

San Diego Gas & Electric Company

Appendix XII Cycle 2 Informational Filing

**Transmittal Letter; Base Period and
True-Up Period Cost Statements and
Workpapers**

October 28, 2019

Docket No. ER20-_____

Table of Contents

Page No.

A. Transmittal Letter	1-4
B. Summary of Cost Components	5
C. Section 1 – Direct Maintenance Expense	6
D. Section 2 – Non-Direct Expenses	7-8
E. Section 3 – Other Specific Expenses	9
F. Section 4 – True-Up Adjustment	10-11
G. Section 5 – Interest True-Up Adjustment	12-13
H. Section 6 – Cost Statement Workpapers	
i. AD	14-26
ii. AE	27-34
iii. AF	35-38
iv. AG	39-41
v. AH	40-45
vi. AI	46-47
vii. AJ	48-50
viii. AK	51
ix. AL	52-54
x. AR	55-56
xi. AV	57-63
xii. Miscellaneous Statement	64



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

October 28, 2019

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, Second Informational Filing Under the Appendix XII Formula of the Transmission Owner Tariff, Docket No. ER20-___-000

Dear Secretary Bose:

Pursuant to the Appendix XII Formula (“Appendix XII”) of San Diego Gas & Electric Company’s (“SDG&E”) Transmission Owner (“TO”) Tariff, for informational purposes, SDG&E hereby submits to the Federal Energy Regulatory Commission (“Commission” or “FERC”) SDG&E’s Appendix XII Second Informational Filing (“Filing” or “Cycle 2 Filing”). The proposed effective date of the Cycle 2 Filing is January 1, 2020.

SDG&E submitted Appendix XII and its First Informational Filing concurrently on April 2, 2019. Additionally, in response to Commission Deficiency Letter dated May 28, 2019, on June 27, 2019, SDG&E submitted an Amendment to Filing and Response to Deficiency Letter including revised Appendix XII Formula Rate Protocols.

I. NATURE AND PURPOSE OF THE FILING

On February 19, 2019, the Commission authorized a transaction in which SDG&E would lease to Citizens Sycamore-Penasquitos Transmission LLC (“Citizens”), a wholly owned subsidiary of Citizens Energy Corporation, transfer capability of a portion of the Sycamore-Penasquitos 230 Kilovolt Transmission Line Project. *See generally San Diego Gas & Electric Company and Citizens Sycamore-Penasquitos Transmission LLC*, 166 FERC ¶ 62,078 (2019). The parties executed the Transfer Capability Lease (the “Lease”) transaction on September 23, 2019.

The Honorable Kimberly D. Bose
 October 28, 2019
 Page 2 of 4

SDG&E will operate and maintain the underground line segment in which Citizens is leasing transfer capability and will allocate to Citizens a portion of the costs via the Citizens SX-PQ Line Rate. The ratemaking methodology is set forth in Appendix XII.

In general, under Appendix XII SDG&E develops its rate for Citizens on the basis of 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 through settlement or in the future, *e.g.*, in a TO6 Formula, the proposed Appendix XII will be modified accordingly.

Pursuant to Appendix XII, the Citizens SX-PQ Line Rate consists of the following six parts: (i) the Direct Maintenance Expense Cost Component; (ii) the Non-Direct Expenses Cost Component; (iii) the Cost Component Containing Other Specific Expenses; (iv) the True-Up Adjustment Cost Component; (v) the Interest True-Up Adjustment Cost Component; and (vi) Other Adjustments. At bottom, the Citizens SX-PQ Line Rate is designed to reflect SDG&E's cost to own, operate, and maintain the SX-PQ underground line segment.

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

II. SUMMARY OF THE INSTANT APPENDIX XII FILING

The Appendix XII Formula in this Informational Filing is based upon the following:

- a 2018 calendar Base Period, and
- a 12-month Rate Effective Period from January 1, 2020 through December 31, 2020.

This Cycle 2 Filing reflects a charge of \$0.910M compared to the charge of \$0.799M in the Cycle 1 Filing. This change reflects an increase of approximately \$0.111M, or approximately 13.9%, due to a nominal increase in the annual charge rate to 3.05% from 2.96% to Citizens in Section 2 and the inclusion of \$0.087M in Cost of Removal in Section 3 as reflected in the following cost components:

(i)	Direct Maintenance Expense	=	\$0.000M
(ii)	Non-Direct Expenses	=	\$0.823M
(iii)	Other Specific Expenses	=	\$0.087M
(iv)	True-Up Adjustment	=	\$0.000M
(v)	Interest True-Up Adjustment	=	<u>\$0.000M</u>
	SUB-TOTAL	=	\$0.910M

The Honorable Kimberly D. Bose
 October 28, 2019
 Page 3 of 4

(vi)	Other Adjustments	=	<u>\$0.000M</u>
	TOTAL	=	\$0.910M

III. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 2 Informational Filing consists of the following:

1. Transmittal Letter;
2. The Appendix XII Cycle 2 Formula, which consists of the following Sections listed below:
 - 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;¹
 - Section 5 – Interest True-Up Adjustment Cost Component;²
 - Section 6 – 2018 Base Period and True-Up Period Cost Statements and Work papers.

IV. SERVICE

Copies of this Filing are being served on all parties to Docket No. ER19-221, in which SDG&E's TO5 Formula Tariff filing is pending. To the extent not reflected in the foregoing, copies are also being served on the California Public Utilities Commission, the CAISO, Participating Transmission Owners that have transferred operational control over their transmission facilities and entitlements to the CAISO, and counsel to Citizens.

V. COMMUNICATIONS

Correspondence and other communications concerning this Informational Filing should be addressed to:³

¹ Section 4 is blank for Cycle 2 because there will be no true-up applicable until Cycle 3.

² Section 5 is blank for Cycle 2 because there will be no interest true-up applicable until Cycle 4.

³ SDG&E requests waiver of Rule 203(b)(3) to the extent necessary to permit each of these individuals to be placed on the Commission's official service list in this proceeding.

The Honorable Kimberly D. Bose
October 28, 2019
Page 4 of 4

Jonathan J. Newlander
Senior Counsel
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, CA 92123
Telephone: 858-654-1652
Facsimile: 858-654-1879
E-mail: JNewlander@sdge.com

Will Fuller
Case Manager
San Diego Gas & Electric Company
8330 Century Park Court, CP32F
San Diego, CA 92123
Telephone: 858-654-1885
E-mail: WFuller@sdge.com

Melanie Hancock
Transmission Revenue Manager
San Diego Gas & Electric Company
8330 Century Park Court
San Diego, CA 92123
Telephone: 619-696-2373
E-mail: MHancock@sdge.com

Respectfully submitted,

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

Enclosures

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

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

(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Section 1; Page 1; Line 17	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	823	Section 2; Page 1; Line 25	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	87	Section 3; Page 1; Line 31	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 910	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Section 4; Page TU; Col. 11; Line 21	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Section 5; Page Interest TU (CY); Col. 6; Line 20	11
12				12
13	Subtotal Annual Costs	\$ 910	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 910	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	68.588	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	7.234	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 75.822	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / 12 Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 75.822	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 910	Line 34 x Line 36	38
39				39

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 1 - Direct Maintenance Expense Cost Component
 Base Period & True-Up Period 12 - Months Ending December 31, 2018
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
<u>A. Derivation of Direct Maintenance Expense Allocated to Citizens</u>			
2	\$ -	Statement AH; Line 2	2
3	13.10%		3
4	\$ -	Line 2 x Line 3	4
5			5
6	12.50%	FERC Method = 1/8 of O&M Expense	6
7	\$ -	Line 4 x Line 6	7
8			8
9	10.6506%	Statement AV2; Line 31	9
10			10
11	\$ -	Line 7 x Line 9	11
12			12
13	\$ -	Line 4 + Line 11	13
14			14
15	1.0277%	Line 13 x Franchise Fee Rate	15
16			16
17	\$ -	Line 13 + Line 15	17

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

Section 2 - Non-Direct Expense Cost Component

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>A. Non-Direct Annual Carrying Charge Percentages</u>		1
2	0.73%	Page 2; Line 6	2
3			3
4	0.76%	Page 2; Line 11	4
5			5
6	0.94%	Page 2; Line 16	6
7			7
8	0.03%	Page 2; Line 21	8
9			9
10	0.18%	Page 2; Line 34	10
11			11
12	0.37%	Page 2; Line 51	12
13			13
14	3.02%	Sum Lines 2 thru 12	14
15			15
16	1.0277%	Line 14 x Franchise Fee Rate	16
17	0.03%		17
18	3.05%	Line 14 + Line 16	18
19			19
20	<u>B. Derivation of Non-Direct Expense</u>		20
21	\$ 27,000	Lease Agreement	21
22			22
23	3.05%	Line 18 Above	23
24			24
25	\$ 823	Line 21 x Line 23	25

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

Section 2 - Non-Direct Expense Cost Component

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

(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
 CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
 Section 3 - Cost Component Containing Other Specific Expenses
 Base Period & True-Up Period 12 - Months Ending December 31, 2018
 (\$1,000)

