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October 20, 2023

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, Twelfth Annual Informational Filing Under Appendix X Formula Rate of the Transmission Owner Tariff, Docket No. ER24-__-000

Dear Secretary Bose:

Under Appendix X of San Diego Gas & Electric Company's ("SDG&E") Transmission Owner ("TO") Tariff, SDG&E calculates the rate that it will charge Citizens Sunrise Transmission LLC ("Citizens") for its lease of transfer capability in a portion of the Border East Line¹ using a formula rate spreadsheet ("Formula Rate"). SDG&E hereby submits for informational purposes its Appendix X Cycle 12² Informational Filing ("Filing" or "Cycle 12 Filing") pursuant to Section C.5 of Attachment 1 to Appendix X of SDG&E's TO Tariff. The proposed effective date is January 1, 2024.

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

SDG&E requests that the Commission issue a public notice of filing for the Appendix X Cycle 12 Filing and establish a comment date.

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

The term "Cycle" refers to the number of annual filings made under the applicable formula. Cycle 12 is the twelfth annual filing under the Appendix X Formula Rate.

³ 16 U.S.C § 824d.

⁴ See Section C.5.c. of the Appendix X Formula Rate Protocols.

I. NATURE AND PURPOSE OF THE FILING

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

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

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

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

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

II. SUMMARY OF THE APPENDIX X CYCLE 12 FILING

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

- a 2022 calendar Base Period, and
- a 12-month Rate Effective Period from January 1, 2024 through December 31, 2024.

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

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This Cycle 12 Filing reflects a charge of \$3.865M compared to the charge of \$4.119M in the Cycle 11 Filing. This change reflects a decrease of approximately \$0.254M, or approximately 6%, primarily due to reductions in Section 1 expenses of \$0.065M, Section 4 true-up adjustment of \$0.071M, and Section 5 interest true-up adjustment of \$0.070M as reflected in the following cost components:

(1) Direct Maintenance Expense	=	\$0.017M
(2) Non-Direct Expenses	=	\$3.082M
(3) Other Specific Expenses	=	\$0.728M
(4) True-Up Adjustment	=	(\$0.018M)
(5) Interest True-Up Adjustment	=	\$0.003M
SUB-TOTAL	=	\$3.812M
(6) Other Adjustments	=	\$0.053M
TOTAL	=	\$3.865M

III. MISCELLANEOUS MATTERS

Adjustments to Reflect Correction of Error

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

In preparing its TO5 Cycle 6 Annual Informational Filing, SDG&E identified a portion of A&G costs associated with catastrophic events declared as a disaster or as a state of emergency by federal or state authorities, and A&G costs associated with SDG&E's wildfire mitigation activities, that should have been allocated to and included in SDG&E's TO5 Cycle 3, TO5 Cycle 4 and TO5 Cycle 5 Annual Informational filings. Specifically, these A&G costs impact both SDG&E's FERC jurisdictional and California Public Utility Commission ("CPUC") jurisdictional activities. But SDG&E incorrectly allocated 100% of those costs to CPUC-jurisdictional activities, by placing those costs in CPUC Catastrophic Event Memorandum Account ("CEMA") and Wildfire Mitigation Plan ("WMP") balancing and memorandum accounts. These corrections are included in the derivation of the "Other BTRR Adjustments" component of total BTRR.

The summation of these errors results in the understatement of total BTRRs in Cycles 3, 4 and 5. As a result, SDG&E calculated the total under-collection, including interest, that was needed to increase the total BTRR in the TO5 Cycle 6 Annual Informational Filing.

The impact of the FERC Audit Adjustments and corresponding refunds were quantified and accounted for in a separate FERC Audit Refund Report that was filed with the Commission on July 17, 2023. The FERC Audit Refund Report was approved on August 2, 2023, and SDG&E will add the final refund amount to the "Other BTRR Adjustments" line of the Formula Rate Spreadsheet and include it in the final BTRR for the TO5 Cycle 6 Annual Informational Filing that will be filed on or before December 1, 2023.

As a result of the adjustments made to SDG&E's TO5 Cycle 6 Annual Informational Filing as described above, SDG&E is making a corresponding adjustment to the instant Appendix X, Cycle 12 Informational Filing, so that Citizens Sunrise Transmission, LLC will receive its proportionate share of the costs attributed to these changes. The total amount is reflected in the "Other Adjustments" line of the Border East Line Rate charged to Citizens Sunrise.

IV. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 12 Informational Filing consists of the following:

- 1. Transmittal Letter;
- 2. The Appendix X Cycle 12 Formula Rate, which consists of the following Sections:
 - Section 1 Direct Maintenance Expense Cost Component;
 - Section 2 Non-Direct Expense Cost Component;
 - Section 3 Cost Component Containing Other Specific Expenses;
 - Section 4 True-Up Adjustment Cost Component;
 - Section 5 Interest True-Up Adjustment Cost Component;
 - Section 6 2021 Base Period and True-Up Period Cost Statements and Workpapers;
 - Section 7 Cost Adjustment Workpapers.

V. SERVICE

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

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VI. **COMMUNICATIONS**

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

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Respectfully submitted,

/s/ Jonathan J. Newlander Jonathan J. Newlander Attorney for San Diego Gas & Electric Company

Appendix X Cycle 12 Table of Contents

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Summary of Cost Components

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

Line					Li
No.	Description of Annual Costs	An	nounts	Reference	N
1	Section 1 - Direct Maintenance Expense Cost Component	\$	17	Section 1; Page 1; Line 17	
3	Section 2 - Non-Direct Expense Cost Component		3,081	Section 2; Page 1; Line 25	
5	Section 3 - Cost Component Containing Other Specific Expenses		728	Section 3; Page 1; Line 31	
6 7	Total Citizens Annual Prior Year Cost of Service	\$	3,827	Sum Lines 1, 3, 5	
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		(18)	Section 4; Page TU; Col. 11; Line 21	
10 11	Section 5 - Interest True-Up Adjustment Cost Component		3	Section 5; Page Interest TU (CY); Col. 6; Line 20	
12 13	Subtotal Annual Costs	\$	3,812	Sum Lines 7, 9, 11	
14 15	Other Adjustments		53	Cost Adjustment Workpapers	
16 17	Total Annual Costs	s	3,865	Line 13 + Line 15	
18		Ψ	2,003		

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

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 1 - Direct Maintenance Expense Cost Component Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

A. Derivation of Direct Maintenance Expense Allocated to Citizens Total Direct Maintenance Cost S 34 Statement AH; Line 2 2 3 Citizens' Share of Direct Maintenance S 10,00% S 10 S 10,00% S 10,0	Line No.			A	mounts	Reference	Line No.
Size Share of Direct Maintenance Sign Sign	1	A. Derivation of Direct Maintenance Expense Allocated to Citizens					1
Citizens Direct Maintenance \$ 17	2	Total Direct Maintenance Cost		\$	34	Statement AH; Line 2	2
5 One Eighth O&M Rule 12.50% FERC Method = 1/8 of O&M Expense 6 7 Citizens Portion of Cash Working Capital \$ 2 Line 4 x Line 6 7 8 9 Cost of Capital Rate 9.5859% Statement AV2; Line 31 9 10 11 Return and Associated Income Taxes 0 Line 7 x Line 9 11 12 12 12 12 12 13 Subtotal of Citizens Direct Maintenance Excluding FF \$ 17 Line 4 + Line 11 13 14 14 14 14 14 15 Transmission Related Municipal Franchise Fees Expense 1.0207% 0 Line 13 x Franchise Fee Rate 15 16 16 1.0207% 0 Line 13 x Franchise Fee Rate 15	3	Citizens' Share of Direct Maintenance			50.00%		3
7 Citizens Portion of Cash Working Capital \$ 2 Line 4 x Line 6 7 8 9 Cost of Capital Rate 9.5859% Statement AV2; Line 31 9 10 11 Return and Associated Income Taxes 0 Line 7 x Line 9 11 12 12 12 12 13 Subtotal of Citizens Direct Maintenance Excluding FF \$ 17 Line 4 + Line 11 13 14 14 14 14 14 15 Transmission Related Municipal Franchise Fee Expense 1.0207% 0 Line 13 x Franchise Fee Rate 15 16 16 1.0207% 10 10	4	Citizens Direct Maintenance		\$	17	Line 2 x Line 3	4
7 Citizens Portion of Cash Working Capital \$ 2 Line 4 x Line 6 7 8 9 Cost of Capital Rate 9.5859% Statement AV2; Line 31 9 10 11 Return and Associated Income Taxes 0 Line 7 x Line 9 11 12 12 12 12 13 Subtotal of Citizens Direct Maintenance Excluding FF \$ 17 Line 4 + Line 11 13 14 14 14 14 14 15 Transmission Related Municipal Franchise Fee Expense 1.0207% 0 Line 13 x Franchise Fee Rate 15 16 16 1.0207% 10 10	5						5
8 Statement AV2; Line 31 8 9 Cost of Capital Rate 9.5859% Statement AV2; Line 31 9 10 Incompany of the property of the p	6	One Eighth O&M Rule			12.50%	FERC Method = 1/8 of O&M Expense	6
10	7	Citizens Portion of Cash Working Capital		\$	2	Line 4 x Line 6	7
10	8						8
11 Return and Associated Income Taxes 0 Line 7 x Line 9 11 12 12 12 12 13 Subtotal of Citizens Direct Maintenance Excluding FF \$ 17 Line 4 + Line 11 13 14 14 14 14 15 Transmission Related Municipal Franchise Fees Expense 1.0207% 0 Line 13 x Franchise Fee Rate 15 16 16 16 16 16	9	Cost of Capital Rate			9.5859%	Statement AV2; Line 31	9
12 12 13 Subtotal of Citizens Direct Maintenance Excluding FF \$ 17 Line 4 + Line 11 13 14 14 15 Transmission Related Municipal Franchise Fees Expense 1.0207% 0 Line 13 x Franchise Fee Rate 15 16 16 16 16	10						10
13 Subtotal of Citizens Direct Maintenance Excluding FF \$ 17 Line 4 + Line 11 13 14 14 15 Transmission Related Municipal Franchise Fees Expense 1.0207% 0 Line 13 x Franchise Fee Rate 15 16 16 16 16	11	Return and Associated Income Taxes			0	Line 7 x Line 9	11
14 14 15 Transmission Related Municipal Franchise Fees Expense 1.0207% 0 Line 13 x Franchise Fee Rate 15 16 16	12						12
15 Transmission Related Municipal Franchise Fees Expense 1.0207% 0 Line 13 x Franchise Fee Rate 15 16	13	Subtotal of Citizens Direct Maintenance Excluding FF		\$	17	Line 4 + Line 11	13
16	14						14
	15	Transmission Related Municipal Franchise Fees Expense	1.0207%		0	Line 13 x Franchise Fee Rate	15
17 Total Direct Maintenance Expense Including FF \$ 17 Line 13 + Line 15 17	16						16
	17	Total Direct Maintenance Expense Including FF		\$	17	Line 13 + Line 15	17

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

Line					Line
No.		-	Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.83%	Page 2; Line 6	2
3	1			3 , ·	3
4	Transmission Related A&G Expense		0.94%	Page 2; Line 11	4
5	•				5
6	Transmission Related Property Tax Expense		1.10%	Page 2; Line 16	6
7				-	7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9					9
10	Transmission Related Working Capital Revenue		0.17%	Page 2; Line 34	10
11					11
12	Transmission Related General & Common Plant Revenue		0.51%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.58%	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense	1.0207%	0.04%	Line 14 x Franchise Fee Rate	16
17					17
18	Total Annual Carrying Charge Rate		3.62%	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment		\$ 85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate	_	3.62%	Line 18 Above	23
24					24
25	Total Non-Direct Expense		\$ 3,081	Line 21 x Line 23	25

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

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,929,043	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	49,405	Statement AH; Line 17	4
5 6 7	Transmission O&M Expense Carrying Charge Percentage		0.83%	Line 4 / Line 1	5 6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	55,476	Statement AH; Line 39	9
10 11 12	Transmission Related A&G Carrying Charge Percentage		0.94%	Line 9 / Line 1	10 11 12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	65,476	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	\$	1,802	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:	•	45,000	Control of the Contro	24
25	Transmission Related M&S Allocated to Transmission	\$	45,902 44,016	Statement AL; Line 5 Statement AL; Line 9	25 26
26	Transmission Related Prepayments Allocated to Transmission		/		
27 28	Transmission Related Working Cash Total Transmission Related Working Capital	S	13,110 103,029	Statement AL; Line 19 Sum Lines 25 thru 27	27
28	Total Transmission Related Working Capital	3	103,029	Sum Lines 23 thru 27	28 29
30	Cost of Capital Rate		9.5859%	Statement AV2; Line 31	30
31	Cost of Capital Rate		9.303970	Statement Av2, Line 31	31
32	Transmission Working Capital Revenue	\$	9,876	Line 28 x Line 30	32
33	Transmission Working Capital Revenue		7,070	Ellie 20 x Ellie 30	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.17%	Line 32 / Line 1	34
35	Transmission retained working cupital revenue carrying charge revenue		0.1770	Eme 32 / Eme 1	35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	33,689	AV-4: Line 4	37
38			/	,	38
39	Net Transmission Related Common Plant		95,078	AV-4; Line 5	39
40			<u> </u>		40
41	Total Net Transmission Related General and Common Plant	\$	128,768	Line 37 + Line 39	41
42	Total Not Transmission related General and Common Trans	Ψ	120,700	Eine 37 · Eine 37	42
43	Cost of Capital Rate		9.5859%	Line 30	43
44	cost of cupital rate	-	7.505770	Elife 30	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	12,343	Line 41 * Line 43	45
46		-	<i>y-</i>		46
47	Transmission Related General and Common Depreciation Expense	\$	17,901	Statement AJ; Line 17	47
48	1 1		,	,	48
49	Total Transmission Related General and Common Plant Revenues	\$	30,245	Line 45 + Line 47	49
50			*		50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.51%	Line 49 / Line 1	51

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 3 - Cost Component Containing Other Specific Expenses Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.		(a To Co	tal	(b) Removal Rate		(c) = (a		Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:								1
2 3	Average ADIT Difference With and Without Bonus				S		(1,468)	AF-3; Line 5; Col. Average	2
4	Tivelage Tibit Difference William William Donas				9		(1,100)	711 3, 2me 3, con 11 etage	4
5	Cost of Capital Rate						9.5859%	Statement AV2; Line 31	5
6									6
7	Total ADIT Revenue Credit				\$	\$	(141)	Line 3 x Line 5	7
8									8
9	B. Equity AFUDC Component of Transmission Depreciation Expense								9
10	Annual Equity AFUDC Allocated to Citizens				\$		77	AV-2B; Line 17	10
11	C. Desiration of Citizens Banks Foot Line Cost of Desiration								11
12	C. Derivation of Citizens Border East Line Cost of Removal FERC Account								12 13
14	354 - Towers & Fixtures	\$	46,971	0.011	10 \$		517	TO5 Transmission Plant Deprec. Rates WP	14
15	334 Towels & Fixtures	Ψ	10,771	0.011	.0		517	103 Transmission Francisco Races WI	15
16	356 - Overhead Conductors & Devices	\$	16,615	0.016	51		268	TO5 Transmission Plant Deprec. Rates WP	16
17									17
18	359 - Roads & Trails	\$	19,939	-			-	TO5 Transmission Plant Deprec. Rates WP	18
19									19
20	350.1 - Land	\$	-	-			-	TO5 Transmission Plant Deprec. Rates WP	20
21		_							21
22	350.2 - Land Rights	\$	1,669	-				TO5 Transmission Plant Deprec. Rates WP Col. a = Sum Lines 14 thru 22	22
23 24		\$	85,194					Coi. a = Sum Lines 14 thru 22	23 24
25	Subtotal Annual Cost of Removal				\$		784	Sum Lines 14 thru 22	25
26	Subtotal Allitual Cost of Removal				J		704	Sum Lines 14 tillu 22	26
27	Transmission Related Municipal Franchise Fees Expense			1.0207	7%		8	Line 25 x Franchise Fee Rate	27
28	1				_				28
29	Total Annual Cost of Removal				\$		792	Line 25 + Line 27	29
30									30
31	Total Other Specific Expenses				\$		728	Line 7 + Line 10 + Line 29	31

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

True-Up Period - January 1, 2022 to December 31, 2022

(\$1,000)

Line No. 1 2		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	<u>Col. 7</u>	<u>Col. 8</u>	<u>Col. 9</u>	<u>Col. 10</u>	<u>Col. 11</u>	Line No. 1 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	Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
	January	2022		19 438	(127) \$	9	\$ 320		0.28%	\$ (2) \$			10
	February	2022		19 438	(127)	9	320	(2)	0.25%	(3)			11
12	March	2022		19 438	(127)	9	320	(2)	0.28%	(5)			12
13	April	2022		19 438	(127)	9	320	(2)	0.27%	(6)			13
14	May	2022		19 438	(127)	9	320	(2)	0.28%	(8)	(0) (8)	14
	June	2022		19 438	(127)	9	320	(2)	0.27%	(9)			15
16	July	2022	3	19 438	(127)	9	320	(2)	0.31%	(11)	(0) (11)	16
17	August	2022		19 438	(127)	9	320	(2)	0.31%	(12)			17
18	September	2022	3	19 438	(127)	9	320	(2)	0.30%	(14)	(0) (14)	18
	October	2022	3	19 438	(127)	9	320	(2)	0.42%	(15)	(0) (15)	19
20	November	2022	3	19 438	(127)	9	320	(2)	0.40%	(17)	(0) (17)	20
21	December	2022	3	19 438	(127)	9	320	(2)	0.42%	(18)	(0) (18)	21
22			\$ 3,8	27 \$ 5,261	\$ (1,525) \$	109	\$ 3,845	\$ (18)		\$	(0)	22

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

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

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

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

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

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

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

Transmission Revenues Data to Reflect Changed Rates

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

Line					Line
No.	Description of Annual Costs	Am	ounts	Reference	No.
	Section 1 - Direct Maintenance Expense Cost Component	\$	82	Cycle 11; Summary of Cost Components; Line 1	1
2 3 4	Section 2 - Non-Direct Expense Cost Component		3,145	Cycle 11; Summary of Cost Components; Line 3	3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses		768	Cycle 11; Summary of Cost Components; Line 5	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$	3,995	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		52	Cycle 11; Summary of Cost Components; Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		74	Cycle 11; Summary of Cost Components; Line 11	11 12
13 14	Subtotal Annual Costs	\$	4,121	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(2)	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	4,119	Line 13 + Line 15	17 18

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

Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period January 1, 2022 to December 31, 2022
(\$1,000)

Line					Line
No.	Description of Annual Costs	An	ounts	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	64	Cycle 10; Summary of Cost Components; Line 1	1
3	Section 2 - Non-Direct Expense Cost Component		2,906	Cycle 10; Summary of Cost Components; Line 3	3 4
5	Section 3 - Cost Component Containing Other Specific Expenses		875	Cycle 10; Summary of Cost Components; Line 5	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$	3,845	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,418	Cycle 10; Summary of Cost Components; Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		107	Cycle 10; Summary of Cost Components; Line 11	11 12
13 14	Subtotal Annual Costs	\$	5,370	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(109)	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	5,261	Line 13 + Line 15	17 18

Line				I
No.	Description of Monthly Costs	Amounts	Reference	
19				
20 S	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.293	Line 1 / 12 Months	
21				
22 S	Section 2 - Non-Direct Expense Cost Component	242.156	Line 3 / 12 Months	
23				
24 S	Section 3 - Cost Component Containing Other Specific Expenses	72.885	Line 5 / 12 Months	
25				
26	Total Citizens Monthly Prior Year Cost of Service	\$ 320.417	Sum Lines 20, 22, 24	
27				
	Section 4 - True-Up Adjustment Cost Component	118.129	Line 9 / Months	
29				
	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	
31				
	Other Adjustments	(9.063)	Line 15 / 12 Months	
33				
34 T	Total Monthly Costs	\$ 438.396	Sum Lines 26, 28, 30, 32	
35				
	Number of Months in Base Period	12		
37				
38	Total Annual Costs	\$ 5,261	Line 34 x Line 36	
39				

Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 11 True-Up Period - January 1, 2022 to December 31, 2022

(\$1,000)

Line	2							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:			See Footnote 2	See Footnote 3	See Footnote 4	= Col. 4 + Col. 5	2
3								3
4			Prior Cycle	Monthly	Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	4
5			True Up	Interest	Undercollection (+) in Revenue		Undercollection (+) in Revenue	5
6	Month	Year	Adjustment 1	Rate	wo Interest	<u>Interest</u>	with Interest	6
7	January	2022	\$ 52	0.28%	\$ 52	\$ 0	\$ 53	7
8	February	2022		0.25%	53	0	53	8
9	March	2022		0.28%	53	0	53	9
10	April	2022		0.27%	53	0	53	10
11	-	2022		0.28%	53	0	53	11
12	June	2022		0.27%	53	0	53	12
13	July	2022		0.31%	53	0	53	13
14	•	2022		0.31%	53	0	54	14
15	_	2022		0.30%	54	0	54	15
16	October	2022		0.42%	54	0	54	16
17		2022		0.40%	54	0	54	
18	December	2022		0.42%	54	0	54	18
19					-	\$ 2	_	19
							=	

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

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

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

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

Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 11 True-Up Period - January 1, 2022 to December 31, 2022 (\$1,000)

Line No.											Line No.
1		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>(</u>	Col. <u>5</u>	<u>Col. 6</u>	<u>Col. 7</u>		1
2				See Footnote 2	See Footnote 3	= - (Co	l. 4 + Col. 6)	= Col. 2 x Col. 3	= Col. 3 - Col.	5	2
3											3
4			Monthly	Month					Month		4
5			Interest	Beginning					Ending		5
6	Month	<u>Year</u>	Rate 1	Balance	Amortization	<u>Pr</u>	incipal	<u>Interest</u>	Balance		6
7	January	2023	0.32% \$	54 \$		(5) \$	4	\$ 0	\$	50	7
8	February	2023	0.32%	50		(5)	4	0		46	8
9	March	2023	0.32%	46		(5)	4	0		41	9
10	April	2023	0.32%	41		(5)	5	0		37	10
11	May	2023	0.32%	37		(5)	5	0		32	11
12	June	2023	0.32%	32		(5)	5	0		27	12
13	July	2023	0.32%	27		(5)	5	0		23	13
14	August	2023	0.32%	23		(5)	5	0		18	14
15	September	2023	0.32%	18		(5)	5	0		14	15
16	October	2023	0.32%	14		(5)	5	0		9	16
17	November	2023	0.32%	9		(5)	5	0		5	17
18	December	2023	0.32%	5		(5)	5	0		0	18
19	Total Base Period Interest ⁴		•	•	•	•		2	•	•	19
20	Total Base Period Interest and	l Current Year Intere	st					\$ 3	=		20

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AD Cost of Plant Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	(a) 31-Dec-21	(b) 31-Dec-22	(c) = [(a)+(b) Average Bala		Line No.
1	Total Steam Production Plant ^{1, 3}	204-207; Footnote Data (a)			\$ 573,	AD-1; Line 18	1
2 3 4	Total Nuclear Production Plant ^{1,3}	204-207; Footnote Data (a)				- AD-2; Line 18	2 3 4
5	Total Hydraulic Production Plant ^{1,3}					- AD-3; Line 18	5
7 8	Total Other Production Plant ^{1, 3}	204-207; Footnote Data (a)			539,3	AD-4; Line 18	7
8 9 10	Total Distribution Plant ^{2, 3}	204-207; Footnote Data (a); BOY and EOY	\$ 8,919,067	\$ 9,750,399	9,334,7	733 AD-5; Line 6	8 9 10
	Transmission Plant 1,3	204-207; Footnote Data (a)			7,561,	AD-6; Line 23	11 12
	Incentive Transmission Plant ¹					- AD-7; Line 18	13 14
15 16	Total Electric Miscellaneous Intangible Plan ^{2, 4}	204-207; Footnote Data (a); BOY and EOY	191,894	112,870	152,3	382 AD-8; Line 6	15 16
	Total General Plant ^{2, 4}	204-207; Footnote Data (a); BOY and EOY	518,903	571,823	545,3	363 AD-9; Line 6	17 18
19 20	Total Common Plant ^{2, 4}		1,504,072	1,555,621	1,529,8	AD-10; Line 10	19 20
21	Total Plant in Service				\$ 20,236,	Sum Lines 1 thru 19	21 22
23 24	Transmission Wages and Salaries Allocation Factor				10.7	Statement AI; Line 17	23 24
25 26	Total Transmission Plant & Incentive Transmission Plant				\$ 7,561,	575 Line 11 + Line 13	25 26
27 28	Transmission Related Electric Miscellaneous Intangible Plant				16,3		27 28
29 30	Transmission Related General Plant				58,5		29 30
31	Transmission Related Common Plant				164,		31 32
33 34	Transmission Related Total Plant in Service				\$ 7,800,		33 34
35	Transmission Plant Allocation Factor ⁵				38.5	Line 33 / Line 21	35

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

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

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

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

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

STEAM PRODUCTION

			Total					
			Steam			Steam		
Line		Pr	oduction		P	roduction		Line
No.	Month	P	er Book	Reference	Ra	temaking 1	Reference	No.
1	Dec-21	\$	555,601	SDG&E Records	\$	571,265	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22		555,567			571,232		2
3	Feb		555,598			571,262		3
4	Mar		555,633			571,297		4
5	Apr		555,822			571,487		5
6	May		557,111			572,775		6
7	Jun		557,348			573,013		7
8	Jul		558,731			574,395		8
	Aug		558,566			574,230		9
10	Sep		558,567			574,231		10
	Oct		558,589			574,254		11
12	Nov		561,778			577,442		12
13	Dec-22		562,409	SDG&E Records		578,073	Form 1; Page 204-207; Footnote Data (a); EOY	13
14								14
15	Total 13 Months	\$	7,251,319	Sum Lines 1 thru 13	\$	7,454,958	Sum Lines 1 thru 13	15
16								16
17								17
18	13-Month Average Balance	\$	557,794	Average of Lines 1 thru 13	\$	573,458	Form 1; Page 204-207; Footnote Data (a)	18
19								19

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

NUCLEAR PRODUCTION

		Total Nuclear		Nuclear		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-21	\$ -	SDG&E Records	\$ -	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
	Aug	-		-		9
10	Sep	-		-		10
	Oct	-		-		11
12	Nov	-		-		12
13	Dec-22	-	SDG&E Records	-	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

HYDRAULIC PRODUCTION PLANT

		To					
		Hydr			Hydraulic		
Line		Produ			Production		Line
No.	Month	Per I	Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-21	\$	-	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-22		-		-		2
3	Feb		-		-		3
4	Mar		-		-		4
5	Apr		-		-		5
6	May		-		-		6
7	Jun		-		-		7
8	Jul		-		-		8
9	Aug		-		-		9
	Sep		-		-		10
11	Oct		-		-		11
12	Nov		-		-		12
13	Dec-22		-	SDG&E Records	-	SDG&E Records	13
14							14
15	Total 13 Months	\$	-	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16							16
17	·						17
18	13-Month Average Balance	\$	-	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19							19

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

OTHER PRODUCTION

		Total Other		Other		
Line		Production		Production		Line
No.	Month	Per Book	Reference	Ratemaking ¹	Reference	No.
1	Dec-21	\$ 579,620	SDG&E Records	\$ 537,623	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	579,570		537,573		2
3	Feb	579,614		537,616		3
4	Mar	579,617		537,619		4
5	Apr	580,086		538,089		5
6	May	580,765		538,767		6
7	Jun	580,903		538,906		7
8	Jul	581,158		539,161		8
9	Aug	581,336		539,339		9
10	Sep	581,340		539,342		10
	Oct	583,170		541,173		11
12	Nov	583,136		541,138		12
13	Dec-22	587,096	SDG&E Records	545,099	Form 1; Page 204-207; Footnote Data (a); EOY	13
14						14
15	Total 13 Months	\$ 7,557,412	Sum Lines 1 thru 13	\$ 7,011,446	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 581,339	Average of Lines 1 thru 13	\$ 539,342	Form 1; Page 204-207; Footnote Data (a)	18
19						19

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

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1 2 3 4	Dec-21 Dec-22	\$ 8,756,414 9,583,285	SDG&E Records SDG&E Records	\$ 8,919,067 9,750,399	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	\$ 9,169,849	Average of Line 1 and Line 3	\$ 9,334,733	Average of Line 1 and Line 3	5 6 7

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

TRANSMISSION PLANT

Line		Total Transmission Plant			nsmission Plant		Line
No.	Month	Per Book	Reference	Rat	temaking ¹	Reference	No.
1	Dec-21	\$ 7,470,321 ²	SDG&E Records	\$	7,334,224 2	Form 1; Page 204-207; Footnote Data (a); BOY	1
2	Jan-22	7,488,650			7,352,710		2
3	Feb	7,500,008			7,363,811		3
4	Mar	7,515,130			7,381,506		4
5	Apr	7,527,656			7,394,032		5
6	May	7,546,882			7,413,258		6
7	Jun	7,560,231			7,421,392		7
8	Jul	7,597,527			7,458,684		8
9	Aug	7,615,118			7,476,274		9
10	Sep	7,653,419			7,514,162		10
11	Oct	7,723,517			7,584,188		11
12	Nov	7,834,752			7,695,792		12
13	Dec-22	7,943,479	SDG&E Records		7,802,920	Form 1; Page 204-207; Footnote Data (a); EOY	13
14							14
15	Total 13 Months	\$ 98,976,689	Sum Lines 1 thru 13	\$	97,192,954	Sum Lines 1 thru 13	15
16							16
17							17
18	13-Month Average Balance	\$ 7,613,591	Average of Lines 1 thru 13	\$	7,476,381	Form 1; Page 204-207; Footnote Data (a)	18
19							19
20		2					20
	Add: Citizens Weighted Average Leas	e Amount ³		\$	85,194	Lease Agreement	21
22						22	
23	Total Transmission Plant Cost Aver	age Balance		\$	7,561,575	Line 18 + Line 21	23

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

² The Dec 2021 transmission plant beginning balance above is different from the 2021 FERC Audit Adjustment ending balance because the adjusting entry to correct prior periods for Finding #3 was booked in 2022.

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

TRANSMISSION PLANT

Line		Total Transmission Plant		Transmission Plant		Line
No.	Month	Per Book	Reference	Ratemaking 1	Reference	No.
1	Dec-21	\$ -	SDG&E Records	\$ 85,194	SDG&E Records	1
2	Jan-22	-		85,194		2
3	Feb	-		85,194		3
4	Mar	-		85,194		4
5	Apr	-		85,194		5
6	May	-		85,194		6
7	Jun	-		85,194		7
8	Jul	-		85,194		8
	Aug	-		85,194		9
	Sep	-		85,194		10
	Oct	-		85,194		11
	Nov	-		85,194		12
13	Dec-22	-	SDG&E Records	85,194	2022 Form 1; Page 213; Line 1; Col. f	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ 1,107,522	Sum Lines 1 thru 13	15
16						16
17			07: 1.1.10		67: 11 12	17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ 85,194	Average of Lines 1 thru 13	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS BALANCES AS OF 12/31/2021 (\$1,000)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		7
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line	l		Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book	D 4	Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans	_									
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,492	-	-	-	-	1,492	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,119	\$ -	\$ -	\$ -	\$ -	\$ 5,123	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,451	\$ -		\$ -	\$ -	\$ -	\$ (13,536)	\$ 242,915	SDG&E Records	9
10	352.0	Structures & Improvements	751,849	-		(1,928)	-	-	(108,169)	641,752	SDG&E Records	10
11	353.0	Station Equipment	2,172,726	-		(12,010)	(1,420)	-	(2,430)	2,156,866	SDG&E Records	11
12	354.0	Towers and Fixtures	929,375	-		-	-	-	- 1	929,375	SDG&E Records	12
13	355.0	Poles and Fixtures	982,050	-		-	-	-	-	982,050	SDG&E Records	13
14	356.0	OH Conductors and Device	867,150	-		-	-	-	-	867,150	SDG&E Records	14
15	357.0	Underground Conduit	560,488	-		-	-	-	-	560,488	SDG&E Records	15
16	358.0	UG Conductors & Devices	570,072	-		(1,726)	-	-	-	568,346	SDG&E Records	16
17	359.0	Roads & Trails	380,159	_		-	_	_	_	380,159	SDG&E Records	17
18										,		18
19	TOTAL	TRANSMISSION PLANT	\$ 7,470,321	s -	s -	\$ (15,665)	\$ (1,420)	\$ -	\$ (124,135)	\$ 7,329,101	Sum Lines 9 thru 17	19
20			, - , - , - , - , - , - , - , - , - , -	1	1	(-) /	(7-7)	1	, , , , , , ,	, , , , , , , , , , , , , , , , , , , ,		20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 7,470,321	\$ 5	\$ 5,119	\$ (15,665)	\$ (1,420)	s -	\$ (124,135)	\$ 7,334,224	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 12/31/2022 (\$1,000)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Plant		
Line			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Adjusted Book		Line
No.	Account	Description	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	3,626	-	-	-	-	3,626	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	1,496	-	-	-	-	1,496	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 5,123	\$ -	\$ -	\$ -	\$ -	\$ 5,127	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 256,898	\$ -		\$ -	\$ -	\$ -	\$ (13,536)	\$ 243,362	SDG&E Records	9
10	352.0	Structures & Improvements	818,920	-		(1,928)	-	-	(112,635)	704,357	SDG&E Records	10
11	353.0	Station Equipment	2,277,735	-		(12,010)	(1,420)	-	(2,430)	2,261,875	SDG&E Records	11
12	354.0	Towers and Fixtures	930,805	-		-	-	-	-	930,805	SDG&E Records	12
13	355.0	Poles and Fixtures	1,080,815	-		-	-	-	-	1,080,815	SDG&E Records	13
14	356.0	OH Conductors and Device	940,376	-		-	-	-	-	940,376	SDG&E Records	14
15	357.0	Underground Conduit	635,069	-		-	-	-	-	635,069	SDG&E Records	15
16	358.0	UG Conductors & Devices	611,501	-		(1,726)	-	-	-	609,775	SDG&E Records	16
17	359.0	Roads & Trails	391,359	-		-	-	-	-	391,359	SDG&E Records	17
18										<u> </u>		18
19	TOTAL	TRANSMISSION PLANT	\$ 7,943,479	\$ -	s -	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,797,793	Sum Lines 9 thru 17	19
20		•		•	•		, , ,	•				20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 7,943,479	\$ 5	\$ 5,123	\$ (15,665)	\$ (1,420)	\$ -	\$ (128,601)	\$ 7,802,920	Line 7 + Line 19	21

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

INCENTIVE TRANSMISSION PLANT

Line		Total Incentive Transmission Plant		Incentive Transmission Plant		Line
No.	Month	Per Book	Reference	Ratemaking	Reference	No.
1	Dec-21	\$ -	SDG&E Records	\$ -	SDG&E Records	1
2	Jan-22	-		-		2
	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
	Oct	-		-		11
12	Nov	-		-		12
13	Dec-22	-	SDG&E Records	-	SDG&E Records	13
14						14
15	Total 13 Months	\$ -	Sum Lines 1 thru 13	\$ -	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	\$ -	Average of Lines 1 thru 13	18
19						19

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1 2 3 4	Dec-21 Dec-22	\$ 191,894 112,870	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	\$ 152,382	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-21 Dec-22	\$ 518,903 571,823		1 2 3 4
5 6 7	Beginning and End Period Average	\$ 545,363	Average of Line 1 and Line 3	5 6 7

COMMON PLANT

Line
No.
1
2
3
4
5
6
7
8
9
10
11
_

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AE Accumulated Depreciation and Amortization Base Period & True-Up Period 12 - Months Ending December 31, 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	Transmission Plant Depreciation Reserve 1,3				\$ 1,764,563	AE-1; Line 23	1
2							2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}		\$ 173,964	\$ 69,951	121,958	AE-2; Line 6	3
4							4
5	General Plant Depreciation Reserve 2,4		219,538	243,050	231,294	AE-3; Line 6	5
6							6
7	Common Plant Depreciation Reserve 2,4		640,618	646,345	643,481	AE-4; Line 10	7
8							8
9	Transmission Wages and Salaries Allocation Factor				10.73%	Statement AI; Line 17	9
10							10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve				\$ 13,082	Line 3 x Line 9	11
12							12
13	Transmission Related General Plant Depreciation Reserve				24,810	Line 5 x Line 9	13
14							14
15	Transmission Related Common Plant Depreciation Reserve				69,025	Line 7 x Line 9	15
16							16
17	Total Transmission Related Depreciation Reserve				\$ 1,871,480	Line 1 + (Sum Lines 11 thru 15)	17
18							18
19	Incentive Transmission Plant Depreciation Reserve ¹				\$ -	Shall be Zero	19

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

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

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

 $^{^{\}rm 4}$ $\,$ Not affected by the "Seven-Element Adjustment Factor".

