs	\$ 988	$\mathbf{v}$ 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	75.565	V 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	\$ 72.568	<b>∨</b> Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	7.465	✓ 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	\$ 82.328	<b>∨</b> Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 988	✓ 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 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	Amounts		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		909	Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		(36)	Section 3; Page 1; Line 31	5
6					6
7	Total Citizens Annual Prior Year Cost of Service	\$	873	Sum Lines 1, 3, 5	7
8					8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		92	Section 4; Page TU; Col. 11; Line 21	9
10					10
11	Section 5 - Interest True-Up Adjustment Cost Component		2	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12					12
13	Subtotal Annual Costs	\$	967	Sum Lines 7, 9, 11	13
14					14
15	Other Adjustments		25	Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$	992	Line 13 + Line 15	17
18					18

Line				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	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	<b>Total Citizens Monthly Prior Year Cost of Service</b>	\$ 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	\$	Line 34 x Line 36	38
39			1	39

#### 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					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				8, •	3
4	Transmission Related A&G Expense		0.91% v	Page 2; Line 11	4
5				0	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		1.00070/	0.020/		15
16 17	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.03%	Line 14 x Franchise Fee Rate	16 17
17	Total Annual Carrying Charge Rate		2 2 ( 0/ 1/	Line 14 + Line 16	17
18	Total Annual Carrying Charge Rate		<u>3.36%</u> √	Line 14 + Line 16	18
20	B. Derivation of Non-Direct Expense				20
20	Citizens Lease Payment	\$	27,000	Lease Agreement	20
21	Chizens Lease I ayment	φ	27,000	Lease Agreement	21
23	Total Annual Carrying Charge Rate		3.36% √	Line 18 Above	22
23			0.0070	Line to reove	23
25	Total Non-Direct Expense	\$	<u>907</u> √	Line 21 x Line 23	25

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

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

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

(\$1,000)

Line No.			Amounts	Reference	Line No.
1 2	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	\$	<mark>36,988</mark> √	Pg9 Rev Statement AH; Line 18	4
5					5
6	Transmission O&M Expense Carrying Charge Percentage		0.63% v	Line 4 / Line 1	6
7					7
8	B. Transmission Related A&G Expense	0			8
9 10	Total Transmission Related A&G Expense Including Property Ins.	5	<mark>53,676</mark> √	Pg9 Rev Statement AH; Line 41	9 1(
10	Transmission Related A&G Carrying Charge Percentage		0.91% √	Line 9 / Line 1	11
12	Transmission Related Aced Carrying Charge 1 creatinge		0.91 /0 V	Elite 97 Elite 1	12
12	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	64,847	Statement AK; Line 17	14
15				, · · ·	15
16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	10
17					11
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,715	Statement AK; Line 28	1
20					2
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	2
22					22
23	E. Transmission Related Working Capital Revenue				2.
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	45,624	Statement AL; Line 5	2
26	Transmission Related Prepayments Allocated to Transmission		43,749	Statement AL; Line 9	2
27	Transmission Related Working Cash		<u>11,333</u> √	Pg10 Rev Statement AL; Line 19	2
28	Total Transmission Related Working Capital	\$	100,707 <b>v</b>	Sum Lines 25 thru 27	2
29			0 (9710/	D. 11 Dec. Statement AV2, Line 21	23
30 31	Cost of Capital Rate		<mark>9.6871%</mark>	Pg11 Rev Statement AV2; Line 31	3
32	Transmission Working Capital Revenue	¢	9,756 √	Line 28 x Line 30	3
33		φ	<u>),130</u> V	Line 28 x Line 30	3
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.17%	Line 32 / Line 1	3
35			011,7,0		3
36	F. Transmission Related General & Common Plant Revenue				3
37	Net Transmission Related General Plant	\$	32,085	AV-4; Line 4	3
38					3
39	Net Transmission Related Common Plant		90,550	AV-4; Line 5	3
40					4
41	Total Net Transmission Related General and Common Plant	\$	122,636	Line 37 + Line 39	4
42					4
43	Cost of Capital Rate		9.6871%	Line 30	4
44					4
45	Transmission Related General and Common Return and Associated Income Taxes	\$	11,880	Line 41 * Line 43	4
46					4
47	Transmission Related General and Common Depreciation Expense	\$	17,049	Statement AJ; Line 17	4
48					4
49	Total Transmission Related General and Common Plant Revenues	\$	28,929	Line 45 + Line 47	4
50					5
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.49%	Line 49 / Line 1	5

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

#### AS FILED

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

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.65%	Page 2; Line 6	2
3	1		0 /	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		0.170/	D 01: 04	9
10 11	Transmission Related Working Capital Revenue	0.17%	Page 2; Line 34	10 11
12	Transmission Related General & Common Plant Revenue	0.49%	Page 2; Line 51	11
12	Transmission Related General & Common Flant Revenue	0.4970	1 age 2, Ellie 51	12
14	Subtotal Annual Carrying Charge Rate	3.33%	Sum Lines 2 thru 12	13
15				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	3.37%	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	3.37%	Line 18 Above	23
24	Tetel New Direct Frances	¢ 000	Line 21 - Line 22	24
25	Total Non-Direct Expense	\$ 909	Line 21 x Line 23	25

#### AS FILED

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

Section 2 - Non-Direct Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

Line No.		Amounts	Reference	Line No.
1 2	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	Transmission O&M Expense Carrying Charge Percentage	0.65%	Line 4 / Line 1	6
7	1 7 8 8 8			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%	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				15
16	Transmission Related Property Tax Carrying Charge Percentage	1.10%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,715	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	11,386	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 100,759	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.6871%	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	0.17%	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				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	<u>\$ 17,049</u>	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%	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 Perio	od - January 1, 2022 to De	cember 31, 2022					
						(\$1,000)						
Line No. 1												Line No. 1
2	<u>Col, 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	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		Mandala	Mandhla	Prior		Adjusted Monthly	Monthly Overcollection (-) or	Mandhla	Overcollection (-) or		Overcollection (-) or	6
/ 8		Monthly True-Up	Monthly True-Up	True-Up	Prior Other	Adjusted Monthly True-Up	Undercollection (+)	Monthly Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	/ 0
9 <u>Month</u>	Year	Cost of Service 1	Revenues <sup>2</sup>	Adjustment <sup>3</sup>	Adjustments <sup>4</sup>	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 January	2022	<u>Cost of Service</u> 73	52	Adjustment 11			\$ 7	0.28%	\$ 7	\$ 0.0	s 7	10
10 January 11 February	2022	73	52	11	2	65	3 7	0.25%	15	3 0.0	3 /	10
12 March	2022	73	52	11	2	65	7	0.28%	22	0.0		v 12
13 April	2022	73	52	11	2	65	7	0.27%	 29 √	0.1		v 13
14 May	2022	73	52	11	2	65	7	0.28%	37 V	0.1	37	<b>v</b> 14
15 June	2022	73	52	11	2	65	7	0.27%	44 v	0.1	44	<b>v</b> 15
16 July	2022	73	52	11	2	65	7	0.31%	52 v	0.1	v 52	<b>v</b> 16
17 August	2022	73	52	11	2	65	7	0.31%	59 √	0.2	59	<b>v</b> 17
18 September	2022	73	52	11	2	65	7	0.30%	66 √	0.2	67	<b>v</b> 18
19 October	2022	73	52	11	2	65	7	0.42%	74 √	0.3		<b>v</b> 19
20 November	2022	73	52	11	2	65	7	0.40%	82 v	0.3		<b>v</b> 20
21 December	2022	73	52	11	2	65	7	0.42%	89 √	0.4		<b>v</b> 21
22		<b>\$ 871</b> \$	625 \$	132 \$	26	\$ 783	\$ 88		-	1.8	V	22
		v					٧					

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

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

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

<sup>3</sup> 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.

<sup>4</sup> 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.

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

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

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

#### AS FILED

#### SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER) / UNDERCOLLECTION

	True-Up Period - January 1, 2022 to December 31, 2022											
					(\$1,000)	)						
Line No. 1 2 3 Calculations:	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u> 4; Line 22 / 12		C <b>ol. 6</b> 1. 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	= Col. <u>11</u> = Col. <u>9</u> + Col. 10	Line No. 1 2 3
4 5			- 001.	+, Line 227 12	- Sun Co	1. 5 unu Coi. 5			Cumulative	See Pooliote /	Cumulative	4 5
6							Monthly		Overcollection (-) or		Overcollection (-) or	6
7 8		•	Monthly Turne Un	Prior True-Up Prio		•	Overcollection (-) or Undercollection (+)	Monthly Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	7 8
9 Month	Year		• .	• .		venues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10 January	2022	<u>Cost of Service</u> 1 73	sevenues Au	lustment <u>Aujus</u>	<u>2</u> \$	65 5		0.28%	\$ 7 \$		\$ 7	10
11 February	2022	73	52	11	2 3	65	7	0.25%	15	0.0	15	
12 March	2022	73	52	11	2	65	7	0.28%	22	0.1	23	
13 April	2022	73	52	11	2	65	7	0.27%	30	0.1		13
14 May	2022	73	52	11	2	65	7	0.28%	38	0.1	38	
15 June	2022	73	52	11	2	65	7	0.27%	45	0.1	45	15
16 July	2022	73	52	11	2	65	7	0.31%	53	0.2	53	16
17 August	2022	73	52	11	2	65	7	0.31%	60	0.2	61	17
18 September	2022	73	52	11	2	65	7	0.30%	68	0.2	68	18
19 October	2022	73	52	11	2	65	7	0.42%	76	0.3	76	19
20 November	2022	73	52	11	2	65	7	0.40%	83	0.3	84	
21 December	2022	73	52	11	2	65	7	0.42%	91	0.4	92	21
22		\$ 873 \$	625 \$	132 \$	26 \$	783 5	\$ 90			1.9		22

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

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

<sup>3</sup> 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.