Line No.	(a) Total Costs	(b) Removal Rate	(c) = (a) x (b) Amounts	Reference	Line No.
1	A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:				1
2					2
3	Average ADIT Difference With and Without Bonus ¹		\$ -	Not Applicable to 2018 Base Period	3
4					4
5	Cost of Capital Rate		10.6506%	Statement AV2; Line 31	5
6					6
7	Total ADIT Revenue Credit		\$ -	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		\$ -	AV-2B; Line 17	10
11					11
12	C. Derivation of Citizens SX-PQ Underground Line Segment Cost of Removal				12
13	FERC Account				13
14	\$ 11,661	0.0049	\$ 57	TO5 Transmission Plant Deprec. Rates WP	14
15					15
16	15,150	0.0019	29	TO5 Transmission Plant Deprec. Rates WP	16
17					17
18	186	-	-	TO5 Transmission Plant Deprec. Rates WP	18
19					19
20	-	-	-	TO5 Transmission Plant Deprec. Rates WP	20
21					21
22	3	-	-	TO5 Transmission Plant Deprec. Rates WP	22
23	\$ 27,000			Col. a = Sum Lines 14 thru 22	23
24					24
25	Subtotal Annual Cost of Removal		\$ 86	Sum Lines 14 thru 22	25
26					26
27	Transmission Related Municipal Franchise Fees Expense		1.0277%	Line 25 x Franchise Fee Rate	27
28					28
29	Total Annual Cost of Removal		\$ 87	Line 25 + Line 27	29
30					30
31	Total Other Specific Expenses		<u>\$ 87</u>	Line 7 + Line 10 + Line 29	31

¹ Due to the Tax Cuts and Jobs Act, SDG&E is not eligible to receive Bonus Depreciation on the SX-PQ Transmission Line. However, if this item was to apply, subject to IRS approval, the applicable data field will be populated.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-FQ UNDERGROUND LINE SEGMENT
DERIVATION OF CITIZENS' TRUE-UP ADJUSTMENT - (OVER)/ UNDERCOLLECTION
True-Up Period - January 1, 2018 to December 31, 2018
(\$1,000)

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	
Calculations:	Year	Monthly True-Up Cost of Service ¹	Monthly True-Up Revenues ²	Prior True-Up Adjustment ³	Prior Other Adjustments ⁴	Adjusted Monthly True-Up Revenues	Monthly Overcollection (-) or Undercollection (+) in Revenue	Monthly Interest Rate ⁵	Cumulative Overcollection (-) or Undercollection (+) in Revenue <u>wo</u> Interest	See Footnote 6	See Footnote 7	Cumulative Overcollection (-) or Undercollection (+) in Revenue <u>with</u> Interest
10	January 2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.36%	\$ -	\$ -	\$ -	\$ -
11	February 2018	-	-	-	-	-	-	0.33%	-	-	-	-
12	March 2018	-	-	-	-	-	-	0.36%	-	-	-	-
13	April 2018	-	-	-	-	-	-	0.37%	-	-	-	-
14	May 2018	-	-	-	-	-	-	0.38%	-	-	-	-
15	June 2018	-	-	-	-	-	-	0.37%	-	-	-	-
16	July 2018	-	-	-	-	-	-	0.40%	-	-	-	-
17	August 2018	-	-	-	-	-	-	0.40%	-	-	-	-
18	September 2018	-	-	-	-	-	-	0.39%	-	-	-	-
19	October 2018	-	-	-	-	-	-	0.42%	-	-	-	-
20	November 2018	-	-	-	-	-	-	0.41%	-	-	-	-
21	December 2018	-	-	-	-	-	-	0.42%	-	-	-	-
22		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

1 Monthly True-Up Cost of Service comprises Sections 1 thru 3 Direct Maintenance, Non-Direct Expense, and Other Specific Expenses Cost Components. For Cycles 1 and 2, there is no monthly true-up cost of service.
2 Monthly True-Up Revenues comprises the prior cycle costs applicable to the true-up period. For Cycles 1 and 2, there are no monthly true-up revenues.
3 Adjustment to back-out the applicable prior year true-up and interest true-up adjustments that are included in the recorded monthly true-up revenues in Column 3.
4 Adjustment to back-out Other Adjustments from a prior year which would be included in the recorded monthly true-up revenues in Column 3. Such adjustments include, but are not limited to, error adjustments and out-of-cycle recovery or refunds ordered by the Commission for a previous year.
5 Rates specified on the FERC website pursuant to Section 35.19a of the Commission regulation.
6 Derived using the prior month balance in Column 11 plus the current month balance in Column 7.
7 Interest is calculated using an average of beginning and ending balances: 1) in month 1, the average is 1/2 of balance in Column 7; and 2) in subsequent months is the average of prior month balance in Column 11 and the current month balance in Column 9.

SAN DIEGO GAS & ELECTRIC COMPANY
CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period June 1, 2019 to December 31, 2019
(\$1,000)

Line No.	Description of Annual Costs	Amounts	Reference	Line No.
1	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Cycle 1; Summary of Cost Components; Line 1	1
2				2
3	Section 2 - Non-Direct Expense Cost Component	799	Cycle 1; Summary of Cost Components; Line 3	3
4				4
5	Section 3 - Cost Component Containing Other Specific Expenses	-	Cycle 1; Summary of Cost Components; Line 5	5
6				6
7	Total Citizens Annual Prior Year Cost of Service	\$ 799	Sum Lines 1, 3, 5	7
8				8
9	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection	-	Cycle 1; Summary of Cost Components; Line 9	9
10				10
11	Section 5 - Interest True-Up Adjustment Cost Component	-	Cycle 1; Summary of Cost Components; Line 11	11
12				12
13	Subtotal Annual Costs	\$ 799	Sum Lines 7, 9, 11	13
14				14
15	Other Adjustments	-	Cost Adjustment Workpapers	15
16				16
17	Total Annual Costs	\$ 799	Line 13 + Line 15	17
18				18

Line No.	Description of Monthly Costs	Amounts	Reference	Line No.
19				19
20	Section 1 - Direct Maintenance Expense Cost Component	\$ -	Line 1 / 12 Months	20
21				21
22	Section 2 - Non-Direct Expense Cost Component	66.562	Line 3 / 12 Months	22
23				23
24	Section 3 - Cost Component Containing Other Specific Expenses	-	Line 5 / 12 Months	24
25				25
26	Total Citizens Monthly Prior Year Cost of Service	\$ 66.562	Sum Lines 20, 22, 24	26
27				27
28	Section 4 - True-Up Adjustment Cost Component	-	Line 9 / Months	28
29				29
30	Section 5 - Interest True-Up Adjustment Cost Component	-	Line 11 / 12 Months	30
31				31
32	Other Adjustments	-	Line 15 / 12 Months	32
33				33
34	Total Monthly Costs	\$ 66.562	Sum Lines 26, 28, 30, 32	34
35				35
36	Number of Months in Base Period	12		36
37				37
38	Total Annual Costs	\$ 799	Line 34 x Line 36	38
39				39

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

Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 1
True-Up Period - January 1, 2018 to December 31, 2018
(\$1,000)

Line No.	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>	<u>Col. 6</u>	Line No.
1							1
2	Calculations:						2
3							3
4							4
5							5
6							6
7	<u>Month</u>	<u>Year</u>	<u>Monthly Interest Rate</u>	<u>Cumulative Overcollection (+) in Revenue</u>	<u>Interest</u>	<u>Cumulative Overcollection (-) or Undercollection (+) in Revenue with Interest</u>	7
8	January	2018	0.36%		\$ -	\$ -	8
9	February	2018	0.33%		-	-	9
10	March	2018	0.36%		-	-	10
11	April	2018	0.37%		-	-	11
12	May	2018	0.38%		-	-	12
13	June	2018	0.37%		-	-	13
14	July	2018	0.40%		-	-	14
15	August	2018	0.40%		-	-	15
16	September	2018	0.39%		-	-	16
17	October	2018	0.42%		-	-	17
18	November	2018	0.41%		-	-	18
19	December	2018	0.42%		-	-	19
					\$		

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

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

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

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

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

**Derivation of Interest on the 12-Month True-Up Adjustment Applicable to Citizens Cycle 1
True-Up Period - January 1, 2018 to December 31, 2018
(\$1,000)**

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Line No.	
	<u>Year</u>	<u>Monthly Interest Rate</u> ¹	<u>Month Beginning Balance</u>	<u>Amortization</u>	<u>Principal</u>	<u>Interest</u>	<u>Month Ending Balance</u>		
1	2019	0.38%	\$ -					1	
2	2019	0.38%						2	
3	2019	0.38%						3	
4	2019	0.38%						4	
5	2019	0.38%						5	
6	2019	0.38%						6	
7	2019	0.38%						7	
8	2019	0.38%						8	
9	2019	0.38%						9	
10	2019	0.38%						10	
11	2019	0.38%						11	
12	2019	0.38%						12	
13	2019	0.38%						13	
14	2019	0.38%						14	
15	2019	0.38%						15	
16	2019	0.38%						16	
17	2019	0.38%						17	
18	2019	0.38%						18	
19	Total Base Period Interest ⁴								19
20	Total Base Period Interest and Current Year Interest							\$ -	20