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK (\$1,000)

TRANSMISSION PLANT

Line		I	Total ansmission Reserves			ransmission Reserves		Line
No.	Month	F	Per Book	Reference	R	atemaking ¹	Reference	No.
1	Dec-21	\$	1,662,869 ²	SDG&E Records	\$	1,635,135 ²	2021 Form 1; Page 200-201; Footnote Data (b)	1
2	Jan-22		1,678,732			1,650,848		2
3	Feb		1,695,018			1,666,828		3
4	Mar		1,712,001			1,683,940		4
5	Apr		1,728,445			1,700,122		5
6	May		1,745,459			1,716,871		6
7	Jun		1,762,450			1,733,208		7
	Jul		1,779,826			1,750,303		8
9	Aug		1,796,769			1,766,985		9
10	Sep		1,813,706			1,783,658		10
11	Oct		1,830,246			1,799,938		11
12	Nov		1,847,702			1,817,191		12
13	Dec-22		1,861,234	SDG&E Records		1,830,612	2022 Form 1; Page 200-201; Footnote Data (b)	13
14								14
15	Total 13 Months	\$	22,914,457	Sum Lines 1 thru 13	\$	22,535,639	Sum Lines 1 thru 13	15
16								16
17								17
	13-Month Average Balance	\$	1,762,651	Average of Lines 1 thru 13	\$	1,733,511	2022 Form 1; Page 200-201; Footnote Data (b)	18
19								19
20					_			20
21	Add: Citizens Weighted Average Accum	nulated	Depreciation		\$	31,053	AE-1A; Line 18	21
22								22
23	Total Transmission Plant Accumulate	ed Depi	reciation Averag	e Balance	\$	1,764,563	Line 18 + Line 21	23

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

² The Dec 2021 transmission plant beginning balance above is different from the 2021 FERC Audit Adjustment ending balance because the adjusting entry to correct prior periods for Finding #3 was booked in 2022.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK (\$1,000)

TRANSMISSION PLANT

		Total Transmission		Transmission		
Line		Reserves		Reserves		Line
No.	Month	Per Book Reference		Ratemaking 1	Reference	No.
1	Dec-21	\$ 29,238	SDG&E Records	\$ 29,238	SDG&E Records	1
2	Jan-22	29,541		29,541		2
3	Feb	29,843		29,843		3
4	Mar	30,145		30,145		4
5	Apr	30,448		30,448		5
6	May	30,750		30,750		6
7	Jun	31,053		31,053		7
8	Jul	31,355		31,355		8
9	Aug	31,658		31,658		9
10	Sep	31,960		31,960		10
11	Oct	32,262		32,262		11
12	Nov	32,565		32,565		12
13	Dec-22	32,867	SDG&E Records	32,867	SDG&E Records	13
14						14
15	Total 13 Months	\$ 403,685	Sum Lines 1 thru 13	\$ 403,685	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 31,053	Average of Lines 1 thru 13	\$ 31,053	Average of Lines 1 thru 13	18
19		ĺ		ĺ	_	19

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

SAN DIEGO GAS & ELECTRIC COMPANY TRANSMISSION FUNCTIONALIZATION STUDY DERIVATION OF TRANSMISSION RELATED ACCUMULATED DEPRECIATION AND AMORTIZATION BALANCES AS OF 12/31/2021 (\$1,000)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		1
										Total		
				Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Transmission		
			Total	Account 108	Reserves							
Line			Transmission	Reserves Reclass	Ratemaking		Line					
No.	Account	Description	Account 108	as Transmission	to Transmission	as Steam Prod.	as Other Prod.	as Nuclear	as Distribution	SUM 1:7	Reference	No.
		Production Related to Trans										
1	303.0	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records	1
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records	3
4	360.0	Land & Land Rights	-	-	48	-	-	-	-	48	SDG&E Records	4
5	361.0	Structures & Improvements	-	-	592	-	-	-	-	592	SDG&E Records	5
6												6
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 640	\$ -	\$ -	\$ -	\$ -	\$ 641	Sum Lines 1 thru 5	7
8												8
9	350.0	Land & Land Rights	\$ 30,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (376)	\$ 29,745	SDG&E Records	9
10	352.0	Structures & Improvements	122,728	-	-	(542)	-	-	(21,175)	101,012	SDG&E Records	10
11	353.0	Station Equipment	532,735	-	-	(3,527)	(545)	-	(1,598)	527,064	SDG&E Records	11
12	354.0	Towers and Fixtures	254,068	-	-	-	-	-	-	254,068	SDG&E Records	12
13	355.0	Poles and Fixtures	174,688	-	-	-	-	-	-	174,688	SDG&E Records	13
14	356.0	OH Conductors and Device	287,529	-	-	-	-	-	-	287,529	SDG&E Records	14
15	357.0	Underground Conduit	102,870	-	-	-	-	-	-	102,870	SDG&E Records	15
16	358.0	UG Conductors & Devices	102,689	-	-	(611)	-	-	-	102,078	SDG&E Records	16
17	359.0	Roads & Trails	55,439	-	-	-	-	-	-	55,439	SDG&E Records	17
18												18
19	TOTAL	TRANSMISSION PLANT	\$ 1,662,869	\$ -	\$ -	\$ (4,680)	\$ (545)	\$ -	\$ (23,149)	\$ 1,634,495	Sum Lines 9 thru 17	19
20												20
21	GRAND TO	OTAL RECLASS TRANS PLANT	\$ 1,662,869	\$ 1	\$ 640	\$ (4,680)	\$ (545)	\$ -	\$ (23,149)	\$ 1,635,135	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 12/31/2022 (\$1,000)

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

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK (\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Intangib	ed FERC ble Reserve lance	Reference	Line No.
1 2 3 4	Dec-21 Dec-22	\$	173,964 69,951	2021 Form 1; Page 200-201; Footnote Data (b) 2022 Form 1; Page 200-201; Footnote Data (b)	1 2 3 4
5 6 7	Beginning and End Period Average	\$	121,958	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 - 12/31/2022 PER BOOK (\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
2	Dec-21 Dec-22	\$ 219,538 243,050	2021 Form 1; Page 200-201; Footnote Data (b) 2022 Form 1; Page 200-201; Footnote Data (b)	1 2 3 4
5 6 7	Beginning and End Period Average	\$ 231,294	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 - 12/31/2022 PER BOOK (\$1,000)

COMMON PLANT

					Line
Month	Description	Α	Amounts	Reference	No.
Dec-21	Total Common Plant Per Book	\$	857,932	2021 Form 1; Page 356; Accts 303 to 398	1
	Electric Split of Common Utility Plant		74.67%	2021 Form 1; Page 356; Electric	2
	Total Common Reserves to Electric Per Book	\$	640,618	Line 1 x Line 2	3
					4
Dec-22	Total Common Plant Per Book	\$	883,347	2022 Form 1; Page 356; Accts 303 to 398	5
	Electric Split of Common Utility Plant		73.17%	2022 Form 1; Page 356; Electric	6
	Total Common Reserves to Electric Per Book	\$	646,345	Line 5 x Line 6	7
			Ź		8
					9
Beginnin	g and End Period Average	S	643,481	Average of Line 3 and Line 7	10
8	g		5 :0,101	6 2 2	11
I	Dec-21	Dec-21 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Dec-22 Total Common Plant Per Book Electric Split of Common Utility Plant	Dec-21 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Dec-22 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Dec-21 Total Common Plant Per Book	Dec-21 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Dec-22 Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Plant Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book Electric Split of Common Utility Plant Total Common Reserves to Electric Per Book

Statement AF 1

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

			(9	61,000)	•	,			
Line No.		FERC Form 1 Page; Line; Col.		(a) 31-Dec-21		(b) 31-Dec-22	 = [(a)+(b)]/2 erage Balance	Reference	Line No.
1 2	FERC Account 190		\$	152,608	\$	110,770	\$ 131,689	AF-1 and AF-2; Line 5 + Line 21; Col. d	1 2
3	FERC Account 282			(1,173,269)	1	(1,221,282)	(1,197,276)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
5 6	FERC Account 283			(7,891)		(8,584)	 (8,238)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5 6
7 8	Total Transmission Related ADIT ²		\$	(1,028,553)	\$	(1,119,097)	\$ (1,073,825)	Sum Lines 1 thru 5	7 8
9 10	Incentive Transmission Plant ADIT		\$	-	\$	-	\$ -	Shall be Zero	9 10
11 12	Transmission Plant Abandoned ADIT		\$	-	\$	-	\$ -	AF-1 and AF-2; Line 34; Col. d	11 12
13	Incentive Transmission Plant Abandoned Project Cost ADIT		S	-	\$	-	\$ _	Shall be Zero	13

V Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to the original Appendix X Cycle 11 filing per ER23-109.

 $^{^{1}\,\,}$ Statement AF is utilized in the derivation of Transmission Rate Base for use in Statement AV.

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION Base Period 12 Months Ending December 31, 2021

(\$1,000)

Line		D.	(a) emeasured	Ewa	(b) cess Reserve	Evas	(c) ss Reserve	(d) =	[Sum (a) thru (c)]		Line
No.			Amount		Protected		protected		Total	Reference	No.
1 2	Account 190 (Non-Citizens) Compensation Related Items	\$	1.761	\$		\$	0	\$	1,761	2022 Form 1; Page 234; Footnote Data (c)	1
3	Post Retirement Benefits	Ψ	176	Ψ	-	Ψ	0	Ψ	176	2022 Form 1; Page 234; Footnote Data (c)	3
4	Net Operating Loss		37,949		105,337		-		143,286	2022 Form 1; Page 234; Footnote Data (c)	4
5 6	Total of Account 190	\$	39,886	\$	105,337	\$	1	\$	145,223	Sum Lines 2 thru 4	5 6
7	Account 282 (Non-Citizens)		(=0.4.0.=)		(2=0.0=0)		= 460		(4.450.650)	anaann .	7
8	Accumulated Depreciation Timing Differences	\$	(791,025)	v \$	(370,058)	\$	7,463	\$	(1,153,620) √	SDG&E Records	8
10	Total of Account 282	<u> </u>	(791,025)	v s	(370,058)	\$	7,463	\$	(1,153,620) √	Sum Lines 8 thru 9	10
11			7. 7		(() ==)= = /		11
12	Account 283 (Non-Citizens)										12
13	Ad Valorem Taxes	\$	(7,891)	\$	-	\$	-	\$	(7,891)	2022 Form 1; Page 276-277; Footnote Data (a)	13
14 15	Total of Account 283		(7,891)	\$		\$		\$	(7,891)	Sum Lines 13 thru 14	14 15
16	Total of Account 203		(7,071)			Ψ			(7,671)	Sum Emes 13 thru 14	16
17											17
18	Account 190 (Citizens Sunrise)										18
19	Net Operating Loss	\$	1,956	\$	5,429	\$	-	\$	7,384	2022 Form 1; Page 234; Footnote Data (c)	19
20 21	Total of Account 190	<u> </u>	1,956	<u>s</u>	5,429	<u>s</u>		<u>s</u>	7,384	Sum Lines 19 thru 20	20 21
22	1 otal of Account 190	3	1,950	3	5,429	3	-	3	/,384	Sum Lines 19 thru 20	21
23	Account 282 (Citizens Sunrise)										23
24	Accumulated Depreciation Timing Differences	\$	(11,512)	\$	(8,137)	\$	-	\$	(19,649)	2022 Form 1; Page 274-275; Footnote Data (a)	24
25	•		-				-		-		25
26	Total of Account 282	\$	(11,512)	\$	(8,137)	\$		\$	(19,649)	Sum Lines 24 thru 25	26
27	A (282 (C'); C ;)										27
28 29	Account 283 (Citizens Sunrise)	\$		\$		\$		\$		Not Applicable to 2021 Base Period	28 29
30		Φ	-	φ	-	ψ	-	Φ	- -	Not Applicable to 2021 Base Feriod	30
31	Total of Account 283	\$	-	\$	-	\$	_	\$	-	Sum Lines 29 thru 30	31
32											32
33 34	Transmission Plant Abandoned ADIT	\$	-	\$	-	\$	-	\$	-	Not Applicable to 2021 Base Period	33 34

V Items in BOLD have changed due to FERC audit adj. in response to SDG&E's audit report dated July 30, 2020 compared to the original Appendix X Cycle 11 filing per ER23-109.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AF

ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION Base Period 12 Months Ending December 31, 2022

(\$1,000)

Line No.			(a) emeasured Amount		(b) cess Reserve Protected		(c) ess Reserve protected	(d) =	= [Sum (a) thru (c)] Total	Reference	Line No.
	•										
1	Account 190 (Non-Citizens)	e e	1.207	ď.		Φ.		\$	1.206	2022 F	1
2	Compensation Related Items Post Retirement Benefits	\$	1,296 223	\$	-	\$	-	3	1,296 223	2022 Form 1; Page 234; Footnote Data (d) 2022 Form 1; Page 234; Footnote Data (d)	2
3 4	Net Operating Loss		223		103,896		-		103,896	2022 Form 1; Page 234; Footnote Data (d) 2022 Form 1; Page 234; Footnote Data (d)	3
5	Total of Account 190	•	1,520	\$	103,896	<u>\$</u>		<u>s</u>	105,415	Sum Lines 2 thru 4	5
6	Total of Account 170		1,320	-	105,070	Ψ		Ψ	103,413	Sum Emes 2 tinu 4	6
7	Account 282 (Non-Citizens)										7
8	Accumulated Depreciation Timing Differences	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	2022 Form 1; Page 274-275; Footnote Data (b)	8
9	1 0		-		-		-		-	, ,	9
10	Total of Account 282	\$	(844,679)	\$	(365,955)	\$	8,295	\$	(1,202,338)	Sum Lines 8 thru 9	10
11											11
12	Account 283 (Non-Citizens)										12
13	Ad Valorem Taxes	\$	(8,584)	\$	-	\$	-	\$	(8,584)	2022 Form 1; Page 276-277; Footnote Data (b)	13
14					-				-		14
15	Total of Account 283	\$	(8,584)	\$		\$	-	\$	(8,584)	Sum Lines 13 thru 14	15
16											16
17	100 (0)										17
18	Account 190 (Citizens Sunrise)	•		ď.	5 254	•		e.	5.254	2022 I. D. 224 F. (D. ((1)	18
19 20	Net Operating Loss	\$	-	\$	5,354	\$	-	\$	5,354	2022 Form 1; Page 234; Footnote Data (d)	19 20
21	Total of Account 190	•		\$	5,354	s		<u>s</u>	5,354	Sum Lines 19 thru 20	20
22	Total of Account 190	3		•	5,354	3		3	5,554	Sum Lines 19 tillu 20	22
23	Account 282 (Citizens Sunrise)										23
24	Accumulated Depreciation Timing Differences	S	(10,988)	\$	(7,956)	\$	_	S	(18,944)	2022 Form 1; Page 274-275; Footnote Data (b)	24
25	recumulated Depresiment Timing Differences	Ψ.	(10,700)	Ψ	-	Ψ	_	Ψ	-	2022 1 01111 1, 1 ugo 27 1 270, 1 00111010 21111 (0)	25
26	Total of Account 282	\$	(10,988)	\$	(7,956)	\$		\$	(18,944)	Sum Lines 24 thru 25	26
27									<u> </u>		27
28	Account 283 (Citizens Sunrise)										28
29		\$	-	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	29
30							-				30
31	Total of Account 283	\$		\$		\$		\$		Sum Lines 29 thru 30	31
32											32
33 34	Transmission Plant Abandoned ADIT	\$	_	\$	-	\$	-	\$	-	Not Applicable to 2022 Base Period	33 34
										**	

CITIZENS' SHARE OF THE BORDER EAST LINE

Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

		12/31/2021	12/31/2022]
Line						Line
No.	Description	ADIT	ADIT	Average	Reference	No.
1	Citizens With Bonus D	\$ (12,265)	\$ (13,590)	\$ (12,927)	SDG&E Records	1
2						2
3	Citizens Without Bonus D	(11,262)	(11,658)	(11,460)	SDG&E Records	3
4						4
5	Difference With and Without Bonus Deprec. 1	\$ (1,003)	\$ (1,932)	\$ (1,468)	Line 1 Minus Line 3	5
6						6

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

Statement AG

Specified Plant Account (Other than Plant in Service) and Deferred Debits Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

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

The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance. There is no balance in FERC Form 1 Page 214 in 2022.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AG SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) AND DEFERRED DEBITS BASE PERIOD / TRUE UP PERIOD - 12/31/2022 (\$1,000)

TRANSMISSION PLANT

Line			mission Held for		Line
No.	Month	Futu	re Use	Reference	No.
1	Dec-21	\$	-	SDG&E Records	1
2	Jan-22		-		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-22		-	SDG&E Records	13
14					14
15	Total 13 Months	\$	-	Sum Lines 1 thru 13	15
16					16
17					17
18	13-Month Average	\$	-		18
19					19

STATEMENT AG

SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)

BASE PERIOD / TRUE UP PERIOD - 12/31/2022

(\$1,000)

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

57

58

Line 46 / Line 56

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

Line FERC Form 1 Line Reference No. Page; Line; Col Amounts No. Derivation of Direct Maintenance Expense: Total Direct Maintenance Cost \$ 34 AH-1: Line 42 2 4 Derivation of Non-Direct Transmission Operation and Maintenance Expense: 4 Total Non-Direct Transmission O&M Expense 112,972 AH-2; Line 37; Col. a 5 5 Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services Negative of AH-2; Line 42; Col. b Reliability, Planning & Standards Development (1,630) Negative of AH-2; Line 43; Col. b Station Expenses (11,638) Negative of AH-2; Line 44; Col. b Q Underground Line Expense 10 Negative of AH-2; Line 45; Col. b 10 Transmission of Electricity by Others Negative of AH-2; Line 46; Col. b 11 11 Miscellaneous Transmission Expense Negative of AH-2; Line 52; Col. b (2,108) 12 12 Maintenance of Station Equipment (18,835)Negative of AH-2; Line 53; Col. b 13 13 Maintenance of Overhead Lines (25,278 Negative of AH-2; Line 54; Col. b 15 Maintenance of Underground Lines Negative of AH-2; Line 55; Col. b 15 (578) Negative of AH-2; Line 41; Col. b 16 Other Transmission Non-Direct O&M Exclusion Adjustments (144)16 17 Total Non-Direct Adjusted Transmission O&M Expenses 49 405 Sum Lines 5 thru 16 17 18 18 Derivation of Non-Direct Administrative and General Expense: 19 19 Total Non-Direct Administrative & General Expense \$ 655,963 AH-3; Line 20; Col. a 20 20 Adjustments to Per Book A&G Expense: 21 21 Negative of AH-3; Line 39; Col. a 22 Abandoned Projects 22 Negative of AH-3; Sum Lines (29, 35); Col. a; and Line 31; 23 23 CPUC energy efficiency programs (803) Col b CPUC Intervenor Funding Expense - Transmission 24 Negative of AH-3; Line 36; Col. a 24 CPUC Intervenor Funding Expense - Distribution Negative of AH-3; Line 37; Col. a (1,805) 25 25 Negative of AH-3; Line 33; Col. a CPUC Reimbursement Fees (22.865)26 26 Not Applicable to 2022 Base Period 27 Injuries & Damages General Advertising Expenses Negative of AH-3; Line 38; Col. b 28 28 Franchise Requirements (136,001) Negative of AH-3; Line 32; Col. b 29 29 Hazardous substances - Hazardous Substance Cleanup Cost Account 30 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 Negative of AH-3; Sum Lines (30, 40); Col. a; and Sum Lines 32 Other A&G Exclusion Adjustments (239) 32 (25, 26, 28); Col. b 33 Total Adjusted Non-Direct A&G Expenses Including Property Insurance 493,839 Sum Lines 20 thru 32 33 Less: Property Insurance (Due to different allocation factor) (8,930) Negative of AH-3; Line 5; Col. c 34 Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Line 33 + Line 34 484,909 35 36 Transmission Wages and Salaries Allocation Factor Statement AI; Line 17 36 37 Transmission Related Non-Direct Administrative & General Expenses 52,015 Line 35 x Line 36 37 Property Insurance Allocated to Transmission, General, and Common Plant 38 38 3,461 Negative of Line 34 x Line 58 Transmission Related Non-Direct A&G Expense Including Property Insurance Expense 39 55,476 Line 37 + Line 38 39 40 40 <u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u> 41 41 Transmission Plant & Incentive Transmission Plant 7,561,575 Statement AD; Line 25 42 42 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 43 Transmission Related General Plant 58,500 Statement AD; Line 29 45 Transmission Related Common Plant 164,103 Statement AD; Line 31 45 46 Total Transmission Related Investment in Plant 7,784,178 Sum Lines 42 thru 45 46 47 47 48 Total Transmission Plant & Incentive Transmission Plant 7,561,575 Line 42 Above 48 49 Total Steam Production Plant 573,458 Statement AD: Line 1 49 Total Nuclear Production Plant 50 50 Shall be Zero Total Other Production Plant Statement AD; Line 7 51 51 539,342 Total Distribution Plant 9,334,733 Statement AD; Line 9 Transmission Related Electric Miscellaneous Intangible Plant Shall be Zero 53 53 54 Total General Plant 545,363 Statement AD; Line 17 54 55 Total Common Plant 1,529,847 Statement AD; Line 19 55 56 Total Plant in Service Excluding SONGS 20.084.318 Sum Lines 48 thru 55 56

Transmission Property Insurance and Tax Allocation Factor¹

57

58

38.76%

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

2022 Citizens Direct Maintenance 12 Months Ending December 31, 2022 (\$1,000)

Line	Natural			٦I
No.	Account	Description	Amounts	1
1	6110030	SAL-MGMT T&1/2	\$ 0	
2	6110080	SAL-CLERICAL/TECH ST	0	
3	6110110	SAL-UNION S/T	5	
4	6110130	SALARIES-UNION DOUBLE TIME	2	
5	6213035	MATL-GAS&DIESEL FUEL	7	
6	6215070	MI-KEARNY WRHSE	3	
7	6220842	SRV-VEH REPAIR & MNT	2	
8	6220870	SRV-PHONE&COMMUN SYS	1	
9	6231042	HELICOPTER UTILIZATION	8	
10	9121100	V&S L (CS)	1	
11	9121200	ICP (Costing Sheet)	0	
12	9121400	PLPD L (CS)	0	
13	9121500	Wk Comp L (CS)	0	
14	9121600	Pension & Benefits - Labor	0	
15	9122300	PR Tax NL (CS)	1	
16	9122301	PR Tax NL ICP (CS)	0	
17	9122400	PLPD NL (CS)	1	
18	9122500	Wk Comp NL (CS)	0	
19	9122600	Pension & Benefit - NonLabor	1	
20	9122900	P&B REF NL (CS)	1	
21	9123100	VACATION & SICK (CL)	0	
22	9123200	ICP (CL)	0	
23	9123400	PUBLIAB PROPDAM L(CL)	0	
24	9123500	WK COMP-LABOR (CL)	0	
25	9123600	P&B L (CL)	0	
26	9124300	PAYROLL TAXES (CL)	0	
27	9124400	PUBLIAB PROPDAM NL(CL)	0	
28	9124500	WK COMP-NONLABOR (CL)	0	
29	9124600	P&B NL (CL)	0	
30	9124900	P&B REF NL (CL)	0	
31	9131150	Purchasing L (CS)	0	
32	9131250	Warehouse L (CS)	0	
33	9131700	Shop Order L (CS)	0	
34	9131850	Small Tools L (CS)	0	
35	9131860	Union Contract Labor (CS)	0	
36	9132150	Purchasing NL (CS)	0	
37	9132250	Warehouse NL (CS)	0	
38	9132300	Exmpt Matl E NL (CS)	0	
39	9132700	Shop Order NL (CS)	0	
40	9132850	Small Tools NL (CS)	0	
41				
42	Total Di	rect Maintenance Cost ^{1,2}	\$ 34	
43				1

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

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

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

Acct	Description		(a) Total er Books		(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference
11000	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			-		-	-	Form 1; Page 320-323; Line 90
561.7	Generation Interconnection Studies		-		-	-	Form 1; Page 320-323; Line 91
561.8	Reliability, Planning and Standards Development Services		2,612		1,630	982	Form 1; Page 320-323; Line 92
562	Station Expenses ¹		11,638		11,638	-	Form 1; Page 320-323; Line 93
			10,659		11,036		
563	Overhead Line Expenses				-	10,659	Form 1; Page 320-323; Line 94
564	Underground Line Expenses		(0)		(0)	-	Form 1; Page 320-323; Line 95
565	Transmission of Electricity by Others		-		-	-	Form 1; Page 320-323; Line 96
566	Misc. Transmission Expenses		16,813		2,108	14,705	Form 1; Page 320-323; Line 97
567	Rents		3,610		-	3,610	Form 1; Page 320-323; Line 98
	Total Electric Transmission Operation	\$	60,946	\$	18,876	\$ 42,070	Sum Lines 1 thru 15
	Electric Transmission Maintenance						
568	Maintenance Supervision and Engineering	\$	2,150	\$	_	\$ 2,150	Form 1; Page 320-323; Line 101
569	Maintenance of Structures	-	1,192	Ψ.	_	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 ¹		18,835		18,835	-	Form 1; Page 320-323; Line 107
571	Maintenance of Overhead Lines ²		25,278		25,278	_	Form 1; Page 320-323; Line 108
572	Maintenance of Underground Lines ¹		578		578	-	Form 1; Page 320-323; Line 109
573	Maintenance of Misc. Transmission Plant		34		-	34	Form 1; Page 320-323; Line 110
	Total Electric Transmission Maintenance	\$	51,272	\$	44,691	\$ 6,580	Sum Lines 20 thru 29
	Total Electric Transmission O&M Expenses	\$	112,218	\$	63,568	\$ 48,650	Line 17 + Line 31
413	Transmission O&M Expenses Charged to Citizens ³		754		-	754	
	Total Adjusted Electric Transmission O&M Expenses	\$	112,972	\$	63,568	\$ 49,405	Line 33 + Line 35
Exclude	ed Expenses (recovery method in parentheses)						
	ed Expenses (recovery method in parentheses) Executive ICP	ļ		s	144		
560	Executive ICP	ı		\$	144 3 357		
560 561.4	Executive ICP Scheduling, System Control and Dispatch Services (ERRA)			\$	3,357		
560 561.4 561.8	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA)			\$	3,357 1,630		
560 561.4 561.8 562	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses ¹	l		\$	3,357 1,630 11,638		
560 561.4 561.8 562 564	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses	l		\$	3,357 1,630		
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA)	l		\$	3,357 1,630 11,638		
560 561.4 561.8 562 564	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses:			\$	3,357 1,630 11,638		
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA)	\$	-	\$	3,357 1,630 11,638		
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses:	\$	-	\$	3,357 1,630 11,638		
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	\$	- - 993	\$	3,357 1,630 11,638		
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA)	\$	- - 993 473	\$	3,357 1,630 11,638		
560 561.4 561.8 562 564 565	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates)	\$	473	\$	3,357 1,630 11,638 (0)		
560 561.4 561.8 562 564 565 566	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA)	\$		\$	3,357 1,630 11,638 (0) -		
560 561.4 561.8 562 564 565 566	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) Maintenance of Station Equipment	\$	473	\$	3,357 1,630 11,638 (0) - 2,108 18,835		
560 561.4 561.8 562 564 565 566	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA)	\$	473	\$	3,357 1,630 11,638 (0) -		
560 561.4 561.8 562 564 565 566	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines ²	\$	473	\$	3,357 1,630 11,638 (0) - 2,108 18,835		
560 561.4 561.8 562 564 565 566 570 571	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses ¹ Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ² Maintenance of Underground Lines ¹	\$	473	-	3,357 1,630 11,638 (0) - 2,108 18,835 25,278 578		
560 561.4 561.8 562 564 565 566 570 571	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines ²	\$	473	\$	3,357 1,630 11,638 (0) - 2,108 18,835 25,278		
560 561.4 561.8 562 564 565 566 570 571	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses ¹ Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) Maintenance of Station Equipment ¹ Maintenance of Overhead Lines ² Maintenance of Underground Lines ¹		473 641	\$	3,357 1,630 11,638 (0) - 2,108 18,835 25,278 578	Fariff (See Section I.	C - number 31).
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses 1 Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Total Excluded Expenses		473 641	\$	3,357 1,630 11,638 (0) - 2,108 18,835 25,278 578	Γariff (See Section I.	C - number 31).
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses 1 Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Total Excluded Expenses Citizens O&M should not include substation, underground, and overhea As a result, such items are excluded in Column b.	d line ma	473 641	\$s	3,357 1,630 11,638 (0) - 2,108 18,835 25,278 578 63,568 e Appendix X T		
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses 1 Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) Maintenance of Station Equipment 1 Maintenance of Overhead Lines 2 Maintenance of Underground Lines 1 Total Excluded Expenses Citizens O&M should not include substation, underground, and overhea As a result, such items are excluded in Column b. Account 571 for Overhead Line Maintenance is excluded because Citize	d line ma	473 641 aintenance po	\$ er th	3,357 1,630 11,638 (0) - 2,108 18,835 25,278 578 63,568 e Appendix X T	order, which is reflec	ted on AH-1.
560 561.4 561.8 562 564 565 566 570 571 572	Executive ICP Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses 1 Underground Line Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA, TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Total Excluded Expenses Citizens O&M should not include substation, underground, and overhea As a result, such items are excluded in Column b.	nd line ma ens is cha expenses l	473 641 aintenance pour arged via a D billed to Citi	\$ er th	3,357 1,630 11,638 (0) - 2,108 18,835 25,278 578 63,568 e Appendix X T	order, which is reflect	ted on AH-1.