<sup>4</sup> 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.

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

<sup>6</sup> Derived using the prior month balance in Column 11 plus the current month balance in Column 7.

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

#### SAN DIEGO GAS & ELECTRIC COMPANY

#### Statement AF<sup>1</sup> Deferred Credits

	В	ase Period & True-Up P	eriod 12 - Months E	nding December 31, 2	2022		
			(\$1,000)				
Line No.	_	FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1 2	FERC Account 190		\$ 145,223	\$ 105,149 v	v \$ 125,186 vv	AF-1 and AF-2; Line 5 + Line 21; Col. d	1 2
3 4	FERC Account 282		(1,156,765)	(1,205,566)	(1,181,166)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3 4
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 <sup>2</sup>		\$ (1,019,433) v	<u>\$ (1,109,001)</u> √	v <u>\$ (1,064,217)</u> vv	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		\$ -	\$ -	<u>\$</u>	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.

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

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

<sup>2</sup> 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<sup>1</sup> Deferred Credits

		Base Period & True-Up Pe	riod 12 - Months End	ding December 31. 2	2022		
			(\$1,000)	ing becchiser or,			
Lin	e	FERC Form 1	(a)	(b)	(c) = [(a)+(b)]/2		Line
No		Page; Line; Col.	31-Dec-21	31-Dec-22	Average Balance	Reference	No.
1	FERC Account 190		\$ 145,223	\$ 105,415	\$ 125,319	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2							2
3	FERC Account 282		(1,156,765)	(1,205,566)	(1,181,166)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4							4
5	FERC Account 283		(7,891)	(8,584)	(8,238)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6	2						6
7	Total Transmission Related ADIT <sup>2</sup>		\$ (1,019,433) h	<b>I</b> \$ (1,108,735)	\$ (1,064,084)	Sum Lines 1 thru 5	7
8							8
9	Incentive Transmission Plant ADIT		\$ -	\$ -	\$ -	Shall be Zero	9
10							10
11	Transmission Plant Abandoned ADIT		\$ -	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11
12							12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		\$ -	\$ -	\$ -	Shall be Zero	13

#### 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.

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

<sup>2</sup> 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)