¹ Rate is an average of the base period FERC Rates presented in the Section 4a True-Up calculation in Column 8 to derive a more accurate and consistent amortization amount (Column 4).
² The Beginning Balance is: 1) the balance in Column 6; Line 18 from the Interest True-Up Base Period for January; and 2) the balance from previous month in Column 7 of this worksheet for all subsequent months.
³ Amortization reduces the beginning balance to zero by the end of December and is derived as follows:
 Beginning Balance / $\{[(1+Rate)^{12}-1]/[Rate*(1+Rate)^{12}]\}$.
⁴ Total Base Period Interest comes from Section 5; Page Interest TU (BP); Col. 5; Line 19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AD - Workpapers
Cost of Plant

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

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-17	(b) 31-Dec-18	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.	
1	Total Steam Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		\$ 545,863	AD-1; Line 18	1	
2						2	
3	Total Nuclear Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		-	AD-2; Line 18	3	
4						4	
5	Total Hydraulic Production Plant ^{1,3}			-	AD-3; Line 18	5	
6						6	
7	Total Other Production Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		518,972	AD-4; Line 18	7	
8						8	
9	Total Distribution Plant ^{2,3}	450.1; Sch. Pg. 204; 104; b	\$ 6,494,386	\$ 6,940,410	6,717,398	AD-5; Line 6	9
10						10	
11	Transmission Plant ^{1,3}	450.1; Sch. Pg. 204; 104; b		5,678,390	AD-6; Line 23	11	
12						12	
13	Incentive Transmission Plant ¹			-	AD-7; Line 18	13	
14						14	
15	Total Electric Miscellaneous Intangible Plant ^{2,4}	450.1; Sch. Pg. 204; 104; b	174,135	180,374	177,255	AD-8; Line 6	15
16						16	
17	Total General Plant ^{2,4}	450.1; Sch. Pg. 204; 104; b	383,134	429,249	406,192	AD-9; Line 6	17
18						18	
19	Total Common Plant ^{2,4}		809,142	1,020,299	914,720	AD-10; Line 10	19
20						20	
21	Total Plant in Service			\$ 14,958,790	Sum Lines 1 thru 19	21	
22						22	
23	Transmission Wages and Salaries Allocation Factor			10.08%	Statement AI; Line 17	23	
24						24	
25	Total Transmission Plant & Incentive Transmission Plant			\$ 5,678,390	Line 11 + Line 13	25	
26						26	
27	Transmission Related Electric Miscellaneous Intangible Plant			17,866	Line 15 x Line 23	27	
28						28	
29	Transmission Related General Plant			40,941	Line 17 x Line 23	29	
30						30	
31	Transmission Related Common Plant			92,198	Line 19 x Line 23	31	
32						32	
33	Transmission Related Total Plant in Service			\$ 5,829,395	Sum Lines 25 thru 31	33	
34						34	
35	Transmission Plant Allocation Factor ⁵			38.97%	Line 33 / Line 21	35	

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

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

STEAM PRODUCTION

Line No.	Month	Total Steam Production Per Book	Reference	Steam Production Ratemaking ¹	Reference	Line No.
1	Dec-17	\$ 556,888	SDG&E Records	\$ 572,067	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-18	528,700		543,878		2
3	Feb	528,756		543,935		3
4	Mar	528,845		544,023		4
5	Apr	528,871		544,050		5
6	May	528,978		543,803		6
7	Jun	527,355		542,180		7
8	Jul	527,766		542,592		8
9	Aug	528,966		543,791		9
10	Sep	528,620		543,446		10
11	Oct	528,613		543,439		11
12	Nov	528,618		543,443		12
13	Dec-18	530,749	SDG&E Records	545,574	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ 6,901,726	Sum Lines 1 thru 13	\$ 7,096,221	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 530,902	Average of Lines 1 thru 13	\$ 545,863	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	Total Nuclear Production Per Book	Reference	Nuclear Production Ratemaking ¹	Reference	Line No.
1	Dec-17	\$ -	SDG&E Records	-	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-18	-		-		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-18	-	SDG&E Records	-	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 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 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

HYDRAULIC PRODUCTION PLANT

Line No.	Month	Total Hydraulic Production Per Book	Reference	Hydraulic Production Ratemaking ¹	Reference	Line No.
1	Dec-17	\$ -	SDG&E Records	-	SDG&E Records	1
2	Jan-18	-		-		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-18	-	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	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	-	Average of Lines 1 thru 13	17
18						18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	Total Other Production Per Book	Reference	Other Production Ratemaking ¹	Reference	Line No.
1	Dec-17	\$ 559,500	SDG&E Records	\$ 518,148	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-18	559,502		518,149		2
3	Feb	559,318		517,965		3
4	Mar	559,319		517,966		4
5	Apr	559,320		517,967		5
6	May	559,320		517,967		6
7	Jun	559,320		517,967		7
8	Jul	559,320		517,967		8
9	Aug	560,979		519,626		9
10	Sep	561,377		520,024		10
11	Oct	561,385		520,032		11
12	Nov	561,697		520,344		12
13	Dec-18	564,511	SDG&E Records	522,514	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ 7,284,867	Sum Lines 1 thru 13	\$ 6,746,637	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 560,374	Average of Lines 1 thru 13	\$ 518,972	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	Total Distribution Plant Per Book	Reference	Distribution Plant Ratemaking ¹	Reference	Line No.
1	Dec-17	\$ 6,397,449	SDG&E Records	\$ 6,494,386	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Dec-18	6,832,321	SDG&E Records	6,940,410	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	2
3						3
4						4
5						5
6	Beginning and End Period Average	\$ 6,614,885	Average of Line 1 and Line 3	\$ 6,717,398	Average of Line 1 and Line 3	6
7						7

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Plant Per Book	Reference	Transmission Plant Ratemaking ¹	Reference	Line No.
1	Dec-17	\$ 5,533,772	SDG&E Records	\$ 5,463,232	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2	Jan-18	5,542,346		5,471,772		2
3	Feb	5,547,379		5,474,525		3
4	Mar	5,566,682		5,493,828		4
5	Apr	5,576,532		5,497,818		5
6	May	5,624,740		5,543,910		6
7	Jun	5,635,125		5,554,297		7
8	Jul	5,651,273		5,570,444		8
9	Aug	5,901,113		5,820,311		9
10	Sep	5,938,154		5,857,446		10
11	Oct	6,080,682		5,999,974		11
12	Nov	6,100,902		6,020,203		12
13	Dec-18	6,132,006	SDG&E Records	6,051,312	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	13
14						14
15	Total 13 Months	\$ 74,830,706	Sum Lines 1 thru 13	\$ 73,819,071	Sum Lines 1 thru 13	15
16						16
17						17
18	13-Month Average Balance	\$ 5,756,208	Average of Lines 1 thru 13	\$ 5,678,390	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; 13-Month Avg.	18
19						19
20						20
21	Add: Citizens Weighted Average Lease Amount ²			\$ -	Lease Agreement	21
22						22
23	Total Transmission Plant Cost Average Balance			\$ 5,678,390	Line 18 + Line 21	23

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

² Represents the lease amount for the term of service that is added to the 13-Month Average Balance for Transmission ratemaking. This figure will not change and therefore is a static amount.

SAN DIEGO GAS & ELECTRIC COMPANY
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
BALANCES AS OF 12/31/2017
(\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Adjusted Book SUM 1:7	Reference
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records
4	360.0	Land & Land Rights	-	-	3,634	-	-	-	-	3,634	SDG&E Records
5	361.0	Structures & Improvements	-	-	1,046	-	-	-	-	1,046	SDG&E Records
6											
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 4,680	\$ -	\$ -	\$ -	\$ -	\$ 4,684	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 234,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,734)	\$ 224,498	SDG&E Records
10	352.0	Structures & Improvements	516,614	-	-	(1,928)	-	-	(46,370)	468,316	SDG&E Records
11	353.0	Station Equipment	1,658,340	-	-	(11,524)	(1,420)	-	(2,521)	1,642,874	SDG&E Records
12	354.0	Towers and Fixtures	897,312	-	-	-	-	-	-	897,312	SDG&E Records
13	355.0	Poles and Fixtures	540,159	-	-	-	-	-	-	540,159	SDG&E Records
14	356.0	OH Conductors and Device	619,516	-	-	-	-	-	-	619,516	SDG&E Records
15	357.0	Underground Conduit	360,840	-	-	-	-	-	-	360,840	SDG&E Records
16	358.0	UG Conductors & Devices	390,619	-	-	(1,726)	-	-	-	388,892	SDG&E Records
17	359.0	Roads & Trails	316,140	-	-	-	-	-	-	316,140	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 5,533,772	\$ -	\$ -	\$ (15,179)	\$ (1,420)	\$ -	\$ (58,626)	\$ 5,458,547	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 5,533,772	\$ 5	\$ 4,680	\$ (15,179)	\$ (1,420)	\$ -	\$ (58,626)	\$ 5,463,232	Line 7 + Line 19