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

	ERC	Description	(a) Total Per Books		(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference
		Administrative & General	2 0.7 = 0.01.00			110,0000	
	20	A&G Salaries	\$ 36,490			\$ 36,490	Form 1; Page 320-323; Line 181
		Office Supplies & Expenses	31,910		845	31,065	Form 1; Page 320-323; Line 182
	22	Less: Administrative Expenses Transferred-Credit	(117)		14,790	(14,907)	Form 1; Page 320-323; Line 183
	23	Outside Services Employed	93,392		(15,527)	108,920	Form 1; Page 320-323; Line 184
92	24	Property Insurance	8,930			8,930	Form 1; Page 320-323; Line 185
92	25	Injuries & Damages	232,737		316	232,421	Form 1; Page 320-323; Line 186
92	26	Employee Pensions & Benefits	55,888		(213)	56,102	Form 1; Page 320-323; Line 187
	27	Franchise Requirements	136,001		136,001	-	Form 1; Page 320-323; Line 188
92	28	Regulatory Commission Expenses	36,826		25,397	11,429	Form 1; Page 320-323; Line 189
) 92	29	Less: Duplicate Charges (Company Energy Use)	(22,074)			(22,074)	Form 1; Page 320-323; Line 190
	0.1	General Advertising Expenses	8		8	-	Form 1; Page 320-323; Line 191
	0.2	Miscellaneous General Expenses	6,625		507	6,117	Form 1; Page 320-323; Line 192
	31	Rents	14,137			14,137	Form 1; Page 320-323; Line 193
	35	Maintenance of General Plant	24,458		-	24,458	Form 1; Page 320-323; Line 196
5		Total Administrative & General Expenses	\$ 655,210	\$	162,123	\$ 493,087	Sum Lines 1 thru 14
7							
	13	Transmission Related A&G Expenses Charged to Citizens 1	752		-	752	
)		Table 1 Alaberta of a Country	6 (55.062		162 122	6 402 920	1. 16 11. 10
) l		Total Adjusted Administrative & General Expenses	\$ 655,963	\$	162,123	\$ 493,839	Line 16 + Line 18
<u> </u>				ı			
	luded	d Expenses:					
		Other Exclusion - FERC Audit Adjustments (Finding #7) ²	841				
5		Electric Power Research Institute (EPRI) Dues	4		845		
				-	14,790		
		Other Exclusion - FERC Audit Adjustments (Finding #3) ³	(1.5.500)		14,790		
		Other Exclusion - FERC Audit Adjustments (Finding #3) - True-up ⁴	(15,532)	1			
3		Electric Power Research Institute (EPRI) Dues	5	_	(15,527)		
		Energy Efficiency	291				
)		Electric Power Research Institute (EPRI) Dues	26	_	316		
		Energy Efficiency			(213)		
		Franchise Requirements			136,001		
		CPUC reimbursement fees	22,865				
1		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	1				
5		Energy Efficiency	726				
5		CPUC Intervenor Funding Expense - Transmission	-		25.205		
7		CPUC Intervenor Funding Expense - Distribution	1,805	_	25,397		
		General Advertising Expenses	400		8		
		Abandoned Projects	402				
)		Electric Power Research Institute (EPRI) Dues	105	_	507		
	35	Hazardous Substances-Hazardous Substance Cleanup Cost Account			-		
2		Total Evaluded Evanges		•	162 122		
3 4		Total Excluded Expenses		•	162,123		
5							
	1	This amount represents the Non-Direct A 9-C	2022 whi-t :!!	4 h1	to dominio T '	al Adinatal A GC F	ymanaas in SAD
, l		This amount represents the Non-Direct A&G expenses billed to Citizens in		ı back	to derive 1 ot	ai Adjusted A&G E	xpenses in SAP
7		Account 7000717, which was created to track Citizens Border East Line Ac	-				
3	2	Represents FERC Audit adjusting entry on Finding $\#7$ - accounting for don	ations & lobbying ex	pense	s related to pr	or year A&G costs	that were missed and
)		credited in 2022 resulting from the 2020 FERC Audit are excluded from To	O5 Cycle 6. The impa	act of	FERC audit ac	ljustments and corre	esponding refunds will be
)		accounted for in a separate FERC Audit refund analysis filed with FERC.	•				
		Represents FERC Audit adjusting entry on Finding #3 - allocation of OH c	osts to CWIP approve	ed by	FERC andit et	aff was debited to	A&G costs in 2022 are
				-			
2		excluded from TO5 Cycle 6. The impact of FERC audit adjustments and co	orresponding refunds	WIII b	e accounted to	or in a separate FER	C Audit refund analysis
3		filed with FERC.					
1	4	Represents reversal of prior exclusions on Finding #3 originally reported in	TO5 Cycle 4 at \$6,0	31K a	and in TO5 Cy	cle 5 at \$9,501K fo	r a total of \$15,532K to FE923.
5		The actual approved amount as shown in footnote 3 is \$14,790K. The impa	ct of FERC audit adj	ustme	nts and corres	ponding refunds wi	ll be accounted for in a
5		separate FERC Audit refund analysis filed with FERC.					

Statement AI

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

Line		FERC Form 1			D. C.	Line
No.		Page; Line; Col.	A	mounts	Reference	No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	354-355; 20; b	\$	13,409		1
2						2
3	Transmission Wages & Salaries ¹			16,516	AI-1; Line 50	3
4						4
5	Transmission Wages & Salaries ²			13,988	AI-1; Line 48	5
6						6
7	Distribution Wages & Salaries	354-355; 23; b		74,338		7
8						8
9	Customer Accounts Wages & Salaries	354-355; 24; b		18,524		9
10						10
11	Customer Services and Informational Wages & Salaries	354-355; 25; b		17,194		11
12						12
13	Sales Wages & Salaries	354-355; 26; b		-		13
14						14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G		\$	153,970	Sum Lines 1 thru 13	15
16						16
17	Transmission Wages and Salaries Allocation Factor			10.73%	Line 3 / Line 15	17

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

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

Statement AI

Transmission Wages & Salaries 12 Months Ending December 31, 2022 (\$1,000)

Line	FERC				Lir
No.	Account	Description	Amounts 1	Exclusions 2	No
1	560000E	OPERATION SUPERVISION & ENGINEERING	\$ 99		1
2	560100E	ET OPERATION SUPV	3,916		2
3	560170E	ET OPER EXEC COMP	286		3
4	560200E	ET OPER ENG	1,064		4
5	561100E	LOAD DISP - RELIAB	544		5
	561200E	LOAD DISP - MONITOR	1,320		6
	561300E	LOAD DISP - TRANS SR	115		7
	561400E	SCHED SYSTM CNTL DSP	-		8
	561500E	RELIAB,PLAN & STND	64		9
	561600E	TRANS SERV STUDIES	-		10
	561700E	GENERATION INTER STD	-		11
	561800E	RELIAB,PLAN & STNDSV	700		12
	562000E	STA EXPENSES	93	\$ 93	13
	562100E	STA OPER EXPENSE	2,347	2,347	14
	563000E	OVERHD LINE EXP	1		15
16	563100E	OPER OVERHD LINES	785		16
17	563200E	ENCROACHMNTS O/H R/W	-		17
18	564000E	UNDERGR LINE EXP	(0)	(0)	
19	566000E	MISC TRANSM EXP	4,743		19
20	566ABPE	MISC TRANSM-ABANDON	-		20
21	567000E	RENTS	-		2
22	568100E	MAINT SUPV	1,009		22
23	568200E	MAINT ENGINEERING	25		23
24	569000E	MAINT OF STRUC	58		24
25	569100E	MAINT OF PC HARDWARE	689		25
26	569200E	MAINT OF PC SOFTWARE	744		20
27	569300E	MAINT OF PC EQUIPMNT	-		2'
28	569400E	MAINT OF MISC TRNSMS	-		28
29	570000E	MAINT OF STA EQ	1,150	1,150	29
	570100E	MAINT STA EQ GENERAL	7,158	7,158	30
31	570121E	RTU SUPERVISORY EQ	225		3
32	570122E	TELEMETER SYS MAINT	127		32
33	570200E	MNT STA EQ CLN TREAT	430	430	33
34	570600E	MAINT STA EQUIP	355	355	34
35	570700E	SAN ONOFRE SUBSTA	49	49	35
36	571000E	MAINT/OH LINES	874	874	36
37	571100E	MAINT OH LINES GENL	497	497	3′
38	571120E	TRNG IN HOTSTICK MNT	9	9	38
	571200E	MAINT/OH LINES-TREE	105	105	39
40	571310E	MNT OH INSUL WASHING	373	373	40
41	571700E	ACCESS&PTRL RD MAINT	191	191	4
42	571800E	LEGACY FERC 571800E	-	-	42
43	571930E	OH PREV MNT-ETM INSP	8	8	43
44	571960E	OH PREV MNT-ETM F/UP	24	24	44
45	572000E	MAINT/UG LINES	327	327	45
46	573000E	MAINT/MISC TRANSM	-		46
47					47
48	Total Trans	smission Wages & Salaries	\$ 30,504	\$ 13,988	48
49					49
50	Total Adjus	sted Citizens Transmission Wages & Salaries		\$ 16,516	50
51					51
					-

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

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

Statement AJ Depreciation and Amortization Expense 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	Transmission Plant Depreciation Expense		\$ -	Shall be Zero	1
2					2
3	Electric Miscellaneous Intangible Plant Amortization Expense	336-337; 1; f	-	Shall be Zero	3
4					4
5	General Plant Depreciation Expense	336-337; 10; f	24,420	AJ-1; Line 1	5
6					6
7	Common Plant Depreciation Expense	336-337; 11; f	142,464	AJ-2; Line 3	7
8					8
9	Transmission Wages and Salaries Allocation Factor		10.73%	Statement AI; Line 17	9
10					10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense		-	Line 3 x Line 9	11
12					12
13	Transmission Related General Plant Depreciation Expense		2,619	Line 5 x Line 9	13
14					14
15	Transmission Related Common Plant Depreciation Expense		15,282	Line 7 x Line 9	15
16					16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.		\$ 17,901	Line 1 + (Sum Lines 11 thru 15)	17
18	•				18
19	Incentive Transmission Plant Depreciation Expense		\$ -	Shall be Zero	19
20	1		•		20
21	Installation Transition Direct Alice development of the American Control Control American Control Contr		e _	Not Applicable to 2022 Base Period	21
	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹		Ψ -	Not Applicable to 2022 Base I criod	
22	The state of the s		0	GI 111 7	22
23	Transmission Plant Abandoned Project Cost Amortization Expense		5 -	Shall be Zero	23

¹ Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ DEPRECIATION AND AMORTIZATION EXPENSE BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK (\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1 2	Dec-22	\$ 24,420	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 - 12/31/2022 PER BOOK (\$1,000)

COMMON PLANT

Line					Line
No.	Month	Description	Amounts	Reference	No.
1	Dec-22	Total Common Plant Per Book	\$ 194,703	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 Expense to Electric Per Book	\$ 142,464	(Line 1 x Line 2); Form 1; Page 336-337; Line 11; Col. f	3
4		•			4

Statement AK

Taxes Other Than Income Taxes

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

Line No.		FERC Form 1 Page; Line; Col.		mounts	Reference	Line No.
1	Total Property Taxes ¹	262-263; 12; 1	\$	168,032		1
2	Less: Other Taxes (Business license taxes) ²			-	Not Applicable to 2022 Base Period	2
4	N. D. J. T. J. C.		Φ.	1.60.022	T: 1.T: 2	4
5 6	Net Property Taxes Excl. Citizens		\$	168,032	Line 1 + Line 3	5 6
7	Add: Citizens Allocated Portion of Property Taxes	262-263; Footnote Data (c)		905		7 8
9 10	Net Property Taxes Incl. Citizens		\$	168,937	Line 5 + Line 7	9 10
11	Less: SONGS Property Taxes ³			-	Not Applicable to 2022 Base Period	11 12
13	Total Property Taxes Expense		\$	168,937	Line 9 + Line 11	13
14 15	Transmission Property Insurance and Tax Allocation Factor			38.76%	Statement AH; Line 58	14 15
16 17 18	Transmission Related Property Taxes Expense		\$	65,476	Line 13 x Line 15	16 17 18
19 20	Total Payroll Taxes Expense ⁴	262-263; 2,3,4,8; 1	\$	16,776		19 20
21	Total Fayron Taxes Expense	202-203, 2,3,4,0, 1	Ψ	10,770		21
22 23	Add: Citizens Allocated Portion of Payroll Taxes	262-263; Footnote Data (b)		28		22 23
24 25	Total Payroll Taxes Expense Incl. Citizens		\$	16,804	Line 20 + Line 22	24 25
26 27	Transmission Wages and Salaries Allocation Factor			10.73%	Statement AI; Line 17	26 27
28	Transmission Related Payroll Taxes Expense		\$	1,802	Line 24 x Line 26	28

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AL Working Capital Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	Work Cas	-	Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	227; Footnote Data (a)			\$ 119,084	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				38.55%	Statement AD; Line 35	3
4							4
5	Transmission Related Materials and Supplies				\$ 45,902	Line 1 x Line 3	5
6							6
7	B. Prepayments ¹	110-111; Footnote Data (c)			\$ 114,190	AL-2; Line 18	7
8							8
9	Transmission Related Prepayments				\$ 44,016	Line 3 x Line 7	9
10							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$	49,405		Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			55,476		Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission			-		Negative of Statement AH; Line 24	14
15	Total		\$ 1	104,881		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule			12.50%		FERC Method = $1/8$ of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$	13,110		Line 15 x Line 17	19

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

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AL WORKING CAPITAL BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK (\$1,000)

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

		Total Electric Plant		
Line		Materials		Line
No.	Month	& Supplies	Reference	No.
1	Dec-21	\$ 117,276	SDG&E Records	1
2	Jan-22	114,699		2
3	Feb	114,416		3
4	Mar	115,421		4
5	Apr	115,891		5
6	May	116,262		6
7	Jun	118,602		7
8	Jul	121,286		8
9	Aug	120,817		9
10	Sep	121,591		10
11	Oct	121,891		11
12	Nov	124,227		12
13	Dec-22	125,709	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,548,088	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 119,084	Form 1; Page 227; Footnote Data (a)	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AL WORKING CAPITAL BASE PERIOD / TRUE UP PERIOD - 12/31/2022 PER BOOK (\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

			Total		
Line		E	lectric Plant		Line
No.	Month	P	repayments	Reference	No.
1	Dec-21	\$	107,246	SDG&E Records	1
2	Jan-22		116,060		2
3	Feb		101,055		3
4	Mar		103,615		4
5	Apr		123,844		5
6	May		93,991		6
7	Jun		60,578		7
8	Jul		149,593		8
9	Aug		143,922		9
10	Sep		137,858		10
11	Oct		127,317		11
12	Nov		109,821		12
13	Dec-22		109,565	SDG&E Records	13
14					14
15	Total 13 Months	\$	1,484,466	Sum Lines 1 thru 13	15
16					16
17					17
18	13-Month Average	\$	114,190	Form 1; Page 110-111; Footnote Data (c)	18
19					19

Statement AR Federal Tax Adjustments Base Period & True-Up Period 12 - Months Ending December 31, 2022 (\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	 Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	266-267; Footnote Data (a)	\$ (265)		1
2					2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities				3
4	FERC Account 190	234; Footnote Data (b)	1,515	AR-1; Line 6 + Line 22; Col. c	4
5	FERC Account 282	274-275; Footnote Data (b)	(5,116)	AR-1; Line 11 + Line 27; Col. c	5
6	FERC Account 283		-	AR-1; Line 16 + Line 32; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities		\$ (3,601)	Sum Lines 4 thru 6	7
8					8
9	Other Federal Tax Adjustments		-	Not Applicable to 2022 Base Period	9
10					10
11	Total Federal Tax Adjustments ¹		\$ (3,866)	Sum Lines 1, 7, 9	11

 $^{^{1}\}quad \text{Information on Statement AR is used in Statement AV2, Line 7 to calculate the Cost of Capital Rate.}$

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AR

AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES

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

Line No.	Description		(a) ss Reserve otected		(b) ss Reserve protected	($\mathbf{c}) = [(\mathbf{a}) + (\mathbf{b})]$ Total	Reference	Line No.
	•			•					
1	Account 190 (Non-Citizens)							2D 2 2 D	1
2	Compensation Related Items	\$	-	\$	-	\$	-	SDG&E Records	2
3	Post Retirement Benefits		1 441		-		-	SDG&E Records	3
4	Net Operating Loss		1,441		-		1,441	SDG&E Records	4
5 6	Total of Account 190	•	1,441	\$		<u>s</u>	1,441	Sum Lines 2 thru 5	6
7	Total of Account 190	<u> </u>	1,441	Ф		<u> </u>	1,441	Sum Lines 2 till a 3	7
8	Account 282 (Non-Citizens)								8
9	Accumulated Depreciation Timing Differences	\$	(4,102)	\$	(833)	\$	(4,935)	Form 1; Page 274-275; Footnote Data (b)	9
10	Tree difference 2 spreading 1 mining 2 miles encour	Ψ	(1,102)	Ψ	(055)	Ψ	(1,,,,,,)	1 om 1, 1 age 27 : 270, 1 oomote 2 aa (e)	10
11	Total of Account 282	\$	(4,102)	\$	(833)	\$	(4,935)	Sum Lines 9 thru 10	11
12		 					<u>, , , , , , , , , , , , , , , , , </u>		12
13	Account 283 (Non-Citizens)								13
14	Ad Valorem Taxes	\$	-	\$	-	\$	-	Not Applicable to 2021 Base Period	14
15									15
16	Total of Account 283	\$		\$		\$		Sum Lines 14 thru 15	16
17									17
18									18
19	Account 190 (Citizens)								19
20	Net Operating Loss	\$	74	\$	-	\$	74	SDG&E Records	20
21	T . 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							G I 20 1 21	21
22	Total of Account 190	\$	74	\$		\$	74	Sum Lines 20 thru 21	22
23	A 202 (C'.'								23
24	Account 282 (Citizens)	\$	(181)	Ф		\$	(101)	2021 F	24 25
25 26	Accumulated Depreciation Timing Differences	Э	(181)	Э	-	Э	(181)	2021 Form 1; Page 274-275; Footnote Data (a)	25 26
27	Total of Account 282	<u> </u>	(181)	\$		\$	(181)	Sum Lines 25 thru 26	27
28	Total of Account 202	.	(101)	.		.	(101)	Sum Lines 23 thru 20	28
29	Account 283 (Citizens)								29
30	Tioodin 200 (Onizons)	\$	_	\$	_	\$	=	Not Applicable to 2022 Base Period	30
31		Ψ		Ψ		Ψ		1.5.11ppiieuoie to 2022 Dube I eilou	31
32	Total of Account 283	\$	_	\$		\$		Sum Lines 30 thru 31	32

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

Line No.			<u>.</u>	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	226)		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 4	29.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 279,209 4,857 772 - - \$ 284,837	Sum Lines 10 thru 14	9 10 11 12 13 14 15
16 17	Cost of Long-Term Debt:				3.66%	Line 15 / Line 7	16 17
18 19 20 21 22 23	Preferred Equity Component: PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity			112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23
24 25 26 27 28 29	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219) CS = Common Stock	216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 9,066,195 - 7,253 \$ 9,073,448	Negative of Line 20 Above Sum Lines 25 thru 28	24 25 26 27 28 29
30 31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	30 31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 7,780,099 - 9,073,448 \$ 16,853,547	46.16% 0.00% 53.84% 100.00%	3.66% 0.00% 10.60%	1.69% 0.00% 5.71% 7.40%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				5.71%	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	(d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54 55	Long-Term Debt Preferred Equity Common Equity Total Capital Incentive Cost of Equity Component (Preferred & Common):	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero 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.

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			4
5 Where:			5
6 A = Sum of Preferred Stock and Return on Equity Component	5.71%	AV1; Line 42	6
7 B = Transmission Total Federal Tax Adjustments	\$ 3,866	Negative of Statement AR; Line 11	7
8 C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 10,188	AV-2A; Line 46	8
9 D = Transmission Rate Base	\$ 4,958,247	AV-4; Page 1; Line 26	9
10 FT = Federal Income Tax Rate for Rate Effective Period	 21%	Federal Income Tax Rate	10
11			11
12 Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$	1.4729%	Federal Income Tax Expense	12
13 (1-FT)		1	13
14			14
15 B. State Income Tax Component:			15
16			16
17 Where:			17
18 A = Sum of Preferred Stock and Return on Equity Component	5.71%	Line 6 Above	18
19 B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 10,188	Line 8 Above	19
20 C = Transmission Rate Base	\$ 4,958,247	Line 9 Above	20
21 FT = Federal Income Tax Expense	1.4729%	Line 12 Above	21
22 ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23			23
24 State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$	 0.7162%	State Income Tax Expense	24
25 (1 - ST)			25
26			26
27 <u>C. Total Federal & State Income Tax Rate:</u>	2.1891%	Line 12 + Line 24	27
28			28
29 D. Total Weighted Cost of Capital:	7.3968%	AV1; Line 40	29
30			30
31 E. Cost of Capital Rate (COCR):	 9.5859%	Line 27 + Line 29	31

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

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		Am	ounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				I
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 (COCR):		0.0000%	Line 27 + Line 29	31
	- (*****)				

Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense For Completed Transmission Capital Projects from 2001 Through 2022 Applicable to the 2022 Cycle 6 Base Period & True-Up Period 12 Months Ending December 31, 2022 (\$1,000)

ne).	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.]
2	2001	\$ 66	
2	2002	7	
į	2003	34	
2	2004	45	
, ,	2005	62	
	2006	114	1
- 1	2007	363	
	2008	355	
	2009	97	1
	2010	135	
	2011	169	
- 1	2012	1,617	1
	2013	1,310	
	2014	172	
ľ	2015	235	1
	2016	417	
	2017	930	
Ī	2018	1,056	1
	2019	606	
	2020	946	
Ī	2021	1,066	1
	±042	380	
	Total	\$ 10,188	
	Citizens Border East Line Adj. (see w/p AV-2B)	(197)	ì
4	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Border East Line	\$ 9,991	

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

TO5-Cycle 6 Annual Transmission Formula Filing Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses 12 Months Ending December 31, 2022 (\$1,000)

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

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

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,797,012	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	3,264	Page 2; Line 17	3
4	Transmission Related General Plant	33,689	Page 2; Line 18	4
5	Transmission Related Common Plant	95,078	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,929,043	Sum Lines 2 thru 5	6
7				7
8	Rate Base Additions:			8
9	Transmission Plant Held for Future Use	\$ -	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost	_	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$ -	Line 9 + Line 10	11
12				12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (1,073,825)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,073,825)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 45,902	Statement AL; Line 5	19
20	Transmission Related Prepayments	44,016	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	13,110	Statement AL; Line 19	21
22	Total Working Capital	\$ 103,029	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25				25
26	Total Transmission Rate Base	\$ 4,958,247	Sum Lines 6, 11, 16, 22, 24	26
27				27
28	B. Incentive ROE Project Transmission Rate Base:			28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Line 29 + Line 30	31
32				32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	<u> </u>	Line 34 + Line 35	36
37				37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

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

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	7,561,575	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		16,346	Statement AD; Line 27	3
4	Transmission Related General Plant		58,500	Statement AD; Line 29	4
5	Transmission Related Common Plant		164,103	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	7,800,523	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$	1,764,563	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		13,082	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		24,810	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		69,025	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,871,480	Sum Lines 9 thru 12	13
14		'			14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	5,797,012	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		3,264	Line 3 Minus Line 10	17
18	Transmission Related General Plant		33,689	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		95,078	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,929,043	Sum Lines 16 thru 19	20
21					21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve		-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24	25

Miscellaneous Statement

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	Transmission Related Regulatory Debits/Credits		\$ -	Shall be Zero	1 2
3 4	Transmission Plant Abandoned Project Cost ¹		\$ -		3 4
5 6	Other Regulatory Assets/Liabilities ¹		\$ -		5 6
7	Incentive Transmission Plant Abandoned Project Cost		\$ -	Shall be Zero	7

None of the above items apply to SDG&E's Appendix X Cycle 12 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 Co. Citizens-Sunrise Appendix X Cycle 12 - Annual Informational Filing Summary of Other BTRR Adjustments (\$1,000)

Line <u>No.</u>	Other BTRR Adjustments	Amounts		Line <u>No.</u>
1	Error Corrections Appendix X - Cycles 9, 10 & 11 - Undercollections	\$	125	1
2	FERC Audit Adjustment - Overcollection		(72)	2
3				3
4	Total Other BTRR Adjustments	\$	53	4

San Diego Gas & Electric Company Citizens' Share of the Sunrise - Border-East Line Appendix X Cycle 12 Annual Informational Filing Other Adjustments Summary For Appendix X Cycles 9 to 11 (\$1,000)

Line		Appendix X Cycle	Base Period 2020 - Appendix X Cycle	Appendix X Cycle		Line
No.	Description	9 1	10 2	11 3	Total	No.
1	Other Adjustments Resulting from Error Corrections:					1
2	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$ 7	\$ 58	\$ 43	\$ 107	2
3	Interest Expense	2	10	6	18	3
4	Total Annual Costs Adjustment	9	68	49	125	4
5	Number of Months in Base Period	12	12	12	12	5
6	Total Monthly Costs Adjustment	\$ 0.719	\$ 5.660	\$ 4.072	\$ 10.452	6

¹ Information and related workpapers are included within tab labeled 'Appendix X Cycle 9 Cost Adj'

² Information and related workpapers are included within tab labeled 'Appendix X Cycle 10 Cost Adj'

³ Information and related workpapers are included within tab labeled 'Appendix X Cycle 11 Cost Adj'

San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 12 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 9 (\$1,000)

Line					Line
No.	<u>Description</u>	<u>A</u>	mounts	<u>Reference</u>	No.
1	Other Cost Adjustments due to Appendix X Cycle 9 Cost Adjustments Calculat	<u>10n:</u>			1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	7	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		2	Page 14; Line 69; Col. 5	5
6				_	6
7	Total Annual Costs Adjustment	\$	9	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	0.719	Line 7 / Line 9	11

Section C.6a of the Citizens Sunrise Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 10 Informational Filing, SDG&E is correcting the Appendix X Cycle 9 for approximately \$9K for 2019 adjustments to A&G.

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

Appendix X Cycle 10 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 9 (\$1,000)

		A	I	В	C =	A - B		
Line		Revised - Appendix X Cycle 9	Appendi: 9 ER21-	iled - x X Cycle -243 and 2-139	Diffe	erence		Line
No.	Description of Annual Costs	Amounts	Amo	ounts	Incr	(Decr)	Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$ 183	\$	183	\$	-	Page 3 and Page 4, Line 1	1 2
3	Section 2 - Non-Direct Expense Cost Component	2,777	٧	2,774		3	Page 3 and Page 4, Line 3	3
4 5 6	Section 3 - Cost Component Containing Other Specific Expenses	946		946			Page 3 and Page 4, Line 5	4 5 6
7	Total Citizens' Annual Prior Year Cost of Service	\$ 3,906	v \$	3,902	\$	3	Sum Lines 1, 3, 5	7
8 9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	1,605		1,602	•	4	Page 3 and Page 4, Line 9	8 9 10
11	Section 5 - Interest True-Up Adjustment Cost Component	50		50		-	Page 3 and Page 4, Line 11	11
12 13 14	Subtotal Annual Costs	\$ 5,561	√ \$	5,554	\$	7	Sum Lines 7, 9, 11	12 13 14
15	Other Adjustments	-		-			Page 3 and Page 4, Line 15	15
16 17 18	Total Annual Costs	\$ 5,561	٧_\$	5,554	\$	7	Line 13 + Line 15	16 17 18

Description of Monthly Costs	$\mathbf{A_{I}}$	Revised - opendix X Cycle 9 Amounts	Appe 9 EF E	as Filed - ndix X Cycle R21-243 and R22-139 Amounts	 ference · (Decr)	Reference
Section 1 - Direct Maintenance Expense Cost Component	\$	15.216	\$	15.216	\$ -	Page 3 and Page 4, Line 20
Section 2 - Non-Direct Expense Cost Component		231.417	′	231.130	0.286	Page 3 and Page 4, Line 22
Section 3 - Cost Component Containing Other Specific Expenses		78.854		78.854	 -	Page 3 and Page 4, Line 24
Total Citizens' Monthly Prior Year Cost of Service	\$	325.487 v	\$	325.201	\$ 0.286	Sum Lines 20, 22, 24
Section 4 - True-Up Adjustment Cost Component		133.764	'	133.470	0.294	Page 3 and Page 4, Line 28
Section 5 - Interest True-Up Adjustment Cost Component		4.153		4.153	-	Page 3 and Page 4, Line 30
Other Adjustments		-			 <u>-</u>	Page 3 and Page 4, Line 32
Total Monthly Costs	\$	463.405 \	\$	462.824	\$ 0.580	Sum Lines 26, 28, 30, 32
Number of Months in Base Period		12		12	 <u>-</u>	Page 3 and Page 4, Line 36
Total Annual Costs	\$	5,561 v	\$	5,554	\$ 7	Page 3 and Page 4, Line 38

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

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

Summary of Cost Components

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

Line				I	Line
No.	Description of Annual Costs	An	ounts	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	183	Section 1; Page 1; Line 17	1
2					2
3	Section 2 - Non-Direct Expense Cost Component		2,777	V Pg5 Rev Section 2; Page 1; Line 25	3
4			0.4.6		4
5	Section 3 - Cost Component Containing Other Specific Expenses		946	Section 3; Page 1; Line 31	5
6	Total Citizens Annual Prior Year Cost of Service	•	2.006	C I in 1 2 5	6
8	Total Citizens Annual Frior Year Cost of Service	\$	3,906	V Sum Lines 1, 3, 5	0
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,605	V Pg7 Rev Section 4; Page TU; Col. 11; Line 21	0
10	becton 4 True of Augustinent Cost Component (Over), Chaerconection		1,003	Tg/ Rev Section 4, Tage Te, Col. 11, Ellie 21	10
11	Section 5 - Interest True-Up Adjustment Cost Component		50	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12					12
13	Subtotal Annual Costs	\$	5,561	v Sum Lines 7, 9, 11	13
14					14
15	Other Adjustments		-	Cost Adjustment Workpapers	15
16					16
17	Total Annual Costs	\$	5,561	V Line 13 + Line 15	17
18					18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	231.417	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	78.854	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	325.487	∨ Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	133.764	V Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	463.405	∨ Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	5,561	∨ Line 34 x Line 36	38
39				39
		1		-

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

AS FILED SUMMARY WITH COST ADJ INCL. IN APPENDIX X CYCLE 10 (ER22-139)

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

Summary of Cost Components

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

Line					Line
No.	Description of Annual Costs	Am	ounts	Reference	No.
	•				
1	Section 1 - Direct Maintenance Expense Cost Component	\$	183	Section 1; Page 1; Line 17	1
2					2
3	Section 2 - Non-Direct Expense Cost Component		2,774	V Section 2; Page 1; Line 25	3
4					4
5	Section 3 - Cost Component Containing Other Specific Expenses		946	Section 3; Page 1; Line 31	5
6					6
7	Total Citizens Annual Prior Year Cost of Service	\$	3,902	∨ Sum Lines 1, 3, 5	7
8			4 505		8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,602	Section 4; Page TU; Col. 11; Line 21	9
10			50		10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		50	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
13	Subtotal Annual Costs	•	5,554	√ Sum Lines 7, 9, 11	12 13
13	Subtotal Alliual Costs	3	3,334	Suill Lilies 7, 9, 11	13
15	Other Adjustments		_	Cost Adjustment Workpapers	15
16	onor ragasinons			Cost rajustinent workpapers	16
17	Total Annual Costs	s	5,554	√ Line 13 + Line 15	17
18		*	2,001		18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	231.130	V Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	78.854	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	325.201	∨ Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	133.470	V Line 9 / 12 Months	28
29				29
	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	462.824	V Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	5,554	V Line 34 x Line 36	38
39				39

[√] Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

AS FILED

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

Summary of Cost Components

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

(\$1,000)

Line No.	Description of Annual Costs	An	ounts	Reference	
1	Section 1 - Direct Maintenance Expense Cost Component	\$	183	Section 1; Page 1; Line 17	1
2	Section 2 - Non-Direct Expense Cost Component		2,815	Section 2; Page 1; Line 25	2 3
4 5	Section 3 - Cost Component Containing Other Specific Expenses		946	Section 3; Page 1; Line 31	4 5
6 7	Total Citizens' Annual Prior Year Cost of Service	\$	3,944	Sum Lines 1, 3, 5	6 7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,644	Section 4; Page TU; Col. 11; Line 21	8 9
10 11	Section 5 - Interest True-Up Adjustment Cost Component		50	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13	Subtotal Annual Costs	\$	5,637	Sum Lines 7, 9, 11	12 13
14 15	Other Adjustments		-	Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	\$	5,637	Line 13 + Line 15	16 17
18		-	•		18

Line				Line
No.	Description of Monthly Costs	Amounts	Reference	No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ 15.216	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	234.564	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	78.854	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	328.635	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	136.999	Line 9 / 12 Months	28
29				29
	Section 5 - Interest True-Up Adjustment Cost Component	4.153	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	469.788	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	5,637	Line 34 x Line 36	38
39				39
3)				

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

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.		A	Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.84%	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		0.78%	Page 2; Line 11	4
5	The state of the s		0.0007	D 0 V: 16	5
6	Transmission Related Property Tax Expense		0.99%	Page 2; Line 16	6
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	Transmission Related Layton Tax Expense		0.0370	1 age 2, Ellie 21	9
10	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10
11					11
12	Transmission Related General & Common Plant Revenue		0.41%	Page 2; Line 51	12
13				g v: 0.1 10	13
14 15	Subtotal Annual Carrying Charge Rate		3.23% √	Sum Lines 2 thru 12	14 15
16	Transmission Related Municipal Franchise Fees Expense 1.02759	V ₀	0.03%	Line 14 x Franchise Fee Rate	16
17	Transmission related framework and part of the Emperior		0.0070	Zine I i i I I i i i i i i i i i i i i i i	17
18	Total Annual Carrying Charge Rate		3.26%	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment	\$	85,194	Lease Agreement	21
22 23	Total Annual Comming Charge Pate		3.26%	Line 18 Above	22 23
23	Total Annual Carrying Charge Rate		3.2070	Line 16 Above	23
25	Total Non-Direct Expense	\$	2,777_√	Line 21 x Line 23	25