Account 190 [Non-Critizens)S1,030VSS1,030VSDG&E Records2Compensation Related Items2232232022 Form 1: Page 234; Footnote Data (d)3Net Operating Los2103,896\$-\$103,8962022 Form 1: Page 234; Footnote Data (d)4Net Operating Los51,252V51,8396\$2022 Form 1: Page 234; Footnote Data (d)7Account 19051,252V58,295\$(1,202,338)2022 Form 1: Page 234; Footnote Data (d)7Account 2825(44,679)\$(365,955)\$8,295\$(1,202,338)2022 Form 1: Page 274-275; Footnote Data (b)97Total of Account 2825(44,679)\$(365,955)\$8,295\$(1,202,338)2022 Form 1: Page 276-277; Footnote Data (b)10Total of Account 2835.\$.\$\$\$\$\$10Account 2835.\$.\$.\$\$\$\$10Account 1905.\$.\$.\$\$\$\$10Not Operating Loss\$.\$.\$.\$\$\$10Account 1905.\$.\$.\$.\$\$10Account 1905.\$\$.\$.\$ <th>Line</th> <th></th> <th>Re</th> <th>(a) measured</th> <th>Exc</th> <th>(b) ess Reserve</th> <th></th> <th>(c) ss Reserve</th> <th>(d) =  </th> <th>Sum (a) thru (c)]</th> <th></th> <th>Line</th>	Line		Re	(a) measured	Exc	(b) ess Reserve		(c) ss Reserve	(d) =	Sum (a) thru (c)]		Line
2Compensation Related liemsS1,030VS-S-S1,000VSDG&E Records7Net Operating Loss103,896-103,896-103,8962022 Form 1; Page 234; Footnote Data (d)7Net Operating Loss103,896s-103,8962022 Form 1; Page 234; Footnote Data (d)7Net Operating Loss103,896s-103,8962022 Form 1; Page 234; Footnote Data (d)7Account 282 (Non-Citizens)53105,109YSum Lines 2 thru 47Account 282S(844,679)S(365,955)S8,295S(1,202,338)2022 Form 1; Page 274-275; Footnote Data (b)10Total of Account 282S(444,679)S(365,955)S8,295S(1,202,338)2022 Form 1; Page 276-277; Footnote Data (b)11Account 283 (Non-Citizens)-S-S-S(446,679)12Account 283S(8,584)S-S(8,584)Sum Lines 13 thru 1413Ad Valorem TaxesS(8,584)S-S-S-14Account 1280(Citizens SX-PQ)-S-S-S-S-14Account 190S-S-S-S-S-S-15Total of Account 190	No.	Description	1	Amount	Р	rotected	Unp	rotected		Total	Reference	No.
2       Compensation Related lems       S       1,030       V       SDG&E Records         2       Not Operating Loss       -       103,896       -       103,896       2022 from 1; Page 234; Footnote Data (d)         4       Not Operating Loss       -       103,896       -       103,896       2022 from 1; Page 234; Footnote Data (d)         7       Account 282 (Non-Citizens)       -       -       103,896       -       -       103,298         8       Count 282 (Non-Citizens)       -       -       (844,679)       \$       (365,955)       \$       8,295       \$       (1,202,338)       2022 Form 1; Page 247-275; Footnote Data (b)         7       Account 282       (Non-Citizens)       -       -       \$       8,295       \$       (1,202,338)       2022 Form 1; Page 276-277; Footnote Data (b)         10       Total of Account 282       \$       (8,584)       \$       -       \$       \$       (8,584)       S       -       \$       (8,584)       S       -       \$       (8,584)       S       -       \$       (8,584)       S       -       \$       -       S       -       \$       -       S       -       \$       -       S       -       S	1	Account 190 (Non-Citizens)										1
3Post Retirement Renefits1232232022 Form 1; Page 234; Footnote Data (d)8Net Operating Loss $\overline{s}$ 103.896 $\overline{s}$ . $\overline{s}$ 103.8962022 Form 1; Page 234; Footnote Data (d)7Total of Account 190 $\overline{s}$ 1,253 $\overline{s}$ 103.896 $\overline{s}$ . $\overline{s}$ 103.8964Account 282 (Non-Citizens)Account 282 (Non-Citizens) $\overline{s}$ (365.955) $\overline{s}$ 8,295 $\overline{s}$ (1,202,338)2022 Form 1; Page 274-275; Footnote Data (d)7Total of Account 282 $\overline{s}$ (844.679) $\overline{s}$ (365.955) $\overline{s}$ 8,295 $\overline{s}$ (1,202,338)2022 Form 1; Page 274-275; Footnote Data (b)12Account 282 $\overline{s}$ (844.679) $\overline{s}$ (365.955) $\overline{s}$ 8,295 $\overline{s}$ (1,202,338)2022 Form 1; Page 274-275; Footnote Data (b)12Account 282 $\overline{s}$ (844.679) $\overline{s}$ (365.955) $\overline{s}$ 8,295 $\overline{s}$ (1,202,338)2022 Form 1; Page 274-275; Footnote Data (b)12Account 282 $\overline{s}$ (68.584) $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ 14Account 283 $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ 14Account 283 $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ 15Account 283 $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $\overline{s}$ $s$	2		S	1.030	v \$	-	\$	-	\$	1.030 <b>v</b>	SDG&E Records	2
5Total of Account 190S1,253 $\sqrt{S}$ 103,896S.S105,149VSum Lines 2 thru 4Account 282 (Non-Citizens)Account 282 (Non-Citizens)Account 282S(1,202,338)2022 Form 1; Page 274-275; Footnote Data (b)0Total of Account 282S(844,679)S(365,955)S8.295S(1,202,338)2022 Form 1; Page 274-275; Footnote Data (b)10Total of Account 282S(844,679)S(365,955)S8.295S(1,202,338)2022 Form 1; Page 274-275; Footnote Data (b)12Account 283 (Non-Citizens)S(844,679)SSSS(8,584)Sum Lines 8 thru 912Account 283 (Non-Citizens)S(8,584)SSS(8,584)Sum Lines 19 thru 1413Ad Valoren TaxesS(8,584)SSSSSS14Account 283SSSSSSSS15Total of Account 283SSSSSSSS16Account 284 (Citizens SX-PQ)SSSSSSSSS20Citizens SX-PQ)S(3,228)SSSSSSSS21Total of Account 282S(3,228)SSSSSSSSS22Citizens SX-PQ)SSSS <td< td=""><td></td><td></td><td></td><td></td><td>•</td><td>-</td><td></td><td>-</td><td>·</td><td>-</td><td>2022 Form 1; Page 234; Footnote Data (d)</td><td>3</td></td<>					•	-		-	·	-	2022 Form 1; Page 234; Footnote Data (d)	3
6       1       1       1       1       1       1       1       1         Account 282 (Non-Citizens)       5       (844,679)       5       (365,955)       5       8,295       5       (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (b)         1       Account 282 (Non-Citizens)       5       (844,679)       5       (365,955)       5       8,295       5       (1,202,338)       Sum Lines 8 thru 9         1       Account 283 (Non-Citizens)       A       Valorem Taxes       5       (8,584)       5       -       5       (8,584)       Sum Lines 8 thru 9         1       Account 183 (Non-Citizens)       5       (8,584)       5       -       5       -       5       (8,584)       Sum Lines 13 thru 14         1       Account 190 (Citizens SX-PQ)       5       -       5       -       5       -       5       -       1       -       2022 Form 1; Page 274-275; Footnote Data (b)       2         2       Account 190 (Citizens SX-PQ)       5       -       5       -       5       -       5       -       1       -       2       2       2       Form 1; Page 274-275; Footnote Data (b)       2       2       2       2       2	4	Net Operating Loss		-		103,896		-		103,896	2022 Form 1; Page 234; Footnote Data (d)	4
Account 282 (Non-Citizens)       S       (344,679)       S       (355,955)       S       8,295       S       (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (b)         0       Total of Account 282       S       (344,679)       S       (365,955)       S       8,295       S       (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (b)       1         12       Account 282       S       (8584)       S       -       S       (1,202,338)       Sum Lines 8 thru 9       1         12       Account 283 (Non-Citizens)       A       Ad Valorem Taxes       S       (8,584)       S       -       S       (8,584)       Sum Lines 8 thru 9       1         14       Total of Account 283       S       S       S       -       S       -       S       (8,584)       Sum Lines 10 thru 14       1         15       Total of Account 190       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       - <td>5</td> <td>Total of Account 190</td> <td>\$</td> <td>1,253</td> <td>V \$</td> <td>103,896</td> <td>\$</td> <td>-</td> <td>\$</td> <td>105,149 √</td> <td>Sum Lines 2 thru 4</td> <td>5</td>	5	Total of Account 190	\$	1,253	V \$	103,896	\$	-	\$	105,149 √	Sum Lines 2 thru 4	5
8       Accumulated Depreciation Timing Differences       S       (844,679)       S       (365,955)       S       8,295       S       (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (b)         9       Total of Account 282       S       (844,679)       S       (365,955)       S       8,295       S       (1,202,338)       2022 Form 1; Page 274-275; Footnote Data (b)         10       Total of Account 282       S       (85,844)       S       -       S       -       S       (1,202,338)       Sum Lines 8 thru 9       I         11       Ad Valorem Taxes       S       (85,844)       S       -       S       -       S       (1,202,338)       Sum Lines 8 thru 9       I         12       Ad Valorem Taxes       S       (85,844)       S       -       S       -       S       (1,202,338)       Sum Lines 8 thru 9       I         13       Ad Valorem Taxes       S       (85,844)       S       -       S       -       S       (1,202,338)       Sum Lines 10 thru 9         14       S       (85,844)       S       -       S       -       S       -       S       -       S       -       S       -       S       -       S       -<	6											6
9       1 <th1< th=""> <th1< th=""> <th1< th=""></th1<></th1<></th1<>	7											7
Total of Account 282       S       (844,679)       S       (365,955)       S       8.295       S       (1,202,338)       Sum Lines 8 thru 9       I         11       Account 283 (Non-Citizens)       Ad Valorem Taxes       S       (8,584)       S       -       S       -       S       (8,584)       2022 Form 1; Page 276-277; Footnote Data (b)       I         14       -		Accumulated Depreciation Timing Differences	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	8
11       Account 233 (Non-Citizens)         12       Account 233 (Non-Citizens)         13       Ad Valorem Taxes         14       1         15       Total of Account 283         16       1         17       1         18       Account 190 (Citizens SX-PQ)         19       Net Operating Loss         10       1         11       1         12       Account 190         13       1         14       1         15       1         16       1         17       1         18       Account 283 (Citizens SX-PQ)         19       Net Operating Loss         20       1         21       Total of Account 190         22       2         23       Account 282 (Citizens SX-PQ)         24       Account 282 (Citizens SX-PQ)         25       -       -         26       Total of Account 282         27       -       -       -         28       Citizens SX-PQ)       -       -       -         29       -       -       -       -       -				-		-						9
12       Account 283 (Non-Citizens)       1       Ad Valorem Taxes       5       (8,584)       \$       -       \$       (8,584)       2022 Form 1; Page 276-277; Footnote Data (b)       1         15       Total of Account 283       \$       (8,584)       \$       -       \$       (8,584)       Sum Lines 13 thru 14       1         16       -       \$       (8,584)       \$       -       \$       (8,584)       Sum Lines 13 thru 14       1         16       -       -       \$       -       \$       (8,584)       Sum Lines 13 thru 14       1         16       -       -       -       \$       -       \$       Not Applicable to 2022 Base Period       1         17       -       -       -       -       \$       -       <		Total of Account 282	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	Sum Lines 8 thru 9	10 11
13       Ad Valorem Taxes       S       (8,584)       S       -       S       -       S       (8,584)       2022 Form 1; Page 276-277; Footnote Data (b)       1         14       -       -       S       -       S       -       S       (8,584)       Sum Lines 13 thru 14       1         16       -       -       S       -       S       -       S       -       Sum Lines 13 thru 14       1         16       -       -       S       -       S       -       S       -       Sum Lines 13 thru 14       1         17       Account 190 (Citizens SX-PQ)       S       -       S       -       S       -       S       -       Sum Lines 13 thru 14       1         10       Net Operating Loss       S       -       S		Account 283 (Non-Citizens)										11
Image: Second			\$	(8 584)	\$	-	\$	-	\$	(8 584)	2022 Form 1: Page 276-277: Footnote Data (b)	12
15       Total of Account 283       S       Image: S       Image: S       S       Image: S <ths< th=""></ths<>			Ψ	-	Ψ	-	Ψ	-	Ψ	-	2022 Form 1, Fuge 276 277, Foomote Dum (6)	13
16       1         17       Account 190 (Citizens SX-PQ)         18       Account 190 (Citizens SX-PQ)         19       Net Operating Loss       \$       -       \$       -       Net Applicable to 2022 Base Period       1         20       -       -       -       -       -       -       -       2         21       Total of Account 190       -       -       -       -       -       -       2         22       Account 282 (Citizens SX-PQ)       -       -       \$       -       \$       -       -       -       -       2		Total of Account 283	\$	(8,584)	\$	-	\$	-	\$	(8,584)	Sum Lines 13 thru 14	15
18       Account 190 (Citizens SX-PQ)       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       10<	16											16
19       Net Operating Loss       \$       -       \$       1       22         21       Total of Account 190       \$       \$       .       \$       .       \$       .       \$       .       \$       .       \$       .       22       3       3       2022 Form 1; Page 274-275; Footnote Data (b)       22       22       3       2022 Form 1; Page 274-275; Footnote Data (b)       22       22       3       2       3	17											17
20       1	18	Account 190 (Citizens SX-PQ)										18
21       Total of Account 190       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       -       \$       22         23       Account 282 (Citizens SX-PQ)       4       Account 282 (Citizens SX-PQ)       5       -       \$       -       \$       -       \$       -       \$       22		Net Operating Loss	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	19
22       Account 282 (Citizens SX-PQ)       2       2       Account 282 (Citizens SX-PQ)       2 <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>20</td>				-		-		-		-		20
23       Account 282 (Citizens SX-PQ)       2       Account 282 (Citizens SX-PQ)       2       2       3       -       \$       (3,228)       \$       -       \$       (3,228)       2022 Form 1; Page 274-275; Footnote Data (b)       2       2       2         26       Total of Account 282       \$       -       \$       -       \$       (3,228)       \$       -       \$       (3,228)       \$       2		Total of Account 190	\$	-	\$		\$	-	\$	-	Sum Lines 19 thru 20	21
24       Accumulated Depreciation Timing Differences       \$ (3,228) \$ - \$ (3,228)       2022 Form 1; Page 274-275; Footnote Data (b)       2         25       -       -       -       -       -       -       2         26       Total of Account 282       \$ (3,228) \$ - \$ - \$       -       -       -       -       -       2         28       Account 283 (Citizens SX-PQ)       \$ - \$ - \$ - \$       -       -       -       -       2         30       -       -       -       -       -       -       -       -       -       -       -       -       2         31       Total of Account 283       -												22
25       Total of Account 282       -       -       -       -       -       -       -       -       -       -       -       22       Sum Lines 24 thru 25       22       22       22       Account 283 (Citizens SX-PQ)       2       2       -       -       -       -       -       -       2       2       2       2       -       -       -       -       -       2       2       2       2       -       -       -       -       -       2       2       2       2       -       -       -       -       -       2       2       2       2       -       -       -       -       -       -       2       2       2       2       2       -       -       -       -       -       -       2       3       3       3       3       3       3       3       3       3       3       3       3       3       3       3		· · · · · · · · · · · · · · · · · · ·	¢	(2 220)	¢		¢		¢	(2 228)	2022 Forma 1, Base 274 275, Footmate Data (h)	23 24
26       Total of Account 282       \$       (3,228)       \$       -       \$       (3,228)       Sum Lines 24 thru 25       2         27       Account 283 (Citizens SX-PQ)       \$       -       \$       -       \$       2       2         29       \$       -       \$       -       \$       -       \$       2       2         30       -       -       \$       -       \$       -       3       3         31       Total of Account 283       \$       -       \$       -       -       -       3       3       3       -       5       -       5       -       3       3       -       3       -       3       -       3       -       3       -       3       -       3       -       3       -       3       3       -       3       -       -       -       -       -       -       3       -       3       3       -       3       -       -       -       -       -       3       3       3       -       3       3       -       -       -       -       -       -       -       3       3       3       3<		Accumulated Depreciation Timing Differences	\$	(3,228)	Э	-	Э	-	\$	(3,228)	2022 Form 1; Page 2/4-2/3; Footnote Data (6)	24 25
27       Account 283 (Citizens SX-PQ)       \$ - \$ - \$ - \$ - \$       22         28       Account 283 (Citizens SX-PQ)       \$ - \$ - \$ - \$       - \$ Not Applicable to 2022 Base Period       22         30       \$ - \$ - \$       \$       - 3         31       Total of Account 283       \$ - \$ - \$ - \$       3         32       \$ - \$ - \$       - 3         33       \$ - \$ - \$       - 3         33       \$ - \$ - \$ - \$       - 3		Total of Account 282	\$	(3 228)	\$		\$		s	(3 228)	Sum Lines 24 thru 25	25
28       Account 283 (Citizens SX-PQ)       \$       -       \$       -       \$       -       \$       -       Not Applicable to 2022 Base Period       2         30       -       -       -       -       -       -       3         31       Total of Account 283       -       -       -       -       -       -       3         32       -       -       -       -       -       -       -       3         33       -<		1 otal of Account 202	3	(3,220)	9				Ģ	(5,220)	Sum Enles 24 und 25	20
29       \$       -       \$       -       \$       -       Not Applicable to 2022 Base Period       2         30       -       -       -       -       -       -       3         31       Total of Account 283       \$       -       \$       -       -       -       -       3         32       -       -       \$       -       \$       -       -       3         33       -       -       -       -       -       -       -       3		Account 283 (Citizens SX-PO)										28
30     -     -     -     -     -     -     -     33       31     Total of Account 283     \$     -     \$     -     \$     -     -     -     33       32     -     -     \$     -     \$     -     -     -     33       33     -     -     -     -     -     -     -     -			\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	29
32     33	30			-		-		-		-		30
33 3	31	Total of Account 283	\$	-	\$	-	\$	-	\$	-	Sum Lines 29 thru 30	31
	32											32
34    Transmission Plant Abandoned ADIT    \$    -    \$    -    \$    -    Not Applicable to 2022 Base Period    3												33
	34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	34