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 12/31/2018
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Reference
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
2	310.1	Land	-	-	-	-	-	-	-	-	SDG&E Records
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	5	SDG&E Records
4	360.0	Land & Land Rights	-	-	3,634	-	-	-	-	3,634	SDG&E Records
5	361.0	Structures & Improvements	-	-	1,039	-	-	-	-	1,039	SDG&E Records
6											
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 5	\$ 4,673	\$ -	\$ -	\$ -	\$ -	\$ 4,678	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 239,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,100)	\$ 226,140	SDG&E Records
10	352.0	Structures & Improvements	599,717	-	-	(1,928)	-	-	(53,599)	544,189	SDG&E Records
11	353.0	Station Equipment	1,817,622	-	-	(11,171)	(1,420)	-	(2,427)	1,802,604	SDG&E Records
12	354.0	Towers and Fixtures	901,633	-	-	-	-	-	-	901,633	SDG&E Records
13	355.0	Poles and Fixtures	611,304	-	-	-	-	-	-	611,304	SDG&E Records
14	356.0	OH Conductors and Device	661,523	-	-	-	-	-	-	661,523	SDG&E Records
15	357.0	Underground Conduit	459,482	-	-	-	-	-	-	459,482	SDG&E Records
16	358.0	UG Conductors & Devices	520,563	-	-	(1,726)	-	-	-	518,836	SDG&E Records
17	359.0	Roads & Trails	320,923	-	-	-	-	-	-	320,923	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 6,132,006	\$ -	\$ -	\$ (14,825)	\$ (1,420)	\$ -	\$ (69,126)	\$ 6,046,634	Sum Lines 9 thru 17
20											
21	GRAND TOTAL RECLASS TRANS PLANT		\$ 6,132,006	\$ 5	\$ 4,673	\$ (14,825)	\$ (1,420)	\$ -	\$ (69,126)	\$ 6,051,312	Line 7 + Line 19

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	Total Incentive Transmission Plant Per Book	Reference	Incentive Transmission Plant Ratemaking	Reference	Line No.
1	Dec-17	\$	SDG&E Records	-	SDG&E Records	1
2	Jan-18	-		-		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-18	-	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	13-Month Average Balance	\$	Average of Lines 1 thru 13	-	Average of Lines 1 thru 13	17
18						18
19						19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference	Line No.
1	Dec-17	\$ 174,135	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2				2
3	Dec-18	180,374	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 177,255	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference	Line No.
1	Dec-17	\$ 383,134	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; BOY	1
2				2
3	Dec-18	429,249	Form 1; Page 450.1; Sch. Pg. 204; Line 104; Col. b; EOY	3
4				4
5				5
6	Beginning and End Period Average	\$ 406,192	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-17	Total Common Plant Per Book	\$ 1,084,350	2018 Form 1; Page 356; Accts 303 to 398; BOY 2017 Form 1; Page 356.1; Electric Line 1 x Line 2	1
2		Electric Split of Common Utility Plant	74.62%		2
3		Total Common Plant to Electric Per Book	\$ 809,142		3
4					4
5	Dec-18	Total Common Plant Per Book	\$ 1,387,973	2018 Form 1; Page 356; Accts 303 to 398; EOY 2018 Form 1; Page 356.1; Electric Line 5 x Line 6	5
6		Electric Split of Common Utility Plant	73.51%		6
7		Total Common Plant to Electric Per Book	\$ 1,020,299		7
8					8
9					9
10		Beginning and End Period Average	\$ 914,720	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AE - Workpapers
Accumulated Depreciation and Amortization
Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-17	(b) 31-Dec-18	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	Transmission Plant Depreciation Reserve ^{1,3}			\$ 1,120,020	AE-1; Line 23	1
2						2
3	Electric Misc. Intangible Plant Amortization Reserve ^{2,4}	\$ 107,100	\$ 131,071	119,085	AE-2; Line 6	3
4						4
5	General Plant Depreciation Reserve ^{2,4}	153,385	162,544	157,965	AE-3; Line 6	5
6						6
7	Common Plant Depreciation Reserve ^{2,4}	412,999	466,071	439,535	AE-4; Line 10	7
8						8
9	Transmission Wages and Salaries Allocation Factor			10.08%	Statement AI; Line 17	9
10						10
11	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 12,003	Line 3 x Line 9	11
12						12
13	Transmission Related General Plant Depreciation Reserve			15,922	Line 5 x Line 9	13
14						14
15	Transmission Related Common Plant Depreciation Reserve			44,302	Line 7 x Line 9	15
16						16
17	Total Transmission Related Depreciation Reserve			\$ 1,192,247	Line 1 + (Sum Lines 11 thru 15)	17
18						18
19	Incentive Transmission Plant Depreciation Reserve ¹			\$ -	Shall be Zero	19

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

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-17	\$ 1,078,176	SDG&E Records	\$ 1,060,916	2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2	Jan-18	1,089,451		1,072,057		2
3	Feb	1,100,495		1,082,849		3
4	Mar	1,108,653		1,090,930		4
5	Apr	1,120,328		1,102,079		5
6	May	1,130,372		1,112,079		6
7	Jun	1,140,230		1,121,828		7
8	Jul	1,151,269		1,132,711		8
9	Aug	1,152,795		1,134,217		9
10	Sep	1,164,079		1,145,348		10
11	Oct	1,175,574		1,156,799		11
12	Nov	1,186,914		1,168,072		12
13	Dec-18	1,199,427	SDG&E Records	1,180,379	2018 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	13
14						14
15	Total 13 Months	\$ 14,797,764	Sum Lines 1 thru 13	\$ 14,560,265	Sum Lines 1 thru 13	15
16						16
17	13-Month Average Balance	\$ 1,138,290	Average of Lines 1 thru 13	\$ 1,120,020	2018 Form 1; Page 450.2; Sch. Pg. 200; Line 33; Col. b; 13-Month Avg.	17
18						18
19						19
20						20
21	Add: Citizens Weighted Average Accumulated Depreciation			\$ -	AE-1A; Line 18	21
22						22
23	Total Transmission Plant Accumulated Depreciation Average Balance			\$ 1,120,020	Line 18 + Line 21	23

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Total Transmission Reserves Per Book	Reference	Transmission Reserves Ratemaking ¹	Reference	Line No.
1	Dec-17	\$ -	SDG&E Records	-	SDG&E Records	1
2	Jan-18	-		-		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-18	-	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	13-Month Average Balance	\$ -	Average of Lines 1 thru 13	-	Average of Lines 1 thru 13	17
18						18
19						19

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

SAN DIEGO GAS & ELECTRIC COMPANY
 TRANSMISSION FUNCTIONALIZATION STUDY
 DERIVATION OF TRANSMISSION RELATED
 ACCUMULATED DEPRECIATION AND AMORTIZATION
 BALANCES AS OF 12/31/2017
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1-7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records
5	361.0	Land & Land Rights Structures & Improvements	-	-	52	-	-	-	-	52	SDG&E Records
6					496	-	-	-	-	496	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 547	\$ -	\$ -	\$ -	\$ -	\$ 549	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 22,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (317)	\$ 22,001	SDG&E Records
10	352.0	Structures & Improvements	72,434	-	-	(388)	-	-	(12,807)	59,239	SDG&E Records
11	353.0	Station Equipment	314,845	-	-	(2,140)	(346)	-	(1,340)	311,019	SDG&E Records
12	354.0	Towers and Fixtures	173,364	-	-	-	-	-	-	173,364	SDG&E Records
13	355.0	Poles and Fixtures	107,090	-	-	-	-	-	-	107,090	SDG&E Records
14	356.0	OH Conductors and Device	233,624	-	-	-	-	-	-	233,624	SDG&E Records
15	357.0	Underground Conduit	61,170	-	-	-	-	-	-	61,170	SDG&E Records
16	358.0	UG Conductors & Devices	60,017	-	-	(470)	-	-	-	59,548	SDG&E Records
17	359.0	Roads & Trails	33,313	-	-	-	-	-	-	33,313	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 1,078,176	\$ -	\$ -	\$ (2,998)	\$ (346)	\$ -	\$ (14,465)	\$ 1,060,367	Sum Lines 9 thru 17
20											
21	GRAND TOTAL	RECLASS TRANS PLANT	\$ 1,078,176	\$ 1	\$ 547	\$ (2,998)	\$ (346)	\$ -	\$ (14,465)	\$ 1,060,916	Line 7 + Line 19

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 12/31/2018
 (\$1,000)