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

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

Section 2 - Non-Direct Expense Cost Component

Line No.			Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,088,137	Pg12 Rev AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	42,750	Pg8 Rev Statement AH; Line 18	4
5					5
6 7	Transmission O&M Expense Carrying Charge Percentage		0.84%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense				8
9	Total Transmission Related A&G Expense Including Property Ins.	\$	39,846 √	Pg8 Rev Statement AH; Line 42	9
10 11 12	Transmission Related A&G Carrying Charge Percentage		0.78%	Line 9 / Line 1	10 11 12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	50,208	Statement AK; Line 17	14
15	Transmission reduced Property Tax Expense	Ψ	30,200	Statement / Itt, Ellie 17	15
16	Transmission Related Property Tax Carrying Charge Percentage		0.99%	Line 14 / Line 1	16
17					17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,384	Statement AK; Line 28	19
20					20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22	F. T D. l. t l. W l C t. l. D				22
23 24	E. Transmission Related Working Capital Revenue Citizens Financed Transmission Projects:				23 24
25	Transmission Related M&S Allocated to Transmission	S	50,940	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	φ	25,515	Statement AL; Line 9	26
27	Transmission Related Working Cash		10,324 V	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	S	86,780 √	Sum Lines 25 thru 27	28
29	O 1		,		29
30 31	Cost of Capital Rate		10.2932%	Pg10 Rev Statement AV2; Line 31	30 31
32 33	Transmission Working Capital Revenue	\$	8,932 V	Line 28 x Line 30	32 33
34 35	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	34 35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	30,239	AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		56,838	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	87,078	Line 37 + Line 39	41
42					42
43	Cost of Capital Rate		10.2932%	Line 30	43
44	Townsia in Dalat I Committee in the Line i	s	9.062	Line 41 * Line 43	44
45 46	Transmission Related General and Common Return and Associated Income Taxes	3	8,963	Line 41 * Line 43	45 46
47	Transmission Related General and Common Depreciation Expense	\$	12,085	Statement AJ; Line 17	40
48	Transmission related General and Common Depreciation Expense	Φ	12,000	Statement AJ, Line 17	48
49	Total Transmission Related General and Common Plant Revenues	\$	21,048	Line 45 + Line 47	49
50		Ψ.	,		50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.41%	Line 49 / Line 1	51

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

AS FILED SEC. 2 WITH COST ADJ. INCL. IN APPENDIX X CYCLE 10 (ER22-139)

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

Section 2 - Non-Direct Expense Cost Component

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

Line No.			Amounts	Reference	Line No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.84% √	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		<mark>0.78%</mark> √	Page 2; Line 11	4
5 6	Transmission Related Property Tax Expense		0.99%	Page 2; Line 16	5
7	This is the second of the seco		0.557.0	14ge 2, 2.11e 10	7
8	Transmission Related Payroll Tax Expense		0.03%	Page 2; Line 21	8
9	The state of the s		0.100/	D 21: 24	9
10 11	Transmission Related Working Capital Revenue		0.18%	Page 2; Line 34	10 11
12	Transmission Related General & Common Plant Revenue		0.41%	Page 2; Line 51	12
13					13
14	Subtotal Annual Carrying Charge Rate		3.22% √	Sum Lines 2 thru 12	14
15 16	Transmission Related Municipal Franchise Fees Expense 1.02	275%	0.03%	Line 14 x Franchise Fee Rate	15 16
17	Transmission related withhelpar Franchise Fees Expense	2/3/0	0.0370	Eme 14 x 1 fancinse 1 ce Rate	17
18	Total Annual Carrying Charge Rate		3.26% √	Line 14 + Line 16	18
19					19
20	B. Derivation of Non-Direct Expense	S	85,194	T 4	20 21
21 22	Citizens Lease Payment	2	85,194	Lease Agreement	21
23	Total Annual Carrying Charge Rate		3.26% √	Line 18 Above	23
24	, , ,				24
25	Total Non-Direct Expense	\$	2,774 √	Line 21 x Line 23	25

 $[\]forall$ Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

AS FILED SEC. 2 WITH COST ADJ. INCL. IN APPENDIX X CYCLE 10 (ER22-139)

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

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

Line			D.C	Line
No.		Amounts	Reference	No.
1 2	Net Transmission Plant	\$ 5,088,137 V	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 42,750 √	Statement AH; Line 18	4
5	1			5
6 7	Transmission O&M Expense Carrying Charge Percentage	0.84% √	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 39,646 √	Statement AH; Line 41	9
10		<u> </u>		10
11	Transmission Related A&G Carrying Charge Percentage	0.78% √	Line 9 / Line 1	11
12				12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 50,208	Statement AK; Line 17	14
15				15
16	Transmission Related Property Tax Carrying Charge Percentage	0.99%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense	0 1 204	G	18
19	Transmission Related Payroll Tax Expense	\$ 1,384	Statement AK; Line 28	19
20 21	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	20 21
22	Transmission Related Payron Tax Carrying Charge Percentage	0.0376	Line 197 Line 1	22
23	E. Transmission Related Working Capital Revenue			23
24	Citizens Financed Transmission Projects:			24
25	Transmission Related M&S Allocated to Transmission	\$ 50,940	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission	25,515	Statement AL; Line 9	26
27	Transmission Related Working Cash	10,299 V	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 86,755 V	Sum Lines 25 thru 27	28
29	Total Transmission related Worlding Capital	\$ 00,755	Sum Emes 25 tinu 27	29
30	Cost of Capital Rate	10.2932%	Statement AV2; Line 31	30
31	ī		, -	31
32	Transmission Working Capital Revenue	\$ 8,930 √	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	\$ 30,239	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	56,838	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 87,078	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	10.2932%	Line 30	43
44				44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 8,963	Line 41 * Line 43	45
46				46
47	Transmission Related General and Common Depreciation Expense	\$ 12,085	Statement AJ; Line 17	47
48				48
49	Total Transmission Related General and Common Plant Revenues	\$ 21,048	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.41%	Line 49 / Line 1	51

 $[\]forall$ Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

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

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

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

(\$1,000)

Line No.													Line No.
1			V					√					1
2		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	2
3	Calculations:			=	Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4													4
5										Cumulative		Cumulative	5
6								Monthly		Overcollection (-) or		Overcollection (-) or	6
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9	Month	Year	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
	January	2019	\$ 325 \$	214 \$		80		\$ 143	0.44%	\$ 143 √ \$	() \$ 143	10
	February	2019	325	214	(112)	80	183	143	0.40%	285	1	286	11
12	March	2019	325	214	(112)	80	183	143	0.44%	429 √	2	2 430	12
	April	2019	325	214	(112)	80	183	143	0.45%	573 √	2		√ 13
	May	2019	325	214	(112)	80	183	143	0.46%	718 √	3		√ 14
	June	2019	325	289	(84)	-	204	121	0.45%	842 √	4		v 15
	July	2019	325	289	(84)	-	204	121	0.47%	966 √	4		v 16
	August	2019	325	289	(84)	-	204	121	0.47%	1,092 √	5	1,097	
	September	2019	325	289	(84)	-	204	121	0.45%	1,218 √	5	1,223	
	October	2019	325	289	(84)	-	204	121	0.46%	1,344 √	6	1,350	
20	November	2019	325	289	(84)	-	204	121	0.45%	1,471 √	6	,	√ 20
	December	2019	325	289	(84)	-	204	121	0.46%	1,598 √	7	1,605	√ 21
22			\$ 3,906 \$	3,094 \$	(1,149) \$	401	\$ 2,346	\$ 1,560		<u>s</u>	45	<u>5</u>	22

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

AS FILED SEC.4 WITH COST ADJ INCL. IN APPENDIX X CYCLE 10 (ER22-139)

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

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

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

(\$1,000)

Line No.													Line No.
1			٧					√		٧	٧	٧	1
2		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	<u>Col. 6</u>	<u>Col. 7</u>	Col. 8	Col. 9	Col. 10	Col. 11	2
3	Calculations:			:	= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4													4
5										Cumulative		Cumulative	5
6								Monthly		Overcollection (-) or		Overcollection (-) or	6
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9	Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
	January	2019	\$ 325 \$			80		\$ 142	0.44%	\$ 142 5	6 0	\$ 143	
	February	2019	325	214	(112)	80	183	142	0.40%	285	1		
12	March	2019	325	214	(112)	80	183	142	0.44%	428	2	430	12
	April	2019	325	214	(112)	80	183	142	0.45%	572	2		13
14	May	2019	325	214	(112)	80	183	142	0.46%	716	3	719	
	June	2019	325	289	(84)	-	204	121	0.45%	840	4		
	July	2019	325	289	(84)	-	204	121	0.47%	964	4		
	August	2019	325	289	(84)	-	204	121	0.47%	1,089	5	1,094	17
	September	2019	325	289	(84)	-	204	121	0.45%	1,215	5	1,220	18
	October	2019	325	289	(84)	-	204	121	0.46%	1,341	6	1,347	19
20	November	2019	325	289	(84)	-	204	121	0.45%	1,468	6	,	20
	December	2019	325	289	(84)	-	204	121	0.46%	1,595	7	1,602	-
22			\$ 3,902 \$	3,094 \$	(1,149) \$	401	\$ 2,346	\$ 1,557			45	_	22

√ Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AH

Operation and Maintenance Expenses

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

Line		FERC Form 1				Line
No.		Page; Line; Col.	A	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:					1
2	Total Direct Maintenance Cost		\$	357	AH-1; Line 50	2
3	Total Direct Maintenance Cost		φ	331	ATI-1, Line 30	3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:					4
5	Total Non-Direct Transmission O&M Expense		\$	97,079	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:		•		,,	6
7	Scheduling, System Control & Dispatch Services			(5,093)	Negative of AH-2; Line 42; Col. b	7
8	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	Underground Line Expense			(12)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others			-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense			(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment			(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines			(18,140)	Negative of AH-2; Line 54; Col. b	14
15	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 ER22-139)			(2,295)	AH-2; Line 37; Col. d	17
18 19	Total Non-Direct Adjusted Transmission O&M Expenses		\$	42,750	Sum Lines 5 thru 17	18
20	Derivation of Non-Direct Administrative and General Expense:					19 20
21	Total Non-Direct Administrative & General Expense		· C	498,882	AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:		φ	490,002	ATI-3, Line 21, Coi. a	22
23	Abandoned Projects			(577)	Negative of AH-3; Line 42; Col. a	23
	•				Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41,	
24	CPUC energy efficiency programs			(2,632)	44; Col. a or b	24
25	CPUC Intervenor Funding Expense - Transmission				Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution			(1,212)	Negative of AH-3; Line 37; Col. a	26
27	CPUC reimbursement fees			(9,791)	Negative of AH-3; Line 37; Col. a	27
28	Injuries & Damages			-	Negative of AH-3; Line 30; Col. a	28
29	General Advertising Expenses			(113)	Negative of AH-3; Line 40; Col. b	29
30	Franchise Requirements			(127,616)	Negative of AH-3; Line 34; Col. b	30
31	Hazardous substances - Hazardous Substance Cleanup Cost Account			(39)	Negative of AH-3; Line 43; Col. a	31
32	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(206)	Negative of AH-3; Sum Lines 27, 39; Col. a	32
33	Other A&G Exclusion Adjustments			(250)	Negative of AH-3; Sum Lines 31, 33; Col. a	33
34	Other Cost Adjustments (incl. in ER22-139)			(1,040)	AH-3; Line 21; Col. d	34
35	Other Cost Adjustments			1,916 ∨	Pg8.2 Rev AH-3; Line 21; Col. f	35
36	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$	357,322 √	Sum Lines 21 thru 35	36
37	1 2			(8,306)	Negative of AH-3; Line 6; Col. c	37
38	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$	349,016 V	Line 36 + Line 37	38
39	Transmission Wages and Salaries Allocation Factor		S	10.46%	Statement AI; Line 17	39
40 41	Transmission Related Non-Direct Administrative & General Expenses Property Insurance Allocated to Transmission, General, and Common Plant		3	36,514 √ 3,332	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		\$	39,846 √	Line 40 + Line 41	42
43	Transmission Related Non-Direct A&G Expense including Property insurance Expense		<u> </u>	39,040 V	Ellie 40 Ellie 41	43
44	Derivation of Transmission Plant Property Insurance Allocation Factor:					44
45	Transmission Plant & Incentive Transmission Plant		\$	6,268,563	Statement AD; Line 25	45
46	Transmission Plant & Incentive Plansmission Plant Transmission Related Electric Miscellaneous Intangible Plant		Ψ	-	Shall be Zero	46
47	Transmission Related General Plant			48,374	Statement AD; Line 29	47
48	Transmission Related Common Plant			108,384	Statement AD; Line 31	48
49	Total Transmission Related Investment in Plant		\$	6,425,320	Sum Lines 45 thru 48	49
50						50
51	Total Transmission Plant & Incentive Transmission Plant		\$	6,268,563	Line 45 Above	51
52	Total Steam Production Plant			549,686	Statement AD; Line 1	52
53	Total Nuclear Production Plant			-	Shall be Zero	53
54	Total Other Production Plant			523,340	Statement AD; Line 7	54
55	Total Distribution Plant			7,177,286	Statement AD; Line 9	55
56	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	56
57	Total General Plant			462,370	Statement AD; Line 17	57
58	Total Common Plant			1,035,968	Statement AD; Line 19	58
59	Total Plant in Service Excluding SONGS		\$	16,017,212	Sum Lines 51 thru 58	59
60				-		60
61	Transmission Property Insurance and Tax Allocation Factor ¹			40.12%	Line 49 / Line 59	61

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

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

AS FILED STMT AH WITH COST ADJ INCL. IN APPENDIX X CYCLE 10 (ER22-139)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 357	AH-1; Line 50	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 97,079	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:		(5,002)	N . CAHO L. 42 C.1.1	6 7
7 8	Scheduling, System Control & Dispatch Services Reliability, Planning & Standards Development		(5,093) (2,419)	Negative of AH-2; Line 42; Col. b Negative of AH-2; Line 43; Col. b	8
9	Station Expenses		(6,284)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense		(12)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(3,186)	Negative of AH-2; Line 52; Col. b	12
13	Maintenance of Station Equipment		(16,048)	Negative of AH-2; Line 53; Col. b	13
14	Maintenance of Overhead Lines		(18,140)	Negative of AH-2; Line 54; Col. b	14
15	Maintenance of Underground Lines		(720)	Negative of AH-2; Line 55; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(132)	Negative of AH-2; Line 41; Col. b	16
17 18	Other Cost Adjustments Total Non-Direct Adjusted Transmission O&M Expenses		\$ (2,295) V \$ 42,750 V	AH-2; Line 37; Col. d Sum Lines 5 thru 17	17 18
19	Total Non-Direct Adjusted Transmission Octor Expenses		5 42,730 V	Sum Lines 5 unu 17	19
20	Derivation of Non-Direct Administrative and General Expense:				20
21	Total Non-Direct Administrative & General Expense		\$ 498,882	AH-3; Line 21; Col. a	21
22	Adjustments to Per Book A&G Expense:				22
23	Abandoned Projects		(577)	Negative of AH-3; Line 42; Col. a	23
24	CPUC energy efficiency programs		(2,632)	Negative of AH-3; Sum Lines 25, 26, 28, 29, 32, 35, 41, 44; Col. a or b	24
25	CPUC Intervenor Funding Expense - Transmission		_	Negative of AH-3; Line 36; Col. a	25
26	CPUC Intervenor Funding Expense - Distribution		(1,212)	Negative of AH-3; Line 37; Col. a	26
27	CPUC reimbursement fees		(9,791)	Negative of AH-3; Line 37; 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 Negative of AH-3; Sum Lines 31, 33; Col. a	32 33
34	Other Cost Adjustments		(1,040) V	AH-3; Line 21; Col. d	34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 355,406 V	Sum Lines 21 thru 34	35
36	Less: Property Insurance (Due to different allocation factor)		(8,306)	Negative of AH-3; Line 6; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 347,100 V	Line 35 + Line 36	37
38	Transmission Wages and Salaries Allocation Factor		10.46%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses		\$ 36,314 ∨	Line 37 x Line 38	39
40	Property Insurance Allocated to Transmission, General, and Common Plant		3,332	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 39,646 V	Line 39 + Line 40	41
42	Desiration of Transmission Direct Description In June 2011 - Allertica Footon				42
43 44	Derivation of Transmission Plant Property Insurance Allocation Factor: Transmission Plant & Incentive Transmission Plant		\$ 6,268,563	Statement AD; Line 25	43 44
45	Transmission Plant & Incentive Transmission Plant Transmission Related Electric Miscellaneous Intangible Plant		- 0,208,303	Shall be Zero	45
46	Transmission Related General Plant		48,374	Statement AD; Line 29	46
47	Transmission Related Common Plant		108,384	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plant		\$ 6,425,320	Sum Lines 44 thru 47	48
49					49
50	Total Transmission Plant & Incentive Transmission Plant		\$ 6,268,563	Line 44 Above	50
	Total Steam Production Plant		549,686	Statement AD; Line 1	51
	Total Nuclear Production Plant			Shall be Zero	52
	Total Other Production Plant		523,340	Statement AD; Line 7	53
	Total Distribution Plant		7,177,286	Statement AD; Line 9	54
55 56	Transmission Related Electric Miscellaneous Intangible Plant Total General Plant		462.270	Shall be Zero Statement AD; Line 17	55 56
57	Total Common Plant		462,370 1,035,968	Statement AD; Line 17 Statement AD; Line 19	56 57
58	Total Plant in Service Excluding SONGS		\$ 16,017,212	Sum Lines 50 thru 57	58
59			- 10,017,212	Sam Emes so and s,	59
	Transmission Property Insurance and Tax Allocation Factor ¹		40.12%	Line 48 / Line 58	60
30			70.12/0	Eme 10 / Eme 30	50

Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

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)

| laries \$ 31,012 \$ 92 \$ 30,920 \$ (85) \$ 5 \$ 30,835 \$ \$ \$ \$ \$ 30,920 \$ Form 1; Page 323; Line 18 \$ 16,773 \$ (1) \$ 16,775 \$ (128) \$ 2 \$ 16,647 \$ \$ \$ 128 \$ 16,575 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ Form 1; Page 323; Line 19 \$ Form 1; Page 323; Lin | FERC
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 | | Administrative & General 920 A&G Salaries S 31,012 S 92 S 30,920 S (85) 2 S 30,835 V 85 S 30,920 Form 1; Page 323; Line 181 | | Acct Description Per Books Expenses Adjusted A&G Cost Adj A&G A&G Cost Adj A&G Reference
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 | Administrative & General 920 | | 920 A&G Salaries S 31,012 S 92 S 30,920 S (85) 2 S 30,835 V 85 S 30,920 Form 1; Page 323; Line 181 | 920 A&G Salaries
 | Administrative & General 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 √ 85 \$ 30,920 Form 1; Page 323; Line 181 | Administrative & General 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) ² \$ 30,835 √ 85 \$ 30,920 Form 1; Page 323; Line 181 | Administrative & General
 | Administrative & General 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 | | | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 v 85 \$ 30,920 Form 1; Page 323; Line 181 | Administrative & General 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 √ 85 \$ 30,920 Form 1; Page 323; Line 181
 | Administrative & General A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 ■ 85 \$ 30,920 Form 1; Page 323; Line 181 |
| Services Employed Serv | 923 Outside Services Employed (566) V 566 8,306 Form 1; Page 323; Line 924 Property Insurance 8,306 - 8,306 8,306 Form 1; Page 323; Line Form 1
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 | Administrative & General 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 | 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) Form 1; Page 323; Line 183
 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) ² \$ 30,835 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) ² 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 (128) \$ 30,920 \$ 30,920 \$ 5 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses (128) 2 (16,647) (128) | Administrative & General 920
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| Ab Damages 140,446 336 140,110 (305) 2 139,806 V 305 140,110 Form i; Page 323; Line 18 | 140,446 336
 | Transmission Related A&G Expenses Charged to Citizens 140,446 336 140,110 (305) 2 139,806 v 305 140,110 Form 1; Page 323; Line 186 Form 1; Page 323; Line 186 Form 1; Page 323; Line 187 Franchise Requirements 127,616 127,616 -

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| See Requirements | Page Employee Pensions & Benefits
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| 1,000 1,00 | 93.2 Miscellaneous General Expenses 2,207 577 1,630 (1,483) 4 146 146 Form 1; Page 323; Line 931 Rents 8,564 - 8,564 8,564 8,564 8,564 8,564 Form 1; Page 323; Line 935 Maintenance of General Plant 12,342 1,503 10,839 10,839 10,839 10,839 Form 1; Page 323; Line Total Administrative & General Expenses \$ 498,353 \$ 142,436 \$ 355,917 \$ (1,040) \$ 354,877 \$ \$ 1,916 \$ 356,793 Sum Lines 1 thru 1: 413 Transmission Related A&G Expenses Charged to Citizens ¹ 529 - 529 529 529 529
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 | Administrative & General S 31,012 S 92 S 30,920 S 85 2 S 30,835 V 85 S 30,920 Form 1; Page 323; Line 181 |
| See Requirements | Employee Pensions & Benefits
 | 6 Employee Pensions & Benefits 1 54,077 913 53,164 (832) 2 52,332 v 832 53,164 Form 1; Page 323; Line 187 Franchise Requirements 127,616 127,616 -

 | Administrative & General A&G Salaries S 31,012 S 92 S 30,920 S (85) 2 S 30,835 V 85 S 30,920 Form 1; Page 323; Line 181 | 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 (566) 2 v 566 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) (13,570) (13,570) (13,570) 91,865 \$ 92,452 Form 1; Page 323; Line 184 923 Outside Services Employed 90,246 153 90,093 2,359 3 91,865 \$ 92,452 Form 1; Page 323; Line 184 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) (13,570) (13,570) (13,570) 91,865 \$ 92,452 Form 1; Page 323; Line 184 923 Outside Services Employed 90,246 153 90,093 2,359 3 91,865 \$ 92,452 Form 1; Page 323; Line 184
 | Administrative & General A&G Salaries S 31,012 S 92 S 30,920 S (85) 2 S 30,835 V 85 S 30,920 Form 1; Page 323; Line 181 | Administrative & General S 31,012 S 92 S 30,920 S (85) 2 S 30,835 V 85 \$30,920 Form 1; Page 323; Line 184 | Administrative & General S 31,012 S 92 S 30,920 S (85) 2 S 30,835 V 85 \$30,920 Form 1; Page 323; Line 184
 | Administrative & General S 31,012 S 92 S 30,920 S (85) 2 S 30,835 V 85 \$ 30,920 Form 1; Page 323; Line 181 | 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 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 93 Outside Services Employed (566) 2 V 566 | 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 92 0utside Services Employed (566) 2 v 566 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) (13,570) (13,570) (13,570) (13,570) 91,886 92,452 Form 1; Page 323; Line 184 923 Outside Services Employed 0 utside Services Employed (566) 2 91,886 4 56 570 Form 1; Page 323; Line 184 | Administrative & General S 31,012 S 92 S 30,920 S (85) 2 S 30,835 V 85 S 30,920 Form 1; Page 323; Line 181
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| Ab Damages 140,446 336 140,110 (305) 2 139,806 V 305 140,110 Form i; Page 323; Line 18 | 140,446 336
 | Transmission Related A&G Expenses Charged to Citizens 140,446 336 140,110 (305) 2 139,806 v 305 140,110 Form 1; Page 323; Line 186 Form 1; Page 323; Line 186 Form 1; Page 323; Line 187 Franchise Requirements 127,616 127,616 -

 | Administrative & General | 923 Outside Services Employed 90,246 153 90,093 2,359 3 91,886 92,452 Form 1; Page 323; Line 184 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) (13,570) (13,570) 90,993 2,359 3 9,886 9 9,886 92,452 Form 1; Page 323; Line 181 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) (13,570) (13,570) 90,993 2,359 3 9,886 9 9,886 92,452 Form 1; Page 323; Line 181
 | Administrative & General | Administrative & General | Administrative & General
 | Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 181 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) (13,570) (13,570) (13,570) 99,2452 Form 1; Page 323; Line 183 923 Outside Services Employed 99,246 153 90,093 2,359 3 9,886 92,452 Form 1; Page 323; Line 184 | 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) (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 | 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) (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 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) (13,570) (13,570) 90,93 2,359 91,886 91,886 92,452 Form 1; Page 323; Line 183 | Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 16,647 \$ 128 16,775 Form 1; Page 323; Line 181 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) (13,570) (13,570) (70m; 1; Page 323; Line 183 923 Outside Services Employed 99,246 153 90,093 2,359 3 91,886 92,452 Form 1; Page 323; Line 184
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 | Administrative & General A&G Salaries S 31,012 S 92 S 30,920 S (85) S 30,835 V 85 S 30,920 Form 1; Page 323; Line 181 | Administrative & General | Administrative & General | 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 182
 | 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 182 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 4 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 16,647 \$ 16,775 Form 1; Page 323; Line 182 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) 5 Form 1; Page 323; Line 183 | 90 Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 922 Less: Administrative Expenses Transferred-Credit (13,570) - (13,570) (13,570) Form 1; Page 323; Line 183 | Administrative & General A&G Salaries S 31,012 S 92 S 30,920 S (85) S 30,835 V 85 S 30,920 Form 1; Page 323; Line 181 |
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 | Administrative & General 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ \$ 85 \$ 30,920 \$ Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ \$ 128 16,775 Form 1; Page 323; Line 182 | Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ 85 \$ 30,920 \$ 30,920 \$ 50,020 < | Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ 8,020 \$ 30,825 \$ 30,835 \$ 8,000 \$ 5,0 | Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ (85) \$ 30,920 \$ 30,920 \$ 5 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182
 | 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 v 128 16,775 Form 1; Page 323; Line 182 | 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 v 128 16,775 Form 1; Page 323; Line 182 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 | Administrative & General | Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ (85) \$ 30,920 \$ 30,920 \$ 5 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182
 |
| Services Employed Serv | 923 Outside Services Employed (566) 2 v 566 8,306 Form 1; Page 323; Line 924 Property Insurance 8,306 - 8,306 8,306 Form 1; Page 323; Line 925 Injuries & Damages 140,446 336 140,110 (305) 2 139,806 v 305 140,110 Form 1; Page 323; Line 926 Employee Pensions & Benefits 1 54,077 913 53,164 (832) 2 52,332 v 832 53,164 Form 1; Page 323; Line Form
 | Outside Services Employed Raylor Say
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 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) \$ \$ 30,935 \$ \$ \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 16,647 \$ 16,647 \$ 16,775 Form 1; Page 323; Line 181 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 4 \$ 85 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 16,647 \$ 16,775 Form 1; Page 323; Line 181 | Administrative & General 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ \$ 85 \$ 30,920 \$ Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ \$ 128 16,775 Form 1; Page 323; Line 182
 | Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ 85 \$ 30,920 \$ 30,920 \$ 50,020 < | Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ 8,020 \$ 30,825 \$ 30,835 \$ 8,000 \$ 5,0 | Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ (85) \$ 30,920 \$ 30,920 \$ 5 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 | 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 v 128 16,775 Form 1; Page 323; Line 182 | 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 v 128 16,775 Form 1; Page 323; Line 182
 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 | Administrative & General | Administrative & General \$ 31,012 \$ 92 \$ 30,920 \$ (85) \$ 30,920 \$ 30,920 \$ 5 \$ 30,920 Form 1; Page 323; Line 181 921 Office Supplies & Expenses 16,773 (1) 16,775 (128) 2 16,647 \$ 128 16,775 Form 1; Page 323; Line 182 |
| Services Employed 90,246 153 90,093 2,359 3 91,886 92,452 Form 1; Page 323; Line 18 8,306 | 923 Outside Services Employed 90,246
 | Outside Services Employed

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 | Administrative & General | Administrative & General | Administrative & General
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 | Administrative & General A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 v 85 \$ 30,920 Form 1; Page 323; Line 181 |
| Commistrative Expenses Transferred-Credit Commission Expenses | Less: Administrative Expenses Transferred-Credit (13,570) - (13,
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 |
| upplies & Expenses | 921 Office Supplies & Expenses 922 Less: Administrative Expenses Transferred-Credit 923 Outside Services Employed 924 Property Insurance 925 Injuries & Damages 140,446 926 Property Insurance 153 Prom 1; Page 323; Line 927 Property Insurance 154,077 Pla 53,164 928 Regulatory Commission Expenses 127,616 12,688 11,268
 | 1 Office Supplies & Expenses

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| laries \$ 31,012 \$ 92 \$ 30,920 \$ (85) \$ 5 \$ 30,835 \$ \$ \$ \$ \$ 30,920 \$ Form 1; Page 323; Line 18 \$ 16,773 \$ (1) \$ 16,775 \$ (128) \$ 2 \$ 16,647 \$ \$ \$ 128 \$ 16,575 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ 16,775 \$ Form 1; Page 323; Line 18 \$ Form 1; Page 323; Line 19 \$ Form 1; Page 323; Lin | Sample S
 | A&G Salaries
 | Acct Description Per Rooks Expenses Adjusted A&C Cost Adj A&C Cost Adj A&C Reference
 | 920 A&G Salaries \$ 31,012 \$ 92 \$ 30,920 \$ (85) 2 \$ 30,835 v 85 \$ 30,920 Form 1; Page 323; Line 181 | Acct Description Per Books Expenses Adjusted A&G Cost Adj A&G Cost Adj A&G Reference | | |
 | Acct Description Per Books Expenses Adjusted A&G Cost Adj A&G A&G Cost Adj A&G Reference | Acct Description Per Books Expenses Adjusted A&G Cost Adj A&G A&G Cost Adj A&G Reference | Acct Description Per Books Expenses Adjusted A&G Cost Adj A&G A&G Cost Adj A&G Reference | |
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| Commistrative Expenses Transferred-Credit Commission Expenses | Less: Administrative Expenses Transferred-Credit (13,570) - (13,
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| upplies & Expenses 16,773 (1) 16,775 (128 2 16,647 V 128 16,775 Form 1; Page 323; Line 18 | 921 Office Supplies & Expenses
 | Office Supplies & Expenses

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 | Acct Description Per Books Expenses Adjusted A&G Cost Adj A&G Cost Adj A&G Reference | | | | Acct Description Per Books Expenses Adjusted A&G Cost Adj A&G A&G Cost Adj A&G Reference
 | Acct Description Per Books Expenses Adjusted A&G Cost Adj A&G A&G Cost Adj A&G Reference |

AS FILED AH-3 WITH COST ADJ INCL. IN APPENDIX X CYCLE 10 (ER22-139)

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) ² Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	Reference	Lin No
ſ		Administrative & General							1
1	920	A&G Salaries	\$ 31,012	\$ 92	\$ 30,920	• ' / .	0 00,000	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	16,773	(1)	16,775	v (128) ²	16,647	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(13,570)	-	(13,570)	1,	(13,570)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	90,246	153	90,093		91,886	Form 1; Page 323; Line 184	4
5	923	Outside Services Employed				(566)] 2			5
6	924	Property Insurance	8,306	=	8,306		8,306	Form 1; Page 323; Line 185	6
7	925	Injuries & Damages	140,446	336	140,110	√ (305) ²	139,806	Form 1; Page 323; Line 186	7
8	926	Employee Pensions & Benefits	54,077	913	53,164	√ (832) ²	52,332	Form 1; Page 323; Line 187	8
9	927	Franchise Requirements	127,616	127,616	-		-	Form 1; Page 323; Line 188	9
10	928	Regulatory Commission Expenses	22,402	11,135	11,268		11,268	Form 1; Page 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,181)	-	(2,181)		(2,181)	Form 1; Page 323; Line 190	11
12	930.1	General Advertising Expenses	113	113		4	-	Form 1; Page 323; Line 191	12
13	930.2	Miscellaneous General Expenses	2,207	577	1,630	v (1,483) ⁴	146	Form 1; Page 323; Line 192	13
14	931	Rents	8,564	- 1 502	8,564		8,564	Form 1; Page 323; Line 193	14
15 16	935	Maintenance of General Plant	12,342	1,503	10,839		10,839	Form 1; Page 323; Line 196	15 16
17		Total Administrative & General Expenses	\$ 498,353	\$ 142,436	\$ 355,917	√ \$ (1,040)	\$ 354,877	Sum Lines 1 thru 15	17
18		Total Administrative & General Expenses	3 476,535	3 142,430	3 333,717	(1,040)	3 334,677	Sum Lines 1 tinu 15	18
19	413	Transmission Related A&G Expenses Charged to Citizens 1	529	-	529		529		19
20		Transmission reduced raced Expenses Charged to Chizens						1	20
21 22		Total Adjusted Administrative & General Expenses	\$ 498,882	\$ 142,436	\$ 356,446	√ \$ (1,040)	\$ 355,406	Line 17 + Line 19	21 22
23					<u>l</u>		L		23
24	Excluded	Expenses:							24
25	920	CPUC energy efficiency programs		\$ 92					25
26		CPUC energy efficiency programs		(1)					26
27	923	Litigation expenses (ERRA)	\$ 74						27
28		CPUC energy efficiency programs	79	153					28
29		CPUC energy efficiency programs	269						29
30 31		Injuries & Damages Other A&G Exclusion Adjustments	67	336					30 31
32	926	CPUC energy efficiency programs	730	330					32
33	,20	Other A&G Exclusion Adjustments	183	913					33
34	927	Franchise Requirements		127,616					34
35		CPUC energy efficiency programs	-	· ·					35
36		CPUC Intervenor Funding Expense - Transmission	-						36
37		CPUC Intervenor Funding Expense - Distribution	1,212						37
38		CPUC reimbursement fees	9,791						38
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	132	11,135					39
40 41		General Advertising Expenses CPUC energy efficiency programs		113					40 41
41	930.2	Abandoned Projects	577	577					41
43	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account	39	. 311					43
44		CPUC energy efficiency programs	1,463	1,503					44
45		5,71 6		-,,,,,,,	<u>-</u>				45
46		Total Excluded Expenses		\$ 142,436					46
47		-							47
48	٧	Items in bold have changed compared to the original Sunrise Appendix X O	Cycle 9 filing per EI	21-243.					48
49	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 20	19, which is added b	ack to derive Total	Adjusted A&G Exp	enses in SAP			49
50		Account 7000717, which was created to track Citizens Border East Line A&G	Expense.						50
51	2	Represents 2019 Wildfire Mitigation Plan expenses that were not excluded in t		sions. These are bei	ng corrected here as	d reflected as an "Other	Adjustments" in Cyc	cle 10.	51
52	3	Represents reclassification of 2019 3P (People, Process, Priorities) project cost	s from O&M FERC	accounts 566 and 5	88 to A&G FERC a	ecount 923, in 2020.	·		52
53		This adjustment is being corrected here and reflected as an "Other Adjustments				,			53
54	4	Represents reclassification of 2019 abandoned project costs from A&G FERC	•	RC account 426.5 in	2020. Entry is con	ected here and reflected			54
55		as an "Other Adjustments" in Cycle 10.	,		5011				55
22		as an other ragasiments in Cycle 19.							56