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

#### SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION Base Period 12 Months Ending December 31, 2022 (\$1,000)

Line		Rei	(a) measured	Exc			(c) s Reserve	(d) =	[Sum (a) thru (c)]		Line
No.	Description	A	Amount	Р	rotected	Unp	rotected		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		-	-	-	-		-	-	- (1 000 000)		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)										11
12	Ad Valorem Taxes	\$	(8,584)	S	-	\$	-	\$	(8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	12
14		*	-	*	-	+	-	*	-		14
15	Total of Account 283	\$	(8,584)	\$	-	\$	-	\$	(8,584)	Sum Lines 13 thru 14	15
16			· · · ·						<u> </u>		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	Account 282 (Citizens SX-PQ)										22 23
23 24	Account 282 (Chizens SA-FQ) Accumulated Depreciation Timing Differences	\$	(3,228)	\$	_	\$	_	\$	(3,228)	2022 Form 1; Page 274-275; Footnote Data (b)	23 24
25	Accumulated Depresation Timing Differences	Ψ	-	Ψ	-	Ψ	-	ψ	-	2022 Form 1, 1 uge 27 + 275, 1 conside Dum (0)	25
26	Total of Account 282	\$	(3,228)	\$	-	\$	-	\$	(3,228)	Sum Lines 24 thru 25	26
27			<u> </u>								27
28	Account 283 (Citizens SX-PQ)										28
29		\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	29
30			-		-		-		-		30
31	Total of Account 283	\$	-	\$	-	\$	-	\$	-	Sum Lines 29 thru 30	31
32											32
33 34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	33 34

## SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

#### Operation and Maintenance Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2022

(\$1,000)

		(\$1,000)			
Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
1	Device for a Direct Maintenance Engeneration				1
2	Derivation of Direct Maintenance Expense: 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		\$ 112,387	AH-2; Line 37; Col. a	5
6 7	Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services		(3,357)	Negative of AH-2; Line 42; Col. b	6 7
8	Reliability, Planning & Standards Development		(1,630)	Negative of AH-2; Line 42; 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 13	Miscellaneous Transmission Expense Maintenance of Station Equipment		(2,108) (18,835)	Negative of AH-2; Line 52; Col. b Negative of AH-2; Line 53; Col. b	12 13
13	Maintenance of Overhead Lines		(25,278)	Negative of AH-2; Line 55, 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) √	Negative of Pg9.2 Rev AH-2; Line 37; Col. d	17
18 19	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 36,988 √	Sum Lines 5 thru 17	18 19
20	Derivation of Non-Direct Administrative and General Expense:				20
21	Total Non-Direct Administrative & General Expense		\$ 655,442	Rev AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:				22
23	Abandoned Projects		(402)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs		(803)	Negative of AH-3; Sum Lines (32, 38); Col. a; and Line 34; Col. b	24
25	CPUC Intervenor Funding Expense - Transmission		-	Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution		(1,805)	Negative of AH-3; Line 40; Col. a	26
27 28	CPUC reimbursement fees Injuries & Damages		(22,865)	Negative of AH-3; Line 36; Col. a Not Applicable to 2022 Base Period	27 28
28 29	General Advertising Expenses		- (8)	Not Applicable to 2022 Base Ferrod Negative of AH-3; Line 41; Col. b	28 29
30	Franchise Requirements		(136,001)	Negative of AH-3; Line 35; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of AH-3; Line 44; Col. b	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of AH-3; Line 37; Col. a	32
33	Other A&G Exclusion Adjustments		(239)	Negative of AH-3; Sum Lines (33, 43); Col. a; and Sum Lines (26, 27, 30); Col. b	33
34	Other Cost Adjustments		7,345 √	Negative of Pg9.4 Rev AH-3; Line 21; Col. d	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 500,664 √	Sum Lines 21 thru 34	35
36 37	Less: Property Insurance (Due to different allocation factor) Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		(8,930) \$ 491,734 √	Negative of AH-3; Line 6; Col. c Line 35 + Line 36	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 √	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		<u>\$ 53,676</u> √	Line 39 + Line 40	41
42 43	Derivation of Transmission Plant Property Insurance Allocation Factor:				42 43
44	Transmission Plant & Incentive Transmission Plant		\$ 7,503,381	Statement AD; Line 25	44
45	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	45
46			55,714	Statement AD; Line 29	46
47	Transmission Related Common Plant		156,288	Statement AD; Line 31	47
48 49	Total Transmission Related Investment in Plant		\$ 7,715,383	Sum Lines 44 thru 47	48 49
50	Total Transmission Plant & Incentive Transmission Plant		\$ 7,503,381	Line 44 Above	50
51	Total Steam Production Plant		573,458	Statement AD; Line 1	51
52	Total Nuclear Production Plant		-	Shall be Zero	52
53	Total Other Production Plant		539,342	Statement AD; Line 7	53
54 55	Total Distribution Plant Transmission Related Electric Miscellaneous Intangible Plant		9,334,733	Statement AD; Line 9 Shall be Zero	54 55
56	Total General Plant		545,363	Statement AD; Line 17	56
57	Total Common Plant		1,529,847	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS		\$ 20,026,124	Sum Lines 50 thru 57	58
59 60	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		38.53%	Line 48 / Line 58	59 60
00			56.5570	Ente to/ Ente 50	00

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.

<sup>1</sup> 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)

T		FED C Farme 1			T la c
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 4	Derivation of Non Direct Transmission Operation and Maintenance Eveness				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	4 5
6	Adjustments to Per Book Transmission O&M Expense:		φ 112,307	All-2, Lille 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		(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		- 1	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(2,108)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(18,835)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(25,278)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines		(578)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(144)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 38,160	Sum Lines 5 thru 16	17
18					18
19	Derivation of Non-Direct Administrative and General Expense:		0 (55.440		19
20	Total Non-Direct Administrative & General Expense		\$ 655,442	AH-3; Line 20; Col. a	20 21
21 22	Adjustments to Per Book A&G Expense: Abandoned Projects		(402)	Negative of AH-3; Line 39; Col. a	21
22	Abandoned Projects			Negative of AH-3; Sum Lines (29, 35); Col. a; and	
23	CPUC energy efficiency programs		(803)	Line 31; Col. b	23
24	CPUC Intervenor Funding Expense - Transmission			Negative of AH-3; Line 36; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(1,805)	Negative of AH-3; Line 37; Col. a	25
26	CPUC reimbursement fees		(22,865)	Negative of AH-3; Line 33; Col. a	26
27	Injuries & Damages		- <sup>-</sup>	Not Applicable to 2022 Base Period	27
28	General Advertising Expenses		(8)	Negative of AH-3; Line 38; Col. b	28
29	Franchise Requirements		(136,001)	Negative of AH-3; Line 32; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		-	Negative of AH-3; Line 41; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(1)	Negative of AH-3; Line 34; Col. a	31
32	Other A&G Exclusion Adjustments		(239)	Negative of AH-3; Sum Lines (30, 40); Col. a; and	32
	•		1. A A A A A A A A A A A A A A A A A A A	Sum Lines (25, 26, 28); Col. b	
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) Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		(8,930) \$ 484,389	Negative of AH-3; Line 5; Col. c Line 33 + Line 34	34 35
36			10.22%	Statement AI; Line 17	36
37	Transmission Wages and Statutes Anocation Factor Transmission Related Non-Direct Administrative & General Expenses		\$ 49,485	Line 35 x Line 36	37
	Property Insurance Allocated to Transmission, General, and Common Plant		3,440	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 52,925	Line 37 + Line 38	39
40	1 5 1 7 1				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		-	Shall be Zero	50
51	Total Other Production Plant		539,342	Statement AD; Line 7	51
52 53	Total Distribution Plant Transmission Palated Electric Miscellaneous Intancible Plant		9,334,733	Statement AD; Line 9 Shall be Zero	52 53
53 54	Transmission Related Electric Miscellaneous Intangible Plant Total General Plant		545,363	Statement AD; Line 17	53 54
55	Total Common Plant		1,529,847	Statement AD; Line 17 Statement AD; Line 19	54 55
56	Total Plant in Service Excluding SONGS		\$ 20,026,124	Sum Lines 48 thru 55	56
57			<i>4</i> 20,020,124	Sum Enes to unu 55	57
58	Transmission Property Insurance and Tax Allocation Factor <sup>1</sup>		38.53%	Line 46 / Line 56	58
50			50.5570	Enterto / Enterto	20