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1-7	Reference
1	303.0	Production Related to Trans									
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	SDG&E Records
3	340.0	Land	-	-	-	-	-	-	-	-	SDG&E Records
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	SDG&E Records
5	361.0	Land & Land Rights Structures & Improvements	-	-	52	-	-	-	-	52	SDG&E Records
6					392	-	-	-	-	392	SDG&E Records
7	TOTAL	TRANSMISSION RELATED	\$ -	\$ 1	\$ 445	\$ -	\$ -	\$ -	\$ -	\$ 446	Sum Lines 1 thru 5
8											
9	350.0	Land & Land Rights	\$ 24,265	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (331)	\$ 23,934	SDG&E Records
10	352.0	Structures & Improvements	81,405	-	-	(423)	-	-	(14,033)	66,949	SDG&E Records
11	353.0	Station Equipment	358,277	-	-	(2,374)	(392)	-	(1,445)	354,066	SDG&E Records
12	354.0	Towers and Fixtures	188,386	-	-	-	-	-	-	188,386	SDG&E Records
13	355.0	Poles and Fixtures	124,282	-	-	-	-	-	-	124,282	SDG&E Records
14	356.0	OH Conductors and Device	246,076	-	-	-	-	-	-	246,076	SDG&E Records
15	357.0	Underground Conduit	69,949	-	-	-	-	-	-	69,949	SDG&E Records
16	358.0	UG Conductors & Devices	68,577	-	-	(495)	-	-	-	68,082	SDG&E Records
17	359.0	Roads & Trails	38,210	-	-	-	-	-	-	38,210	SDG&E Records
18											
19	TOTAL	TRANSMISSION PLANT	\$ 1,199,427	\$ -	\$ -	\$ (3,292)	\$ (392)	\$ -	\$ (15,808)	\$ 1,179,934	Sum Lines 9 thru 17
20											
21	GRAND TOTAL	RECLASS TRANS PLANT	\$ 1,199,427	\$ 1	\$ 445	\$ (3,292)	\$ (392)	\$ -	\$ (15,808)	\$ 1,180,379	Line 7 + Line 19

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 - 12/31/2018 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference	Line No.
1	Dec-17	\$ 107,100	2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2				2
3	Dec-18	131,071	2018 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	3
4				4
5				5
6	Beginning and End Period Average	\$ 119,085	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference	Line No.
1	Dec-17	\$ 153,385	2017 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	1
2				2
3	Dec-18	162,544	2018 Form 1; Page 450.1; Sch. Pg. 200; Line 33; Col. b	3
4				4
5				5
6	Beginning and End Period Average	\$ 157,965	Average of Line 1 and Line 3	6
7				7

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-17	Total Common Plant Per Book	\$ 553,469	2017 Form 1; Page 356.1; Accts 303 to 398 2017 Form 1; Page 356.1; Electric Line 1 x Line 2	1
2		Electric Split of Common Utility Plant	74.62%		2
3		Total Common Reserves to Electric Per Book	\$ 412,999		3
4					4
5	Dec-18	Total Common Plant Per Book	\$ 634,024	2018 Form 1; Page 356.1; Accts 303 to 398 2018 Form 1; Page 356.1; Electric Line 5 x Line 6	5
6		Electric Split of Common Utility Plant	73.51%		6
7		Total Common Reserves to Electric Per Book	\$ 466,071		7
8					8
9					9
10		Beginning and End Period Average	\$ 439,535	Average of Line 3 and Line 7	10
11					11

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AF - Workpapers

Deferred Credits

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	(a) 31-Dec-17	(b) 31-Dec-18	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No.
1	FERC Account 190	\$ 273,109	\$ 235,503	\$ 254,306	AF-1 and AF-2; Line 5 + Line 21; Col. d	1
2						2
3	FERC Account 282	(1,028,062)	(1,046,922)	(1,037,492)	AF-1 and AF-2; Line 10 + Line 26; Col. d	3
4						4
5	FERC Account 283	(6,398)	(5,328)	(5,863)	AF-1 and AF-2; Line 15 + Line 31; Col. d	5
6						6
7	Total Transmission Related ADIT ²	\$ (761,352)	\$ (816,748)	\$ (789,050)	Sum Lines 1 thru 5	7
8						8
9	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	Shall be Zero	9
10						10
11	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	AF-1 and AF-2; Line 34; Col. d	11
12						12
13	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	Shall be Zero	13

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

² The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b and k.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2017
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = (Sum (a) thru (c)) Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 605	\$ -	\$ 403	\$ 1,009	2018 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	2
3	Post Retirement Benefits	833	-	555	1,389	2018 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	3
4	Net Operating Loss	162,428	108,284	-	270,712	2018 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	4
5	Total of Account 190	\$ 163,866	\$ 108,284	\$ 959	\$ 273,109	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (639,178)	\$ (384,032)	\$ (4,853)	\$ (1,028,062)	2018 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	8
9							9
10	Total of Account 282	\$ (639,178)	\$ (384,032)	\$ (4,853)	\$ (1,028,062)	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (3,839)	\$ -	\$ (2,559)	\$ (6,398)	2018 Form 1; Page 450.1; Sch. Pg. 276; Line 9; Col. b	13
14							14
15	Total of Account 283	\$ (3,839)	\$ -	\$ (2,559)	\$ (6,398)	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2018 Base Period	19
20							20
21	Total of Account 190	\$ -	\$ -	\$ -	\$ -	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens)						23
24	Accumulated Depreciation Timing Differences	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2018 Base Period	24
25							25
26	Total of Account 282	\$ -	\$ -	\$ -	\$ -	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2018 Base Period	29
30							30
31	Total of Account 283	\$ -	\$ -	\$ -	\$ -	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2018 Base Period	34

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AF
ACCUMULATED DEFERRED INCOME TAXES - ELECTRIC TRANSMISSION
Base Period 12 Months Ending December 31, 2018
(\$1,000)

Line No.	Description	(a) Remeasured Amount	(b) Excess Reserve Protected	(c) Excess Reserve Unprotected	(d) = (Sum (a) thru (c)) Total	Reference	Line No.
1	Account 190 (Non-Citizens)						1
2	Compensation Related Items	\$ 632	\$ -	\$ 214	\$ 846	2018 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	2
3	Post Retirement Benefits	740	-	555	1,295	2018 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	3
4	Net Operating Loss	123,894	109,467	-	233,361	2018 Form 1; Page 450.1; Sch. Pg. 234; Line 2; Col. b	4
5	Total of Account 190	<u>\$ 125,266</u>	<u>\$ 109,467</u>	<u>\$ 770</u>	<u>\$ 235,503</u>	Sum Lines 2 thru 4	5
6							6
7	Account 282 (Non-Citizens)						7
8	Accumulated Depreciation Timing Differences	\$ (661,425)	\$ (381,851)	\$ (3,647)	\$ (1,046,922)	2018 Form 1; Page 450.1; Sch. Pg. 274; Line 2; Col. b	8
9							9
10	Total of Account 282	<u>\$ (661,425)</u>	<u>\$ (381,851)</u>	<u>\$ (3,647)</u>	<u>\$ (1,046,922)</u>	Sum Lines 8 thru 9	10
11							11
12	Account 283 (Non-Citizens)						12
13	Ad Valorem Taxes	\$ (5,328)	\$ -	\$ -	\$ (5,328)	2018 Form 1; Page 450.1; Sch. Pg. 276; Line 9; Col. b	13
14							14
15	Total of Account 283	<u>\$ (5,328)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,328)</u>	Sum Lines 13 thru 14	15
16							16
17							17
18	Account 190 (Citizens)						18
19	Net Operating Loss	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2018 Base Period	19
20							20
21	Total of Account 190	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 19 thru 20	21
22							22
23	Account 282 (Citizens)						23
24	Accumulated Depreciation Timing Differences	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2018 Base Period	24
25							25
26	Total of Account 282	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 24 thru 25	26
27							27
28	Account 283 (Citizens)						28
29		\$ -	\$ -	\$ -	\$ -	Not Applicable to 2018 Base Period	29
30							30
31	Total of Account 283	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	31
32							32
33							33
34	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	\$ -	Not Applicable to 2018 Base Period	34

CITIZENS' SHARE OF THE SX-PQ UNDERGROUND LINE SEGMENT
Accumulated Deferred Income Tax Comparison With and Without Bonus Depreciation
Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

Line No.	Description	12/31/2017		12/31/2018		Reference
		ADIT	Average	ADIT	Average	
1	Citizens With Bonus D	\$ -	\$ -	\$ -	-	
2						
3	Citizens Without Bonus D	-	-	-	-	
4						
5	Difference With and Without Bonus Deprec. ¹	\$ -	\$ -	\$ -	-	Line 1 Minus Line 3
6						

¹ Page AF-3 is utilized in Section 3; Part A - Direct Assignment of ADIT to Citizens. As noted in Section 3, this item is not applicable to the 2018 base period. Population of this tab and derivation of an ADIT Revenue Credit in Section 3 will take place only if the IRS allows SDG&E to take Bonus Depreciation for SX-PQ on its tax return.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AG - Workpapers
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending December 31, 2018
(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Average Balance	Reference	Line No.
1	Transmission Plant Held for Future Use ¹	450.1; Sch. Pg. 214; 46; d <u>\$ 950</u>	AG-1; Line 18	1

¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD - 12/31/2018
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held for Future Use	Reference	Line No.	
1	Dec-17	\$ 2,471	SDG&E Records	1	
2	Jan-18	2,471		2	
3	Feb	2,471		3	
4	Mar	2,471		4	
5	Apr	2,471		5	
6	May	-	SDG&E Records	6	
7	Jun	-		7	
8	Jul	-		8	
9	Aug	-		9	
10	Sep	-		10	
11	Oct	-		11	
12	Nov	-		12	
13	Dec-18	-		13	
14				14	
15	Total 13 Months	\$ 12,354		Sum Lines 1 thru 13	15
16					16
17	13-Month Average	\$ 950		Form 1; Page 450.1; Sch. Pg. 214; Line 46; Col. d	17
18					18
19			19		