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

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

Line No.		FERC Form 1 Page; Line; Col.	Work Cas	-		Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c			\$	128,028	AL-1; Line 18	1
2	Transmission Plant Allocation Factor					20.700/	C()	2
3 4	Transmission Plant Allocation Factor					39.79%	Statement AD; Line 35	3 4
5	Transmission Related Materials and Supplies				\$	50,940	Line 1 x Line 3	5
6								6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	64,128	AL-2; Line 18	7
8								8
9	Transmission Related Prepayments				\$	25,515	Line 3 x Line 7	9
10								10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:			10 550			D 0 D 0 0 1 1 1 1 1 1 1 0	11
12	Transmission O&M Expense			42,750			Pg8 Rev Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			39,846	V		Pg8 Rev Statement AH; Line 42	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 25	14
15	Total		\$	82,596	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		\$	10,324	٧		Line 15 x Line 17	19

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

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

AS FILED STMT AL WITH COST ADJ INCL. IN APPENDIX X CYCLE 10 (ER22-139)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

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

(\$1,000)

Line No.		FERC Form 1 Page; Line; Col.	rking ash		Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c		\$	128,028	AL-1; Line 18	1
2	Transmission Plant Allocation Factor				39.79%	Statement AD; Line 35	2
4	Transmission Franceation Factor				39.7970	Statement AD, Eme 33	4
5	Transmission Related Materials and Supplies			\$	50,940	Line 1 x Line 3	5
6							6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c		\$	64,128	AL-2; Line 18	7
8							8
9	Transmission Related Prepayments			\$	25,515	Line 3 x Line 7	9
10							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 42,750	V		Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		39,646	V		Statement AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 25	14
15	Total		\$ 82,395 1	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		\$ 10,299	V		Line 15 x Line 17	19

Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.
 The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

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

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
Base Period & True-Up Period 12 - Months Ending December 31, 2019
(\$1,000)

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

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 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	\$ 3,721	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,318,210 √	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 = $(((A) + (C/D)) * FT) - (B/D)$	1.5745%	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	\$ 4,318,210 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5745%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24		0.7669%	State Income Tax Expense	24
25	(1 - ST)			25
26				26
27	C. Total Federal & State Income Tax Rate:	2.3414%	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):	 10.2932%	Line 27 + Line 29	31

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

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2019 (\$1,000)

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

AS FILED STMT AV WITH COST ADJ INCL. IN APPENDIX X CYCLE 10 (ER22-139)

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	,0	0	0	

Line No.				FERC Form 1 age; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 225) LTD = Long Term Debt	226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 5,140,552 - - (12,166) \$ 5,128,386	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14 15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4	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
16	1 – L1D interest				\$ 219,387	Sum Lines 10 thru 14	16
17 18 19	Cost of Long-Term Debt: Preferred Equity Component:				4.28%	Line 15 / Line 7	17 18 19
20 21 22 23 24	PF = Preferred Stock (Acct 204) d(pf) = Total Dividends Declared-Preferred Stocks (Acct 437) Cost of Preferred Equity Common Equity Component:			112; 3; c 118; 29; c	0.00%	Line 21 / Line 20	20 21 22 23 24
25 26	Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct Accumulated Other Comprehensive Income (Acct 219)	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,099,081 - - 15,874	Negative of Line 20 Above	25 26 27 28
29 30	CS = Common Stock			112, 13, 0	\$ 7,114,955	Sum Lines 25 thru 28	29 30
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	31 32 33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 5,128,386 - - 7,114,955 \$ 12,243,341	41.89% 0.00% 58.11% 100.00%	4.28% 0.00% 10.60%	1.79% 0.00% 6.16% 7.95%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42	Cost of Equity Component (Preferred & Common):				6.16%	Line 38 + Line 39; Col. d	42
44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	0.00% (d) = (b) x (c) Weighted	Shall be Zero	44 45 46 47
48 49 50 51	Incentive Weighted Cost of Capital: Long-Term Debt Preferred Equity	Amounts 1	0.00% 0.00%	Capital 0.00% 0.00%	0.00% 0.00%	Shall be Zero Shall be Zero	48 49 50 51
52 53 54	Common Equity Total Capital	\$ -	0.00%	0.00%	0.00%	Shall be Zero Sum Lines 50 thru 52	52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

¹ Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ INCL. IN APPENDIX X CYCLE 10 (ER22-139)

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			D 4	Line
No.		 Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:			1
2	- ()			2
3	a. Federal Income Tax Component:			3
4	·			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	6.16%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,721	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 7,492	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,318,185 V	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 = $(((A + (C / D)) * FT) - (B / D)$	1.5745%	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	\$ 4,318,185 ∨	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5745%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23	5 - 1 - 5 - (1) - D - D - D - D - D - D - D - D - D -	0.755007		23
24	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$	 0.7669%	State Income Tax Expense	24
25	(1 - ST)			25
26	CTAIL 18 CALL T. D.	2 241 40/	1: 12 1: 24	26
27	C. Total Federal & State Income Tax Rate:	2.3414%	Line 12 + Line 24	27
28	D.T. (IW.) Is a Co. (c)	7.05100/	A371 T : 40	28
29	D. Total Weighted Cost of Capital:	7.9519%	AV1; Line 40	29
30		40.00000/		30
31	E. Cost of Capital Rate (COCR):	10.2932%	Line 27 + Line 29	31

V Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

Citizens portion of Equity AFIIDO totaling \$107K in ambadded in the Equity AFIIDO .

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

AS FILED STMT AV WITH COST ADJ INCL. IN APPENDIX X CYCLE 10 (ER22-139)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line					Line
No.		Ar	nounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4	s. reads. meomo ran component				4
5	Where:				5
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	-	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11					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

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 4,996,735	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	4,323	Page 2; Line 17	3
4	Transmission Related General Plant	30,239	Page 2; Line 18	4
5	Transmission Related Common Plant	56,838	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,088,137	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	\$ (856,706)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (856,706)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 50,940	Statement AL; Line 5	19
20	Transmission Related Prepayments	25,515	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	10,324 √	Pg9 Rev Statement AL; Line 19	21
22	Total Working Capital	\$ 86,780 ✓	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	\$ 4,318,210 √	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 A&G adj. on WMPMA exclusion reversal compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243 and cost adj. incl. in Appendix X Cycle 10 per ER22-139.

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

(\$1,000)

Line

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 6,268,563	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	18,689	Statement AD; Line 27	3
4	Transmission Related General Plant	48,374	Statement AD; Line 29	4
5	Transmission Related Common Plant	108,384	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,444,008	Sum Lines 2 thru 5	6
7		 		7
8	Transmission Related Depreciation Reserve:			8
9	Transmission Plant Depreciation Reserve	\$ 1,271,827	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	14,365	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	18,134	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	51,545	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,355,872	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 4,996,735	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	4,323	Line 3 Minus Line 10	17
18	Transmission Related General Plant	30,239	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 56,838	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,088,137	Sum Lines 16 thru 19	20
21		 		21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

AS FILED AV-4 WITH COST ADJ INCL. IN APPENDIX X CYCLE 10 (ER22-139)

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line Line No. Amounts Reference No. A. Derivation of Transmission Rate Base: Net Transmission Plant: Page 2; Line 16 2 Transmission Plant 4,996,735 V 2 Transmission Related Electric Miscellaneous Intangible Plant Page 2; Line 17 3 4,323 3 Transmission Related General Plant 30,239 Page 2; Line 18 4 Transmission Related Common Plant 56,838 Page 2; Line 19 5 Total Net Transmission Plant 5,088,137 V Sum Lines 2 thru 5 6 6 7 8 Rate Base Additions: 9 Transmission Plant Held for Future Use Statement AG; Line 1 9 Transmission Plant Abandoned Project Cost Statement Misc.; Line 3 10 10 11 Total Rate Base Additions Line 9 + Line 10 11 12 12 13 Rate Base Reductions: 13 Transmission Related Accum. Def. Inc. Taxes Statement AF: Line 7 14 (856,706) 14 15 Transmission Plant Abandoned Accum. Def. Inc. Taxes Statement AF; Line 11 15 16 Total Rate Base Reductions (856,706)Line 14 + Line 15 16 17 17 18 Working Capital: 18 Transmission Related Materials and Supplies 19 19 50,940 Statement AL; Line 5 20 Transmission Related Prepayments 25,515 Statement AL; Line 9 20 21 Transmission Related Cash Working Capital 10,299 √ Statement AL; Line 19 21 Sum Lines 19 thru 21 22 Total Working Capital 86,755 V 22 23 23 24 Other Regulatory Assets/Liabilities Statement Misc.; Line 5 24 25 25 26 Total Transmission Rate Base 4,318,185 √ Sum Lines 6, 11, 16, 22, 24 26 27 27 28 B. Incentive ROE Project Transmission Rate Base: 28 Shall be Zero 29 Net Incentive Transmission Plant 29 Incentive Transmission Plant Accum. Def. Income Taxes Shall be Zero 30 30 Total Incentive ROE Project Transmission Rate Base Line 29 + Line 30 31 31 32 32 C. Incentive Transmission Plant Abandoned Project Rate Base: 33 33 Shall be Zero 34 Incentive Transmission Plant Abandoned Project Cost 34 35 Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes Shall be Zero 35 Line 34 + Line 35 36 Total Incentive Transmission Plant Abandoned Project Cost Rate Base 36 37 37 38 D. Incentive Transmission Construction Work In Progress Shall be Zero 38

Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

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

Line

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	6,268,563	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		18,689	Statement AD; Line 27	3
4	Transmission Related General Plant		48,374	Statement AD; Line 29	4
5	Transmission Related Common Plant		108,384	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,444,008	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$	1,271,827 √	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		14,365	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		18,134	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		51,545	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,355,872 √	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	4,996,735 ∨	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		4,323	Line 3 Minus Line 10	17
18	Transmission Related General Plant		30,239	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		56,838	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,088,137 √	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

 $[\]lor$ Items in bold have changed compared to the original Sunrise Appendix X Cycle 9 filing per ER21-243.

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

Appendix X Cycle 12 Annual Informational Filing

Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 9

(\$1,000)

Line No. 1	- Calculations:	<u>Col. 1</u>	<u>Col. 2</u> = Col. 2 - Col. 6	<u>Col. 3</u>	Col. 4 See Footnote 2	Col. 5 See Footnote 3	Lin No. 1	o. 1
3 4 5 6 7 8	Month	Year	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ¹	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative	4 5 6 7
9	January	2019	\$ 0.58	0.44%	\$ 1	\$ 0.00	\$ 1 9	
10	February	2019	0.58	0.40%	1	0.00	1 10	0
11	March	2019	0.58	0.44%	2	0.01	2 11	1
12	April	2019	0.58	0.45%	2	0.01	2 12	2
13	May	2019	0.58	0.46%	3	0.01	3 13	
14	June	2019	0.58	0.45%	4	0.01	4 14	
15	July	2019	0.58	0.47%	4	0.02	4 15	
16	August	2019	0.58	0.47%	5	0.02	5 16	
17 18	September October	2019 2019	0.58 0.58	0.45% 0.46%	5	0.02 0.03	5 17 6 18	
19	November	2019	0.58	0.45%	7	0.03	7 19	
20	December	2019	0.58	0.46%	7	0.03	7 20	
21	January	2020	****	0.42%	7	0.03	7 21	
22	February	2020		0.39%	7	0.03	7 22	
23	March	2020		0.42%	7	0.03	7 23	3
24	April	2020		0.39%	7	0.03	7 24	4
25	May	2020		0.40%	7	0.03	7 25	
26	June	2020		0.39%	7	0.03	7 26	
27	July	2020		0.29%	7	0.02	7 27	
28	August	2020		0.29%	7	0.02	7 28	
29 30	September October	2020 2020		0.28% 0.28%	7 7	0.02 0.02	7 29 7 30	
31	November	2020		0.27%	7	0.02	7 31	
32	December	2020		0.28%	7	0.02	7 32	
33	January	2021		0.28%	7	0.02	7 33	
34	February	2021		0.25%	7	0.02	7 34	
35	March	2021		0.28%	7	0.02	8 35	5
36	April	2021		0.27%	8	0.02	8 36	6
37	May	2021		0.28%	8	0.02	8 37	
38	June	2021		0.27%	8	0.02	8 38	
39	July	2021		0.28%	8	0.02	8 39	
40	August	2021		0.28%	8	0.02	8 40	
41 42	September October	2021 2021		0.27% 0.28%	8	0.02 0.02	8 41 8 42	
43	November	2021		0.27%	8	0.02	8 43	
44	December	2021		0.28%	8	0.02	8 44	
45	January	2022		0.28%	8	0.02	8 45	
46	February	2022		0.25%	8	0.02	8 46	6
47	March	2022		0.28%	8	0.02	8 47	7
48	April	2022		0.27%	8	0.02	8 48	
49	May	2022		0.28%	8	0.02	8 49	
50 51	June	2022 2022		0.27% 0.31%	8	0.02 0.02	8 50 8 51	
51 52	July August	2022		0.31%	8	0.02	8 51 8 52	
	September	2022		0.30%	8	0.02	8 53	
	October	2022		0.42%	8	0.03	8 54	
	November	2022		0.40%	8	0.03	8 55	
56	December	2022		0.42%	8	0.03	8 56	
57	January	2023		0.54%	8	0.04	8 57	7
	February	2023		0.48%	8	0.04	8 58	
59	March	2023		0.54%	8	0.04	8 59	
60	April	2023		0.62%	8	0.05	8 60	
	May	2023		0.64%	8	0.05	8 61	
	June July	2023 2023		0.62% 0.68%	8	0.05 0.06	8 62 8 63	
	August	2023		0.68%	8	0.06	8 64	
65	September	2023		0.66%	8	0.06	8 65	
66	October	2023		0.71%	8	0.06	9 66	
67	November	2023		0.69%	9	0.06	9 67	
68	December	2023		0.71%	9	0.06	9 68	8
69			\$ 7			\$ 2	69	9

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

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

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

San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 12 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 10 (\$1,000)

Line No.		<u>An</u>	<u>nounts</u>	Reference	Line No.
1	Other Cost Adjustments due to Appendix X Cycle 10 Cost Adjustments Ca	lculation:			1
2					2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	58	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		10	Page 14; Line 57; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	68	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period		12		9
10					10
11	Total Monthly Costs Adjustment	\$	5.660	Line 7 / Line 9	11

Section C.6a of the Citizens Sunrise Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 12 Informational Filing, SDG&E is correcting Appendix X Cycle 10 for approximately \$68K for 2020 adjustments to A&G.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE Appendix X Cycle 12 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 10 (\$1,000)

			A		В	C =	A - B		
Line No.	Description of Annual Costs	App Cy	evised - pendix X ycle 10 nounts	Cyc	led - Appendix X le 10 ER22-139 nd ER23-109 Amounts		erence (Decr)	Reference	Line No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	64	\$	64	\$	-	Page 3 and Page 4, Line 1	1
3	Section 2 - Non-Direct Expense Cost Component		2,934	V	2,905		29	Page 3 and Page 4, Line 3	3 4
5 6	Section 3 - Cost Component Containing Other Specific Expenses		875		875			Page 3 and Page 4, Line 5	5
7 8	Total Citizens' Annual Prior Year Cost of Service	\$	3,873	v \$	3,844	\$	29	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,446	V	1,417		29	Page 3 and Page 4, Line 9	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		107		107			Page 3 and Page 4, Line 11	11 12
13 14	Subtotal Annual Costs	\$	5,426	v \$	5,368	\$	58	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(109)		(109)			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	5,317	v <u>\$</u>	5,259	\$	58	Line 13 + Line 15	17 18

			evised - pendix X		Filed - Appendix X ycle 10 ER22-139				
Line		Ċ	ycle 10		and ER23-109	Dif	ference		Line
No.	Description of Monthly Costs	A	mounts		Amounts	Inc	r (Decr)	Reference	No.
19									19
20	Section 1 - Direct Maintenance Expense Cost Component	\$	5.292	\$	5.292	\$	-	Page 3 and Page 4, Line 20	20
21									21
22	Section 2 - Non-Direct Expense Cost Component		244.472	V	242.094		2.378	Page 3 and Page 4, Line 22	22
23									23
24	Section 3 - Cost Component Containing Other Specific Expenses		72.884		72.884			Page 3 and Page 4, Line 24	24
25									25
26	Total Citizens' Monthly Prior Year Cost of Service	\$	322.732	√ \$	320.355	\$	2.378	Sum Lines 20, 22, 24	26
27									27
	Section 4 - True-Up Adjustment Cost Component		120.488	V	118.066		2.423	Page 3 and Page 4, Line 28	28
29									29
	Section 5 - Interest True-Up Adjustment Cost Component		8.913		8.913		-	Page 3 and Page 4, Line 30	30
31									31
32	Other Adjustments		(9.063)		(9.063)			Page 3 and Page 4, Line 32	32
33									33
34	Total Monthly Costs	\$	443.070	√ \$	438.270	\$	4.800	Sum Lines 26, 28, 30, 32	34
35									35
36	Number of Months in Base Period		12		12			Page 3 and Page 4, Line 36	36
37									37
38	Total Annual Costs	\$	5,317	<u>\$</u>	5,259	\$	58	Page 3 and Page 4, Line 38	38
39									39

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

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

Summary of Cost Components

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

Line					Line
No.	Description of Annual Costs	Amount	ts	Reference	No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	64	Section 1; Page 1; Line 17	1
3	Section 2 - Non-Direct Expense Cost Component		2,934	V Pg5 Rev Section 2; Page 1; Line 25	3
5 6	Section 3 - Cost Component Containing Other Specific Expenses		875	Section 3; Page 1; Line 31	5
7	Total Citizens Annual Prior Year Cost of Service	\$	3,873	v Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,446	V Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		107	Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$	5,426	V Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(109)	Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	5,317	V Line 13 + Line 15	17 18

Line				
No.	Description of Monthly Costs	Amounts	Reference	
19				
	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.292	Line 1 / 12 Months	
21				
22	Section 2 - Non-Direct Expense Cost Component	244.472	V Line 3 / 12 Months	
23 24	Section 3 - Cost Component Containing Other Specific Expenses	72.884	Line 5 / 12 Months	
25	Section 5 - Cost Component Containing Other Specific Expenses	72.004	Line 3 / 12 Months	
26	Total Citizens Monthly Prior Year Cost of Service	322.732	v Sum Lines 20, 22, 24	
27	Total College Program, Troop Total Cost of Service	0221102	Sum 2mes 20, 22, 21	
28	Section 4 - True-Up Adjustment Cost Component	120.488	V Line 9 / 12 Months	
29				
30	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	
31				
32	Other Adjustments	(9.063)	Line 15 / 12 Months	
33	Total Monthly Costs	443.070	√ Sum Lines 26, 28, 30, 32	
34 35	Total Monthly Costs	443.070	Sum Lines 20, 28, 30, 32	
36	Number of Months in Base Period	12		
37	realised of World's in Base refloc	12		
38	Total Annual Costs	5,317	√ Line 34 x Line 36	
39				

[√] Items in BOLD have changed due to A&G adj, missed in prior cost adj, and CEMA/WMPMA exclusion corrections compared to the original Sunrise Appendix X Cycle 1 per ER22-139 and cost adj, incl. in Appendix X Cycle 11 per ER23-109.

AS FILED SUMMARY WITH COST ADJ. INCL. IN APPENDIX X CYCLE 11 (ER23-109)

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

Summary of Cost Components
e Period January 1, 2022 to December 31,

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

Line No.	Description of Annual Costs	Amounts			Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	64		Section 1; Page 1; Line 17	1
3 4	Section 2 - Non-Direct Expense Cost Component		2,905	٧	Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses		875		Section 3; Page 1; Line 31	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$	3,844	٧	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,417	٧	Section 4; Page TU; Col. 11; Line 21	9 10
11 12	Section 5 - Interest True-Up Adjustment Cost Component		107		Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$	5,368	٧	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(109)		Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	5,259	٧	Line 13 + Line 15	17 18

Line No.		A		Line No.
	Description of Monthly Costs	Amounts	Reference	
19 20	Section 1 - Direct Maintenance Expense Cost Component	\$ 5.292	V Line 1 / 12 Months	19 20
21				21
22	Section 2 - Non-Direct Expense Cost Component	242.094	V Line 3 / 12 Months	22
23	•			23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.884	✓ Line 5 / 12 Months	24
25			1	25
26	Total Citizens Monthly Prior Year Cost of Service	320.355	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	118.066	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(9.063)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	438.270	∨ Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	5,259	✓ Line 34 x Line 36	38
39		,	1	39

V Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

AS FILED

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

Summary of Cost Components

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

(\$1,000)

Line					Line	
No.	Description of Annual Costs	An	nounts	Reference		
1	Section 1 - Direct Maintenance Expense Cost Component	\$	64	Section 1; Page 1; Line 17	1	
2 3 4	Section 2 - Non-Direct Expense Cost Component		2,906	Section 2; Page 1; Line 25	3	
5	Section 3 - Cost Component Containing Other Specific Expenses		875	Section 3; Page 1; Line 31	5	
7 8	Total Citizens' Annual Prior Year Cost of Service	\$	3,845	Sum Lines 1, 3, 5	7	
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		1,418	Section 4; Page TU; Col. 11; Line 21	9 10	
11 12	Section 5 - Interest True-Up Adjustment Cost Component		107	Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12	
13 14	Subtotal Annual Costs	\$	5,370	Sum Lines 7, 9, 11	13 14	
15 16	Other Adjustments		(109)	Cost Adjustment Workpapers	15 16	
17 18	Total Annual Costs	\$	5,261	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	\$ 5.293	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	242.156	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	72.885	Line 5 / 12 Months	24
25				25
26	Total Citizens' Monthly Prior Year Cost of Service	320.417	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	118.129	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	8.913	Line 11 / 12 Months	30
31				31
32	Other Adjustments	(9.063)	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	438.396	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	5,261	Line 34 x Line 36	38
39				39

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

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.			Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.81%	Page 2; Line 6	2
3					3
4	Transmission Related A&G Expense		0.92% √	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	m and the law to a same		0.400/	D 0.1: 04	9
10	Transmission Related Working Capital Revenue		0.19% √	Page 2; Line 34	10
11	Transmission Related General & Common Plant Revenue		0.40%	D 2. I in . 51	11 12
13	Transmission Related General & Common Plant Revenue		0.40%	Page 2; Line 51	12
14	Subtotal Annual Carrying Charge Rate		3.41% √	Sum Lines 2 thru 12	13
15	Subtotal Allitual Carrying Charge Rate		3.41 /0 V	Sum Lines 2 tillu 12	15
16	Transmission Related Municipal Franchise Fees Expense	1.0275%	0.04% √	Line 14 x Franchise Fee Rate	16
17	Timesineston remove it interpret a timesine a two Emperior	11027070	0.0470	Zine I i i I I i i i i i i i i i i i i i i	17
18	Total Annual Carrying Charge Rate		3.44% √	Line 14 + Line 16	18
19	, , ,				19
20	B. Derivation of Non-Direct Expense				20
21	Citizens Lease Payment		\$ 85,194	Lease Agreement	21
22					22
23	Total Annual Carrying Charge Rate		3.44% √	Line 18 Above	23
24					24
25	Total Non-Direct Expense		\$ 2,934 V	Line 21 x Line 23	25

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

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

Section 2 - Non-Direct Expense Cost Component

Line				Line
No.		Amounts	Reference	No.
1 2	Net Transmission Plant	\$ 5,400,948	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 43,805	Statement AH; Line 18	4
5				5
6	Transmission O&M Expense Carrying Charge Percentage	0.81%	Line 4 / Line 1	6
7				7
8	B. Transmission Related A&G Expense	40.450	DOD COALLY 41	8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 49,459 √	Pg8 Rev Stmt AH; Line 41	9 10
10 11	Transmission Related A&G Carrying Charge Percentage	0.92% √	Line 9 / Line 1	10
12	Transmission Related A&O Carrying Charge Fercentage	0.32 /8 V	Line 97 Line 1	12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 57,379	Statement AK; Line 17	14
15		<u> </u>	- · · · · · · · · · · · · · · · · · · ·	15
16	Transmission Related Property Tax Carrying Charge Percentage	1.06%	Line 14 / Line 1	16
17				17
18	D. Transmission Related Payroll Tax Expense			18
19	Transmission Related Payroll Tax Expense	\$ 1,766	Statement AK; Line 28	19
20				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		ф. С1 2 60	Contract to C	24
25	Transmission Related M&S Allocated to Transmission Transmission Related Prepayments Allocated to Transmission	\$ 51,269 37,309	Statement AL; Line 5 Statement AL; Line 9	25 26
26 27	Transmission Related Working Cash	37,309 11,658 √	Pg9 Rev Stmt AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 100,236 V	Sum Lines 25 thru 27	28
29	Total Transmission Related Working Capital	3 100,230 V	Sum Lines 25 tinu 27	29
30	Cost of Capital Rate	9.9705%	Pg10 Rev Stmnt AV; Page 2; Line 31	30
31		20.00	- 8	31
32	Transmission Working Capital Revenue	\$ 9,994 √	Line 28 x Line 30	32
33				33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.19% √	Line 32 / Line 1	34
35				35
36	F. Transmission Related General & Common Plant Revenue			36
37	Net Transmission Related General Plant	\$ 29,098	AV-4; Line 4	37
38				38
39	Net Transmission Related Common Plant	61,212	AV-4; Line 5	39
40				40
41	Total Net Transmission Related General and Common Plant	\$ 90,310	Line 37 + Line 39	41
42				42
43	Cost of Capital Rate	9.9705%	Line 30	43
44	The state of the s	0.004	Y: 41 # Y: 40	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 9,004	Line 41 * Line 43	45
46	Transmission Polated General and Common Depression Expanse	\$ 12,683	Statement A.I. Line 17	46 47
47 48	Transmission Related General and Common Depreciation Expense	\$ 12,683	Statement AJ; Line 17	48
48 49	Total Transmission Related General and Common Plant Revenues	\$ 21,687	Line 45 + Line 47	48 49
50	Total Transmission Related General and Common Flant Revenues	ψ 21,007	Eme 45 / Eme 4/	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.40%	Line 49 / Line 1	51
51	golden den den den den den den den den den	3070	Zine iy i Zine i	٠.

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

AS FILED SEC. 2 WITH COST ADJ. INCL. IN APPENDIX X CYCLE 11 (ER23-109)

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

Section 2 - Non-Direct Expense Cost Component

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.81	% Page 2; Line 6	2
3			8,	3
4	Transmission Related A&G Expense	0.88	% 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	T ' DI LIG ING DI LI	0.40	D 2 I : 51	11
12	Transmission Related General & Common Plant Revenue	0.40	% Page 2; Line 51	12 13
13 14	Subtotal Annual Carrying Charge Rate	3.38	% Sum Lines 2 thru 12	13
15	Subtotal Allitual Carrying Charge Rate	3.30	70 Sum Lines 2 unu 12	15
16	Transmission Related Municipal Franchise Fees Expense 1.0275	0.03	% Line 14 x Franchise Fee Rate	16
17			<u> </u>	17
18	Total Annual Carrying Charge Rate	3.41	% Line 14 + Line 16	18
19			=	19
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 85,19	4 Lease Agreement	21
22				22
23	Total Annual Carrying Charge Rate	3.41	% Line 18 Above	23
24				24
25	Total Non-Direct Expense	\$ 2,90	<u>5</u> V Line 21 x Line 23	25

V Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

AS FILED SEC. 2 WITH COST ADJ. INCL. IN APPENDIX X CYCLE 11 (ER23-109)

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

Section 2 - Non-Direct Expense Cost Component

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,400,948	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	43,805	Statement AH; Line 18	4
5					5
6	Transmission O&M Expense Carrying Charge Percentage		0.81%	Line 4 / Line 1	6
7	D.T D.L. LAGGE				7 8
8 9	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	•	47,691 √	Statement AH; Line 41	8 9
10	Total Transmission Related A&O Expense including Property Ins.	3	47,091 V	Statement AII, Line 41	10
11	Transmission Related A&G Carrying Charge Percentage		0.88%	Line 9 / Line 1	11 12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	57,379	Statement AK; Line 17	14
15	1 7 1	<u> </u>	/		15
16	Transmission Related Property Tax Carrying Charge Percentage		1.06%	Line 14 / Line 1	16
17					17
18	D. Transmission Related Payroll Tax Expense				18
19	Transmission Related Payroll Tax Expense	\$	1,766	Statement AK; Line 28	19
20 21	Townsied Block I Brown II Town Committee Character		0.03%	Line 19 / Line 1	20 21
22	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 197 Line 1	21
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	51,269	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		37,309	Statement AL; Line 9	26
27	Transmission Related Working Cash		11,437 √	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	100,015 √	Sum Lines 25 thru 27	28
29					29
30	Cost of Capital Rate		9.9705% √	Statement AV2; Line 31	30
31	Townsie in W. Lie Coris D.	e	0.072	1: 29 1: 20	31
32 33	Transmission Working Capital Revenue	\$	9,972	Line 28 x Line 30	32 33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.18%	Line 32 / Line 1	34
35	Transmission reduced working cupian revenue earlying charge recentage		0.1070	Ellie 32 / Ellie 1	35
36	F. Transmission Related General & Common Plant Revenue				36
37	Net Transmission Related General Plant	\$	29,098	AV-4; Line 4	37
38					38
39	Net Transmission Related Common Plant		61,212	AV-4; Line 5	39
40					40
41	Total Net Transmission Related General and Common Plant	\$	90,310	Line 37 + Line 39	41
42					42
43	Cost of Capital Rate		9.9705% √	Line 30	43
44	The state of the s		0.004		44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	9,004	Line 41 * Line 43	45
46 47	Transmission Polated Constal and Common Denreciation Eveness	\$	12,683	Statement AJ; Line 17	46 47
48	Transmission Related General and Common Depreciation Expense	φ	12,003	Statement AJ, Line 1/	48
49	Total Transmission Related General and Common Plant Revenues	\$	21,687	Line 45 + Line 47	49
50		Ψ	21,007	Eme 10 · Eme 17	50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.40%	Line 49 / Line 1	51

V Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

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

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

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

(\$1,000)

Line													Line
No.													No.
1													1
2		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	2
3	Calculations:				= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4													4
5								٧		Cumulative		Cumulative	5
6								Monthly		Overcollection (-) or		Overcollection (-) or	6
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9	Month	<u>Year</u>	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	w/o Interest	Interest	with Interest	9
10	January	2020	\$ 323	\$ 289	84) \$	-	\$ 204	\$ 118	0.42%	\$ 118	\$	0 \$ 119	10
11	February	2020	323	289	(84)	-	204	118	0.39%	237		1 237	11
12	March	2020	323	289	(84)	-	204	118	0.42%	356		1 357	12
13	April	2020	323	289	(84)	-	204	118	0.39%	475		2 477	13
14	May	2020	323	289	(84)	-	204	118	0.40%	595		2 597	14
15	June	2020	323	289	(84)	-	204	118	0.39%	716		3 718	15
16	July	2020	323	289	(84)	-	204	118	0.29%	836		2 839	16
17	August	2020	323	289	(84)	-	204	118	0.29%	957		3 959	17
18	September	2020	323	289	(84)	-	204	118	0.28%	1,078		3 1,081	18
	October	2020	323	289	(84)	-	204	118	0.28%	1,199		3 1,202	19
20	November	2020	323	289	(84)	-	204	118	0.27%	1,320		3 1,324	20
21	December	2020	323	289	(84)	-	204	118	0.28%	1,442		4 1,446	21
22			\$ 3,873	\$ 3,467 5	(1,014) \$	-	\$ 2,454	\$ 1,419		٧_	\$ 2	<u>7_</u> √	22
			√				•	٧		_			

- V Items in BOLD have changed due to A&G adj, missed in prior cost adj, and CEMA/WMPMA exclusion corrections compared to the original Sunrise Appendix X Cycle 10 per ER22-139 and cost adj, incl. in Appendix X Cycle 11 per ER23-109.
- Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components.
- Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period.
- 3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
- 4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
- ⁵ Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
- ⁶ Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
- ⁷ Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

AS FILED SEC. 4 WITH COST ADJ. INCL. IN APPENDIX X CYCLE 11 (ER23-109)

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

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

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

(\$1,000)

Line No. 1 2 3 4		<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	Col. 4 Col. 4; Line 22 / 12	<u>Col. 5</u>	<u>Col. 6</u> = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	Col. 9 See Footnote 6	Col. 10 See Footnote 7	<u>Col. 11</u> = Col. 9 + Col. 10	Line No. 1 2 3 4
5 6								Monthly		Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	5 6
7			Monthly	Monthly	Prior	n: 04	Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8	Month	Voor	True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+) in Revenue	Interest	in Revenue w/o Interest	Intonest	in Revenue with Interest	8
10		<u>Year</u> 2020	Cost of Service	Revenues 2	Adjustment 3	Adjustments 4	Revenues		Rate 5 0.42%		Interest		_
	January		\$ 320 \$	289 \$		-	\$ 204 204			\$ 116 S	5 0	\$ 116	10
	February	2020	320	289	(84)	-		116	0.39%		1	233	11
	March	2020	320	289	(84)	-	204	116	0.42%	349	1	350	12
	April	2020	320	289	(84)	-	204	116	0.39%	466	2		V 13
	May	2020	320	289	(84)	-	204	116	0.40%	583	2		V 14
	June	2020	320	289	(84)	-	204	116	0.39%	701 √	3	704	15
	July	2020	320	289	(84)	-	204	116	0.29%	820	2	822	16
	August	2020	320	289	(84)	-	204	116	0.29%	938	3		√ 17
	September	2020	320	289	(84)	-	204	116	0.28%	1,056 √	3	1,059	18
	October	2020	320	289	(84)	-	204	116	0.28%	1,175	3	1,178	
20	November	2020	320	289	(84)	-	204	116	0.27%	1,294	3	1,297	√ 20
21	December	2020	320	289	(84)	-	204	116	0.28%	1,413 √	4	1,417	√ 21
22			\$ 3,844 \$	3,467 \$	(1,014) \$	-	\$ 2,454	\$ 1,391			\$ 26	=	22