<sup>1</sup> 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 (\$1,000)

Acct	Description	1	(a) Total r Books	(b) Exclue Expen	ded	(c) = (a) - (b) Total Adjusted	(d) <sup>4</sup> Add / (Deduct) O&M Cost Adj	1	= (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		3,357	-			-	Form 1; Page 320-323; Line 88
561.5 561.6	Reliability, Planning and Standards Development Transmission Service Studies		140		-	140			140	Form 1; Page 320-323; Line 89 Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies		_			_			-	Form 1; Page 320-323; Line 90
561.8	Reliability, Planning and Standards Development Services		2,612		1,630	982			982	Form 1; Page 320-323; Line 91
562	Station Expenses <sup>1</sup>		11,638		11,638				_	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses <sup>1</sup>		10,659		10,659	_				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		-		-	- (0)			-	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	,		3,610	Form 1; Page 320-323; Line 98
l										
	Total Electric Transmission Operation	\$	60,946	\$	29,536	\$ 31,411	\$ 1,172 √	\$	30,239	Sum Lines 1 thru 15
	Electric Transmission Maintenance	6		¢.		e				
568	Maintenance Supervision and Engineering	\$	2,150	\$	-	\$ 2,150		\$	2,150	Form 1; Page 320-323; Line 101
569	Maintenance of Structures		1,192 1,022		-	1,192			1,192	Form 1; Page 320-323; Line 102
569.1 569.2	Maintenance of Computer Hardware Maintenance of Computer Software		2,016		-	1,022 2,016			1,022 2,016	Form 1; Page 320-323; Line 103 Form 1; Page 320-323; Line 104
569.3	Maintenance of Computer Software		2,010		-	2,010			2,010	Form 1; Page 320-323; Line 104
569.4	Maintenance of Misc. Regional Transmission Plant		102		_	102			102	Form 1; Page 320-323; Line 106
570	Maintenance of Station Equipment <sup>1</sup>		18,835		18,835	-			-	Form 1; Page 320-323; Line 107
571	Maintenance of Overhead Lines <sup>1</sup>		25,278		25,278					Form 1; Page 320-323; Line 108
572	Maintenance of Underground Lines <sup>2</sup>		578	4	578	-			-	Form 1; Page 320-323; Line 109
573	Maintenance of Underground Lines Maintenance of Misc. Transmission Plant		34		578	- 34			- 34	Form 1; Page 320-323; Line 109
515	Mantenance of Mise. Transmission Flant		34	<u> </u>		34			54	101111, 1 age 520-525, Line 110
l	Total Electric Transmission Maintenance	s	51,272	\$ /	44,691	\$ 6,580	s -	\$	6,580	Sum Lines 20 thru 29
		-		<u> </u>					0,000	
	Total Electric Transmission O&M Expenses	\$	112,218	s ·	74,227	\$ 37,991	\$ 1,172 <b>√</b>	\$	36,819	Line 17 + Line 31
l	_									
413	Transmission O&M Expenses Charged to Citizens 3		169	L	-	169			169	
l	Total Adjusted Electric Transmission O&M Expenses	e	112,387		74,227	\$ 38,160	\$ 1,172 √	e	36,988	Line 33 + Line 35
	Total Aujusteu Electric Transmission O&M Expenses	3	112,307	3	/4,227	3 38,100	<u> </u>	3	30,988	Line 55 + Line 55
Excluded	d Expenses (recovery method in parentheses)									
	Executive ICP			\$	144					
					3,357					
	Scheduling, System Control and Dispatch Services (ERRA)									
561.4 561.8	Reliability, Planning and Standards Development Services (ERRA)				1,630					
561.4 561.8				I	1,630 11,638					
561.4 561.8 562	Reliability, Planning and Standards Development Services (ERRA)				11,638					
561.4 561.8 562 563	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup>									
561.4 561.8 562 563 565	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup>				11,638					
561.4 561.8 562 563 565	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA)	s	-		11,638					
561.4 561.8 562 563 565	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	\$	-		11,638					
561.4 561.8 562 563 565	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA)	S	- 993		11,638					
561.4 561.8 562 563 565	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Mise. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates)	\$	473	1	11,638 10,659					
561.4 561.8 562 563 565	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA)	\$		1	11,638					
561.4 561.8 562 563 565 566	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup>	\$	473	-	2,108					
561.4 561.8 562 563 565 566	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA)	\$	473	-	11,638 10,659					
561.4 561.8 562 563 565 566 570	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup>	\$	473	- -	2,108					
561.4 561.8 562 563 565 566 570 571	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup>	\$	473	- -	11,638 10,659 - 2,108 18,835					
561.4 561.8 562 563 565 566 570 571	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup> Maintenance of Overhead Lines <sup>1</sup>	\$	473	- -	11,638 10,659 2,108 18,835 25,278					
561.4 561.8 562 563 565 566 570 571 572	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup> Maintenance of Overhead Lines <sup>1</sup>	\$	473	-	11,638 10,659 2,108 18,835 25,278					
561.4 561.8 562 563 565 566 570 571 572	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (R5 rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup> Maintenance of Overhead Lines <sup>2</sup>	\$	473	-	11,638 10,659 - 2,108 18,835 25,278 578					
561.4 561.8 562 563 565 566 570 571 572	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup> Maintenance of Overhead Lines <sup>1</sup> Maintenance of Underground Lines <sup>2</sup>		473 641	<u>s</u>	11,638 10,659 2,108 18,835 25,278 578 74,227					
561.4 561.8 562 563 565 566 570 571 572 ▼	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup> Maintenance of Underground Lines <sup>2</sup> Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire Br		473 641 penses as re	S	11,638 10,659 - 2,108 18,835 25,278 578 74,227 SDG&E'S					
561.4 561.8 562 563 565 566 570 571 572 ▼	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (R rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup> Maintenance of Underground Lines <sup>2</sup> Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire Br Citizens O&M should not include substation, underground, and overhead In		473 641 penses as re	S	11,638 10,659 - 2,108 18,835 25,278 578 74,227 SDG&E'S					
561.4 561.8 562 563 565 566 570 571 572 ▼	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup> Maintenance of Underground Lines <sup>2</sup> Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire Br		473 641 penses as re	S	11,638 10,659 - 2,108 18,835 25,278 578 74,227 SDG&E'S					
561.4 561.8 562 563 565 566 570 571 572 ↓ 1 2	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (R rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup> Maintenance of Underground Lines <sup>2</sup> Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire Br Citizens O&M should not include substation, underground, and overhead In	rigade Exp	473 641 penses as ro nance per th	<u>s</u>	11,638 10,659 - 2,108 18,835 25,278 578 74,227 SDG&E'S x XII Tari	iff (See Section I.C -	- number 31).			
561.4 561.8 562 563 565 566 570 571 572 ↓ 1 2	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup> Maintenance of Overhead Lines <sup>1</sup> Maintenance of Underground Lines <sup>2</sup> Total Excluded Expenses Items in BOLD have changed due to adjustments attributed to Fire Br Citizens O&M should not include substation, underground, and overhead line As a result, such items are excluded in Column b.	rigade Exp ine mainten ens is char	473 641 penses as ro nance per th rged via a D	s equired in S the Appendix	11,638 10,659 - - 2,108 18,835 25,278 578 74,227 SDG&E's CXII Tari	iff (See Section I.C -	- number 31). ted on AH-1.	3		
561.4 561.8 562 563 565 566 570 571 572 ↓ 1 2 3	Reliability, Planning and Standards Development Services (ERRA) Station Expenses <sup>1</sup> Overhead Line Expenses <sup>1</sup> Transmission of Electricity by Others (ERRA) Mise. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) In-house fire brigade costs <sup>4</sup> Maintenance of Station Equipment <sup>1</sup> Maintenance of Overhead Lines <sup>1</sup> Maintenance of Underground Lines <sup>2</sup> Total Excluded Expenses Htems in BOLD have changed due to adjustments attributed to Fire Br Citizens O&M should not include substation, underground, and overhead li As a result, such items are excluded in Column b. Account 572 for Underground Line Maintenance is excluded because Citiz	rigade Exp ine mainten ens is char enses billec	473 641 penses as re nance per th rged via a D d to Citizens	s sequired in S the Appendix tirect Mainte s in 2022, wi	11,638 10,659 - - 2,108 18,835 25,278 578 74,227 74,227 SDG&E's c XII Tarri enance or chich is ad	iff (See Section I.C - der, which is reflect dded back to derive	- number 31). ted on AH-1.	3		