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
BASE PERIOD / TRUE UP PERIOD - 12/31/2018
(\$1,000)

Line No.	Project Description	(a) FERC Amounts (\$)	(b) CPUC Amounts (\$)	(c) = (a)+(b) Total Project Amounts (\$)	Reference	Line No.
1		\$ -	\$ -	\$ -	Form 1; Page 214; Line 3; Col. d	1
2		\$ -	\$ -	\$ -		2
3		\$ -	\$ -	\$ -		3
4						4
5	Total	\$ -	\$ -	\$ -	Sum Lines 1 thru 3	5
6						6

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

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

(\$1,000)

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	<u>Derivation of Direct Maintenance Expense:</u>			1
2	Total Direct Maintenance Cost	\$ -	AH-1; Line 48	2
3				3
4	<u>Derivation of Non-Direct Transmission Operation and Maintenance Expense:</u>			4
5	Total Non-Direct Transmission O&M Expense	\$ 88,575	AH-2; Line 37; Col. a	5
6	Adjustments to Per Book Transmission O&M Expense:			6
7	Scheduling, System Control & Dispatch Services	(5,878)	Negative of AH-2; Line 41; Col. b	7
8	Reliability, Planning & Standards Development	(2,718)	Negative of AH-2; Line 42; Col. b	8
9	Station Expenses	(8,343)	Negative of AH-2; Line 43; Col. b	9
10	Overhead Line Expense	(4,406)	Negative of AH-2; Line 44; Col. b	10
11	Transmission of Electricity by Others	-	Negative of AH-2; Line 45; Col. b	11
12	Miscellaneous Transmission Expense	(3,046)	Negative of AH-2; Line 51; Col. b	12
13	Maintenance of Station Equipment	(14,935)	Negative of AH-2; Line 52; Col. b	13
14	Maintenance of Overhead Lines	(14,792)	Negative of AH-2; Line 53; Col. b	14
15	Maintenance of Underground Lines	(671)	Negative of AH-2; Line 54; Col. b	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable to 2018 Base Period	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 33,787	Sum Lines 5 thru 16	17
18				18
19	<u>Derivation of Non-Direct Administrative and General Expense:</u>			19
20	Total Non-Direct Administrative & General Expense	\$ 477,838	AH-3; Line 20; Col. a	20
21	Adjustments to Per Book A&G Expense:			21
22	Damages & Injuries	-	Negative of AH-3; Line 27; Col. a	22
23	CPUC Intervenor Funding Expense - Transmission	-	Negative of AH-3; Line 31; Col. a	23
24	CPUC Intervenor Funding Expense - Distribution	(1,334)	Negative of AH-3; Line 32; Col. a	24
25	CPUC reimbursement fees	(8,601)	Negative of AH-3; Line 33; Col. a	25
26	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(141)	Negative of AH-3; Line 34; Col. a	26
27	General Advertising Expenses	(243)	Negative of AH-3; Line 35; Col. b	27
28	CPUC energy efficiency programs	(447)	Negative of AH-3; Sum Lines 26, 28, 30, 36; Col. a or b	28
29	Hazardous substances - Hazardous Substance Cleanup Cost Account	(65)	Negative of AH-3; Line 38; Col. b	29
30	Other A&G Exclusion Adjustments	(134,313)	Negative of AH-3; Sum Lines 24, 25, 29, 37; Col. a or b	30
31	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 332,695	Sum Lines 20 thru 30	31
32	Less: Property Insurance (Due to different allocation factor)	(5,523)	Negative of AH-3; Line 5; Col. c	32
33	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 327,172	Line 31 + Line 32	33
34	Transmission Wages and Salaries Allocation Factor	10.08%	Statement A; Line 17	34
35	Transmission Related Non-Direct Administrative & General Expenses	\$ 32,977	Line 33 x Line 34	35
36	Property Insurance Allocated to Transmission, General, and Common Plant	2,171	Negative of Line 32 x Line 56	36
37	Transmission Related Non-Direct A&G Expense Including Property Insurance Expense	\$ 35,148	Line 35 + Line 36	37
38				38
39	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			39
40	Transmission Plant & Incentive Transmission Plant	\$ 5,678,390	Statement AD; Line 25	40
41	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	41
42	Transmission Related General Plant	40,941	Statement AD; Line 29	42
43	Transmission Related Common Plant	92,198	Statement AD; Line 31	43
44	Total Transmission Related Investment in Plant	\$ 5,811,529	Sum Lines 40 thru 43	44
45				45
46	Total Transmission Plant & Incentive Transmission Plant	\$ 5,678,390	Line 40 Above	46
47	Total Steam Production Plant	545,863	Statement AD; Line 1	47
48	Total Nuclear Production Plant	-	Shall be Zero	48
49	Total Other Production Plant	518,972	Statement AD; Line 7	49
50	Total Distribution Plant	6,717,398	Statement AD; Line 9	50
51	Transmission Related Electric Miscellaneous Intangible Plant	-	Shall be Zero	51
52	Total General Plant	406,192	Statement AD; Line 17	52
53	Total Common Plant	914,720	Statement AD; Line 19	53
54	Total Plant in Service Excluding SONGS	\$ 14,781,535	Sum Lines 46 thru 53	54
55				55
56	Transmission Property Insurance and Tax Allocation Factor ¹	39.32%	Line 44 / Line 54	56

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

SAN DIEGO GAS & ELECTRIC COMPANY
2018 Citizens Direct Maintenance
12 Months Ending December 31, 2018
(\$1,000)

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2018
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Electric Transmission Operation</u>					
1	560	Operation Supervision and Engineering	\$ 6,649	\$ -	\$ 6,649	Form 1; Page 321; Line 83	1
2	561.1	Load Dispatch - Reliability	544	-	544	Form 1; Page 321; Line 85	2
3	561.2	Load Dispatch - Monitor and Operate Transmission System	1,624	-	1,624	Form 1; Page 321; Line 86	3
4	561.3	Load Dispatch - Transmission Service and Scheduling	228	-	228	Form 1; Page 321; Line 87	4
5	561.4	Scheduling, System Control and Dispatch Services	5,880	5,878	3	Form 1; Page 321; Line 88	5
6	561.5	Reliability, Planning and Standards Development	161	-	161	Form 1; Page 321; Line 89	6
7	561.6	Transmission Service Studies	-	-	-	Form 1; Page 321; Line 90	7
8	561.7	Generation Interconnection Studies	2	-	2	Form 1; Page 321; Line 91	8
9	561.8	Reliability, Planning and Standards Development Services	3,340	2,718	622	Form 1; Page 321; Line 92	9
10	562	Station Expenses ¹	8,343	8,343	-	Form 1; Page 321; Line 93	10
11	563	Overhead Line Expenses	4,406	4,406	-	Form 1; Page 321; Line 94	11
12	564	Underground Line Expenses	-	-	-	Form 1; Page 321; Line 95	12
13	565	Transmission of Electricity by Others	-	-	-	Form 1; Page 321; Line 96	13
14	566	Misc. Transmission Expenses	18,342	3,046	15,296	Form 1; Page 321; Line 97	14
15	567	Rents	2,890	-	2,890	Form 1; Page 321; Line 98	15
16							16
17		<i>Total Electric Transmission Operation</i>	\$ 52,409	\$ 24,391	\$ 28,018	Sum Lines 1 thru 15	17
18							18
19		<u>Electric Transmission Maintenance</u>					19
20	568	Maintenance Supervision and Engineering	\$ 2,329	\$ -	\$ 2,329	Form 1; Page 321; Line 101	20
21	569	Maintenance of Structures	10	-	10	Form 1; Page 321; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,322	-	1,322	Form 1; Page 321; Line 103	22
23	569.2	Maintenance of Computer Software	1,942	-	1,942	Form 1; Page 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1; Page 321; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	165	-	165	Form 1; Page 321; Line 106	25
26	570	Maintenance of Station Equipment ¹	14,935	14,935	-	Form 1; Page 321; Line 107	26
27	571	Maintenance of Overhead Lines ¹	14,792	14,792	-	Form 1; Page 321; Line 108	27
28	572	Maintenance of Underground Lines ²	671	671	-	Form 1; Page 321; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	-	-	-	Form 1; Page 321; Line 110	29
30							30
31		<i>Total Electric Transmission Maintenance</i>	\$ 36,166	\$ 30,398	\$ 5,768	Sum Lines 20 thru 29	31
32							32
33		Total Electric Transmission O&M Expenses	\$ 88,575	\$ 54,789	\$ 33,787	Line 17 + Line 31	33
34							34
35	413	Transmission O&M Expenses Charged to Citizens ³	-	-	-		35
36							36
37		Total Adjusted Electric Transmission O&M Expenses	\$ 88,575	\$ 54,789	\$ 33,787	Line 33 + Line 35	37
38							38
39							39
40		<u>Excluded Expenses (recovery method in parentheses)</u>					40
41	561.4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 5,878			41
42	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,718			42
43	562	Station Expenses ¹		8,343			43
44	563	Overhead Line Expenses		4,406			44
45	565	Transmission of Electricity by Others (ERRA)		-			45
46	566	Misc. Transmission Expenses:					46
47		Century Energy Systems Balancing Account (CES-21BA)	\$ (35)				47
48		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	7				48
49		ISO Grid Management Costs (ERRA)	2,300				49
50		Reliability Services (RS rates)	461				50
51		Other (TRBAA, TACBAA)	312	3,046			51
52	570	Maintenance of Station Equipment ¹		14,935			52
53	571	Maintenance of Overhead Lines ¹		14,792			53
54	572	Maintenance of Underground Lines ²		671			54
55							55
56		Total Excluded Expenses		\$ 54,789			56
57							57
58							58
59	¹	Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix XII Tariff (See Section I.C - number 31). As a result, such items are excluded in Column b.					59
60							60
61	²	Account 572 for Underground Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on AH-1.					61
62	³	This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2018, which is added back to derive Total Adjusted Electric Transmission O&M Expenses in SAP Account 7000721, which was created to track Citizens SX-PQ O&M Expense.					62
63							63
64							64