[√] Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

		(- //				
Line No.		FERC Form 1 Page; Line; Col.	A	mounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:					1
2	Total Direct Maintenance Cost		\$	124	AH-1; Line 50	1 2
3	Total Direct Maintenance Cost		φ	124	ATI-1, Line 30	3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:					4
5	Total Non-Direct Transmission O&M Expense		\$	100,389	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:		Φ	100,369	ATI-2, Lille 37, Col. a	6
7	Scheduling, System Control & Dispatch Services			(5,200)	Negative of AH-2; Line 44; Col. b	7
8	Reliability, Planning & Standards Development			(2,469)	Negative of AH-2; Line 45; Col. b	8
9	Station Expenses			(6,458)	Negative of AH-2; Line 46; Col. b	9
10	Underground Line Expense			(51)	Negative of AH-2; Line 47; Col. b	10
11	Transmission of Electricity by Others			(31)	Negative of AH-2; Line 48; Col. b	11
12	Miscellaneous Transmission Expense			(326)	Negative of AH-2; Line 46, Col. b	12
13	Maintenance of Station Equipment			(15,717)	Negative of AH-2; Line 57; Col. b	13
14	Maintenance of Overhead Lines			(26,863)	Negative of AH-2; Line 58; Col. b	14
15	Maintenance of Underground Lines			(1,113)	Negative of AH-2; Line 58; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments			1,615	Negative of AH-2; Line 39, Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$	43,805	Sum Lines 5 thru 16	17
18	Total Non-Direct Adjusted Transmission Octor Expenses			43,603	Sum Lines 3 unu 10	18
19	Derivation of Non-Direct Administrative and General Expense:					19
20	Total Non-Direct Administrative & General Expense		\$	595,484	Pg8.2 Rev AH-3; Line 23; Col. a	20
21	Adjustments to Per Book A&G Expense:		Φ	393,464	rgo.2 Kev A11-3, Line 23, Coi. a	21
22	Adjustments to Per Book A&G Expense: Abandoned Projects			(2,361)	Dog 2 Magative of Day All 2, Line 60, Cal a	22
22	Abandoned Projects			(2,301)	Pg8.2 Negative of Rev AH-3; Line 60; Col. a Pg8.2 Negative of Rev AH-3; Sum Lines 27, 31, 37, 44,	
23	CPUC energy efficiency programs			555	48, 54, 63; Col. a	23
24	CDUC Intervence Evanding Evanese Transmission					24
24 25	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution			(2.095)	Pg8.2 Negative of Rev AH-3; Line 56; Col. a	25
26	CPUC reimbursement fees			(2,085)	Pg8.2 Negative of Rev AH-3; Line 57; Col. a	26
27	Injuries & Damages			(13,016)	Pg8.2 Negative of Rev AH-3; Line 53; Col. a Not Applicable to 2020 Base Period	27
				204	**	
28	General Advertising Expenses			-	Pg8.2 Negative of Rev AH-3; Line 59; Col. b	28
29	Franchise Requirements			(130,507)	Pg8.2 Negative of Rev AH-3; Line 52; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account			(12)	Pg8.2 Negative of Rev AH-3; Line 64; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)			(41)	Pg8.2 Negative of Rev AH-3; Line 55; Col. a	31
					Pg8.2 Negative of Rev AH-3; Sum Lines 28, 29, 32, 33,	
32	Other A&G Exclusion Adjustments			(24,674)	35, 38, 39, 40, 41, 42, 45, 46, 49, 50, 58, 62; Col. a and	32
22	O.L. G. (A.E. () () 1.11 A. E. W.G. 1.11 FD22 100\			(00)	Line 35; Col. b	22
33	Other Cost Adjustments (included in Appendix X Cycle 11; ER23-109)			(90)	Pg8.2 Rev AH-3; Line 23; Col. d	33
34	Other Cost Adjustments		0	16,552		34
35	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$	440,010		35
36	Less: Property Insurance (Due to different allocation factor)		0	(8,310)	Pg8.2 Negative of Rev AH-3; Line 7; Col. c	36
37	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$	431,699 1		37
38	Transmission Wages and Salaries Allocation Factor			10.68%	Statement AI; Line 17	38
39	Transmission Related Non-Direct Administrative & General Expenses		\$	46,124 \		39
40	Property Insurance Allocated to Transmission, General, and Common Plant	Г	_	3,335	Negative of Line 36 x Line 60	40
41	Transmission Related Non-Direct A&G Expense Including Property Insurance	Expense	\$	49,459 v	Line 39 + Line 40	41
42						42
43	Derivation of Transmission Plant Property Insurance Allocation Factor:					43
44	Transmission Plant & Incentive Transmission Plant		\$	6,717,604	Statement AD; Line 25	44
	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	45
	Transmission Related General Plant			49,194	Statement AD; Line 29	46
47	Transmission Related Common Plant			121,721	Statement AD; Line 31	47
48	Total Transmission Related Investment in Plan		\$	6,888,519	Sum Lines 44 thru 47	48
49						49
50	Total Transmission Plant & Incentive Transmission Plant		\$	6,717,604	Line 44 Above	50
51	Total Steam Production Plant			557,045	Statement AD; Line 1	51
52	Total Nuclear Production Plant			-	Shall be Zero	52
53	Total Other Production Plant			529,466	Statement AD; Line 7	53
54	Total Distribution Plant			7,761,349	Statement AD; Line 9	54
55	Transmission Related Electric Miscellaneous Intangible Plant			-	Shall be Zero	55
56	Total General Plant			460,426	Statement AD; Line 17	56
57	Total Common Plant			1,139,245	Statement AD; Line 19	57
58	Total Plant in Service Excluding SONGS		\$	17,165,135	Sum Lines 50 thru 57	58
59						59
	Transmission Property Insurance and Tax Allocation Factor ¹			40.13%	Line 48 / Line 58	60
50	Transmission Property Insurance and Tax Amocation Pacific			10.13/0	Elife 10 / Elife 30	00

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

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

AS FILED STMT AH WITH COST ADJ. INCL. IN APPENDIX X CYCLE 11 (ER23-109)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

(\$1,000)

		(*-,***)			
Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
	D. C. A. A. D. C. A. C.				
1 2	Derivation of Direct Maintenance Expense:		¢ 124	AH-1; Line 50	1 2
3	Total Direct Maintenance Cost		\$ 124	An-1; Line 30	3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 100,389	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:				6
7	Scheduling, System Control & Dispatch Services		(5,200)	Negative of AH-2; Line 44; Col. b	7
8	Reliability, Planning & Standards Development		(2,469)	Negative of AH-2; Line 45; Col. b	8
9	Station Expenses		(6,458)	Negative of AH-2; Line 46; Col. b	9
10	Underground Line Expense		(51)	Negative of AH-2; Line 47; Col. b	10
11	Transmission of Electricity by Others		- (22.5)	Negative of AH-2; Line 48; Col. b	11
12	Miscellaneous Transmission Expense		(326)	Negative of AH-2; Line 56; Col. b	12
13 14	Maintenance of Station Equipment Maintenance of Overhead Lines		(15,717)	Negative of AH-2; Line 57; Col. b	13 14
15	Maintenance of Underground Lines		(26,863) (1,113)	Negative of AH-2; Line 58; Col. b Negative of AH-2; Line 59; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		1,615	Negative of AH-2; Line 43; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 43,805	Sum Lines 5 thru 16	17
18	J		,		18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		\$ 595,484	AH-3; Line 21; Col. a	20
21	Adjustments to Per Book A&G Expense:				21
22	Abandoned Projects		(2,361)	Negative of AH-3; Line 52; Col. a	22
23	CPUC energy efficiency programs		555	Negative of AH-3; Sum Lines 25, 28, 32, 38, 41, 46, 55;	23
				Col. a	
24	CPUC Intervenor Funding Expense - Transmission		(2.095)	Negative of AH-3; Line 48; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution CPUC reimbursement fees		(2,085) (13,016)	Negative of AH-3; Line 49; Col. a	25 26
26 27	Injuries & Damages		(13,016)	Negative of AH-3; Line 45; Col. a Not Applicable to 2020 Base Period	27
28	General Advertising Expenses		204	Negative of AH-3; Line 51; Col. b	28
29	Franchise Requirements		(130,507)	Negative of AH-3; Line 44; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(12)	Negative of AH-3; Line 56; Col. a	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(41)	Negative of AH-3; Line 47; Col. a	31
				Negative of AH-3; Sum Lines 26, 27, 29, 30, 33, 34, 35,	
32	Other A&G Exclusion Adjustments		(24,674)	36, 37, 39, 40, 42, 43, 50, 53, 54; Col. a and Line 31; Col.	32
				b	
33	Other Cost Adjustments		(90) √		33
34	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 423,458 √		34
35	Less: Property Insurance (Due to different allocation factor)		(8,310)	Negative of AH-3; Line 5; Col. c	35
36	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance Transmission Wages and Salaries Allocation Factor		\$ 415,147 V 10.68%	Line 34 + Line 35 Statement AI; Line 17	36 37
37 38	Transmission Related Non-Direct Administrative & General Expenses		\$ 44,356 √	Line 36 x Line 37	38
39			3,335	Negative of Line 35 x Line 59	39
40	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 47,691 √	Line 38 + Line 39	40
41	1 8 1 7 1		4,0,, -		41
42	Derivation of Transmission Plant Property Insurance Allocation Factor:				42
43	Transmission Plant & Incentive Transmission Plant		\$ 6,717,604	Statement AD; Line 25	43
44	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	44
45	Transmission Related General Plant		49,194	Statement AD; Line 29	45
46	Transmission Related Common Plant		121,721	Statement AD; Line 31	46
47	Total Transmission Related Investment in Plant		\$ 6,888,519	Sum Lines 43 thru 46	47
48					48
	Total Transmission Plant & Incentive Transmission Plant		\$ 6,717,604	Line 43 Above	49
50	Total Steam Production Plant		557,045	Statement AD; Line 1	50
51	Total Nuclear Production Plant Total Other Production Plant		520.466	Shall be Zero	51 52
52 53	Total Other Production Plant Total Distribution Plant		529,466 7,761,349	Statement AD; Line 7 Statement AD; Line 9	52 53
54	Transmission Related Electric Miscellaneous Intangible Plant		7,701,349	Shall be Zero	54
55	Total General Plant		460,426	Statement AD; Line 17	55
56			1,139,245	Statement AD; Line 19	56
57	Total Plant in Service Excluding SONGS		\$ 17,165,135	Sum Lines 49 thru 56	57
58					58
59	Transmission Property Insurance and Tax Allocation Factor ¹		40.13%	Line 47 / Line 57	59

V Items in BOLD have changed due to A&G adjustments as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

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

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

	FERC Acct	Description	To	(a) otal 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								-		
	920	A&G Salaries	S	,	\$ 968	\$ 45,443		\$ 45,4		930 9	\$ 46,373	Form 1; Page 323; Line 181
	921	Office Supplies & Expenses		28,861	9,375	19,486		19,4	86 ₩	1,718	30,579	Form 1; Page 323; Line 182
	921	Office Supplies & Expenses		(10.072)	(125)	(10.747)		(10.7	٧	9,375] 9	(10.072)	Form 1; Page 323; Line 182
	922 923	Less: Administrative Expenses Transferred-Credit Outside Services Employed		(18,872) 108,535	(125) 12,846	(18,747) 95,690		(18,7 95,6		(125) ° 84] ⁷	(18,872) 97,939	Form 1; Page 323; Line 183 Form 1; Page 323; Line 184
	923	Outside Services Employed Outside Services Employed		100,555	12,840	93,090		93,0	, v	2,166	97,939	Form 1; Page 323; Line 184
	924	Property Insurance		8,310		8,310		8,3	10	2,100 3	8,310	Form 1; Page 323; Line 185
	925	Injuries & Damages		181,130	1,105	180,025	(130) 5	179,8		747 9	180,642	Form 1; Page 323; Line 186
9	926	Employee Pensions & Benefits		62,304	2,590	59,715		59,7	15 v	1,753 9	61,467	Form 1; Page 323; Line 187
	927	Franchise Requirements		130,507	130,507	(0)	,		(0)		(0)	Form 1; Page 323; Line 188
	928 929	Regulatory Commission Expenses Less: Duplicate Charges (Company Energy Use)		27,996	16,572	11,423 (2,773)		11,4 (2,7			11,423 (2,773)	Form 1; Page 323; Line 189 Form 1; Page 323; Line 190
	929	General Advertising Expenses		(2,773)	(204)	(2,773)		(2,7	73)		(2,773)	Form 1; Page 323; Line 191
	30.2	Miscellaneous General Expenses		2,511	218	2,293	40 6	2,3	33 v	596] 7	2,238	Form 1; Page 323; Line 192
	30.2	Miscellaneous General Expenses							v	(691) 8		Form 1; Page 323; Line 192
	931	Rents		10,939		10,939		10,9		` ~	10,939	Form 1; Page 323; Line 193
	935	Maintenance of General Plant		9,293	(1,915)	11,209		11,2	09		11,209	Form 1; Page 323; Line 196
18 19		Total Administrative & General Expenses		594,949	s 171,936	\$ 423,014	\$ (90)	s 422,9	23 V S	16,552	\$ 439,476	Sum Lines 1 thru 17
20		Total Administrative & Ocheral Expenses	,	374,747	3 171,730	3 423,014	3 (70)	3 422,7	23 . 3	10,552	3 437,470	Suit Lines Fund 17
21	413	Transmission Related A&G Expenses Charged to Citizens 1		534	-	534		5	34		534	
22				505 :					-0	****		Y ** . **
23 24		Total Adjusted Administrative & General Expenses	S	595,484	\$ 171,936	\$ 423,548	\$ (90)	\$ 423,4	58 V S	16,552	\$ 440,010	Line 19 + Line 21
25												
26 E		d Expenses:										
	920	CPUC energy efficiency programs	\$	38 874								
28 29		CEMA Costs WMPMA Costs		874 57	s 968							
30		CEMA/WMPMA exclusion corrections			208					930 9		
31	921	CPUC energy efficiency programs		(0)								
32		CEMA Costs		8,255								
33 34		WMPMA Costs Other Exclusion - FERC Audit Adjustment (Finding #7) 3		1,120	9,375					1,718 7		
35		CEMA/WMPMA exclusion corrections								9,375 9		
	922	WMPMA Costs			(125)					9,373		
37		CEMA/WMPMA exclusion corrections			()					(125) 9		
38	923	CPUC energy efficiency programs		(18)								
39		CEMA Costs		2,086								
40 41		WMPMA Costs Other Exclusion - 3P Adjustment ²		80 3,185								
42		Other Exclusion - 5F Adjustment Other Exclusion - FERC Audit Adjustment (Finding #3) 3		6,031								
43		Other Exclusion - FERC Audit Adjustment (Finding #5) Other Exclusion - FERC Audit Adjustment (Finding #8) 3		1,481	12,846							
44		Other Exclusion - FERC Audit Adjustment (Finding #7) 3		1,101	12,040					84 7		
45		CEMA/WMPMA exclusion corrections								2,166 9		
	925	CPUC energy efficiency programs		278								
47		WMPMA Costs		747								
48 49		Customer Information System CEMA/WMPMA exclusion corrections	-	81	1,105					747 9		
	926	CPUC energy efficiency programs		646						747		
51		Customer Information System		191								
52		WMPMA Costs		1,753	2,590							
53	027	CEMA/WMPMA exclusion corrections			120 507					1,753 9		
	927 928	Franchise Requirements CPUC reimbursement fees		13,016	130,507							
56		CPUC energy efficiency programs		428								
57		Litigation expenses - Litigation Cost Memorandum Account (LCMA)		41								
58 59		CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution		2,085								
60		Other Exclusion - FERC Audit Adjustment (Finding #5) 3		1,003	16,572							
61		General Advertising Expenses			(204)							
	930.2	Abandoned Projects		2,361								
63		Other Exclusion - FERC Audit Adjustment (Finding #7) 3		(61)						596 ⁷ (691) ⁸		
64 65		Other Exclusion - FERC Audit Adjustment (Finding #7) 3 2019 Abandoned Projects Correction 4		(691) (1,452)	218					(691) °		
66	935	2019 Abandoned Projects Correction CPUC energy efficiency programs		(1,452)	210							
67		Hazardous Substances-Hazardous Substance Cleanup Cost Account		12	(1,915)	_						
68		T (IF I I I I								*****		
69 70		Total Excluded Expenses		=	\$ 171,936	ž.			<u>s</u>	16,552		
71												
72	٧	Items in BOLD have changed due to A&G adj. missed in prior cost adj. an						pendix X Cycle	10 per ER	22-139 and cost ad	j. incl. in Appendix X	Cycle 11 per ER23-109.
73	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 20			ack to derive Total	Adjusted A&G Exp	penses in SAP					
74	2	Account 7000717, which was created to track Citizens Border East Line A&G			WEEDS:		1500 . 160 2222					
75	-	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities) p										
76 77	3	Account 923, in 2020. Entries are excluded here and reflected as an "Other Ac Adjusting journal entries related to prior year O&M and A&G costs (2016 - 20						10				
78		The impacts of the adjusting entries is reflected in the per book amount and we						- 0 -				
79		and corresponding refunds will be accounted for in a separate refund analysis is				The impact of F1	reads adjustments					
80	4	Represents reclassification of 2019 abandoned project costs from A&G FERC			RC Account 426.5	5. Entry is excluded	I here and reflected as					
81		an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpapers		_		,	-					
82	5	Removal of EPRI dues from Appendix X Cycle 10 and going forward per response		x Cities pro	itest.							
83	6	Add back of credit balance included in FERC account 930.2 related to electric	vehicles :	or clean tra	nsportation initiati	ves which is a balar	acing account.					
04	7	Represents FERC Audit adjusting entry on Finding $\#7$ - accounting for donation										
84		resulting from the 2020 FERC Audit that should be added back in the TO5 Cy	cle 4 A&0								und analysis files with F	ERC.
84 85												
85 86	8	Reversal of A&G exclusion on FERC Audit Finding #7 in the originally filed	TO5 Cycle	le 4 filing. 1	The total amount th	at should have beer.	n excluded in 2020 A&G	for the 2016 to	2019 is sho	wn in footnote 7.		
85	8		TO5 Cycl	le 4 filing. 1	The total amount th	nat should have beer	n excluded in 2020 A&G	for the 2016 to	2019 is sho	wn in footnote 7.		

AS FILED AH-3 WITH COST ADJ. INCL. IN APPENDIX X CYCLE 11 (ER23-109)

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

FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Add / (Deduct) A&G Cost Adj	(e) = (c) + (d) Revised A&G	Reference
	Administrative & General			_			
920	A&G Salaries	\$ 46,411	\$ 968	\$ 45,443		\$ 45,443	Form 1; Page 323; Line 181
921	Office Supplies & Expenses	28,861	9,375	19,486		19,486	Form 1; Page 323; Line 182
922	Less: Administrative Expenses Transferred-Credit	(18,872)	(125)	(18,747)		(18,747)	Form 1; Page 323; Line 183
923	Outside Services Employed	108,535	12,846	95,690		95,690	Form 1; Page 323; Line 184
924	Property Insurance	8,310		8,310		8,310	Form 1; Page 323; Line 185
925	Injuries & Damages	181,130	1,105	180,025	√ (130) ⁵	179,895	Form 1; Page 323; Line 186
926	Employee Pensions & Benefits	62,304	2,590	59,715	• (,	59,715	Form 1; Page 323; Line 187
927	Franchise Requirements	130,507	130,507	(0)		(0)	Form 1; Page 323; Line 188
928	Regulatory Commission Expenses	27,996	16,572	11,423		11,423	Form 1; Page 323; Line 189
929	Less: Duplicate Charges (Company Energy Use)	(2,773)	10,572	(2,773)		(2,773)	Form 1; Page 323; Line 190
930.1	General Advertising Expenses	(204)	(204)	(=,,,,,,,		- (-,,,,,,	Form 1; Page 323; Line 191
930.2	Miscellaneous General Expenses	2,511	218	2,293	v 40 6	2,333	Form 1; Page 323; Line 192
931	Rents	10,939	210	10,939	V 40	10,939	Form 1; Page 323; Line 193
935	Maintenance of General Plant	9,293	(1,915)	11,209		11,209	Form 1; Page 323; Line 196
733	Maintenance of General Flaint	9,293	(1,913)	11,209		11,209	Form 1, Fage 323, Line 190
	Total Administrative & General Expenses	\$ 594,949	\$ 171,936	\$ 423,014	√ \$ (90)	\$ 422,923	Sum Lines 1 thru 14
413	Transmission Related A&G Expenses Charged to Citizens ¹	534	-	534		534	
	Total Adjusted Administrative & General Expenses	\$ 595,484	\$ 171,936	\$ 423,548	√ \$ (90)	\$ 423,458	Line 16 + Line 18
Exclude 920	d Expenses: CPUC energy efficiency programs	\$ 38					
720	CEMA Costs	874					
	WMPMA Costs	57	\$ 968				
921	CPUC energy efficiency programs	(0)					
/21	CEMA Costs	8,255					
	WMPMA Costs	1,120	9,375				
922	WMPMA Costs		(125)				
923	CPUC energy efficiency programs	(18)	()				
	CEMA Costs	2,086					
	WMPMA Costs	80					
	Other Exclusion - 3P Adjustment ²	3,185					
		6,031					
	Other Exclusion - FERC Audit Adjustment (Finding #3)						
	Other Exclusion - FERC Audit Adjustment (Finding #8) 3	1,481	12,846				
925	CPUC energy efficiency programs	278					
	WMPMA Costs	747	1 105				
026	Customer Information System	81	1,105				
926	CPUC energy efficiency programs	646					
	Customer Information System	191	2.500				
927	WMPMA Costs	1,753	2,590				
927	Franchise Requirements	12.016	130,507				
928	CPUC reimbursement fees	13,016 428					
	CPUC energy efficiency programs Litigation expenses - Litigation Cost Memorandum Account (LCMA)	428					
	CPUC Intervenor Funding Expense - Transmission	-					
	CPUC Intervenor Funding Expense - Distribution	2,085					
000	Other Exclusion - FERC Audit Adjustment (Finding #5) 3	1,003	16,572				
930.1	General Advertising Expenses		(204)				
930.2	Abandoned Projects	2,361					
	Other Exclusion - FERC Audit Adjustment (Finding #7) 3	(691)					
	2019 Abandoned Projects Correction ⁴	(1,452)	218				
935	CPUC energy efficiency programs	(1,927)					
	Hazardous Substances-Hazardous Substance Cleanup Cost Account	12	(1,915)				
	*		\ /- == /				
	Total Excluded Expenses		\$ 171,936				
1				-			
٧	Items in bold have changed compared to the original Sunrise Appendix	X Cycle 10 filing per l	ER22-139.				
1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2	2020, which is added ba	ick to derive Total A	djusted A&G Expe	nses in SAP		
	Account 7000717, which was created to track Citizens Border East Line A&						
2	Represents reclassification of 2018 and 2019 3P (People, Process, Priorities)		M FERC Accounts	560, 566, 580 and	588 to A&G FERC		
2	Account 923, in 2020. Entries are excluded here and reflected as an "Other A				* '		
3	Adjusting journal entries related to prior year O&M and A&G costs (2016 -	,			11		
1	The impacts of the adjusting entries is reflected in the per book amount and	were excluded from the	adjusted 2020 total	. The impact of FEF	RC Audit adjustments		
	and corresponding refunds will be accounted for in a separate refund analysis	s filed with FERC.					
			PC Account 426.5	Entry is excluded h	ere and reflected as		
4	Represents reclassification of 2019 abandoned project costs from A&G FER	C Account 930.2 to FE					
4	Represents reclassification of 2019 abandoned project costs from A&G FER		RC Account 420.5.	,			
4	an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpap	ers).		,			
4 5	an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpap Removal of EPRI dues from Appendix X Cycle 10 and going forward per re	ers). sponse to Six Cities pro	otest.	·			
4 5 6	an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpap	ers). sponse to Six Cities pro	otest.	·	ng account.		
5	an "Other Adjustments" in Cycle 10 (see separate Cost Adjustment workpap Removal of EPRI dues from Appendix X Cycle 10 and going forward per re	ers). sponse to Six Cities pro	otest.	·	ng account.		

SAN DIEGO GAS & ELECTRIC COMPANY

Working Capital

Line No.		FERC Form 1 Page; Line; Col.		rking ash		-Months age Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies 1,2	450.1; Sch. Pg. 227; 12; c			\$	128,758	AL-1; Line 18	1
2								2
3	Transmission Plant Allocation Factor					39.82%	Statement AD; Line 35	3
4								4
5	Transmission Related Materials and Supplies				\$	51,269	Line 1 x Line 3	5
6								6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c			\$	93,697	AL-2; Line 18	7
8	Fy	, 6 , ,				7		8
9	Transmission Related Prepayments				\$	37,309	Line 3 x Line 7	9
10						0.,000		10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		S	43,805			Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		4	49,459	v		Pg8 Rev Stmt AH; Line 41	13
14	CPUC Intervenor Funding Expense - Transmission			-	•		Negative of Statement AH; Line 24	14
15	Total		S	93,265	v		Sum Lines 12 thru 14	15
16	1000		Ψ	70,200	•		Sam Emes 12 and 11	16
17	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17
18	One Digital Octor Rate			12.5070			1 Erec medica 170 of Octivi Expense	18
19	Transmission Related Cash Working Capital - Retail Customers		\$	11,658	٧		Line 15 x Line 17	19

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

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

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

AS FILED STMT AL WITH COST ADJ. INCL. IN APPENDIX X CYCLE 11 (ER23-109)

SAN DIEGO GAS & ELECTRIC COMPANY

Working Capital

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

Line		FERC Form 1	Worl	-		-Months		Line
No.		Page; Line; Col.	Cas	sh	Avera	ige Balance	Reference	No.
1	A. Plant Materials and Operating Supplies ^{1,2}	450.1; Sch. Pg. 227; 12; c			\$	128,758	AL-1; Line 18	1
2	Transmission Plant Allocation Factor					39.82%	Statement AD; Line 35	2 3
4 5	Transmission Related Materials and Supplies				\$	51,269	Line 1 x Line 3	4 5
6	p.p 1	450.1; Sch. Pg. 110; 57; c			¢.	93,697	AL-2; Line 18	6
8	B. Prepayments ¹	430.1; Sch. Pg. 110; 37; C			Þ	93,097	AL-2; Line 18	8
9 10	Transmission Related Prepayments				\$	37,309	Line 3 x Line 7	9 10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:							11
12	Transmission O&M Expense		\$	43,805			Statement AH; Line 18	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense			47,691	٧		Statement AH; Line 40	13
14	CPUC Intervenor Funding Expense - Transmission			-			Negative of Statement AH; Line 24	14
15	Total		\$	91,496	٧		Sum Lines 12 thru 14	15
16								16
17	One Eighth O&M Rule			12.50%			FERC Method = 1/8 of O&M Expense	17
18								18
19	Transmission Related Cash Working Capital - Retail Customers		\$	11,437	٧		Line 15 x Line 17	19

V Items in BOLD have changed due to A&G adjustments as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line				FERC Form 1		D.C.	Line
No.			_1	Page; Line; Col.	Amounts	Reference	No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct LTD = Long Term Debt	226)		112; 18; c 112; 19; c 112; 21; c 112; 22; c 112; 23; c	\$ 6,053,573 - - (13,173) \$ 6,040,400	Sum Lines 2 thru 6	1 2 3 4 5 6 7 8
9 10 11 12 13 14	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 429)	29.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450 -		9 10 11 12 13 14
15 16	i = LTD interest				\$ 239,335	Sum Lines 10 thru 14	15 16
17 18	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	19 20 21 22 23
27 28	Common Equity Component: Proprietary Capital Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acc Accumulated Other Comprehensive Income (Acct 219)	216.1)		112; 16; c 112; 3; c 112; 12; c 112; 15; c	\$ 7,729,414 - - 10,034	Negative of Line 20 Above	24 25 26 27 28
29 30	CS = Common Stock				\$ 7,739,448	Sum Lines 25 thru 28	29
31 32 33 34	Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	10.60% (d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	33 34
35 36	Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 38 39 40 41	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ 6,040,400 - 7,739,448 \$ 13,779,848	43.84% 0.00% 56.16% 100.00%	3.96% 0.00% 10.60%	1.74% 0.00% 5.95% 7.69%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				5.95%	Line 38 + Line 39; Col. d	42 43
44 45 46 47	Incentive Return on Common Equity:	(a)	(b) Cap. Struct.	(c) Cost of	0.00% (d) = (b) x (c) Weighted	Shall be Zero	44 45 46 47
48	Incentive Weighted Cost of Capital:	Amounts 1	Ratio	Capital	Cost of Capital		48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line 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	\$	3,402	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$	8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$	4,556,301 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 = $(((A + (C/D)) * FT) - (B/D)$		1.5363%	Federal Income Tax Expense	12
13	(1 - FT)				13
14					14
15	B. State Income Tax Component:				15
16	***				16
17	Where:		5.050/	T' 6.41	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 21	C = Transmission Rate Base FT = Federal Income Tax Expense	\$	4,556,301 √ 1.5363%	Line 9 Above Line 12 Above	20 21
21	ST = State Income Tax Rate for Rate Effective Period		8.84%	State Income Tax Rate	22
23	51 – State income 1ax rate for rate Effective Feriod		0.0470	State income Tax Rate	23
24	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$		0.7439%	State Income Tax Expense	24
25	$\frac{(H) + (B + C) + (Cd) + (Cd)}{(1 - ST)}$		0.743770	State meome Tax Expense	25
26	(1-51)				26
27	C. Total Federal & State Income Tax Rate:		2.2802%	Line 12 + Line 24	27
28				Emic 12 × Emic 2 ·	28
29	D. Total Weighted Cost of Capital:		7.6903%	AV1; Line 40	29
30					30
31	E. Cost of Capital Rate (COCR):		9.9705%	Line 27 + Line 29	31

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Line				Line
No.		Amounts	Reference	No.
1	Incentive Cost of Capital Rate (ICOCR) Calculation:			1
2	meeting Cost of Capital Land (KIAR) Culcumiton.			2
3	a. Federal Income Tax Component:			3
4	u. redoru meome rux componen.			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	Chate Language Transport (AA) + (D / C) + Folders Language Transport (CT)	0.00000/	Cr. I. T. F.	23 24
24	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$ (1 - ST)	0.0000%	State Income Tax Expense	24 25
25 26	(1-51)			25 26
27	C. Total Federal & State Income Tax Rate:	0.0000%	Line 12 + Line 24	27
28	C. Total Pederal & State Income Tax Rate.	0.000076	Line 12 + Line 24	28
29	D. Total Incentive Weighted Cost of Capital:	0.0000%	AV1; Line 53	29
30	D. Tour mount of regular Cost of Capital.	0.000070	Tivi, Line 33	30
31	E. Incentive Cost of Capital Rate (ICOCR):	0.0000%	Line 27 + Line 29	31

AS FILED STMT AV WITH COST ADJ INCL. IN APPENDIX X CYCLE 11 (ER23-109)

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.				FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1 2 3 4 5 6 7 8	Long-Term Debt Component - Denominator: Bonds (Acct 221) Less: Reacquired Bonds (Acct 222) Other Long-Term Debt (Acct 224) Unamortized Premium on Long-Term Debt (Acct 225) Less: Unamortized Discount on Long-Term Debt-Debit (Acct 217) LTD = Long Term Debt	226)		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
15	Long-Term Debt Component - Numerator: Interest on Long-Term Debt (Acct 427) Amort. of Debt Disc. and Expense (Acct 428) Amortization of Loss on Reacquired Debt (Acct 428.1) Less: Amort. of Premium on Debt-Credit (Acct 429) Less: Amortization of Gain on Reacquired Debt-Credit (Acct 4 i = LTD interest	29.1)		117; 62; c 117; 63; c 117; 64; c 117; 65; c 117; 66; c	\$ 233,779 4,107 1,450 - - \$ 239,335	Sum Lines 10 thru 14	9 10 11 12 13 14 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	Less: Preferred Stock (Acct 204) Less: Unappropriated Undistributed Subsidiary Earnings (Acct 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	25 26 27 28 29
30 31 32 33 34 35	Return on Common Equity: Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	10.60% (d) = (b) x (c) Weighted Cost of Capital	TO5 Offer of Settlement; Section II.A.1.5.1	30 31 32 33 34 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	36 37 38 39 40 41
42 43	Cost of Equity Component (Preferred & Common):				5.95%	Line 38 + Line 39; Col. d	42 43
44 45 46 47 48	Incentive Return on Common Equity: Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
49 50 51 52 53 54	Long-Term Debt Preferred Equity Common Equity Total Capital	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52	49 50 51 52 53 54
55	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Line 51 + Line 52; Col. d	55

Amount is based upon December 31 balances.