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

FERC Acct	Description	P	(a) Total er Books		(b) Excluded Expenses		= (a) - (b) Total djusted	Reference
	Electric Transmission Operation							
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		-		158	Form 1; Page 320-323; Line 87
561.4	Scheduling, System Control and Dispatch Services		3,357		3,357		-	Form 1; Page 320-323; Line 88
561.5	Reliability, Planning and Standards Development		140		-		140	Form 1; Page 320-323; Line 89
561.6	Transmission Service Studies		-		-		-	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies		_		_			Form 1; Page 320-323; Line 91
561.8	Reliability, Planning and Standards Development Services		2,612		1,630		982	Form 1; Page 320-323; Line 92
								-
562	Station Expenses <sup>1</sup>		11,638		11,638		-	Form 1; Page 320-323; Line 93
563	Overhead Line Expenses <sup>1</sup>		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
207			5,010				5,010	1 olim 1,1 uge 520 525, 2me 50
	Total Electric Transmission Operation	\$	60,946	\$	29,536	\$	31,411	Sum Lines 1 thru 15
	Total Electric Transmission Operation	\$	00,940	¢	29,550	¢	51,411	Sum Lines 1 unu 15
	Electric Transmission Maintenance							
	Electric Transmission Maintenance	<b>*</b>	· · · ·	¢		¢		
568	Maintenance Supervision and Engineering	\$	2,150	\$	-	\$	2,150	Form 1; Page 320-323; Line 101
569	Maintenance of Structures		1,192		-		1,192	Form 1; Page 320-323; Line 102
569.1	Maintenance of Computer Hardware		1,022		-		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 <sup>1</sup>		18,835		18,835		_	Form 1; Page 320-323; Line 107
								-
571	Maintenance of Overhead Lines <sup>1</sup>		25,278		25,278		-	Form 1; Page 320-323; Line 108
572	Maintenance of Underground Lines <sup>2</sup>		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
					1.1		- /	
	Total Electric Transmission O&M Expenses	\$	112,218	\$	74,227	\$	37,991	Line 17 + Line 31
		Ψ	112,210	Ū.	,==:	Ŷ	0.9771	
413	Transmission O. 8 M. Francesco Channel da Citizana <sup>3</sup>		169		-		169	
415	Transmission O&M Expenses Charged to Citizens <sup>3</sup>		109		-		109	
	Total A diveted Electric Transmission O & M Evnences	\$	112 207	\$	74 227	\$	29 160	Line 33 + Line 35
	Total Adjusted Electric Transmission O&M Expenses	3	112,387	3	74,227	3	38,160	Line 55 + Line 55
Exclude	ed Expenses (recovery method in parentheses)							
560	Executive ICP			\$	144			
561.4				Ŷ	3,357			
561.8					1,630			
562	Station Expenses <sup>1</sup>				11,638			
563	Overhead Line Expenses <sup>1</sup>				10,659			
565	Transmission of Electricity by Others (ERRA)				-			
566	Misc. Transmission Expenses:							
	Century Energy Systems Balancing Account (CES-21BA)	\$	-					
	Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	Ŷ	-					
	ISO Grid Management Costs (ERRA)		- 993					
	S							
	Reliability Services (RS rates)		473		a 100			
	Other (TRBAA, TACBAA)		641	-	2,108			
570	Maintenance of Station Equipment <sup>1</sup>				18,835			
571	Maintenance of Overhead Lines 1				25,278			
572	Maintenance of Underground Lines <sup>2</sup>				578			
512	mannenance of Onderground Lines				518			
	Total Excluded Expenses			\$	74,227			
1	Citizens O&M should not include substation, underground, and overhead	line maint	enance per th	ne ∧⊷	nendiv XII To	riff (Sa	Section I C	number 31)
		me maint	enance per ti	ic Af	penuix All Ta	(366	- Section 1.C -	number 51).
	As a result, such items are excluded in Column b.							
				inaat	M.:	rdor w	hich is reflect	ad on AU 1
2	Account 572 for Underground Line Maintenance is excluded because Cit	izens is cha	arged via a D	frect	Maintenance o	nuer, w	men is reneed	cu oli All-1.
2 3	Account 5/2 for Underground Line Maintenance is excluded because Cit This amount represents the Direct Maintenance and Non-Direct O&M ex		-					

#### 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
920	<u>Administrative &amp; General</u> A&G Salaries	\$ 36,490		\$ 36,490		\$ 36,490	Form 1; Page 320-323; Line 181
920 921	Office Supplies & Expenses	31,910	845	31,065	v (1,681) <sup>7</sup>	30,490	Form 1; Page 320-323; Line 181
922	Less: Administrative Expenses Transferred-Credit	(117)	14,790	(14,907)	v (1,001)	(14,907)	Form 1; Page 320-323; Line 183
923	Outside Services Employed	93,392	(15,527)	108,920	v 1,497 ] <sup>7</sup>	109,146	Form 1; Page 320-323; Line 184
923	Outside Services Employed	,5,572	(10,027)	100,720	v (1,723) <sup>∫</sup> <sup>8</sup>	10,,110	1 om 1, 1 uge 520 525, 2me 10 i
924	Property Insurance	8,930		8,930	- () -)	8,930	Form 1; Page 320-323; Line 185
925	Injuries & Damages	232,737	316	232,421		232,421	Form 1; Page 320-323; Line 186
926	Employee Pensions & Benefits	55,888	(213)	56,102		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		11,429	Form 1; Page 320-323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(22,074)		(22,074)	v (5,438) <sup>9</sup>	(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
931 935	Rents Maintenance of General Plant	14,137 24,458		14,137 24,458		14,137 24,458	Form 1; Page 320-323; Line 193 Form 1; Page 320-323; Line 196
935			e 1/2122		-1.6 (7.245)		-
	Total Administrative & General Expenses	\$ 655,210	\$ 162,123	\$ 493,087	<b>√</b> \$ (7,345)	\$ 500,432	Sum Lines 1 thru 15
413	Transmission Related A&G Expenses Charged to Citizens <sup>1</sup>	232	-	232		232	
	Total Adjusted Administrative & General Expenses	\$ 655,442	\$ 162,123	\$ 493,319	√ \$ (7,345)	\$ 500,664	Line 17 + Line 19
Excluded	1 Expenses:				•	•	
	Other Exclusion - FERC Audit Adjustments (Finding #7) <sup>2</sup>	841	6		\$ (1,681) <sup>7</sup>		
	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 <sup>5</sup>				1,497 7		
	Electric Power Research Institute (EPRI) Dues	5	(15,527)				
	In-house fire brigade costs				(1,723) 8		
	Energy Efficiency	291					
	Electric Power Research Institute (EPRI) Dues	26	316				
	Energy Efficiency Franchise Requirements		(213) 136,001				
	CPUC reimbursement fees	22,865	150,001				
	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		(= 1=0) 0		
	Duplicate Charges (Company Energy Use)		8		(5,438) 9		
	General Advertising Expenses Abandoned Projects	402	8				
	Electric Power Research Institute (EPRI) Dues	105	507				
	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-				
	Total Excluded Expenses		\$ 162,123		\$ (7,345)		
.,	Items in BOLD have also and the same of the same all and in a full multi-	Charman (Carrier	E		- FEDC+ 020	- 1:	d to A sourced Borner DTA and
	Items in BOLD have changed to correct the over-allocation of "Duplicat Fire Brigade Expenses as required in SDG&E's FERC Order ER24-524,						
1	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 FERC Audit adjusting entry on Finding #7 - accounting for donati		ses related to prior y	ear A&G costs that	were missed and		
	credited in 2022 resulting from the 2020 FERC Audit are excluded from TOS						
	accounted for in a separate FERC Audit refund analysis filed with FERC.	-	-				
3	Represents FERC Audit adjusting entry on Finding #3 - allocation of OH cost	ts to CWIP approved b	y FERC audit staff	was debited to A&C	6 costs in 2022 are		
	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and corr						
	filed with FERC.						
	Represents reversal of prior exclusions on Finding #3 originally reported in T	O5 Cycle 4 at \$6,031K	and in TO5 Cycle	5 at \$9,501K for a t	otal of \$15,532K to FE	923.	
	The actual approved amount as shown in footnote 3 is \$14,790K. The impact						
	separate FERC Audit refund analysis filed with FERC.	5	1	-			
	Represents Sempra legal fees and personnel dispute matters related to lobbyin	ng and discrimination r	elated legal matters	that should have be	en below the line charg	es.	
				(1 d FERG	A 416 6 4 1	filed with EEDC	
5	This should have been shown as a credit in the exclusion to add back the cred	lit in the 2022 A&G an	d accounted for sep	arately in the FERC	Audit refund analysis	filed with FERC.	
5 6				-	2		
5 6 7	This should have been shown as a credit in the exclusion to add back the cred	24 that were not part of	f the Appendix XII	Cycle 6 Oct filing pe	er ER24-175 as describ	ed in footnote 6.	24).