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

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
		<u>Administrative & General</u>					
1	920	A&G Salaries	\$ 38,528	\$ -	\$ 38,528	Form 1; Page 323; Line 181	1
2	921	Office Supplies & Expenses	8,714	1	8,713	Form 1; Page 323; Line 182	2
3	922	Less: Administrative Expenses Transferred-Credit	(10,240)	-	(10,240)	Form 1; Page 323; Line 183	3
4	923	Outside Services Employed	93,646	334	93,313	Form 1; Page 323; Line 184	4
5	924	Property Insurance	5,523	-	5,523	Form 1; Page 323; Line 185	5
6	925	Injuries & Damages	112,646	103	112,543	Form 1; Page 323; Line 186	6
7	926	Employee Pensions & Benefits	48,997	344	48,653	Form 1; Page 323; Line 187	7
8	927	Franchise Requirements	131,978	131,978	-	Form 1; Page 323; Line 188	8
9	928	Regulatory Commission Expenses	20,960	10,076	10,884	Form 1; Page 323; Line 189	9
10	929	Less: Duplicate Charges (Company Energy Use)	(1,622)	-	(1,622)	Form 1; Page 323; Line 190	10
11	930.1	General Advertising Expenses	243	243	-	Form 1; Page 323; Line 191	11
12	930.2	Miscellaneous General Expenses	7,564	2,000	5,564	Form 1; Page 323; Line 192	12
13	931	Rents	11,844	-	11,844	Form 1; Page 323; Line 193	13
14	935	Maintenance of General Plant	9,056	65	8,991	Form 1; Page 323; Line 196	14
15							15
16		Total Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	Sum Lines 1 thru 14	16
17							17
18	413	Transmission Related A&G Expenses Charged to Citizens ¹	-	-	-		18
19							19
20		Total Adjusted Administrative & General Expenses	\$ 477,838	\$ 145,143	\$ 332,695	Line 16 + Line 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	921	Litigation expenses (ERRA)		\$ 1			24
25	923	Litigation expenses (ERRA)		334			25
26	925	CPUC energy efficiency programs	103				26
27		Injuries & Damages	-	103			27
28	926	CPUC energy efficiency programs		344			28
29	927	Franchise Requirements		131,978			29
30	928	CPUC energy efficiency programs		-			30
31		CPUC Intervenor Funding Expense - Transmission		-			31
32		CPUC Intervenor Funding Expense - Distribution	1,334				32
33		CPUC reimbursement fees	8,601				33
34		Litigation expenses - Litigation Cost Memorandum Account (LCMA)	141	10,076			34
35	930.1	General Advertising Expenses		243			35
36	930.2	CPUC energy efficiency programs		-			36
37		Abandoned Projects	2,000	2,000			37
38	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		65			38
39							39
40		Total Excluded Expenses		\$ 145,143			40
41							41
42							42
43		¹ This amount represents the Non-Direct A&G expenses billed to Citizens in 2018, which is added back to derive Total Adjusted A&G Expenses in SAP					43
44		Account 7000722, which was created to track Citizens SX-PQ A&G Expense.					44
45							45

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI - Workpapers
Wages and Salaries

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 11,683		1
2				2
3	Transmission Wages & Salaries ¹	11,644	AI-1; Line 44	3
4				4
5	Transmission Wages & Salaries ²	10,842	AI-1; Line 42	5
6				6
7	Distribution Wages & Salaries	44,880		7
8				8
9	Customer Accounts Wages & Salaries	17,573		9
10				10
11	Customer Services and Informational Wages & Salaries	18,900		11
12				12
13	Sales Wages & Salaries	-		13
14				14
15	Total Operating & Maintenance Wages & Salaries Excl. A&G	<u>\$ 115,521</u>	Sum Lines 1 thru 13	15
16				16
17	Transmission Wages and Salaries Allocation Factor	<u>10.08%</u>	Line 3 / Line 15	17

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AI - Workpapers
Transmission Wages & Salaries
12 Months Ending December 31, 2018
(\$1,000)

Line No.	FERC Account	Description	Amounts ¹	Exclusions ²	Line No.
1	560100E	OPERATION SUPERVISION	\$ 1,982		1
2	560200E	OPERATION ENGINEERING	1,154		2
3	561100E	LOAD DISPATCHING - RELIABILITY	385		3
4	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	811		4
5	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	159		5
6	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		6
7	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	112		7
8	561600E	TRANSMISSION SERVICE STUDIES	-		8
9	561700E	GENERATION INTERCONNECTION STUDIES	1		9
10	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	355		10
11	562000E	STATION EXPENSES	51	\$ 51	11
12	562100E	STATION OPERATION EXPENSE	1,889	1,889	12
13	563100E	OPERATION OVERHEAD LINES	326	326	13
14	563200E	ENCROACHMENTS OVERHEAD R/W	-	-	14
15	564000E	UNDERGROUND LINE EXPENSES	-		15
16	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	3,995		16
17	567000E	RENTS	-		17
18	568100E	MAINTENANCE SUPERVISION	772		18
19	568200E	MAINTENANCE ENGINEERING	7		19
20	569000E	MAINTENANCE OF STRUCTURES	-		20
21	569100E	MAINTENANCE OF COMPUTER HARDWARE	732		21
22	569200E	MAINTENANCE OF COMPUTER SOFTWARE	716		22
23	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	-		23
24	570000E	MAINTENANCE OF STATION EQUIPMENT	347	347	24
25	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	5,343	5,343	25
26	570121E	RTU SUPERVISORY EQUIPMENT	427		26
27	570122E	TELEMETER SYSTEM MAINTENANCE	36		27
28	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	375	375	28
29	570600E	MAINTENANCE STATION EQUIPMENT	186	186	29
30	570700E	SAN ONOFRE SUBSTATION	48	48	30
31	571000E	MAINTENANCE OF OVERHEAD LINES	674	674	31
32	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	666	666	32
33	571120E	TRAINING IN HOTSTICK MAINTENANCE	8	8	33
34	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	70	70	34
35	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	424	424	35
36	571700E	ACCESS & PATROL ROAD MAINTENANCE	113	113	36
37	571800E	CONSTRUCTION RELATED EXPENSES	1	1	37
38	571960E	OH PREV MAINT - FOLLOW-UP	30	30	38
39	572000E	MAINTENANCE OF UNDERGROUND LINES	291	291	39
40	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	-		40
41					41
42		Total Transmission Wages & Salaries	\$ 22,486	\$ 10,842	42
43					43
44		Total Adjusted Citizens Transmission Wages & Salaries		\$ 11,644	44
45					45

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
Depreciation and Amortization Expense

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense	\$ -	Shall be Zero	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	-	Shall be Zero	3
4				4
5	General Plant Depreciation Expense	17,871	AJ-1; Line 1	5
6				6
7	Common Plant Depreciation Expense	77,430	AJ-2; Line 3	7
8				8
9	Transmission Wages and Salaries Allocation Factor	10.08%	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	1,801	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	7,804	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common, and Electric Misc. Intangible Exp.	\$ 9,606	Line 1 + (Sum Lines 11 thru 15)	17
18				18
19	Incentive Transmission Plant Depreciation Expense	\$ -	Shall be Zero	19
20				20
21	Incentive Transmission Plant Abandoned Project Cost Amortization Expense ¹	\$ -	Not Applicable to 2018 Base Period	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Shall be Zero	23

1 Net of Incentive Transmission Plant Depreciation Expense.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	FERC General Plant Expense	Reference	Line No.
1	Dec-18	\$ 17,871	Form 1; Page 336; Line 10; Col. f	1
2				2

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Description	Amounts	Reference	Line No.
1	Dec-18	Total Common Plant Per Book	\$ 105,333	2018 Form 1; Page 356.2; Accts 303 to 398 2018 Form 1; Page 356.1; Electric (Line 1 x Line 2); Form 1; Page 336; Line 11; Col. f	1
2		Electric Split of Common Utility Plant	73.51%		2
3		Total Common Expense to Electric Per Book	\$ 77,430		3
4					4

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

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Total Property Taxes ¹	\$ 111,921		1
2				2
3	Less: Other Taxes (Business license taxes) ²	-	Not Applicable to 2018 Base Period	3
4				4
5	Net Property Taxes Excl. Citizens	\$ 111,921	Line 1 + Line 3	5
6				6
7	Add: Citizens Allocated Portion of Property Taxes	-		7
8				8
9	Net Property Taxes Incl. Citizens	\$ 111,921	Line 5 + Line 7	9
10				10
11	Less: SONGS Property Taxes	(796)		11
12				12
13	Total Property Taxes Expense	<u>\$ 111,125</u>	Line 9 + Line 11	13
14				14
15	Transmission Property Insurance and Tax Allocation Factor	39.32%	Statement AH; Line 56	15
16				16
17	Transmission Related Property Taxes Expense	<u>\$ 43,690</u>	Line 13 x Line 15	17
18				18
19				19
20	Total Payroll Taxes Expense ³	\$ 13,440		20
21				21
22	Add: Citizens Allocated Portion of Payroll Taxes	-		22
23				23
24	Total Payroll Taxes Expense Incl. Citizens	\$ 13,440	Line 20 + Line 22	24
25				25
26	Transmission Wages and Salaries Allocation Factor	10.08%	Statement AI; Line 17	26
27				27
28	Transmission Related Payroll Taxes Expense	<u>\$ 1,355</u>	Line 24 x Line 26	28

¹ Property tax expense excludes Citizens property taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i.