AS FILED STMT AV WITH COST ADJ INCL. IN APPENDIX X CYCLE 11 (ER23-109)

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		A	D. C	Line No.
NO.		 Amounts	Reference	No.
1	Cost of Capital Rate (COCR) Calculation:			1
2	- (2
3	a. Federal Income Tax Component:			3
4	•			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.95%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,402 √	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 8,265	AV-2A; Line 40	8
9	D = Transmission Rate Base	\$ 4,556,080 V	AV-4; Page 1; Line 26	9
10	FT = Federal Income Tax Rate for Rate Effective Period	21%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $(((A + (C/D)) * FT) - (B/D)$	1.5363% √	Federal Income Tax Expense	12
13	(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	\$ 4,556,080 √	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5363% √	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23	Chate Language Ton - ((A) (D / C) Folders Language Ton) & CTV	0.74200/ -4	C I T F	23 24
24	State Income Tax = $\underline{((A) + (B/C) + \text{Federal Income Tax})^*(ST)}$	 0.7439% √	State Income Tax Expense	
25 26	(1 - ST)			25 26
27	C. Total Federal & State Income Tax Rate:	2.2802% √	Line 12 + Line 24	27
28	C. Total redefal & State meonic 1 ax Nate.	2.2002 /0 V	Line 12 Line 24	28
29	D. Total Weighted Cost of Capital:	7.6903%	AV1; Line 40	29
30	D. Tour Heighed Cost of Cuprain	7.020370	71, 1, Ellie 40	30
31	E. Cost of Capital Rate (COCR):	9.9705% _. √	Line 27 + Line 29	31

[√] Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

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

AS FILED STMT AV WITH COST ADJ INCL. IN APPENDIX X CYCLE 11 (ER23-109)

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

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

Line					Line
No.		Amour	ıts	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 = $(((A) + (C/D)) * FT) - (B/D)$	0.0	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		0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	0.0	0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:	0.0	0000%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:	0.0	0000%	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):	0.0	0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line No.			Amounts	Reference	Line No.
No.	A. Derivation of Transmission Rate Base:		Amounts	Reference	No.
	THE VITABLE OF TRANSPORTED THE SHOPE				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,307,125	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		3,514	Page 2; Line 17	3
4	Transmission Related General Plant		29,098	Page 2; Line 18	4
5	Transmission Related Common Plant		61,212	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,400,948	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	\$	<u> </u>	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(944,883)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(944,883)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	51,269	Statement AL; Line 5	19
20	Transmission Related Prepayments		37,309	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		11,658 √	Pg9 Rev Stmt AL; Line 19	21
22	Total Working Capital	\$	100,236 √	Sum Lines 19 thru 21	22
23		<u></u>			23
24	Other Regulatory Assets/Liabilities		-	Statement Misc.; Line 5	24
25		<u></u>			25
26	Total Transmission Rate Base	_ \$	4,556,301 √	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 due to A&G adj. missed in prior cost adj. and CEMA/WMPMA exclusion corrections compared to the original Sunrise Appendix X Cycle 10 per ER22-139 and cost adj. incl. in Appendix X Cycle 11 per ER23-109.

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	\$ 6,717,604	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	19,672	Statement AD; Line 27	3
4	Transmission Related General Plant	49,194	Statement AD; Line 29	4
5	Transmission Related Common Plant	121,721	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 6,908,190	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,410,480	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	16,158	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	20,096	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	60,509	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,507,242	Sum Lines 9 thru 12	13
14		<u>.</u>		14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,307,125	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	3,514	Line 3 Minus Line 10	17
18	Transmission Related General Plant	29,098	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	 61,212	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,400,948	Sum Lines 16 thru 19	20
21				21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

AS FILED AV-4 WITH COST ADJ. INCL. IN APPENDIX X CYCLE 11 (ER23-109)

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line No.		Amounts	Reference	Line No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,307,125	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	3,514	Page 2; Line 17	3
4	Transmission Related General Plant	29,098	Page 2; Line 18	4
5	Transmission Related Common Plant	61,212	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,400,948	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	\$ (944,883) √	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (944,883) √	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 51,269	Statement AL; Line 5	19
20	Transmission Related Prepayments	37,309	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	11,437_ √	Statement AL; Line 19	21
22	Total Working Capital	\$ 100,015 √	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities		Statement Misc.; Line 5	24
25	m . i m . n . n		G T: (11 16 22 24	25
26	Total Transmission Rate Base	\$ 4,556,080 V	Sum Lines 6, 11, 16, 22, 24	26
27	D. C. DORD C. W. C. L. D. D.			27
28	B. Incentive ROE Project Transmission Rate Base:		a	28
29	Net Incentive Transmission Plant	\$ -	Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	<u>\$</u>	Line 29 + Line 30	31
32				32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:		01 111 7	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	D. Landing Transmission Construction World In December	ф	Ch -11 h - 7	37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38

[√] Items in BOLD have changed due to A&G adjustments and removal of CIAC related ADIT per SDG&E's TO5 Cycle 4 Letter Order determination in ER22-527 as compared to the original Sunrise Appendix X Cycle 10 filing per ER22-139.

AS FILED AV-4 WITH COST ADJ. INCL. IN APPENDIX X CYCLE 11 (ER23-109)

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	\$	6,717,604	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		19,672	Statement AD; Line 27	3
4	Transmission Related General Plant		49,194	Statement AD; Line 29	4
5	Transmission Related Common Plant		121,721	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	6,908,190	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$	1,410,480	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		16,158	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		20,096	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		60,509	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,507,242	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	5,307,125	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		3,514	Line 3 Minus Line 10	17
18	Transmission Related General Plant		29,098	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		61,212	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,400,948	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 CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE

Appendix X Cycle 12 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 10 (\$1,000)

Line								Line
No.	_	6.1.1	0.1.4	0.1.2	6.1.4	0.1.5	0.1.6	No.
1 2	Calculations:	<u>Col. 1</u>	<u>Col. 2</u> = Col. 2 - Col. 6	<u>Col. 3</u>	Col. 4 See Footnote 2	Col. 5 See Footnote 3	$= \frac{\text{Col. 6}}{\text{Col. 4} + \text{Col. 5}}$	1 2
3 4 5 6 7 8	Month	Year	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ¹	Cumulative Overcollection (-) or Undercollection (+) in Revenue wo Interest	Interest	Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest	3 4 5 6 7 8
9	January	2020	\$ 5	0.42%	\$ 5	\$ 0.01	\$ 5	9
10	February	2020	5	0.39%	10	0.03	10	10
11	March	2020	5	0.42%	14	0.05	14	11
12	April	2020	5	0.39%	19	0.07	19	12
13	May	2020	5	0.40%	24	0.09	24	13
14	June	2020	5	0.39%	29	0.10	29	14
15	July	2020	5	0.29%	34	0.09	34	15
16	August	2020	5	0.29%	39	0.11	39	16
17	September	2020	5	0.28%	44	0.12	44	17
18	October	2020	5	0.28%	49	0.13	49	18
19	November	2020	5	0.27%	54	0.14	54	19
20	December	2020	5	0.28%	59	0.16	59	_ 20
21	January	2021		0.28%	59	0.16	59	21
22	February	2021		0.25%	59	0.15	59	22
23	March	2021		0.28%	59	0.17	59	23
24	April	2021		0.27%	59	0.16	59	24
25	May	2021		0.28%	59	0.17	59	25
26	June	2021		0.27%	59	0.16	60	26
27	July	2021		0.28%	60	0.17	60	27
28	August	2021		0.28%	60	0.17	60	28
29	September	2021		0.27%	60	0.16	60	29
30	October	2021		0.28%	60	0.17	60	30
31	November	2021		0.27%	60	0.16	60	31
32	December	2021		0.28%	60	0.17	61	_ 32
33	January	2022		0.28%	61	0.17	61	33
34	February	2022		0.25%	61	0.15	61	34
35	March	2022		0.28%	61	0.17	61	35
36	April	2022		0.27%	61	0.17	61	36
37	May	2022		0.28%	61	0.17	61	37
38	June	2022		0.27%	61	0.17	62	38
39	July	2022		0.31%	62	0.19	62	39
40	August	2022		0.31%	62	0.19	62	40
41	September	2022		0.30%	62	0.19	62	41
42	October	2022		0.42%	62	0.26	62	42
43	November	2022		0.40%	62	0.25	63	43
44	December	2022		0.42%	63	0.26	63	- 44
45	January	2023		0.54%	63	0.34	63	45
46	•	2023		0.48%	63	0.30	64	46
	March	2023		0.54%	64	0.34	64	47
48	April	2023		0.62%	64	0.40	64	48
49	May	2023		0.64%	64	0.41	65	49
50		2023		0.62%	65	0.40	65	50
	July	2023		0.68%	65	0.44	66	
	August	2023		0.68%	66	0.45	66	
	September	2023		0.66%	66	0.44	67	53
54	October	2023		0.71%	67	0.47	67	54
	November	2023		0.69%	67	0.46	67	55
56	December	2023		0.71%	67	0.48	68	
57			\$ 58			\$ 10	_	57

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

Posted FERC Interest rates

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

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

San Diego Gas & Electric Company Citizen's Share of the Sunrise - Border East-Line Appendix X Cycle 12 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 11 (\$1,000)

Line					Line
No.	<u>Description</u>	;	<u>Amounts</u>	<u>Reference</u>	No.
1	Other Cost Adjustments due to Appendix X Cycle 11 Cost Adjustments Calculation	:			1
2	One con rajasmens are to reprenant it cycle it con rajasmens careaminon	<u>-</u>			2
3	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	43	Page 2; Line 17; Col. C	3
4					4
5	Interest Expense		6	Page 14; Line 44; Col. 5	5
6					6
7	Total Annual Costs Adjustment	\$	49	Sum Lines 3 and 5	7
8					8
9	Number of Months in Base Period	-	12		9
10					10
11	Total Monthly Costs Adjustment	\$	4.067	Line 7 / Line 9	11

Section C.6a of the Citizens Sunrise Protocols provides a mechanism for SDG&E to correct errors that affected the Appendix X costs in a previous Informational Filing. In this Appendix X Cycle 12 Informational Filing, SDG&E is correcting Appendix X Cycle 11 for approximately \$49K for 2021 adjustments to A&G.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE SUNRISE - BORDER-EAST LINE Appendix X Cycle 12 Annual Informational Filing Derivation of Other Adjustments Applicable to Appendix X Cycle 11 (\$1,000)

			A		В	C =	A - B		
Line No.	Description of Annual Costs	App C:	evised - pendix X ycle 11 mounts	Appo 11	As Filed - endix X Cycle ER23-109 Amounts		erence (Decr)	Reference	Line No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	82	\$	82	\$	-	Page 3 and Page 4, Line 1	1 2
3	Section 2 - Non-Direct Expense Cost Component		3,167 v		3,145		21	Page 3 and Page 4, Line 3	3
5	Section 3 - Cost Component Containing Other Specific Expenses		768		768			Page 3 and Page 4, Line 5	5
7	Total Citizens' Annual Prior Year Cost of Service	\$	4,016 v	\$	3,995	\$	21	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		74 v		52		22	Page 3 and Page 4, Line 9	9
11 12	Section 5 - Interest True-Up Adjustment Cost Component		74		74			Page 3 and Page 4, Line 11	11 12
13 14	Subtotal Annual Costs	\$	4,164 v	\$	4,121	\$	43	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(2)		(2)			Page 3 and Page 4, Line 15	15 16
17 18	Total Annual Costs	\$	4,162 v	\$	4,119	\$	43	Line 13 + Line 15	17 18

ine	Description of Monthly Costs	Ap	devised - opendix X Cycle 11 Amounts	Appe 11	as Filed - ndix X Cycle ER23-109 Amounts		fference r (Decr)	Reference
19	The state of the s		6.020		6.020			D 0 1D 11: 00
0 5	Section 1 - Direct Maintenance Expense Cost Component	\$	6.829	\$	6.829	\$	-	Page 3 and Page 4, Line 20
	Section 2 - Non-Direct Expense Cost Component		263.894	1	262.121		1.773	Page 3 and Page 4, Line 22
	Section 3 - Cost Component Containing Other Specific Expenses		63.982		63.982			Page 3 and Page 4, Line 24
6 7	Total Citizens' Monthly Prior Year Cost of Service	\$	334.705	\$	332.931	\$	1.773	Sum Lines 20, 22, 24
8 9	Section 4 - True-Up Adjustment Cost Component		6.171	ı	4.368		1.803	Page 3 and Page 4, Line 28
) !	Section 5 - Interest True-Up Adjustment Cost Component		6.132		6.132		-	Page 3 and Page 4, Line 30
2 (Other Adjustments		(0.138)		(0.138)		-	Page 3 and Page 4, Line 32
4 ′ 5	Total Monthly Costs	\$	346.870	/ \$	343.210	\$	3.576	Sum Lines 26, 28, 30, 32
6 1 7	Number of Months in Base Period		12		12	-		Page 3 and Page 4, Line 36
8	Total Annual Costs	\$	4,162	\$	4,119	\$	43	Page 3 and Page 4, Line 38

v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix X Cycle 11 per ER23-109.

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

Summary of Cost Components

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

Line		A			Defense	Line
No.	Description of Annual Costs	Am	ounts		Reference	No.
1 2	Section 1 - Direct Maintenance Expense Cost Component	\$	82		Section 1; Page 1; Line 17	1
3	Section 2 - Non-Direct Expense Cost Component		3,167	٧	Pg5 Rev Section 2; Page 1; Line 25	3
5	Section 3 - Cost Component Containing Other Specific Expenses		768		Section 3; Page 1; Line 31	5
7 8	Total Citizens Annual Prior Year Cost of Service	\$	4,016	٧	Sum Lines 1, 3, 5	7 8
9 10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		74	٧	Pg7 Rev Section 4; Page TU; Col. 11; Line 21	9
11 12	Section 5 - Interest True-Up Adjustment Cost Component		74		Section 5; Page Interest TU (CY); Col. 6; Line 20	11 12
13 14	Subtotal Annual Costs	\$	4,164	٧	Sum Lines 7, 9, 11	13 14
15 16	Other Adjustments		(2)		Cost Adjustment Workpapers	15 16
17 18	Total Annual Costs	\$	4,162	٧	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	\$ 6.829)	Line 1 / 12 Months	20
21					21
22	Section 2 - Non-Direct Expense Cost Component	263.894	V	Line 3 / 12 Months	22
23					23
24	Section 3 - Cost Component Containing Other Specific Expenses	63.982	<u>!_</u>	Line 5 / 12 Months	24
25					25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 334.705	√	Sum Lines 20, 22, 24	26
27					27
28	Section 4 - True-Up Adjustment Cost Component	6.171	. 1	Line 9 / 12 Months	28
29					29
30	Section 5 - Interest True-Up Adjustment Cost Component	6.13	2	Line 11 / 12 Months	30
31					31
32	Other Adjustments	(0.138	3)	Line 15 / 12 Months	32
33					33
34	Total Monthly Costs	\$ 346.870	_ √	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	\$ 4,162	. √	Line 34 x Line 36	38
39			_		39

[√] Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix X Cycle 11 per ER23-109.

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

Summary of Cost Components

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

(\$1,000)

Line No.	Description of Annual Costs	Amounts		Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$	82	Section 1; Page 1; Line 17	1
2	Section 2 - Non-Direct Expense Cost Component		3,145	Section 2; Page 1; Line 25	2 3
4 5	Section 3 - Cost Component Containing Other Specific Expenses		768	Section 3; Page 1; Line 31	5
6 7	Total Citizens Annual Prior Year Cost of Service	\$	3,995	Sum Lines 1, 3, 5	6 7
8 9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection		52	Section 4; Page TU; Col. 11; Line 21	8 9
10 11	Section 5 - Interest True-Up Adjustment Cost Component		74	Section 5; Page Interest TU (CY); Col. 6; Line 20	10 11
12 13	Subtotal Annual Costs	\$	4,121	Sum Lines 7, 9, 11	12 13
14 15	Other Adjustments		(2)	Cost Adjustment Workpapers	14 15
16 17	Total Annual Costs	\$	4,119	Line 13 + Line 15	16 17
18		-			18

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

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

Section 2 - Non-Direct Expense Cost Component

Line					Line
No.		_	Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages				1
2	Transmission Related O&M Expense		0.85%	Page 2; Line 6	2
3	•			-	3
4	Transmission Related A&G Expense		1.02% √	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	Transmission Balatad Washing Conital Bayanya		0.18%	Daga 2, Lina 24	9 10
10 11	Transmission Related Working Capital Revenue		0.1870	Page 2; Line 34	11
12	Transmission Related General & Common Plant Revenue		0.50%	Page 2; Line 51	12
13	Transmission Related Common Flant Revenue		0.5070	rage 2, Ellie 31	13
14	Subtotal Annual Carrying Charge Rate		3.68% √	Sum Lines 2 thru 12	14
15					15
16	Transmission Related Municipal Franchise Fees Expense	1.0275%	0.04%	Line 14 x Franchise Fee Rate	16
17					17
18	Total Annual Carrying Charge Rate	_	3.72% √	Line 14 + Line 16	18
19		_			19
20	B. Derivation of Non-Direct Expense	_			20
21	Citizens Lease Payment		\$ 85,194	Lease Agreement	21
22				** ***	22
23	Total Annual Carrying Charge Rate	_	3.72% √	Line 18 Above	23
24	Total Non Direct Ernonce		0 2167 4	Line 21 x Line 23	24
25	Total Non-Direct Expense	_	\$ 3,167 V	Line 21 x Line 23	25

V Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix X Cycle 11 per ER23-109.

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

Section 2 - Non-Direct Expense Cost Component

Line No.		A	mounts	Reference	Line No.
1 2	Net Transmission Plant	\$	5,729,965	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense				3
4	Transmission O&M Expense	\$	48,471	Statement AH; Line 17	4
5					5
6	Transmission O&M Expense Carrying Charge Percentage		0.85%	Line 4 / Line 1	6
7 8	D. Tourseit of D. Let J. A. C. Ferrance				7 8
9	B. Transmission Related A&G Expense Total Transmission Related A&G Expense Including Property Ins.	· ·	58,643 √	Pg8 Rev Statement AH; Line 40	9
10	Total Transmission related Acco Expense including Property his.	Ψ	30,043 V	1 go Kev Statement ATI, Elic 40	10
11	Transmission Related A&G Carrying Charge Percentage		1.02% √	Line 9 / Line 1	11
12					12
13	C. Transmission Related Property Tax Expense				13
14	Transmission Related Property Tax Expense	\$	63,043	Statement AK; Line 17	14
15					15
16	Transmission Related Property Tax Carrying Charge Percentage		1.10%	Line 14 / Line 1	16
17	D. T D. Let J. D H. T F				17 18
18 19	D. Transmission Related Payroll Tax Expense Transmission Related Payroll Tax Expense	\$	1,931	Statement AK; Line 28	19
20	Transmission Related Layron Tax Expense	Ф	1,931	Statement AK, Line 26	20
21	Transmission Related Payroll Tax Carrying Charge Percentage		0.03%	Line 19 / Line 1	21
22	, , , , , , , , , , , , , , , , , , , ,				22
23	E. Transmission Related Working Capital Revenue				23
24	Citizens Financed Transmission Projects:				24
25	Transmission Related M&S Allocated to Transmission	\$	47,752	Statement AL; Line 5	25
26	Transmission Related Prepayments Allocated to Transmission		41,196	Statement AL; Line 9	26
27	Transmission Related Working Cash		13,389 V	Pg9 Rev Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$	102,338 √	Sum Lines 25 thru 27	28 29
29 30	Cost of Capital Rate		9.9211%	Pg10 Rev Statement AV2; Line 31	30
31	Cost of Capital Rate		9.921170	1 g10 KeV Statement AV2, Ellie 31	31
32	Transmission Working Capital Revenue	\$	10,153 √	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	\$	33,842	AV-4; Line 4	37
38	Net Transmission Related Common Plant		04.070	AX7 4. T to . F	38 39
39	Net Transmission Related Common Plant		84,860	AV-4; Line 5	
40	The Division of the Division of the Control of the		110.702	Y: 25 . Y: 20	40
41 42	Total Net Transmission Related General and Common Plant	\$	118,702	Line 37 + Line 39	41 42
42	Cost of Capital Rate		9.9211%	Line 30	42
44	Cost of Capital Rate		9.921170	Line 30	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$	11,777	Line 41 * Line 43	45
46		Ψ	,,,,	Zine i. Eine is	46
47	Transmission Related General and Common Depreciation Expense	\$	16,804	Statement AJ; Line 17	47
48					48
49	Total Transmission Related General and Common Plant Revenues	\$	28,580	Line 45 + Line 47	49
50					50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage		0.50%	Line 49 / Line 1	51

V Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix X Cycle 11 per ER23-109.

SAN DIEGO GAS & ELECTRIC COMPANY CITIZENS' SHARE OF THE BORDER EAST LINE Section 2 - Non-Direct Expense Cost Component

Line				Line
No.		Amounts	Reference	No.
1	A. Non-Direct Annual Carrying Charge Percentages			1
2	Transmission Related O&M Expense	0.85%	Page 2; Line 6	2
3				3
4	Transmission Related A&G Expense	1.00%	Page 2; Line 11	4
5	•		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		0.7004		11
12	Transmission Related General & Common Plant Revenue	0.50%	Page 2; Line 51	12
13	Charles IC 'Cl Pa	2 (50/	G T: 24 12	13
14	Subtotal Annual Carrying Charge Rate	3.65%	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	15 16
17	Transmission Related Withhelpar Franchise Fees Expense	1.02/3/0	Line 14 x Franchise Fee Rate	17
18	Total Annual Carrying Charge Rate	3.69%	Line 14 + Line 16	18
19	Total Carrying Carry	3.0570	Eme II Eme Io	19
20	B. Derivation of Non-Direct Expense			20
21	Citizens Lease Payment	\$ 85,194	Lease Agreement	21
22	,	1 22,7	8	22
23	Total Annual Carrying Charge Rate	3.69%	Line 18 Above	23
24	-			24
25	Total Non-Direct Expense	\$ 3,145	Line 21 x Line 23	25

SAN DIEGO GAS & ELECTRIC COMPANY

CITIZENS' SHARE OF THE BORDER EAST LINE
Section 2 - Non-Direct Expense Cost Component

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

Line No.		Amounts	Reference	Line No.
1 2	Net Transmission Plant	\$ 5,729,965	AV-4; Line 6	1 2
3	A. Transmission Related O&M Expense			3
4	Transmission O&M Expense	\$ 48,471	Statement AH; Line 17	4
5				5
6 7	Transmission O&M Expense Carrying Charge Percentage	0.85%	Line 4 / Line 1	6 7
8	B. Transmission Related A&G Expense			8
9	Total Transmission Related A&G Expense Including Property Ins.	\$ 57,244	Statement AH; Line 39	9
10 11	Transmission Related A&G Carrying Charge Percentage	1.00%	Line 9 / Line 1	10 11
12	, , , , , , , , , , , , , , , , , , , ,			12
13	C. Transmission Related Property Tax Expense			13
14	Transmission Related Property Tax Expense	\$ 63,043	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		0 1021	Grand AWA III 20	18
19	Transmission Related Payroll Tax Expense	\$ 1,931	Statement AK; Line 28	19
20 21	Transmission Deleted Devell Toy Comming Change Descenters	0.03%	Line 19 / Line 1	20
22	Transmission Related Payroll Tax Carrying Charge Percentage	0.03%	Line 19 / Line 1	21 22
23	E. Transmission Related Working Capital Revenue			23
24				24
25		\$ 47,752	Statement AL; Line 5	25
26		41,196	Statement AL; Line 9	26
27		13,214	Statement AL; Line 19	27
28	Total Transmission Related Working Capital	\$ 102,163	Sum Lines 25 thru 27	28
29				29
30	Cost of Capital Rate	9.9211%	Statement AV2; Line 31	30
31				31
32	Transmission Working Capital Revenue	\$ 10,136	Line 28 x Line 30	32
33	m it but twitted the control of the	0.100/	x: 22 /x: 1	33
34	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.18%	Line 32 / Line 1	34
35	E Tourseis Dalet d Consul & Consul & Day D			35
36 37		\$ 33,842	AV-4; Line 4	36 37
38	ivet Transmission Related General Frank	\$ 33,042	Av-4, Line 4	38
39	Net Transmission Related Common Plant	84,860	AV-4; Line 5	39
40	100 Hullishinston Routed Common Hulli	01,000	71 T, Ellie 3	40
41	Total Net Transmission Related General and Common Plant	\$ 118,702	Line 37 + Line 39	41
41	Total Net Transmission Related General and Common Plant	\$ 118,702	Line 37 + Line 39	41
43	Cost of Capital Rate	9.9211%	Line 30	43
44	Cost of Capital Rate	7.721170	Eme 30	44
45	Transmission Related General and Common Return and Associated Income Taxes	\$ 11,777	Line 41 * Line 43	45
46	Transmission Televice General and Common Televin and Tissociated Involve Taxage	Ψ 11,777	Eme II Eme IS	46
47	Transmission Related General and Common Depreciation Expense	\$ 16,804	Statement AJ; Line 17	47
48	• •		•	48
49	Total Transmission Related General and Common Plant Revenues	\$ 28,580	Line 45 + Line 47	49
50				50
51	Total Transmission Related General and Common Plant Carrying Charge Percentage	0.50%	Line 49 / Line 1	51

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

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

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

(\$1,000)

Line													Line
No.													No.
1		C-1.1	G-1.2	C-1.2	C-1.4	C-1.5	6.1.6	C-1.7	C-1.0	C-1.0	C-1 10	C-1.11	1
2	Calculations:	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	Col. 4 Col. 4; Line 22 / 12	Col. 5	<u>Col. 6</u> = Sum Col. 3 thru Col. 5	<u>Col. 7</u> = Col. 2 - Col. 6	<u>Col. 8</u>	Col. 9 See Footnote 6	Col. 10 See Footnote 7	<u>Col. 11</u> = Col. 9 + Col. 10	2
1	Calculations.				201. 4, Line 22 / 12		- Suili Coi. 3 tiliu Coi. 3	- Coi. 2 - Coi. 0		See Poolitote 0	See Poolilote /	- Col. 9 Col. 10	1
5										Cumulative		Cumulative	5
6								Monthly		Overcollection (-) or		Overcollection (-) or	6
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
0	Month	Year	Cost of Service 1	Revenues ²	• •	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10	January	2021	\$ 335	470	Aujustment (141) \$	Aujustinents	\$ 329		0.28%	s 6 5			10
	February	2021	335	470	(141) \$		329	5 6	0.25%	12	,) 12	
	March	2021	335	470	(141)	-	329	6	0.28%	18) 18	
	April	2021	335	470	(141)	_	329	6	0.27%	24			13
	May	2021	335	470	(141)		329	6	0.28%	30			14
	June	2021	335	470	(141)	_	329	6	0.27%	37		37	
	July	2021	335	470	(141)	_	329	6	0.28%	43		43	
	August	2021	335	470	(141)	_	329	6	0.28%	49			17
	September	2021	335	470	(141)	_	329	6	0.27%	55		55	
	October	2021	335	470	(141)	_	329	6	0.28%	61			19
	November	2021	335	470	(141)	_	329	6	0.27%	68		68	
	December	2021	335	470	(141)	_	329	6	0.28%	74		74	
22			\$ 4,016 \$	5,637 \$	(1,694) \$	-	\$ 3,944	\$ 73		v \$			22
					():- /					-		_	

√ Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix X Cycle 11 per ER23-109.

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

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

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

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

(\$1,000)

Line No.													Line No. 1
2	61.13	<u>Col. 1</u>	<u>Col. 2</u>	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	<u>Col. 8</u>	Col. 9	Col. 10	Col. 11	2
3	Calculations:				= Col. 4; Line 22 / 12		= Sum Col. 3 thru Col. 5	= Col. 2 - Col. 6		See Footnote 6	See Footnote 7	= Col. 9 + Col. 10	3
4										Cumulative		Cumulative	4
6								Monthly		Overcollection (-) or		Overcollection (-) or	6
7			Monthly	Monthly	Prior		Adjusted Monthly	Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	7
8			True-Up	True-Up	True-Up	Prior Other	True-Up	Undercollection (+)	Interest	in Revenue		in Revenue	8
9	Month	Year	Cost of Service 1	Revenues 2	Adjustment 3	Adjustments 4	Revenues	in Revenue	Rate 5	wo Interest	Interest	with Interest	9
10	January	2021	\$ 333	470	(141) \$	-	\$ 329	\$ 4	0.28%	\$ 4 5	\$	0 \$ 4	10
	February	2021	333	470	(141)	-	329	4	0.25%	9		0 9	11
12	March	2021	333	470	(141)	-	329	4	0.28%	13		0 13	12
	April	2021	333	470	(141)	-	329	4	0.27%	17			13
14	May	2021	333	470	(141)	-	329	4	0.28%	22		0 22	
	June	2021	333	470	(141)	-	329	4	0.27%	26			15
	July	2021	333	470	(141)	-	329	4	0.28%	30		0 30	
	August	2021	333	470	(141)	-	329	4	0.28%	35			17
	September	2021	333	470	(141)	-	329	4	0.27%	39			18
	October	2021	333	470	(141)	-	329	4	0.28%	43			19
	November	2021	333	470	(141)	-	329	4	0.27%	48			20
	December	2021	333	470	(141)	-	329	4	0.28%	52		0 52	21
22			\$ 3,995	\$ 5,637	\$ (1,694) \$	-	\$ 3,944	\$ 52			5	1	22

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

Line No.		FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 160	AH-1; Line 42	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 110,693	AH-2; Line 37; Col. a	5
6 7	Adjustments to Per Book Transmission O&M Expense: Scheduling, System Control & Dispatch Services		(3,844)	Negative of AH-2; Line 42; Col. b	6 7
8	Reliability, Planning & Standards Development		(1,816)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses		(8,259)	Negative of AH-2; Line 44; Col. b	9
10	Underground Line Expense		(59)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(3,708)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment		(19,574)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines		(24,433)	Negative of AH-2; Line 53; Col. b	14
15 16	Maintenance of Underground Lines Other Transmission Non-Direct O&M Exclusion Adjustments		(424) (106)	Negative of AH-2; Line 54; Col. b Negative of AH-2; Line 41; Col. b	15 16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 48,471	Sum Lines 5 thru 16	17
18	Town From Brown Register Transmission Seem Emperiors		ų 10,171	Sum Emes 5 and 10	18
19	Derivation of Non-Direct Administrative and General Expense:				19
20	Total Non-Direct Administrative & General Expense		\$ 657,458	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:				21
22	Abandoned Projects		(5,025)	Negative of AH-3; Line 49; Col. a	22
23	CPUC energy efficiency programs		(13,176)	Negative of AH-3; Sum Lines 26, 28, 31, 37, 45, 50; Col.	23
24	CPUC Intervenor Funding Expense - Transmission			a and Line 24, 26, 52; Col. b Negative of AH-3; Line 46; Col. a	24
25	CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution		(617)	Negative of AH-3; Line 47; Col. a	25
26	CPUC Reimbursement Fees		(22,236)	Negative of AH-3; Line 38; Col. a	26
27	Injuries & Damages		-	Not Applicable to 2021 Base Period	27
28	General Advertising Expenses		(66)	Negative of AH-3; Line 48; Col. b	28
29	Franchise Requirements		(128,580)	Negative of AH-3; Line 42; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(26)	Negative of AH-3; Line 54; Col. b	30
31	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		(965)	Negative of AH-3; Line 39; Col. a	31
32	Other A&G Exclusion Adjustments		(9,748)	Negative of AH-3; Sum Lines 29, 32, 33, 34, 35, 38, 39, 40; Col. a	32
33	Other Cost Adjustments		12,177		33
34	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 489,195		34
35 36	Less: Property Insurance (Due to different allocation factor) Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 480,580 V	Negative of AH-3; Line 5; Col. c Line 34 + Line 35	35 36
37	Transmission Wages and Salaries Allocation Factor		11.49%	Statement AI; Line 17	37
38	Transmission Related Non-Direct Administrative & General Expenses		\$ 55,225	· · · · · · · · · · · · · · · · · · ·	38
39	Property Insurance Allocated to Transmission, General, and Common Plant		3,418	Negative of Line 35 x Line 59	39
40	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 58,643	Line 38 + Line 39	40
41					41
42	Derivation of Transmission Plant Property Insurance Allocation Factor:				42
43	Transmission Plant & Incentive Transmission Plant		\$ 7,180,113	Statement AD; Line 25	43
44	Transmission Related Electric Miscellaneous Intangible Plant		57,809	Shall be Zero Statement AD: Line 29	44 45
45 46	Transmission Related General Plant Transmission Related Common Plant		156,910	Statement AD; Line 29 Statement AD; Line 31	46
47	Total Transmission Related Investment in Plant		\$ 7,394,832	Sum Lines 43 thru 46	47
48	Town Transmission Towned in Vision in Trans		Ψ 7,551,052	Suit Ellies 15 thru 10	48
	Total Transmission Plant & Incentive Transmission Plant		\$ 7,180,113	Line 43 Above	49
50	Total Steam Production Plant		566,175	Statement AD; Line 1	50
51	Total Nuclear Production Plant		-	Shall be Zero	51
52	Total Other Production Plant		542,750	Statement AD; Line 7	52
53	Total Distribution Plant		8,482,865	Statement AD; Line 9	53
54	Transmission Related Electric Miscellaneous Intangible Plant		502.069	Shall be Zero	54
55 56	Total General Plant Total Common Plant		503,068 1,365,462	Statement AD; Line 17 Statement AD; Line 19	55 56
57	Total Plant in Service Excluding SONGS		\$ 18,640,433	Sum Lines 49 thru 56	57
58			¥ 10,010,100	Sam Emes 17 and 50	58
	Transmission Property Insurance and Tax Allocation Factor ¹		39.67%	Line 47 / Line 57	59

V Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix X Cycle 11 per ER23-109.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH