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

FERC	Description	(a) Total Per Books	(b) Excluded	(c) = (a) - (b) Total	Defense
Acct	Description Administrative & General	I UT DOOKS	Expenses	Adjusted	Reference
920	A&G Salaries	\$ 36,490		\$ 36,490	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
923 924	Property Insurance	8,930	(15,527)	8,930	Form 1; Page 320-323; Line 184
924 925		232,737	316	232,421	
	Injuries & Damages				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 <sup>1</sup>	232	-	232	
	Total Adjusted Administrative & General Expenses	\$ 655,442	\$ 162,123	\$ 493,319	Line 16 + Line 18
	d Expenses:	941			
921	Other Exclusion - FERC Audit Adjustments (Finding #7) <sup>2</sup>	841			
	Electric Power Research Institute (EPRI) Dues	4	845		
922	Other Exclusion - FERC Audit Adjustments (Finding #3) <sup>3</sup>		14,790		
923	Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up <sup>4</sup>	(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		
	CPUC reimbursement fees	22,865	150,001		
928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	22,005			
	Energy Efficiency	726			
	CPUC Intervenor Funding Expense - Transmission	-	25.205		
	CPUC Intervenor Funding Expense - Distribution	1,805	25,397		
	General Advertising Expenses		8		
930.2	Abandoned Projects	402			
	Electric Power Research Institute (EPRI) Dues	105	507		
935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		-		
	Total Excluded Expenses		\$ 162,123		
	Louis Excluded Expenses		÷ 102,123		
1					
1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2	2022, which is added ba	ick to derive Total A	djusted A&G Expe	nses in SAP
	Account 7000722, which was created to track Citizens SX-PQ A&G Expense	se.			
2	Represents FERC Audit adjusting entry on Finding #7 - accounting for dona	tions & lobbying expen	ses related to prior y	ear A&G costs that	were missed and
	credited in 2022 resulting from the 2020 FERC Audit are excluded from TC	5 Cycle 6. The impact of	of FERC audit adjus	tments and correspon	nding refunds will be
	accounted for in a separate FERC Audit refund analysis filed with FERC.	,		op o	2
3	-		FEDG IN M	115 1	
-	Represents FERC Audit adjusting entry on Finding #3 - allocation of OH co		-		
	excluded from TO5 Cycle 6. The impact of FERC audit adjustments and con	responding refunds wil	be accounted for in	a separate FERC A	udit refund analysis
	filed with FERC.				
4	Represents reversal of prior exclusions on Finding #3 originally reported in	TO5 Cycle 4 at \$6.031k	and in TO5 Cycle	5 at \$9,501K for a to	otal of \$15,532K to FE923.
	The actual approved amount as shown in footnote 3 is \$14,790K. The impact	-	-		
	••	a or i nice auun aujusu	nemis and correspon	iang rerunus will be	accounted for in a
	separate FERC Audit refund analysis filed with FERC.				

## SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL Working Capital

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

		(\$1,000)						
Line No.		FERC Form 1 Page; Line; Col.	Work Cas	0		-Months ge Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies <sup>1</sup>				\$	119,084	AL-1; Line 18	1 2
3 4	Transmission Plant Allocation Factor					38.31%	Statement AD; Line 35	3 4
5 6	Transmission Related Materials and Supplies				\$	45,624	Line 1 x Line 3	5 6
7 8	B. Prepayments <sup>1,2</sup>	110-111; Footnote Data (b)			\$	114,190	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments				\$	43,749	Line 3 x Line 7	9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		<mark>- \$</mark>	36,988 ·	V		Pg9 Rev Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			53,676	V		Pg9 Rev Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 24	14
15	Total		\$	90,664	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		\$	11,333	V		Line 15 x Line 17	19

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

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

<sup>2</sup> The 13-Month Avg. for Electric Plant Prepayments included on FERC Form 1; Page 110-111; Footnote Data (b) is slightly incorrect. During the preparation of the Appendix X Cycle 11 filing, an error was identified in the allocation used to prepare the footnote. The 13-Month Avg. included in Appendix X Cycle 11 is the correct amount.

## SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL Working Capital

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

		(\$1,000)					
Line No.		FERC Form 1 Page; Line; Col.	Worl Ca	U	-Months ge Balance	Reference	Line No.
1 2	A. Plant Materials and Operating Supplies <sup>1</sup>				\$ 119,084	AL-1; Line 18	1 2
3 4	Transmission Plant Allocation Factor				38.31%	Statement AD; Line 35	3 4
5 6	Transmission Related Materials and Supplies				\$ 45,624	Line 1 x Line 3	5 6
7 8	B. Prepayments <sup>1</sup>	110-111; Footnote Data (b)			\$ 114,190	AL-2; Line 18	7 8
9 10	Transmission Related Prepayments				\$ 43,749	Line 3 x Line 7	9 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

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

## SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

#### Cost of Capital and Fair Rate of Return

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

Line No.			_	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 2 LTD = Long Term Debt	26)		112-113; 18; c 112-113; 19; c 112-113; 21; c 112-113; 22; c 112-113; 23; c	\$ 7,400,000 - 400,000 - (19,901) \$ 7,780,099	Sum Lines 2 thru 6	1 2 3 4 5 6 7
8 9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42 i = LTD interest	19.1)		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 - - - - - -	Sum Lines 10 thru 14	8 9 10 11 12 13 14 15
15 16 17 18	<u>Cost of Long-Term Debt:</u>				\$ 284,837 <u>3.66%</u>	Line 15 / Line 7	15 16 17 18
19 20 21 22 23 24	<u>Preferred Equity Component:</u> 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	19 20 21 22 23 24
24 25 26 27 28	Proprietary Capital Less: Preferred Stock (Acet 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acet Accumulated Other Comprehensive Income (Acet 219)	216.1)		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	24 25 26 27 28
29 30	CS = Common Stock				\$ 9,073,448	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	$\frac{10.60\%}{(d) = (b) x (c)}$ Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36 37 38 39 40	Weighted Cost of Capital: Long-Term Debt Preferred Equity Common Equity Total Capital	Amounts <sup>1</sup> \$ 7,780,099 - - 9,073,448 \$ 16,853,547	Ratio 46.16% 0.00% 53.84% 100.00%	Capital 3.66% 0.00% 10.60%	Cost of Capital 1.69% 0.00% 5.71% 7.40%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	35 36 37 38 39 40
41 42 43	Cost of Equity Component (Preferred & Common):				5.71%	Line 38 + Line 39; Col. d	41 42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts <sup>1</sup>	(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%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

1 Amount is based upon December 31 balances.

## SAN DIEGO GAS AND ELECTRIC COMPANY

#### Statement AV Cost of Capital and Fair Rate of Return

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

(\$1,000)

Line				Line
No		 Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	·			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.71%	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 <sup>1</sup>	\$ 10,188	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,929,376 v	Pg13 Rev AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$	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 = $((A) + (B/C) + Federal Income Tax)^*(ST)$	 0.7252%	State Income Tax Expense	24
25	(1 - ST)			25
26		2 20020/		26
27	C. Total Federal & State Income Tax Rate:	2.2903%	Line 12 + Line 24	27
28		7.20(00)		28
29 30	D. Total Weighted Cost of Capital:	7.3968%	AV1; Line 40	29
	E. Control Constal Data	0 (0710/		30
31	E. Cost of Capital Rate (COCR):	 9.6871%	Line 27 + Line 29	31

✓ 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.

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

## SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV Cost of Capital and Fair Rate of Return

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

Line					Line
No.		A	mounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCE) 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		<u>8.84%</u>	AV2; Line 22	22
23					23
24	State Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$		0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

#### SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

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

Line No.			-	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Long-Term Debt Component - Denominator:						1
2	Bonds (Acct 221)			112-113; 18; c	\$ 7,400,000		2
3	Less: Reacquired Bonds (Acct 222)			112-113; 19; c			3
4	Other Long-Term Debt (Acct 224)			112-113; 21; c	400,000		4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112-113; 22; c			5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct 22	6)		112-113; 23; c	(19,901)		6
7	LTD = Long Term Debt				\$ 7,780,099	Sum Lines 2 thru 6	7
8							8
9	Long-Term Debt Component - Numerator:			114 117 (2	¢ 270.200		9
10	Interest on Long-Term Debt (Acct 427)			114-117; 62; c	\$ 279,209 4,857		10 11
11	Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1)			114-117; 63; c 114-117; 64; c	4,837		11
	Less: Amort. of Premium on Debt-Credit (Acct 428.1)			114-117; 65; c	-		12
13	Less: Amortization of Gain on Reacquired Debt-Credit (Acct 42)	9 1)		114-117; 66; c			13
15	i = LTD interest	,)		111 117, 00, 0	\$ 284,837	Sum Lines 10 thru 14	15
16					<u>+</u>	Sum Emes To und TT	16
17	Cost of Long-Term Debt:				3.66%	Line 15 / Line 7	17
18							18
19	Preferred Equity Component:						19
20	PF = Preferred Stock (Acct 204)			112-113; 3; c	\$ -		20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437)			118-119; 29; c	\$ -		21
22	Cost of Preferred Equity				0.00%	Line 21 / Line 20	22
23							23
24	Common Equity Component:						24
25	Proprietary Capital			112-113; 16; c	\$ 9,066,195		25
26 27	Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 2	16 1)		112-113; 3; c 112-113; 12; c	-	Negative of Line 20 Above	26 27
27	Accumulated Other Comprehensive Income (Acct 219)	10.1)		112-113; 12; c 112-113; 15; c	- 7,253		27
28	CS = Common Stock			112-115, 15, 0	\$ 9,073,448	Sum Lines 25 thru 28	28
30					\$ 9,075,110	Sum Enes 25 und 26	30
31							31
32	Return on Common Equity:				10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	(d) = (b) x (c)		33
34			Cap. Struct.	Cost of	Weighted		34
35	Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		35
36							36
37	Long-Term Debt	\$ 7,780,099	46.16%	3.66%	1.69%	Col. $c = Line 17$ Above	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. $c = Line 22$ Above	38
39	Common Equity	9,073,448	53.84%	10.60%	5.71%	Col. $c = Line 32$ Above	39
40	Total Capital	\$ 16,853,547	100.00%		7.40%	Sum Lines 37 thru 39	40
41 42					5 710/		41 42
42 43	Cost of Equity Component (Preferred & Common):				5.71%	Line 38 + Line 39; Col. d	42 43
43							43
45	Incentive Return on Common Equity:				0.00%	Shall be Zero	45
46	meentre retail on Common Equity.	(a)	(b)	(c)	(d) = (b) x (c)	Shan be Zero	46
47		(u)	Cap. Struct.	Cost of	Weighted		47
48	Incentive Weighted Cost of Capital:	Amounts <sup>1</sup>	Ratio	Capital	Cost of Capital		48
49		Amodilits	1000	Cupitui	cost of ouplain		49
50	Long-Term Debt	\$ -	0.00%	0.00%	0.00%	Shall be Zero	50
51	Preferred Equity	-	0.00%	0.00%	0.00%	Shall be Zero	51
52	Common Equity	-	0.00%	0.00%	0.00%	Shall be Zero	52
53	Total Capital	\$-	0.00%		0.00%	Sum Lines 50 thru 52	53
54							54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

<sup>1</sup> Amount is based upon December 31 balances.