² Business license taxes are no longer recorded in Total Property Taxes and are separately shown in FERC Form 1; Page 263; Line 4; Col. i.

³ Payroll tax expense excludes Citizens payroll taxes as shown in FERC Form 1; Page 450.1; Sch. Pg. 262; Line 18; Col. i.

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

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

Line No.	FERC Form 1 Page; Line; Col.	Working Cash	13-Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ¹	450.1; Sch. Pg. 227; 12; c	\$ 133,752	AL-1; Line 18	1
2					2
3	Transmission Plant Allocation Factor		38.97%	Statement AD; Line 35	3
4					4
5	Transmission Related Materials and Supplies		\$ 52,123	Line 1 x Line 3	5
6					6
7	B. Prepayments ¹	450.1; Sch. Pg. 110; 57; c	\$ 50,549	AL-2; Line 18	7
8					8
9	Transmission Related Prepayments		\$ 19,699	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				
12	Transmission O&M Expense		\$ 33,787	Statement AH; Line 17	12
13	Transmission Related A&G Expense - Excl. Intervenor Funding Expense		35,148	Statement AH; Line 37	13
14	CPUC Intervenor Funding Expense - Transmission		-	Negative of Statement AH; Line 23	14
15	Total		\$ 68,935	Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers		\$ 8,617	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 - 12/31/2018 PER BOOK
(\$1,000)

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

Line No.	Month	Total Electric Plant Materials & Supplies	Reference	Line No.
1	Dec-17	\$ 132,643	SDG&E Records	1
2	Jan-18	134,208		2
3	Feb	135,385		3
4	Mar	134,442		4
5	Apr	134,325		5
6	May	135,868		6
7	Jun	135,468		7
8	Jul	134,524		8
9	Aug	133,917		9
10	Sep	132,782		10
11	Oct	131,467		11
12	Nov	131,440		12
13	Dec-18	132,306	SDG&E Records	13
14				14
15	Total 13 Months	\$ 1,738,775	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average Balance	\$ 133,752	Form 1; Page 450.1; Sch. Pg. 227; Line 12; Col. c	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2018 PER BOOK
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Reference	Line No.
1	Dec-17	\$ 43,099	SDG&E Records	1
2	Jan-18	37,328		2
3	Feb	30,245		3
4	Mar	30,202		4
5	Apr	51,241		5
6	May	33,487		6
7	Jun	29,000		7
8	Jul	74,431		8
9	Aug	73,591		9
10	Sep	70,741		10
11	Oct	68,607		11
12	Nov	59,656		12
13	Dec-18	55,513	SDG&E Records	13
14				14
15	Total 13 Months	\$ 657,141	Sum Lines 1 thru 13	15
16				16
17				17
18	13-Month Average	\$ 50,549	Form 1; Page 450.1; Sch. Pg. 110; Line 57; Col. c	18
19				19

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AR - Workpapers
Federal Tax Adjustments

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

Line No.	FERC Form 1 Page; Line; Col.	Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)		1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities			3
4	FERC Account 190	-	AR-1; Line 7; Col. c	4
5	FERC Account 282	-	AR-1; Line 14; Col. c	5
6	FERC Account 283	-	AR-1; Line 22; Col. c	6
7	Total Transmission Related Amortization of Excess Deferred Tax Liabilities	\$ -	Sum Lines 4 thru 6	7
8				8
9	Other Federal Tax Adjustments	-	Not Applicable to 2018 Base Period	9
10				10
11	Total Federal Tax Adjustments ¹	<u>\$ (265)</u>	Sum Lines 1, 7, 9	11

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AR
AMORTIZATION OF TRANSMISSION RELATED EXCESS DEFERRED TAX LIABILITIES¹
Base Period 12 Months Ending December 31, 2018
(\$1,000)

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

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

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

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

(\$1,000)

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

¹ Amount is based upon December 31 balances.

² ROE is pursuant to SDG&E's T05 Formula Informational Filing in Docket No. ER19-221-000.

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

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

(\$1,000)

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AV

Cost of Capital and Fair Rate of Return

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

(\$1,000)

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

SAN DIEGO GAS & ELECTRIC COMPANY
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2018
Applicable to the 2018 Cycle 2 Base Period & True-Up Period
12 Months Ending December 31, 2018
(\$1,000)

Line No.	Vintages of Plant ¹	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1	2001	\$ 66	1
2			2
3	2002	7	3
4			4
5	2003	35	5
6			6
7	2004	48	7
8			8
9	2005	67	9
10			10
11	2006	120	11
12			12
13	2007	377	13
14			14
15	2008	355	15
16			16
17	2009	99	17
18			18
19	2010	135	19
20			20
21	2011	166	21
22			22
23	2012	1,648	23
24			24
25	2013	1,309	25
26			26
27	2014	172	27
28			28
29	2015	250	29
30			30
31	2016	420	31
32			32
33	2017	924	33
34			34
35	2018	331	35
36			36
37			37
38	Total	\$ 6,529	38
39			39
40	Citizens SX-PQ Underground Line Segment Adj. (see w/p AV-2B)	-	40
41			41
42	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens SX-PQ	\$ 6,529	42
43			43

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

SAN DIEGO GAS & ELECTRIC COMPANY
TO5-Cycle 2 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
12 Months Ending December 31, 2018
(\$1,000)

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

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

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

(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 4,558,370	Page 2; Line 16	3
4	5,863	Page 2; Line 17	4
5	25,020	Page 2; Line 18	5
6	47,895	Page 2; Line 19	6
7	\$ 4,637,148	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ 950	Statement AG; Line 1	9
10	-	Statement Misc.; Line 3	10
11	\$ 950	Line 9 + Line 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (789,050)	Statement AF; Line 7	14
15	-	Statement AF; Line 11	15
16	\$ (789,050)	Line 14 + Line 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 52,123	Statement AL; Line 5	19
20	19,699	Statement AL; Line 9	20
21	8,617	Statement AL; Line 19	21
22	\$ 80,438	Sum Lines 19 thru 21	22
23			23
24	-	Statement Misc.; Line 5	24
25			25
26	\$ 3,929,487	Sum Lines 6, 11, 16, 22, 24	26
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
27			27
28			28
29	\$ -	Shall be Zero	29
30	-	Shall be Zero	30
31	\$ -	Line 29 + Line 30	31
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
32			32
33			33
34	\$ -	Shall be Zero	34
35	-	Shall be Zero	35
36	\$ -	Line 34 + Line 35	36
<u>D. Incentive Transmission Construction Work In Progress</u>			
37			37
38	\$ -	Shall be Zero	38

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

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

(\$1,000)

Line No.				
	<u>A. Derivation of Net Transmission Plant:</u>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 5,678,390	Statement AD; Line 11	2
3	Transmission Related Electric Misc. Intangible Plant	17,866	Statement AD; Line 27	3
4	Transmission Related General Plant	40,941	Statement AD; Line 29	4
5	Transmission Related Common Plant	92,198	Statement AD; Line 31	5
6	Total Gross Transmission Plant	<u>\$ 5,829,395</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 1,120,020	Statement AE; Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	12,003	Statement AE; Line 11	10
11	Transmission Related General Plant Depr Reserve	15,922	Statement AE; Line 13	11
12	Transmission Related Common Plant Depr Reserve	44,302	Statement AE; Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 1,192,247</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 4,558,370	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	5,863	Line 3 Minus Line 10	17
18	Transmission Related General Plant	25,020	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	47,895	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 4,637,148</u>	Sum Lines 16 thru 19	20
21				21
22	<u>B. Incentive Project Net Transmission Plant:</u>			22
23	Incentive Transmission Plant	\$ -	Shall be Zero	23
24	Incentive Transmission Plant Depreciation Reserve	-	Shall be Zero	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

SAN DIEGO GAS & ELECTRIC COMPANY

Miscellaneous Statement

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

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

¹ None of the above items apply to SDG&E's TO5 Cycle 2 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.