Operation and Maintenance Expenses

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

Line		FERC Form 1			Line
No.		Page; Line; Col.	Amounts	Reference	No.
1	Derivation of Direct Maintenance Expense:				1
2	Total Direct Maintenance Cost		\$ 160	AH-1; Line 42	2
3					3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:				4
5	Total Non-Direct Transmission O&M Expense		\$ 110,693	AH-2; Line 37; Col. a	5
6	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	Underground Line Expense		(59)	Negative of AH-2; Line 45; Col. b	10
11	Transmission of Electricity by Others		-	Negative of AH-2; Line 46; Col. b	11
12	Miscellaneous Transmission Expense		(3,708)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment		(19,574)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines		(24,433)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines		(424)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments		(106)	Negative of AH-2; Line 41; Col. b	16
17	Total Non-Direct Adjusted Transmission O&M Expenses		\$ 48,471	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		\$ 657,458	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:				21
22	Abandoned Projects		(5,025)	Negative of AH-3; Line 44; Col. a	22
23	CPUC energy efficiency programs		(13,176)	Negative of AH-3; Sum Lines 26, 28, 33, 40, 45; Col. a and	23
				Line 24, 25, 46; Col. b	
24	CPUC Intervenor Funding Expense - Transmission		-	Negative of AH-3; Line 41; Col. a	24
25	CPUC Intervenor Funding Expense - Distribution		(617)	Negative of AH-3; Line 42; Col. a	25
26	CPUC Reimbursement Fees		(22,236)	Negative of AH-3; Line 38; Col. a	26
27	Injuries & Damages		-	Not Applicable to 2021 Base Period	27
28	General Advertising Expenses		(66)	Negative of AH-3; Line 43; Col. b	28
29	Franchise Requirements		(128,580)	Negative of AH-3; Line 37; Col. b	29
30	Hazardous substances - Hazardous Substance Cleanup Cost Account		(26)	Negative of AH-3; Line 47; 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 27, 29, 30, 31, 32, 34, 35, 36; Col. a	32
33	Total Adjusted Non-Direct A&G Expenses Including Property Insurance		\$ 477,018	Sum Lines 20 thru 32	33
34	Less: Property Insurance (Due to different allocation factor)		(8,616)	Negative of AH-3; Line 5; Col. c	34
35	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance		\$ 468,403	Line 33 + Line 34	35
36	Transmission Wages and Salaries Allocation Factor		11.49%	Statement AI; Line 17	36
37	Transmission Related Non-Direct Administrative & General Expenses		\$ 53,826	Line 35 x Line 36	37
38	Property Insurance Allocated to Transmission, General, and Common Plant		3,418	Negative of Line 34 x Line 58	38
39	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense		\$ 57,244	Line 37 + Line 38	39
40					40
41	Derivation of Transmission Plant Property Insurance Allocation Factor:				41
42	Transmission Plant & Incentive Transmission Plant		\$ 7,180,113	Statement AD; Line 25	42
43	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	43
44	Transmission Related General Plant		57,809	Statement AD; Line 29	44
45	Transmission Related Common Plant		156,910	Statement AD; Line 31	45
46	Total Transmission Related Investment in Plant		\$ 7,394,832	Sum Lines 42 thru 45	46
47					47
48	Total Transmission Plant & Incentive Transmission Plant		\$ 7,180,113	Line 42 Above	48
49	Total Steam Production Plant		566,175	Statement AD; Line 1	49
50	Total Nuclear Production Plant		-	Shall be Zero	50
51	Total Other Production Plant		542,750	Statement AD; Line 7	51
52	Total Distribution Plant		8,482,865	Statement AD; Line 9	52
53	Transmission Related Electric Miscellaneous Intangible Plant		-	Shall be Zero	53
54	Total General Plant		503,068	Statement AD; Line 17	54
55	Total Common Plant		1,365,462	Statement AD; Line 19	55
56	Total Plant in Service Excluding SONGS		\$ 18,640,433	Sum Lines 48 thru 55	56
57					57
58	Transmission Property Insurance and Tax Allocation Factor ¹		39.67%	Line 46 / Line 56	58

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, 2021 (\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) Addtl A&G Excl. Adj	(e) = (c) + (d) Adj A&G with Addtl Excl. Adj	Reference	Line No.
		Administrative & General							1
1	920	A&G Salaries	\$ 62,283		\$ 61,402		\$ 62,283	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33,308	7,379	25,928	√ 7,379 ³	33,308	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20,277)		(20,277)		(20,277)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108,587	10,897	97,689	√ 1,396 ³	99,086	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8,616		8,616		8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215,579	1,418	214,161	√ 996 ³	215,157	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	56,506	2,077	54,429	√ 1,511 ³	55,940	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128,580	128,580	0		0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35,380	24,076	11,304		11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12,934)		(12,934)		(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses	66	66	0	. 1	0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses	10,539	5,025	5,513	√ 0 ³	5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents	12,352	14	12,338	√ 14 ³	12,352	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18,209	26	18,183		18,183	Form 1; Page 320-323; Line 196	14
15 16 17		Total Administrative & General Expenses	\$ 656,792	\$ 180,439	\$ 476,353	√ \$ 12,177	\$ 488,530	Sum Lines 1 thru 14	15 16 17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	666	-	666		666		18
19 20		Total Adjusted Administrative & Conoral Expanses	\$ 657,458	\$ 180,439	\$ 477.010	√ \$ 12,177	\$ 489,195	Line 16 + Line 18	19 20
20		Total Adjusted Administrative & General Expenses	3 037,438	100,439	4//,018	v Ø 12,1//	9 407,195	Line 10 + Line 18	20
22			<u> </u>	<u> </u>	<u> </u>	<u> </u>			22
23	Exclude	d Expenses:							23
24	920	Energy Efficiency		\$ 881					24
25		CEMA/WMPMA exclusion corrections				881 ³			25
26	921	Energy Efficiency		7,379					26
27		CEMA/WMPMA exclusion corrections				7,379 ³			27
28	923	Energy Efficiency	\$ 1,396						28
29		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9,501	10,897					29
30		CEMA/WMPMA exclusion corrections	-	•		1,396 ³			30
31	925	Energy Efficiency	1,300						31
32		Customer Information System	57						32
33		Electric Power Research Institute (EPRI) Dues	51						33
34		Covid-19 Pandemic Protections	8						34
35		Residential Disconnect Protections	3	1,418					35
36		CEMA/WMPMA exclusion corrections				996 ³			36
37	926	Energy Efficiency	1,948						37
38		Customer Information System	88						38
39		CSI Transition, Stabilization, & OCM	36						39
40		Residential Disconnect Protections	5	2,077					40
41		CEMA/WMPMA exclusion corrections				1,511 3			41
42	927	Franchise Requirements	22.226	128,580					42
43	928	CPUC Reimbursement Fees Litigation control of Management Account (LCMA)	22,236						43
44 45		Litigation expenses - Litigation Cost Memorandum Account (LCMA) Energy Efficiency	965 258						44 45
45		CPUC Intervenor Funding Expense - Transmission	238						45
47		CPUC Intervenor Funding Expense - Distribution	617	24,076					47
48	930.1	General Advertising Expenses		66					48
49		Abandoned Projects	5,025						49
50		Energy Efficiency	0	5,025					50
51		CEMA/WMPMA exclusion corrections		-		0 3			51
52	931	Energy Efficiency		14					52
53		CEMA/WMPMA exclusion corrections				14 3			53
54	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		26	_				54
55		•			-				55
56		Total Excluded Expenses		\$ 180,439	_				56
57					-				57
58									58
59	٧	Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exc	clusion corrections	compared to the or	riginal Appendix X	Cycle 11 per ER	23-109.		59
60	1	This amount represents the Non-Direct A&G expenses billed to Citizens in 2	2021, which is added	back to derive Total	al Adjusted A&G E	xpenses in SAP			60
61		Account 7000717, which was created to track Citizens Border East Line A&	G Expense.						61
62	2	Adjusting journal entries related to prior year A&G costs (2016-2019) that re	esulted from the 202	0 FERC Audit are e	excluded from TO5	Cycle 5.			62
63		The impacts of the adjusting entries is reflected in the per book amount and	were excluded from	the adjusted 2021 to	otal. The impact of	FERC Audit			63
64		adjustments and corresponding refunds will be accounted for in a separate re		•	1				64
65	3	2021 CEMA/WMPMA exclusion corrections.							65
66		2021 CLIMA WINI INA CACIUSION CONFECUORS.							66
50									30

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

Line	FERC		(a) Total		(b) Excluded		(c) = (a) - (b) Total		Line
No.	Acct	Description	Per Bool	s	Excluded		Adjusted	Reference	No.
1.0.		Administrative & General	2 61 2501	-	Zapenses		. rujuseeu	2020101100	1,
1	920	A&G Salaries	\$ 62	283	\$ 88	31	\$ 61,402	Form 1; Page 320-323; Line 181	1
2	921	Office Supplies & Expenses	33	308	7,37	79	25,928	Form 1; Page 320-323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(20	277)			(20,277)	Form 1; Page 320-323; Line 183	3
4	923	Outside Services Employed	108	587	10,89	97	97,689	Form 1; Page 320-323; Line 184	4
5	924	Property Insurance	8	616			8,616	Form 1; Page 320-323; Line 185	5
6	925	Injuries & Damages	215	579	1,41	8	214,161	Form 1; Page 320-323; Line 186	6
7	926	Employee Pensions & Benefits	56	506	2,07		54,429	Form 1; Page 320-323; Line 187	7
8	927	Franchise Requirements	128	580	128,58		0	Form 1; Page 320-323; Line 188	8
9	928	Regulatory Commission Expenses	35	380	24,07	76	11,304	Form 1; Page 320-323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(12	934)			(12,934)	Form 1; Page 320-323; Line 190	10
11	930.1	General Advertising Expenses		66		66	0	Form 1; Page 320-323; Line 191	11
12	930.2	Miscellaneous General Expenses		539	5,02		5,513	Form 1; Page 320-323; Line 192	12
13	931	Rents		352		4	12,338	Form 1; Page 320-323; Line 193	13
14	935	Maintenance of General Plant	18	209	2	26	18,183	Form 1; Page 320-323; Line 196	14
15									15
16		Total Administrative & General Expenses	\$ 656	792	\$ 180,43	39	\$ 476,353	Sum Lines 1 thru 14	16
17									17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹		666	-		666		18
19									19
20		Total Adjusted Administrative & General Expenses	\$ 657	458	\$ 180,43	9	\$ 477,018	Line 16 + Line 18	20
21									21
22									22
23	Exclude	d Expenses:							23
24	920	Energy Efficiency			\$ 88				24
25	921	Energy Efficiency			7,37	19			25
26	923	Energy Efficiency		396					26
27		Other Exclusion - FERC Audit Adjustments (Finding #3) ²	9	501	10,89	97			27
28	925	Energy Efficiency	1	300					28
29		Customer Information System		57					29
30		Electric Power Research Institute (EPRI) Dues		51					30
31		Covid-19 Pandemic Protections		8					31
32		Residential Disconnect Protections		3	1,41	8			32
33	926	Energy Efficiency	1	948					33
34		Customer Information System		88					34
35		CSI Transition, Stabilization, & OCM		36					35
36		Residential Disconnect Protections		5	2,07				36
37	927	Franchise Requirements	22	226	128,58	30			37
38	928	CPUC Reimbursement Fees	22	236					38
39		Litigation expenses - Litigation Cost Memorandum Account (LCMA)		965					39
40		Energy Efficiency		258					40
41		CPUC Intervenor Funding Expense - Transmission CPUC Intervenor Funding Expense - Distribution			24.03	10			41 42
42	930.1		-	617	. 24,07				
43 44	930.1	General Advertising Expenses Abandoned Projects	5	025	(66			43 44
45	930.2	Energy Efficiency	3	023	5,02				45
46	931	Energy Efficiency		U		14			46
47	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account				26			47
48	,55	Trazardous Substances-Trazardous Substance Cleanup Cost Account				-0			48
49		Total Excluded Expenses			\$ 180,43	19			49
50		Tom Extract Lapenses			<u> </u>	<u> </u>			50
51									51
	1	This amount remeasures the New Direct A 9 C Lill-14 CV	2021	44-3	haaleta Jania 3	٠.٠.	1 A diversal A O C F	ymamaaa in SAD	52
52		This amount represents the Non-Direct A&G expenses billed to Citizens in		uaed	back to derive 1	ota	ı Aajusted A&G E	xpenses in SAP	
53	_	Account 7000717, which was created to track Citizens Border East Line A&	•						53
54	2	Adjusting journal entries related to prior year A&G costs (2016-2019) that it						-	54
55		The impacts of the adjusting entries is reflected in the per book amount and	were excluded	rom 1	the adjusted 202	1 to	tal. The impact of	FERC Audit	55
56		adjustments and corresponding refunds will be accounted for in a separate r	efund analysis f	led w	ith FERC.				56
57		•	-						57

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Line No.		FERC Form 1 Page; Line; Col.	rking ash		Ionths Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹			\$	121,247	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				39.38%	Statement AD; Line 35	3
4							4
5	Transmission Related Materials and Supplies			\$	47,752	Line 1 x Line 3	5
6							6
7	B. Prepayments ^{1, 2}	110-111; Footnote Data (b)		\$	104,601	AL-2; Line 18	7
8							8
9	Transmission Related Prepayments			\$	41,196	Line 3 x Line 7	9
10							10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 48,471			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		58,643	٧		Pg 8 Rev Statement AH; Line 40	13
14	CPUC Intervenor Funding Expense - Transmission					Negative of Statement AH; Line 24	14
15	Total		\$ 107,114	٧		Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = 1/8 of O&M Expense	17
18						•	18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 13,389	٧		Line 15 x Line 17	19

V Items in BOLD have changed due to A&G adjustment on CEMA/WMPMA exclusion corrections compared to the original Appendix X Cycle 11 per ER23-109.

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

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AL

Working Capital

Line No.		FERC Form 1 Page; Line; Col.	orking Cash		-Months ge Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹			\$	121,247	AL-1; Line 18	1
2							2
3	Transmission Plant Allocation Factor				39.38%	Statement AD; Line 35	3
4	Transmission Related Materials and Supplies			¢	47,752	Line 1 x Line 3	4
6	Transmission Related Waterials and Supplies			Ф	47,732	Line 1 x Line 3	6
	B. Prepayments ^{1, 2}	110-111; Footnote Data (b)		\$	104,601	AL-2; Line 18	7
8	B. I repayments	110 111, 1 ooulote Butt (0)		Ψ	101,001	712 2, Ellie 10	8
9	Transmission Related Prepayments			\$	41,196	Line 3 x Line 7	9
10	1 7				, , , , ,		10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:						11
12	Transmission O&M Expense		\$ 48,471			Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		57,244			Statement AH; Line 39	13
14	CPUC Intervenor Funding Expense - Transmission		-			Negative of Statement AH; Line 24	14
15	Total		\$ 105,715			Sum Lines 12 thru 14	15
16							16
17	One Eighth O&M Rule		12.50%			FERC Method = $1/8$ of O&M Expense	17
18							18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 13,214			Line 15 x Line 17	19

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

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line				FERC Form 1			Line
No.			_	Page; Line; Col.	Amounts	Reference	No.
,	I T DIG I D						
1 2	Long-Term Debt Component - Denominator: Bonds (Acct 221)			112-113; 18; c	\$ 6,417,859		1 2
3	Less: Reacquired Bonds (Acct 222)			112-113; 18; c	\$ 0,417,839		3
4	Other Long-Term Debt (Acct 222)			112-113, 19, c	_		4
5	Unamortized Premium on Long-Term Debt (Acct 225)			112-113; 21; c	_		5
6	Less: Unamortized Discount on Long-Term Debt-Debit (Acct	226)		112-113, 22, c 112-113; 23; c	(16,894)		6
7	LTD = Long Term Debt	220)		112-113, 23, 6	\$ 6,400,965	Sum Lines 2 thru 6	7
8	LTD - Long Term Deot				\$ 0,400,903	Sum Lines 2 thru 0	8
9	Long-Term Debt Component - Numerator:						9
10	Interest on Long-Term Debt (Acct 427)			114-117; 62; c	\$ 237,654		10
11	Amort. of Debt Disc. and Expense (Acct 428)			114-117; 63; c	4,408		11
12	Amortization of Loss on Reacquired Debt (Acct 428.1)			114-117; 64; c	1,275		12
13	Less: Amort. of Premium on Debt-Credit (Acct 429)			114-117; 65; c	-,-,-		13
14	Less: Amortization of Gain on Reacquired Debt-Credit (Acct	129.1)		114-117; 66; c	_		14
15	i = LTD interest	. ,		.,,	\$ 243,337	Sum Lines 10 thru 14	15
16							16
17	Cost of Long-Term Debt:				3.80%	Line 15 / Line 7	17
18							18
19	Preferred Equity Component:						19
20	PF = Preferred Stock (Acct 204)			112-113; 3; c	\$ -		20
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	\$ 8,248,584		25
26	Less: Preferred Stock (Acct 204)			112-113; 3; c	-	Negative of Line 20 Above	26
27	Less: Unappropriated Undistributed Subsidiary Earnings (Acc	t 216.1)		112-113; 12; c	-		27
28	Accumulated Other Comprehensive Income (Acct 219)			112-113; 15; c	10,117		28
29	CS = Common Stock				\$ 8,258,701	Sum Lines 25 thru 28	29
30							30
31							31
32	Return on Common Equity:				10.60%	TO5 Offer of Settlement; Section II.A.1.5.1	32
33		(a)	(b)	(c)	$(d) = (b) \times (c)$		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	\$ 6,400,965	43.66%	3.80%	1.66%	Col. $c = Line 17 Above$	37
38	Preferred Equity	-	0.00%	0.00%	0.00%	Col. $c = Line 22 Above$	38
39	Common Equity	8,258,701	56.34%	10.60%	5.97%	Col. $c = Line 32 Above$	39
40	Total Capital	\$ 14,659,666	100.00%		7.63%	Sum Lines 37 thru 39	40
41							41
42	Cost of Equity Component (Preferred & Common):				5.97%	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)	$(d) = (b) \times (c)$		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

Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Line No.		 Amounts	Reference	Line No.
1	Cost of Capital Rate (COCR) Calculation:			1
2				2
3	a. Federal Income Tax Component:			3
4	•			4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.97%	AV1; Line 42	6
7	B = Transmission Total Federal Tax Adjustments	\$ 3,655	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,825,763 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 = $(((A) + (C/D)) * FT) - (B/D)$	1.5424%	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	\$ 4,825,763 ∨	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5424%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23	0 - 1 - T - ((1) - (D - (0) - D - 1 - 1) - T - (40)	0.54500/	C I	23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$	 0.7472%	State Income Tax Expense	24
25	(1 - ST)			25
26	CTAIL I I CAA TAA	2.200707	T' 10 - T' - 04	26 27
27	C. Total Federal & State Income Tax Rate:	2.2896%	Line 12 + Line 24	
28	D.T. (IW. L. LG.) CG. 2.1	7 (2150/	A 371 T ' 40	28
29 30	D. Total Weighted Cost of Capital:	7.6315%	AV1; Line 40	29 30
	F.C., CO. '-IR.	0.02110/	1: 27 - 1: 20	
31	E. Cost of Capital Rate (COCR):	 9.9211%	Line 27 + Line 29	31

v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix X Cycle 11 per ER23-109.

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

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AV

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

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

SAN DIEGO GAS 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 Long-Term Debt Component - Denominator: 2 Bonds (Acct 221) 3 Less: Reacquired Bonds (Acct 222) 4 Other Long-Term Debt (Acct 224) 5 Unamortized Premium on Long-Term Debt (Acct 225) 6 Less: Unamortized Discount on Long-Term Debt-Debit (Acct 275) 7 LTD = Long Term Debt	t 226)		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 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 (Acc 15 i= LTD interest	± 429.1)		114-117; 62; c 114-117; 63; c 114-117; 64; c 114-117; 65; c 114-117; 66; c	\$ 237,654 4,408 1,275 - - \$ 243,337	Sum Lines 10 thru 14	8 9 10 11 12 13 14 15
16 17				3.80%	Line 15 / Line 7	16 17
18 19 Preferred Equity Component: 20 PF = Preferred Stock (Acct 204) 21 d(pf) = Total Dividends Declared-Preferred Stocks (Acct 43' 22 Cost of Preferred Equity 23 24 Common Equity Component:	7)		112-113; 3; c 118-119; 29; c	\$ - \$ - 0.00%	Line 21 / Line 20	18 19 20 21 22 23 24
25 Proprietary Capital 26 Less: Preferred Stock (Acct 204) 27 Less: Unappropriated Undistributed Subsidiary Earnings (Ac 28 Accumulated Other Comprehensive Income (Acct 219) 29 CS = Common Stock	ct 216.1)		112-113; 16; c 112-113; 3; c 112-113; 12; c 112-113; 15; c	\$ 8,248,584 - 10,117 \$ 8,258,701	Negative of Line 20 Above Sum Lines 25 thru 28	25 26 27 28 29
30 31 32 Return on Common Equity: 33 34	(a)	(b) Cap. Struct.	(c) Cost of	(d) = (b) x (c) Weighted	TO5 Offer of Settlement; Section II.A.1.5.1	30 31 32 33 34
35 Weighted Cost of Capital: 36	Amounts 1	Ratio	Capital	Cost of Capital		35 36
37 Long-Term Debt 38 Preferred Equity 39 Common Equity 40 Total Capital	\$ 6,400,965 - 8,258,701 \$ 14,659,666	43.66% 0.00% 56.34% 100.00%	3.80% 0.00% 10.60%	1.66% 0.00% 5.97% 7.63%	Col. c = Line 17 Above Col. c = Line 22 Above Col. c = Line 32 Above Sum Lines 37 thru 39	37 38 39 40
41 42 <u>Cost of Equity Component (Preferred & Common):</u> 43				5.97%	Line 38 + Line 39; Col. d	41 42 43
44 45 Incentive Return on Common Equity: 46 47 48 Incentive Weighted Cost of Capital:	(a) Amounts ¹	(b) Cap. Struct. Ratio	(c) Cost of Capital	0.00% (d) = (b) x (c) Weighted Cost of Capital	Shall be Zero	44 45 46 47 48
50 Long-Term Debt 51 Preferred Equity 52 Common Equity 53 Total Capital 54 55 Incentive Cost of Equity Component (Preferred & Common)	\$ - - - \$ -	0.00% 0.00% 0.00% 0.00%	0.00% 0.00% 0.00%	0.00% 0.00% 0.00% 0.00%	Shall be Zero Shall be Zero Shall be Zero Sum Lines 50 thru 52 Line 51 + Line 52; Col. d	49 50 51 52 53 54 55

¹ Amount is based upon December 31 balances.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

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

Lin				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	\$ 3,655	Negative of Statement AR; Line 11	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense ¹	\$ 9,231	AV-2A; Line 44	8
9	D = Transmission Rate Base	\$ 4,825,588	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 = $(((A) + (C/D)) * FT) - (B/D)$	1.5424%	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	\$ 4,825,588	Line 9 Above	20
21	FT = Federal Income Tax Expense	1.5424%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\underline{((A) + (B / C) + Federal Income Tax)*(ST)}$	 0.7472%	State Income Tax Expense	24
25	(1 - ST)			25
26		2 200 (0)		26
27	C. Total Federal & State Income Tax Rate:	2.2896%	Line 12 + Line 24	27
28		F (0.1.50)		28
29	D. Total Weighted Cost of Capital:	7.6315%	AV1; Line 40	29
30	P. C. J. C. J. I. P. J.			30
31	E. Cost of Capital Rate (COCR):	 9.9211%	Line 27 + Line 29	31

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

SAN DIEGO GAS & ELECTRIC COMPANY Statement AV Cost of Capital and Fair Rate of Return Base Period & True-Up Period 12 - Months Ending December 31, 2021 (\$1,000)

Line No.		An	nounts	Reference	Line No.
	I C C C C C C C C C C C C C C C C C C C				
1	Incentive Cost of Capital Rate (ICOCR) Calculation:				1
2					2
3	a. Federal Income Tax Component:				3
4	277				4
5	Where:		0.000/	A371 T. 66	3
6	A = Sum of Preferred Stock and Return on Equity Component		0.00%	AV1; Line 55	6
7	B = Transmission Total Federal Tax Adjustments	\$	-	Shall be Zero	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Shall be Zero	8
9	D = Incentive ROE Project Transmission Rate Base	\$	- 210/	Shall be Zero	9
10	FT = Federal Income Tax Rate for Rate Effective Period		21%	AV2; Line 10	10
11			0.00000/		11
12	Federal Income Tax = $\underline{(((A) + (C/D)) * FT) - (B/D)}$		0.0000%	Federal Income Tax Expense	12
13	(1 - FT)				13
14	D. C. J. T. G.				14
15	B. State Income Tax Component:				15
16					16
17	Where:		0.000/		17
18	A = Sum of Preferred Stock and Return on Equity Component		0.00%	Line 6 Above	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$	-	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$		Line 9 Above	20
21	FT = Federal Income Tax Expense		0.0000%	Line 12 Above	21
22	ST = State Income Tax Rate for Rate Effective Period		8.84%	AV2; Line 22	22
23					23
24	State Income Tax = $\underline{((A) + (B / C) + \text{Federal Income Tax})^*(ST)}$		0.0000%	State Income Tax Expense	24
25	(1 - ST)				25
26					26
27	C. Total Federal & State Income Tax Rate:		0.0000%	Line 12 + Line 24	27
28					28
29	D. Total Incentive Weighted Cost of Capital:		0.0000%	AV1; Line 53	29
30					30
31	E. Incentive Cost of Capital Rate (ICOCR):		0.0000%	Line 27 + Line 29	31

SAN DIEGO GAS & ELECTRIC COMPANY

Derivation of End Use Transmission Rate Base

Line No.			Amounts	Reference	Line No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	5,608,369	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		2,893	Page 2; Line 17	3
4	Transmission Related General Plant		33,842	Page 2; Line 18	4
5	Transmission Related Common Plant		84,860	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	5,729,965	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	-	Statement AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Statement Misc.; Line 3	10
11	Total Rate Base Additions	\$	-	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(1,006,539)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$	(1,006,539)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	47,752	Statement AL; Line 5	19
20	Transmission Related Prepayments		41,196	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital		13,389 V	Pg9 Rev Statement AL; Line 19	21
22	Total Working Capital		102,338 ✓	Sum Lines 19 thru 21	22
23	Odb D			Statement Misc.; Line 5	23 24
24 25	Other Regulatory Assets/Liabilities		-	Statement Wisc.; Line 3	25
26	Total Transmission Rate Base	©	4,825,763 √	Sum Lines 6, 11, 16, 22, 24	26
27	Total Halishiission Rate Base		4,023,703 V	Sum Lines 0, 11, 10, 22, 24	27
28	B. Incentive ROE Project Transmission Rate Base:				28
29	Net Incentive Transmission Plant	\$		Shall be Zero	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	Ф	-	Shall be Zero	30
31	Total Incentive ROE Project Transmission Rate Base	\$		Line 29 + Line 30	31
32	Total meetitive ROL Froject Transmission Rate Base	Ф.		Effic 2) Effic 30	32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:				33
34	Incentive Transmission Plant Abandoned Project Cost	\$	_	Shall be Zero	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Ψ	_	Shall be Zero	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$	-	Line 34 + Line 35	36
37		Ψ		Eme 5. Eme 55	37
38	D. Incentive Transmission Construction Work In Progress	\$	-	Shall be Zero	38

v Items in BOLD have changed due to A&G adj. on CEMA/WMPMA exclusion corrections compared to the original Appendix X Cycle 11 per ER23-109

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:				1
2	Transmission Plant	\$	7,180,113	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant		22,019	Statement AD; Line 27	3
4	Transmission Related General Plant		57,809	Statement AD; Line 29	4
5	Transmission Related Common Plant		156,910	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$	7,416,852	Sum Lines 2 thru 5	6
7					7
8	<u>Transmission Related Depreciation Reserve:</u>				8
9	Transmission Plant Depreciation Reserve	\$	1,571,744	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve		19,126	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve		23,967	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve		72,049	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$	1,686,887	Sum Lines 9 thru 12	13
14					14
15	Net Transmission Plant:				15
16	Transmission Plant	\$	5,608,369	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant		2,893	Line 3 Minus Line 10	17
18	Transmission Related General Plant		33,842	Line 4 Minus Line 11	18
19	Transmission Related Common Plant		84,860	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$	5,729,965	Sum Lines 16 thru 19	20
21		·			21
22	B. Incentive Project Net Transmission Plant:				22
23	Incentive Transmission Plant	\$	-	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve		-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$	-	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line				Line
No.		Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:			
1	Net Transmission Plant:			1
2	Transmission Plant	\$ 5,608,369	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	2,893	Page 2; Line 17	3
4	Transmission Related General Plant	33,842	Page 2; Line 18	4
5	Transmission Related Common Plant	84,860	Page 2; Line 19	5
6	Total Net Transmission Plant	\$ 5,729,965	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		<u> </u>		12
13	Rate Base Reductions:			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (1,006,539)	Statement AF; Line 7	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Line 11	15
16	Total Rate Base Reductions	\$ (1,006,539)	Line 14 + Line 15	16
17				17
18	Working Capital:			18
19	Transmission Related Materials and Supplies	\$ 47,752	Statement AL; Line 5	19
20	Transmission Related Prepayments	41,196	Statement AL; Line 9	20
21	Transmission Related Cash Working Capital	13,214	Statement AL; Line 19	21
22	Total Working Capital	\$ 102,163	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Statement Misc.; Line 5	24
25	mulm the purp			25
26	Total Transmission Rate Base	\$ 4,825,588	Sum Lines 6, 11, 16, 22, 24	26
27	D. C. DORD C. W. C. D. D.			27
28	B. Incentive ROE Project Transmission Rate Base:		CL 111 7	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 33	C. Incentive Transmission Plant Abandoned Project Rate Base:			32
	C. Incentive Transmission Plant Abandoned Project Rate Base: 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	\$ -	Shall be Zero	34 35
35 36	Total Incentive Transmission Plant Abandoned Project Cost Accum. Del. Inc. Taxes Total Incentive Transmission Plant Abandoned Project Cost Rate Base	-	Line 34 + Line 35	
36	Total incentive Transmission Frant Abandoned Project Cost Rate Base	<u> </u>	Line 34 + Line 33	36 37
38	D. Incentive Transmission Construction Work In Progress	\$ -	Shall be Zero	38
38	D. Incentive Transmission Constitution work in Progress	Φ -	Shan be Zelo	30

SAN DIEGO GAS & ELECTRIC COMPANY

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

Line No.

A. Derivation of Net Transmission Plant:

1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 7,180,113	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	22,019	Statement AD; Line 27	3
4	Transmission Related General Plant	57,809	Statement AD; Line 29	4
5	Transmission Related Common Plant	156,910	Statement AD; Line 31	5
6	Total Gross Transmission Plant	\$ 7,416,852	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,571,744	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	19,126	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	23,967	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	72,049	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 1,686,887	Sum Lines 9 thru 12	13
14		 		14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 5,608,369	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	2,893	Line 3 Minus Line 10	17
18	Transmission Related General Plant	33,842	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	84,860	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 5,729,965	Sum Lines 16 thru 19	20
21		 		21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant	\$ _	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	_	Shall be Zero	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Appendix X Cycle 12 Annual Informational Filing Derivation of Interest Expense on Other Adjustments Applicable to Appendix X Cycle 11 (\$1,000)

Line No.								Line No.
1 2	Calculations:	<u>Col. 1</u>	$= \frac{\text{Col. 2}}{\text{Col. 2 - Col. 6}}$	<u>Col. 3</u>	Col. 4 See Footnote 2	Col. 5 See Footnote 3	$\frac{\text{Col. } 6}{\text{Col. } 4 + \text{Col. } 5}$	1 2
3 4			Monthly		Cumulative Overcollection (-) or		Cumulative Overcollection (-) or	3 4
5			Overcollection (-) or	Monthly	Undercollection (+)		Undercollection (+)	5
6			Undercollection (+)	Interest	in Revenue		in Revenue	6
7	Month	Year	in Revenue	Rate 1	wo Interest	Interest	with Interest	7
8	January	2021	\$ 4	0.28%	4	\$ 0	\$ 4	- 8
9	February	2021	4	0.25%	7	0	7	9
10	March	2021	4	0.28%	11	0	11	10
11	April	2021	4	0.27%	14	0	14	11
12	May	2021	4	0.28%	18	0	18	12
13	June	2021	4	0.27%	22	0	22	13
14	July	2021	4	0.28%	25	0	25	14
15	August	2021	4	0.28%	29	0	29	15
16	September	2021	4	0.27%	33	0	33	16
17	October	2021	4	0.28%	36	0	36	17
18	November	2021	4	0.27%	40	0	40	18
19	December	2021	4	0.28%	44	0	44	_ 19
20	January	2022		0.28%	44	0	44	20
21	February	2022		0.25%	44	0	44	21
22	March	2022		0.28%	44	0	44	22
23	April	2022		0.27%	44	0	44	23
24	May	2022		0.28%	44	0	44	24
25	June	2022		0.27%	44	0	44	25
26	July	2022		0.31%	44	0	44	26
27	August	2022		0.31%	44	0	45	27
28	September	2022		0.30%	45	0	45	28
29	October	2022		0.42%	45	0	45	29
30	November	2022		0.40%	45	0	45	30
31	December	2022		0.42%	45	0	45	31
32	January	2023		0.54%	45	0	46	32
33	February	2023		0.48%	46	0	46	33
34	March	2023		0.54%	46	0	46	34
35	April	2023		0.62%	46	0	46	35
36	May	2023		0.64%	46	0	47	36
37	June	2023		0.62%	47	0	47	37
38	July	2023		0.68%	47	0	47	38
39	August	2023		0.68%	47	0	48	39
40	September	2023		0.66%	48	0	48	40
41	October	2023		0.71%	48	0	48	41
42	November	2023		0.69%	48	0	49	42
43	December	2023		0.71%	49	0	49	43
44			\$ 43			\$ 6	•	44

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

Posted FERC Interest rates

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

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

San Diego Gas & Electric Company Citizens Share of the Sunrise - Border East-Line Appendix X Cycles 4 to 11 Cost Adjustments (\$1,000)

Line No.									Base Period 2019 - Appendix X Cycle 9 1			Total	Line No.
1	Total Annual Costs Citizens' Share of the Border East Line - Before Interest	\$	1	\$ 2	\$ 2	\$	(57)	\$ (21)	\$ (6)	\$ 24	\$ 5	\$ (5)	1) 1
2	Interest		0	1	1		(21)	(6)	(1)	4	1	(2)	1) 2
3	Total Annual Costs Adjustment	\$	1	\$ 3	\$ 3		(78)	(28)	(7)	29	6	(72	2) 3
4	Number of Months in Base Period		12	12	12		12	12	12	12	12	12	2 4
5	Total Monthly Costs Adjustment	\$ 0.0	087	\$ 0.212	\$ 0.210	\$ (6.	466)	\$ (2.300)	\$ (0.616)	\$ 2.376	\$ 0.482	\$ (6.015	5) 5

Derived from internally generated workpapers.