## SAN DIEGO GAS AND ELECTRIC COMPANY

# State Direct of Contractor Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2022

#### (\$1,000)

Line No.			Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4	a. redefar meðine rax component.				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	Ψ	21%	Federal Income Tax Rate	10
11			2170	redefar meome fax faate	11
12	Federal Income Tax = $(((A) + (C / D)) * FT) - (B / D)$		1.5651%	Federal Income Tax Expense	12
13	$\frac{((1 - FT))}{(1 - FT)}$		11000170		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 = $((A) + (B / C) + Federal Income Tax)^*(ST)$		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
	. ,				

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

## SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

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

Line					Line
No.		A	mounts	Reference	No.
1 Incent	tive Cost of Capital Rate <i>acoces</i> Calculation:				1
2					2
	leral Income Tax Component:				3
4					4
5 Where	e:				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	F = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					11
12 Federa	al Income Tax = $(((A) + (C / D)) * FT) - (B / D)$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15 <u>B. Sta</u>	ate Income Tax Component:				15
16					16
17 Where	e:				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	F = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22 ST	T = State Income Tax Rate for Rate Effective Period		<u>8.84%</u>	AV2; Line 22	22
23					23
24 State I	Income Tax = $((A) + (B / C) + Federal Income Tax)*(ST)$		0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27 <u>C. Tot</u>	tal Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
29 <u>D. To</u>	tal Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30					30
31 <u>E. Inc</u>	centive Cost of Capital Rate (JCOCR):		0.0000%	Line 27 + Line 29	31

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

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

(\$1,000)

Line					Line
No			Amounts	Reference	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	<mark>- \$</mark> -	<mark>(1,064,217)</mark> √	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	\$	<u>(1,064,217)</u> √	Line 14 + Line 15	16
17					17
18	Working Capital:				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		<u>11,333</u> √	Pg10 Rev Statement AL; Line 19	21
22	Total Working Capital	\$	100,707 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	\$	4,929,376 √	Sum Lines 6, 11, 16, 22, 24	26
27					27
28	B. Incentive ROE Project Transmission Rate Base:	0			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 34
34	Incentive Transmission Plant Abandoned Project Cost	Э	-	Shall be Zero	
35 36	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	\$	-	Shall be Zero	35 36
36 37	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	3	-	Line 34 + Line 35	36 37
38	D. Incentive Transmission Construction Work In Progress	¢		Shall be Zero	37
38	D. meenuve rransmission Construction work in Flogress	Φ	-	Shan be Zero	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:		
2	Transmission Plant	\$ 7,503,381	Statement AD; Line 11
3	Transmission Related Electric Misc. Intangible Plant	15,567	Statement AD; Line 27
4	Transmission Related General Plant	55,714	Statement AD; Line 29
5	Transmission Related Common Plant	156,288	Statement AD; Line 31
6	Total Gross Transmission Plant	\$ 7,730,950	Sum Lines 2 thru 5
7			
8	Transmission Related Depreciation Reserve:		
9	Transmission Plant Depreciation Reserve	\$ 1,736,238	Statement AE; Line 1
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	12,459	Statement AE; Line 11
11	Transmission Related General Plant Depr Reserve	23,629	Statement AE; Line 13
12	Transmission Related Common Plant Depr Reserve	65,738	Statement AE; Line 15
13	Total Transmission Related Depreciation Reserve	\$ 1,838,063	Sum Lines 9 thru 12
14			
15	Net Transmission Plant:		
16	Transmission Plant	\$ 5,767,143	Line 2 Minus Line 9
17	Transmission Related Electric Miscellaneous Intangible Plant	3,108	Line 3 Minus Line 10
18	Transmission Related General Plant	32,085	Line 4 Minus Line 11
19	Transmission Related Common Plant	90,550	Line 5 Minus Line 12
20	Total Net Transmission Plant	\$ 5,892,887	Sum Lines 16 thru 19
21			
22	B. Incentive Project Net Transmission Plant:		
23	Incentive Transmission Plant	\$ -	Shall be Zero
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24

#### SAN DIEGO GAS & ELECTRIC COMPANY Derivation of End Use Transmission Rate Base Base Period & True-Up Period 12 - Months Ending December 31, 2022

## (\$1,000)

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,767,143	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	<b>\$</b> -	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	\$ (1,064,084)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,064,084)	Line 14 + Line 15	16
17				17
18	Working Capital:			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	11,386	Statement AL; Line 19	21
22	Total Working Capital	\$ 100,759	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25 26	Total Transmission Rate Base	\$ 4,929,562	Sum Lines 6, 11, 16, 22, 24	25 26
26 27	Total Transmission Rate base	\$ 4,929,562	Sum Lines 0, 11, 10, 22, 24	26 27
27	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	5 -	Shall be Zero	29 30
31	Total Incentive ROE Project Transmission Rate Base	<u>-</u>	Line $29 + \text{Line } 30$	30
32	Total incentive ROE Troject Transmission Rate Dase	3 -	Ente 29 + Ente 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	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	<u> </u>	Line $34 + Line 35$	36
37		<u> </u>		37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

## SAN DIEGO GAS & ELECTRIC COMPANY

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

(\$1,000)

Line No.

#### A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 7,503,381	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		 <u> </u>		21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

## SAN DIEGO GAS & ELECTRIC COMPANY

#### Appendix XII Cycle 7 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix XII Cycle 6

(\$1,000)

Line No.								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></u>	See Footnote 2	See Footnote 3	= Col. 4 + Col. 5	2
3	Culturations				Cumulative	500100000	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 <sup>1</sup>	wo Interest	Interest	with Interest	7
8	January	2022	\$ (0.33)	0.28%	\$ (0.33) \$	(0.00)	\$ (0.33)	8
9	February	2022	(0.33)	0.25%	(0.67)	(0.00)	(0.67)	9
10	March	2022	(0.33)	0.28%	(1.00)	(0.00)	(1.00)	10
11	April	2022	(0.33)	0.27%	(1.33)	(0.00)	(1.34)	11
12	May	2022	(0.33)	0.28%	(1.67)	(0.00)	(1.67)	12
13	June	2022	(0.33)	0.27%	(2.01)	(0.00)	(2.01)	13
14	July	2022	(0.33)	0.31%	(2.34)	(0.01)	(2.35)	14
15	August	2022	(0.33)	0.31%	(2.68)	(0.01)	(2.69)	15
16	September	2022	(0.33)	0.30%	(3.02)	(0.01)	(3.03)	16
17	October	2022	(0.33)	0.42%	(3.36)	(0.01)	(3.38)	17
18	November	2022	(0.33)	0.40%	(3.71)	(0.01)	(3.73)	18
19	December	2022	(0.33)	0.42%	(4.06)	(0.02)	(4.07)	19
20	January	2023		0.54%	(4.07)	(0.02)	(4.10)	20
21	February	2023		0.48%	(4.10)	(0.02)	(4.12)	21
22	March	2023		0.54%	(4.12)	(0.02)	(4.14)	22
23	April	2023		0.62%	(4.14)	(0.03)	(4.16)	23
24	May	2023		0.64%	(4.16)	(0.03)	(4.19)	24
25	June	2023		0.62%	(4.19)	(0.03)	(4.22)	25
26	July	2023		0.68%	(4.22)	(0.03)	(4.24)	26
27	August	2023		0.68%	(4.24)	(0.03)	(4.27)	27
28	September	2023		0.66%	(4.27)	(0.03)	(4.30)	28
29	October	2023		0.71%	(4.30)	(0.03)	(4.33)	29
30	November	2023		0.69%	(4.33)	(0.03)	(4.36)	30
31	December	2023		0.71%	(4.36)	(0.03)	(4.39)	31
32	January	2024		0.72%	(4.39)	(0.03)	(4.42)	32
33	February	2024		0.68%	(4.42)	(0.03)	(4.45)	33
34	March	2024		0.72%	(4.45)	(0.03)	(4.49)	34
35	April	2024		0.70%	(4.49)	(0.03)	(4.52)	35
36	May	2024		0.72%	(4.52)	(0.03)	(4.55)	36
37	June	2024		0.70%	(4.55)	(0.03)	(4.58)	37
38	July	2024		0.72%	(4.58)	(0.03)	(4.62)	38
39	August	2024		0.72%	(4.62)	(0.03)	(4.65)	39
40	September	2024		0.70%	(4.65)	(0.03)	(4.68)	
41	October	2024		0.70%	(4.68)	(0.03)	(4.71)	41
42	November	2024		0.70%	(4.71)	(0.03)	(4.75)	42
43	December	2024		0.70%	(4.75)	(0.03)	(4.78)	43
44			\$ (3.99)		\$	(0.79)		44
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<sup>1</sup> Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.

<sup>2</sup> Derived using the prior month balance in Column 6 plus the current month balance in Column 2.

<sup>3</sup> 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

Estimated FERC Interest rates